

LAMPIRAN - LAMPIRAN

20	BRAM	Indo Korsda	-	-	v	v								
21	BRNA	Berlina	v	v	v	v	v	v	v	v	v	v	V	-
22	BRPT	Barito Pasific	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
23	BTON	Betonjaya Manunggal	v	v	v	v	v	v	v	v	v	v	V	-
24	CEKA	Wilmar Cahaya Kalbar	v	v	-	-								
25	CLPI	Colorpark Indonesia	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
26	CNTX	Century Textile Industry	-	-	-	-								
27	CTBN	Citra Tubindo	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
28	DAJK	Dwi Aneka Jaya Kemasindo	-	-	-	-					v	v		
29	DLTA	Delta Djakarta	v	v	v	v	v	v	v	v	v	v	V	v
30	DPNS	Duta Pertiwi Nusantara	v	v	v	v	v	v	v	v	v	v	V	v
31	DVLA	Darya Varia	v	v	v	v	v	v	v	v	v	v	V	v
32	EKAD	Ekadharma Inetrnational	-	-	v	v								
33	ERTX	Eratex Djaja	v	v	v	v	Dolar	Dolar	Dolar	Dolar	v	v		
34	ESTI	Evershine Textile	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
35	ETWA	Eterindo Wahanatama	-	-	-	-								
36	FAST	Fast Food Indonesia	v	v	v	v	v	v	v	v	v	v	V	v
37	FASW	Fajar Suya Wisesa	v	v	-	-								
38	FPNI	Lotte Chemical Titan	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
39	GDST	Gunawan Dianjaya Steel	v	v	v	v	v	v	v	v	-	-	-	-
40	GDYR	Goodyear Indonesia	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
41	GGRM	Gudang Garam	v	v	v	v	v	v	v	v	v	v	V	v
42	GJTL	Gajah Tunggal	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
43	HDTX	Panasia Indo Resources	v	v	v	v	v	v	v	v	-	-	-	-
44	HEXA	Hexindo Adiperkasa	-	-	-	-								
45	HMSP	HM Sampoerna	v	v	v	v	v	v	v	v	v	v	V	v

46	ICBP	Indofood CBP Sukses M.	v	v	v	v	v	v	v	v	v	v	V	v
47	IGAR	Champion Pasific Indonesia	v	v	v	v								
48	IKAI	Intikeramik Alamsari	v	v	v	v	v	v	v	v	-	-	-	-
49	IKBI	Sumi Indokabel	-	-	v	v								
50	IMAS	Indomobil Sukses Internt.	v	v	v	v	v	v	v	v	-	-	-	-
51	IMPC	Impack Pratama Industri	v	v	v	v					v	v		
52	INAF	Indofarma	v	v	v	v	v	v	v	v	v	v	V	-
53	INAI	Indal Alumindo Industry	v	v	v	v	v	v	v	v	v	v	V	v
54	INCI	Intanwijaya International	v	v	v	v	v	v	v	v	v	v	V	v
55	INDF	Indofood Sukses Makmur	v	v	v	v	v	v	v	v	v	v	V	v
56	INDR	Indorama Synthetics	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
57	INDS	Indospring	v	v	v	v	v	v	v	v	v	v	V	v
58	INKP	Indah Kiat Pulp	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
59	INRU	Toba Pulp Lestari	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
60	INTA	Intraco Penta	-	-	v	v	v	v	v	v	v	v	V	-
61	INTD	Interdelta	-	-	v	v								
62	INTP	Indocement Tunggal Perkasa	v	v	v	v	v	v	v	v	v	v	V	v
63	IPOL	Indopoly Swakarsa	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
64	ISSP	Steel Pipe Industrt	-	-	-	-								
65	JECC	Jembo Cable Company	v	v	v	v	v	v	v	v	v	v	V	v

66	JKSW	Jakarta Kyoei Steel Works	v	v	v	v	v	v	v	v	-	-	-	-
67	JPRS	Jaya Pari Steel	v	v	v	v	v	v	v	v	-	-	V	-
68	KAEF	Kimia Farma	-	-	v	v					v	v		
69	KBLI	KMI Wire and Cable	v	v	v	v	v	v	v	v	v	v	V	v
70	KBLM	Kabelindo Murni	v	v	-	-	v	v	v	v	v	v	V	v
71	KBRI	Kertas Basuki Rahmat	v	v	v	v	v	v	v	v	-	-	-	-
72	KIAS	Keramika Indonesia	v	v	-	-								
73	KICI	Kedaung Indah Can	v	v	v	v	v	v	v	v	v	v	V	-
74	KKGI	Resource Alam Indonesia	v	v	-	-	Dolar	Dolar	Dolar	Dolar				
75	KLBF	Kalbe Farma	v	v	v	v	v	v	v	v	v	v	V	v
76	KOBX	Kobexindo Tractors	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
77	KONI	Perdana Bangun Pusaka	v	v	v	v	v	v	v	v	v	v	-	-
78	KRAS	Krakatau Steel	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
79	KSDI	Kedawung Setia Industrial	-	-	-	-								
80	LION	Lion Metal Works	v	v	v	v	v	v	v	v	v	v	v	v
81	LMPI	Langgeng Makmur	v	v	v	v	v	v	v	v	v	v	-	v
82	LMSH	Lionmesh Prima	v	v	v	v	v	v	v	v	v	v	v	v
83	LPIN	Multi Prima Sejahtera	-	-	v	v								
84	LTLS	Lautan Luas	v	v	v	v	v	v	v	v	v	v	v	v
85	MASA	Multistrada Arah Sarana	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
86	MBTO	Martina Berto	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
87	MDRN	Modern International	-	-	-	-								
88	MERK	Merck	v	v	v	v								
89	MLBI	Multi Bintang Indonesia	v	v	v	v	v	v	v	v	v	v	v	v

90	MLIA	Mulia Industrindo	v	v	v	v	v	v	v	v	v	v	v	-	-
91	MLPL	Multipolar	v	v	v	v	v	v	v	v	v	v	v	-	v
92	MRAT	Mustika Ratu	v	v	v	v	v	v	v	v	v	v	v	-	-
93	MTDL	Metrodata Electronics	v	v	v	v	v	v	v	v	v	v	v	v	v
94	MYOR	Mayora Indah	v	v	v	v	v	v	v	v	v	v	v	v	v
95	MYTX	Apac Citra Centratex	v	v	-	-									
96	NIKL	Pelat Timah Nusantara	v	v	v	v	Dolar	Dolar	Dolar	Dolar					
97	NIPS	Nipress	v	v	-	-									
98	PBRX	Pan Brother Tex	v	v	v	v	Dolar	Dolar	Dolar	Dolar					
99	PICO	Pelanggi Indah Canindo	v	v	-	-									
100	POLY	Asia Pasific Fibers	v	v	v	v	Dolar	Dolar	Dolar	Dolar					
101	PRAS	Prima Alloy Steel	v	v	v	v									
102	PSDN	Prasidha Aneka Niaga	v	v	-	-									
103	PTSN	Sat Nusapersada	v	v	v	v	Dolar	Dolar	Dolar	Dolar					
104	PTSP	Pioneerindo Gormet Ind.	v	v	v	v	v	v	v	v	v	v	v	-	v
105	PYFA	Pyridan Farma	v	v	v	v	v	v	v	v	v	v	v	v	v
106	RDTX	Roda Vivatex	-	-	v	v									
107	RICY	Ricky Putra Globalindo	v	v	v	v	v	v	v	v	v	v	v	v	v
108	RMBA	Bentoel International	v	v	-	-									
109	ROTI	Nippon Indosari	v	v	v	v	v	v	v	v	v	v	v	v	v
110	SCCO	Supreme Cable Manufact.	v	v	v	v	v	v	v	v	v	v	v	v	v
111	SCPI	Merck- Sharp Dohme	-	-	-	-									
112	SIAP	Sekawan Inti Permata	-	-	v	v									
113	SIDO	Jamu dan Farmasi Sidomuncul	v	v	-	-									

114	SIMA	Siwani Makmur	-	-	v	v								
115	SKLT	Sekar Laut	v	v	v	v	v	v	v	v	v	v	v	v
116	SKMB	Sekar Bumi	v	v	-	-								
117	SMAR	Sinar Mas Agro	v	v	v	v	v	v	v	v	v	v	-	v
118	SMBR	Semen Baturaja	-	-	v	v								
119	SMCB	Holcim Indonesia	v	v	v	v	v	v	v	v	v	v	v	-
120	SMGR	Semen Indonesia	v	v	v	v	v	v	v	v	v	v	v	v
121	SMSM	Selamat Sempurna	v	v	v	v	v	v	v	v	v	v	v	v
122	SOBI	Sorini Agro Asia Corp.	-	-	-	-								
123	SPMA	Suprama	v	v	v	v	v	v	v	v	v	v	v	-
124	SQBI	Taiso Pharmaceutical	v	v	-	-								
125	SRIL	Sri Rejeki Isman	v	v	v	v								
126	SRSN	Indo Acidatama	v	v	v	v	v	v	v	v	v	v	v	v
127	SSTM	Sunson Textile Manufac	v	v	-	-								
128	STTP	Siantar Top	v	v	-	-					v	v		
129	SULI	SLJ Global	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
130	TALF	Tunas Alfin	v	v	-	-								
131	TBLA	Tunas Baru Lampung	v	v	v	v	v	v	v	v	v	v	v	v
132	TBMS	Tembaga Mulia Semanan	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
133	TCID	Mandom Indonesia	v	v	v	v	v	v	v	v	v	v	v	v
134	TFCO	Tifaco Fiber Ind.	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
135	TIRA	Tira Austine	v	v	-	-								
136	TIRT	Tirta Mahakam Resources	v	v	v	v	v	v	v	v	v	v	v	-
137	TKIM	Pabrik Kertas Tjiwi Kimia	v	v	v	v	Dolar	Dolar	Dolar	Dolar				

138	TOTO	Surya Toto Indonesia	v	v	-	-								
139	TPIA	Candra Asri Petrochemical	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
140	TRIS	Trisula International	v	v	-	-								
141	TRST	Trias Sentosa	v	v	v	v	v	v	v	v	v	v	v	-
142	TSPC	Tempo Scan Pasific	-	-	v	v								
143	TURI	Tunas Ridean	-	-	v	v								
144	ULTJ	Ulltrajaya Milk Industri	v	v	v	v	v	v	v	v	v	v	v	v
145	UNIC	Unggul Indah Cahaya	v	v	v	v	Dolar	Dolar	Dolar	Dolar				
146	UNTR	United Tractors	v	v	v	v	v	v	v	v	v	v	v	v
147	UNTX	Unitex	v	v	-	-								
148	UNVR	Unilever Indonesia	v	v	v	v					v	v	v	v
149	VOKS	Voksel Electric	-	-	v	v								
150	YPAS	Yanaprima Hastapersada	v	v	v	v	v	v	v	v	v	-	-	-

	Jumlah perusahaan	150	Perusahaan
	Tdk ada LK	52	Perusahaan
	LK dalam dolar	29	Perusahaan
	Tdk memiliki Laba	25	Perusahaan
	Sampel	44	Perusahaan

UKURAN PERUSAHAAN, RETURN ON ASSET (ROA), LEVERAGE, KEPEMILIKAN INSTITUSIONAL

No.	Tahun	KODE	Asset	Size	EBIT	Asset	ROA	Hutang	Asset	Leverage	Kepemilikan Institusional	Beban Pajak	EBIT	ETR
1	2014	ADES	504865	13.13	41511	504865	0.0822	209066	504865	0.4141	91.44	10575	41511	0.2548
2		AKPI	2227043	14.62	61206	2227043	0.0275	1191197	2227043	0.5349	75.09	26631	61206	0.4351
3		AKRA	14791917	16.51	983344	14791917	0.0665	8830735	14791917	0.5970	58.83	202199	983344	0.2056
4		AMFG	3918391	15.18	597807	3918391	0.1526	733749	3918391	0.1873	84.73	141238	597807	0.2363
5		APLI	273127	12.52	16620	273127	0.0609	47869	273127	0.1753	64.88	7015	16620	0.4221
6		ARNA	1259175	14.05	348379	1259175	0.2767	346945	1259175	0.2755	54.8	86804	348379	0.2492
7		ASGR	1633339	14.31	340663	1633339	0.2086	731033	1633339	0.4476	76.87	80461	340663	0.2362
8		ASII	2.36E+08	19.28	2944000	236029000	0.0125	115705000	236029000	0.4902	50.12	4927000	2944000	1.6736
9		AUTO	14380926	16.48	1108055	14380926	0.0771	4244369	14380926	0.2951	80	136954	1108055	0.1236
10		BATA	774891	13.56	98926	774891	0.1277	345775	774891	0.4462	87.1	28299	98926	0.2861
11		DLTA	991947	13.81	379519	991947	0.3826	227474	991947	0.2293	81.67	91587	379519	0.2413
12		DPNS	268877	12.50	17183	268877	0.0639	32795	268877	0.1220	59.64	1308	17183	0.0761
13		DVLA	1236248	14.03	105866	1236248	0.0856	273816	1236248	0.2215	93	25159	105866	0.2376
14		FAST	2162634	14.59	211410	2162634	0.0978	969470	2162634	0.4483	89.82	60697	211410	0.2871
15		GGRM	58220600	17.88	7205845	58220600	0.1238	24991880	58220600	0.4293	75.55	1822046	7205845	0.2529
16		HMSP	28380630	17.16	13719299	28380630	0.4834	14882516	28380630	0.5244	98.18	3537216	1.4E+07	0.2578
17		ICBP	24910211	17.03	3388725	24910211	0.1360	3388725	24910211	0.1360	80.53	871208	3388725	0.2571
18		INAI	897282	13.71	32753	897282	0.0365	751440	897282	0.8375	70.08	10767	32753	0.3287
19		INCI	1237639	14.03	158737	1237639	0.1283	340262	1237639	0.2749	71.12	429	158737	0.0027
20		INDF	85938885	18.27	6229297	85938885	0.0725	44710509	85938885	0.5203	50.09	1855939	6229297	0.2979
21		INDS	2282666	14.64	167540	2282666	0.0734	454348	2282666	0.1990	88.11	40767	167540	0.2433
22		INTP	28884973	17.18	6789602	28884973	0.2351	4100172	28884973	0.1419	64.03	1521220	6789602	0.2241
23		JECC	1062476	13.88	33145	1062476	0.0312	891121	1062476	0.8387	90.15	11487	33145	0.3466
24		KBLI	1337351	14.11	94275	1337351	0.0705	396595	1337351	0.2966	73.72	24388	94275	0.2587
25		KLBF	12425032	16.34	2763701	12425032	0.2224	2607557	12425032	0.2099	56.71	642915	2763701	0.2326

26		LION	600103	13.30	62858	600103	0.1047	156124	600103	0.2602	57.7	13863	62858	0.2205
27		LMSH	139916	11.85	11007	139916	0.0787	23964	139916	0.1713	32.22	3671	11007	0.3335
28		LTLS	4668574	15.36	274845	4668574	0.0589	3111059	4668574	0.6664	56.05	74051	274845	0.2694
29		MLBI	2231051	14.62	1078378	2231051	0.4833	1677254	2231051	0.7518	83.67	283495	1078378	0.2629
30		MTDL	2739573	14.82	353197	2739573	0.1289	1572365	2739573	0.5739	25.28	83604	353197	0.2367
31		MYOR	10291108	16.15	529701	10291108	0.0515	6190553	10291108	0.6015	33.07	119649	529701	0.2259
32		PYFA	172737	12.06	4207	172737	0.0244	76178	172737	0.4410	53.85	1550	4207	0.3684
33		RICY	1170752	13.97	22627	1170752	0.0193	774439	1170752	0.6615	48.04	6365	22627	0.2813
34		ROTI	2142894	14.58	252763	2142894	0.1180	1182772	2142894	0.5520	70.75	64208	252763	0.2540
35		SCCO	1656007	14.32	182347	1656007	0.1101	841615	1656007	0.5082	67.26	44931	182347	0.2464
36		SKLT	331575	12.71	23544	331575	0.0710	178207	331575	0.5375	96.09	9012	23544	0.3828
37		SMGR	34314666	17.35	7090766	34314666	0.2066	9312214	34314666	0.2714	51.01	68854	7090766	0.0097
38		SMSM	1749395	14.37	541150	1749395	0.3093	602558	1749395	0.3444	58.13	119902	541150	0.2216
39		SRSN	463347	13.05	29858	463347	0.0644	134511	463347	0.2903	77.99	15449	29858	0.5174
40		TBLA	7328419	15.81	562419	7328419	0.0767	4864002	7328419	0.6637	54.29	125916	562419	0.2239
41		TCID	1853235	14.43	239429	1853235	0.1292	869731	1853235	0.4693	78.85	65619	239429	0.2741
42		ULTJ	2917084	14.89	375357	2917084	0.1287	651986	2917084	0.2235	46.6	20994	375357	0.0559
43		UNTR	60292031	17.91	6621858	60292031	0.1098	21715297	60292031	0.3602	59.5	1781888	6621858	0.2691
44		UNVR	14280670	16.47	7676722	14280670	0.5376	7370746	14280670	0.5161	85	2000932	7676722	0.2606
45	2015	ADES	653224	13.39	44175	653224	0.0676	324855	653224	0.4973	91.94	31705	44175	0.7177
46		AKPI	2883143	14.87	51138	2883143	0.0177	1775577	2883143	0.6158	42.06	23494	51138	0.4594
47		AKRA	15203129	16.54	1291914	15203129	0.0850	7916954	15203129	0.5207	58.83	276518	1291914	0.2140
48		AMFG	4270275	15.27	464263	4270275	0.1087	880052	4270275	0.2061	84.83	112393	464263	0.2421
49		APLI	308620	12.64	2329	308620	0.0075	87059	308620	0.2821	58.8	474	2329	0.2035
50		ARNA	1430779	14.17	95514	1430779	0.0668	536051	1430779	0.3747	54.8	24364	95514	0.2551
51		ASGR	1451020	14.19	347655	1451020	0.2396	750140	1451020	0.5170	76.87	82535	347655	0.2374
52		ASII	2.45E+08	19.32	19630000	245435000	0.0800	118902000	245435000	0.4845	50.11	4017000	2E+07	0.2046
53		AUTO	14339110	16.48	433596	14339110	0.0302	4195684	14339110	0.2926	80	110895	433596	0.2558
54		BATA	795257	13.59	148803	795257	0.1871	248071	795257	0.3119	82	12924	148803	0.0869

55		DLTA	1038322	13.85	250197	1038322	0.2410	188700	1038322	0.1817	58.33	58152	250197	0.2324
56		DPNS	274483	12.52	11832	274483	0.0431	33187	274483	0.1209	51.18	5194	11832	0.4390
57		DVLA	1376278	14.13	144437	1376278	0.1049	402760	1376278	0.2926	92.13	36543	144437	0.2530
58		FAST	2310536	14.65	133454	2310536	0.0578	1195619	2310536	0.5175	79.84	28430	133454	0.2130
59		GGRM	63505413	17.97	8635275	63505413	0.1360	24497504	63505413	0.3858	69.29	2182441	8635275	0.2527
60		HMSP	36010724	17.40	13932644	36010724	0.3869	5994664	36010724	0.1665	92.5	3569336	1.4E+07	0.2562
61		ICBP	26560624	17.09	4009634	26560624	0.1510	10173713	26560624	0.3830	80	1086468	4009634	0.2710
62		INAI	1330259	14.10	57114	1330259	0.0429	1090438	1330259	0.8197	32.98	28498	57114	0.4990
63		INCI	169546	12.04	19220	169546	0.1134	15495	169546	0.0914	18.8	2259	19220	0.1175
64		INDF	91831526	18.34	4962084	91831526	0.0540	48709933	91831526	0.5304	50.07	1730371	4962084	0.3487
65		INDS	2553928	14.75	4134	2553928	0.0016	634889	2553928	0.2486	88.11	2200	4134	0.5322
66		INTP	27638360	17.13	5645576	27638360	0.2043	3772410	27638360	0.1365	51	1287915	5645576	0.2281
67		JECC	1358464	14.12	8496	1358464	0.0063	990708	1358464	0.7293	90.15	6183	8496	0.7278
68		KBLI	1551800	14.25	150049	1551800	0.0967	524438	1551800	0.3380	55.07	34677	150049	0.2311
69		KLBF	13696417	16.43	2720881	13696417	0.1987	2758131	13696417	0.2014	56.81	663186	2720881	0.2437
70		LION	639330	13.37	58451	639330	0.0914	184731	639330	0.2889	57.7	12433	58451	0.2127
71		LMSH	133783	11.80	3807	133783	0.0285	21341	133783	0.1595	32.22	1862	3807	0.4891
72		LTLS	5392330	15.50	76997	5392330	0.0143	3773710	5392330	0.6998	53.44	42965	76997	0.5580
73		MLBI	2100853	14.56	675572	2100853	0.3216	1334373	2100853	0.6352	81.78	178663	675572	0.2645
74		MTDL	3496665	15.07	416739	3496665	0.1192	1947590	3496665	0.5570	35.83	90105	416739	0.2162
75		MYOR	11342716	16.24	1640494	11342716	0.1446	6148256	11342716	0.5420	59.07	390261	1640494	0.2379
76		PYFA	159951	11.98	4554	159951	0.0285	58729	159951	0.3672	53.85	1467	4554	0.3221
77		RICY	1198194	14.00	22397	1198194	0.0187	798115	1198194	0.6661	32.58	8932	22397	0.3988
78		ROTI	2706324	14.81	378251	2706324	0.1398	1517789	2706324	0.5608	72.71	107712	378251	0.2848
79		SCCO	1773144	14.39	206056	1773144	0.1162	850792	1773144	0.4798	71.15	48346	206056	0.2346
80		SKLT	377111	12.84	27376	377111	0.0726	225066	377111	0.5968	96.09	8620	27376	0.3149
81		SMGR	38153119	17.46	443414	38153119	0.0116	10712321	38153119	0.2808	51.01	89234	443414	0.2012
82		SMSM	2220108	14.61	583717	2220108	0.2629	779860	2220108	0.3513	58.13	122410	583717	0.2097
83		SRSN	574073	13.26	20714	574073	0.0361	233993	574073	0.4076	77.99	5209	20714	0.2515

84		TBLA	9283775	16.04	263214	9283775	0.0284	6405298	9283775	0.6899	54.7	62431	263214	0.2372
85		TCID	2082097	14.55	583121	2082097	0.2801	367225	2082097	0.1764	72.2	38647	583121	0.0663
86		ULTJ	3539994	15.08	700675	3539994	0.1979	742490	3539994	0.2097	36.2	17013	700675	0.0243
87		UNTR	61715399	17.94	4192746	61715399	0.0679	22285074	61715399	0.3611	85	1400307	4192746	0.3340
88		UNVR	15729945	16.57	7829490	15729945	0.4977	10902585	15729945	0.6931	84.99	1977685	7829490	0.2526
89	2016	ADES	767479	13.55	61636	767479	0.0803	383091	767479	0.4992	91.94	5685	61636	0.0922
90		AKPI	2615909	14.78	75952	2615909	0.0290	1495874	2615909	0.5718	42.06	23558	75952	0.3102
91		AKRA	15830740	16.58	1156166	15830740	0.0730	7756420	15830740	0.4900	58.55	37619	1156166	0.0325
92		AMFG	5504890	15.52	348561	5504890	0.0633	1905626	5504890	0.3462	84.83	88117	348561	0.2528
93		APLI	314468	12.66	21163	314468	0.0673	67967	314468	0.2161	58.8	8254	21163	0.3900
94		ARNA	1543216	14.25	123952	1543216	0.0803	595128	1543216	0.3856	47.66	32462	123952	0.2619
95		ASGR	1723468	14.36	340105	1723468	0.1973	557158	1723468	0.3233	76.87	84992	340105	0.2499
96		ASII	2.62E+08	19.38	22253000	261855000	0.0850	121949000	261855000	0.4657	50.11	3951000	2.2E+07	0.1775
97		AUTO	14612274	16.50	648907	14612274	0.0444	4075716	14612274	0.2789	80	165486	648907	0.2550
98		BATA	804742	13.60	65302	804742	0.0811	247587	804742	0.3077	82	23070	65302	0.3533
99		DLTA	1197796	14.00	327047	1197796	0.2730	185422	1197796	0.1548	58.33	72538	327047	0.2218
100		DPNS	296129	12.60	12288	296129	0.0415	32865	296129	0.1110	51.18	2278	12288	0.1854
101		DVLA	1531365	14.24	214417	1531365	0.1400	451785	1531365	0.2950	92.13	62333	214417	0.2907
102		FAST	2577819	14.76	226365	2577819	0.0878	1354608	2577819	0.5255	79.84	53760	226365	0.2375
103		GGRM	62951634	17.96	8931136	62951634	0.1419	23638565	62951634	0.3755	69.29	2258454	8931136	0.2529
104		HMSP	42508277	17.57	17011447	42508277	0.4002	8333263	42508277	0.1960	92.5	4249218	1.7E+07	0.2498
105		ICBP	28901948	17.18	4989254	28901948	0.1726	10401125	28901948	0.3599	80	1357953	4989254	0.2722
106		INAI	1339032	14.11	58097	1339032	0.0434	1081015	1339032	0.8073	32.98	22544	58097	0.3880
107		INCI	269351	12.50	13294	269351	0.0494	26524	269351	0.0985	18.8	3305	13294	0.2486
108		INDF	82174515	18.22	7385228	82174515	0.0899	38233092	82174515	0.4653	50.07	2532747	7385228	0.3429
109		INDS	2477272	14.72	61140	2477272	0.0247	409208	2477272	0.1652	88.11	10583	61140	0.1731
110		INTP	30150580	17.22	4145632	30150580	0.1375	4011877	30150580	0.1331	51	275313	4145632	0.0664
111		JECC	1587210	14.28	175425	1587210	0.1105	1116872	1587210	0.7037	90.15	43002	175425	0.2451
112		KBLI	1871422	14.44	386129	1871422	0.2063	550075	1871422	0.2939	55.07	51790	386129	0.1341

113		KLBF	15226009	16.54	3091188	15226009	0.2030	2762162	15226009	0.1814	56.81	740303	3091188	0.2395
114		LION	685812	13.44	54671	685812	0.0797	379137	685812	0.5528	57.7	12325	54671	0.2254
115		LMSH	162828	12.00	9424	162828	0.0579	45511	162828	0.2795	32.22	3171	9424	0.3365
116		LTLS	5658360	15.55	144591	5658360	0.0256	3797344	5658360	0.6711	53.44	25906	144591	0.1792
117		MLBI	2275038	14.64	1320186	2275038	0.5803	1454398	2275038	0.6393	81.78	338057	1320186	0.2561
118		MTDL	3876021	15.17	429356	3876021	0.1108	2026722	3876021	0.5229	35.83	106479	429356	0.2480
119		MYOR	12922421	16.37	1845683	12922421	0.1428	6657165	12922421	0.5152	59.07	457007	1845683	0.2476
120		PYFA	167062	12.03	7053	167062	0.0422	61554	167062	0.3685	53.85	1907	7053	0.2704
121		RICY	1288683	14.07	23362	1288683	0.0181	876184	1288683	0.6799	32.58	9329	23362	0.3993
122		ROTI	2919640	14.89	369416	2919640	0.1265	1476889	2919640	0.5058	72.71	89639	369416	0.2427
123		SCCO	2449935	14.71	439602	2449935	0.1794	1229514	2449935	0.5019	71.15	99008	439602	0.2252
124		SKLT	568239	13.25	25166	568239	0.0443	272088	568239	0.4788	96.09	6396	25166	0.2542
125		SMGR	44226895	17.60	5084621	44226895	0.1150	13652504	44226895	0.3087	51.01	549584	5084621	0.1081
126		SMSM	2254740	14.63	658208	2254740	0.2919	674685	2254740	0.2992	58.13	156016	658208	0.2370
127		SRSN	717149	13.48	1688	717149	0.0024	315096	717149	0.4394	77.99	9367	1688	5.5492
128		TBLA	12596824	16.35	802712	12596824	0.0637	9176208	12596824	0.7285	54.7	181701	802712	0.2264
129		TCID	2185101	14.60	221475	2185101	0.1014	401942	2185101	0.1839	72.2	54517	221475	0.2462
130		ULTJ	4239199	15.26	932483	4239199	0.2200	749966	4239199	0.1769	36.2	222657	932483	0.2388
131		UNTR	63991229	17.97	6730030	63991229	0.1052	21369286	63991229	0.3339	85	1625553	6730030	0.2415
132		UNVR	12041437	16.30	8571885	12041437	0.7119	8041437	12041437	0.6678	84.99	2181213	8571885	0.2545
133	2017	ADES	840236	13.64	51095	840236	0.0608	417225	840236	0.4966	91.52	22943	51095	0.4490
134		AKPI	2745326	14.83	31813	2745326	0.0116	1618713	2745326	0.5896	42.06	18479	31813	0.5809
135		AKRA	16823209	16.64	1156229	16823209	0.0687	7793559	16823209	0.4633	58.51	29820	1156229	0.0258
136		AMFG	6267816	15.65	63589	6267816	0.0101	2718939	6267816	0.4338	84.83	25020	63589	0.3935
137		APLI	398699	12.90	3897	398699	0.0098	171515	398699	0.4302	58.8	5227	3897	1.3413
138		ARNA	1601347	14.29	166203	1601347	0.1038	571947	1601347	0.3572	13.98	44020	166203	0.2649
139		ASGR	2405504	14.69	349439	2405504	0.1453	853124	2405504	0.3547	76.87	92214	349439	0.2639
140		ASII	2.96E+08	19.50	29196000	295646000	0.0988	139317000	295646000	0.4712	50.11	6031000	2.9E+07	0.2066
141		AUTO	14762309	16.51	711936	14762309	0.0482	4316218	14762309	0.2924	80	164155	711936	0.2306

142		BATA	855691	13.66	79524	855691	0.0929	276383	855691	0.3230	82	25869	79524	0.3253
143		DLTA	1340843	14.11	369012	1340843	0.2752	196197	1340843	0.1463	58.33	89240	369012	0.2418
144		DPNS	308491	12.64	7568	308491	0.0245	40656	308491	0.1318	51.18	1604	7568	0.2119
145		DVLA	1640886	14.31	226147	1640886	0.1378	524586	1640886	0.3197	92.13	63898	226147	0.2826
146		FAST	2749422	14.83	164731	2749422	0.0599	1455852	2749422	0.5295	79.84	2266	164731	0.0138
147		GGRM	66759930	18.02	10436512	66759930	0.1563	24572266	66759930	0.3681	69.29	2681165	1E+07	0.2569
148		HMSP	43141063	17.58	16894806	43141063	0.3916	9028078	43141063	0.2093	92.5	4224272	1.7E+07	0.2500
149		ICBP	31619514	17.27	5206561	31619514	0.1647	11295184	31619514	0.3572	80	1663388	5206561	0.3195
150		INAI	1213917	14.01	52292	1213917	0.0431	936512	1213917	0.7715	32.98	13640	52292	0.2608
151		INCI	303788	12.62	22077	303788	0.0727	35409	303788	0.1166	18.8	5523	22077	0.2502
152		INDF	87939488	18.29	7658554	87939488	0.0871	41182764	87939488	0.4683	50.07	2513491	7658554	0.3282
153		INDS	2434617	14.71	160340	2434617	0.0659	289798	2434617	0.1190	88.11	46701	160340	0.2913
154		INTP	28863676	17.18	2287274	28863676	0.0792	4307169	28863676	0.1492	51	427456	2287274	0.1869
155		JECC	1927985	14.47	111623	1927985	0.0579	1380624	1927985	0.7161	90.15	28268	111623	0.2532
156		KBLI	3013761	14.92	428884	3013761	0.1423	1227014	3013761	0.4071	55.07	69910	428884	0.1630
157		KLBF	16616239	16.63	3241186	16616239	0.1951	2722208	16616239	0.1638	56.81	787935	3241186	0.2431
158		LION	681938	13.43	20175	681938	0.0296	229631	681938	0.3367	57.7	10892	20175	0.5399
159		LMSH	161163	11.99	17488	161163	0.1085	31541	161163	0.1957	32.22	4521	17488	0.2585
160		LTLS	5769332	15.57	254816	5769332	0.0442	3898250	5769332	0.6757	53.44	68167	254816	0.2675
161		MLBI	2510078	14.74	1780020	2510078	0.7091	1445173	2510078	0.5757	81.78	457953	1780020	0.2573
162		MTDL	4271127	15.27	468483	4271127	0.1097	2069409	4271127	0.4845	35.83	94242	468483	0.2012
163		MYOR	14915850	16.52	2186884	14915850	0.1466	7561503	14915850	0.5069	59.07	555930	2186884	0.2542
164		PYFA	159564	11.98	9599	159564	0.0602	50708	159564	0.3178	53.85	2471	9599	0.2574
165		RICY	1374445	14.13	25808	1374445	0.0188	944179	1374445	0.6870	32.58	9250	25808	0.3584
166		ROTI	4559574	15.33	186147	4559574	0.0408	1739468	4559574	0.3815	72.71	50783	186147	0.2728
167		SCCO	4014245	15.21	345230	4014245	0.0860	1280593	4014245	0.3190	71.15	75500	345230	0.2187
168		SKLT	636284	13.36	27370	636284	0.0430	328714	636284	0.5166	94.06	4791	27370	0.1750
169		SMGR	48963503	17.71	2746546	48963503	0.0561	18524451	48963503	0.3783	51.01	703520	2746546	0.2561
170		SMSM	2443341	14.71	720638	2443341	0.2949	615157	2443341	0.2518	58.13	165250	720638	0.2293

171		SRSN	652726	13.39	18969	652726	0.0291	237221	652726	0.3634	32.8	1270	18969	0.0670
172		TBLA	14024486	16.46	1244596	14024486	0.0887	10024540	14024486	0.7148	54.7	290239	1244596	0.2332
173		TCID	2361807	14.67	243083	2361807	0.1029	503481	2361807	0.2132	72.2	73658	243083	0.3030
174		ULTJ	5186940	15.46	1026231	5186940	0.1978	978185	5186940	0.1886	36.2	314550	1026231	0.3065
175		UNTR	82262093	18.23	10522657	82262093	0.1279	34724168	82262093	0.4221	59.5	2849335	1.1E+07	0.2708
176		UNVR	13733025	16.44	9371661	13733025	0.6824	9733025	13733025	0.7087	84.99	2367099	9371661	0.2526

SAMPEL DAFTAR PERUSAHAAN

No.	KODE	Nama Perusahaan	Hutang				Asset			
			2014	2015	2016	2017	2014	2015	2016	2017
1	ADES	Akasha Wira International	209066	324855	383091	417225	504865	653224	767479	840236
2	AKPI	Argha Karya Prima	1191197	1775577	1495874	1618713	2227043	2883143	2615909	2745326
3	AKRA	AKR Corporindo	8830735	7916954	7756420	7793559	14791917	15203129	15830740	16823209
4	AMFG	Asahimas Flat Glass	733749	880052	1905626	2718939	3918391	4270275	5504890	6267816
5	APLI	Asiplast Industries	47869	87059	67967	171515	273127	308620	314468	398699
6	ARNA	Arwana Citramulia	346945	536051	595128	571947	1259175	1430779	1543216	1601347
7	ASGR	Astra Graphia	731033	750140	557158	853124	1633339	1451020	1723468	2405504
8	ASII	Astra Inetrnational	115705000	118902000	121949000	139317000	236029000	245435000	261855000	295646000
9	AUTO	Astra Otoparts	4244369	4195684	4075716	4316218	14380926	14339110	14612274	14762309
10	BATA	Sepatu Bata	345775	248071	247587	276383	774891	795257	804742	855691
11	DLTA	Delta Djakarta	227474	188700	185422	196197	991947	1038322	1197796	1340843
12	DPNS	Duta Pertiwi Nusantara	32795	33187	32865	40656	268877	274483	296129	308491
13	DVLA	Darya Varia	273816	402760	451785	524586	1236248	1376278	1531365	1640886
14	FAST	Fast Food Indonesia	969470	1195619	1354608	1455852	2162634	2310536	2577819	2749422
15	GGRM	Gudang Garam	24991880	24497504	23638565	24572266	58220600	63505413	62951634	66759930
16	HMSP	HM Sampoerna	14882516	5994664	8333263	9028078	28380630	36010724	42508277	43141063
17	ICBP	Indofood CBP Sukses M.	3388725	10173713	10401125	11295184	24910211	26560624	28901948	31619514
18	INAI	Indal Alumindo Industry	751440	1090438	1081015	936512	897282	1330259	1339032	1213917
19	INCI	Intanwijaya International	340262	15495	26524	35409	1237639	169546	269351	303788
20	INDF	Indofood Sukses Makmur	44710509	48709933	38233092	41182764	85938885	91831526	82174515	87939488
21	INDS	Indospring	454348	634889	409208	289798	2282666	2553928	2477272	2434617
22	INTP	Indocement Tunggal Perkasa	4100172	3772410	4011877	4307169	28884973	27638360	30150580	28863676
23	JECC	Jembo Cable Company	891121	990708	1116872	1380624	1062476	1358464	1587210	1927985
24	KBLI	KMI Wire and Cable	396595	524438	550075	1227014	1337351	1551800	1871422	3013761

25	KLBF	Kalbe Farma	2607557	2758131	2762162	2722208	12425032	13696417	15226009	16616239
26	LION	Lion Metal Works	156124	184731	379137	229631	600103	639330	685812	681938
27	LMSH	Lionmesh Prima	23964	21341	45511	31541	139916	133783	162828	161163
28	LTLS	Lautan Luas	3111059	3773710	3797344	3898250	4668574	5392330	5658360	5769332
29	MLBI	Multi Bintang Indonesia	1677254	1334373	1454398	1445173	2231051	2100853	2275038	2510078
30	MTDL	Metrodata Electronics	1572365	1947590	2026722	2069409	2739573	3496665	3876021	4271127
31	MYOR	Mayora Indah	6190553	6148256	6657165	7561503	10291108	11342716	12922421	14915850
32	PYFA	Pyridan Farma	76178	58729	61554	50708	172737	159951	167062	159564
33	RICY	Ricky Putra Globalindo	774439	798115	876184	944179	1170752	1198194	1288683	1374445
34	ROTI	Nippon Indosari	1182772	1517789	1476889	1739468	2142894	2706324	2919640	4559574
35	SCCO	Supreme Cable Manufact.	841615	850792	1229514	1280593	1656007	1773144	2449935	4014245
36	SKLT	Sekar Laut	178207	225066	272088	328714	331575	377111	568239	636284
37	SMGR	Semen Indonesia	9312214	10712321	13652504	18524451	34314666	38153119	44226895	48963503
38	SMSM	Selamat Sempurna	602558	779860	674685	615157	1749395	2220108	2254740	2443341
39	SRSN	Indo Acidatama	134511	233993	315096	237221	463347	574073	717149	652726
40	TBLA	Tunas Baru Lampung	4864002	6405298	9176208	10024540	7328419	9283775	12596824	14024486
41	TCID	Mandom Indonesia	869731	367225	401942	503481	1853235	2082097	2185101	2361807
42	ULTJ	Ultrajaya Milk Industri	651986	742490	749966	978185	2917084	3539994	4239199	5186940
43	UNTR	United Tractors	21715297	22285074	21369286	34724168	60292031	61715399	63991229	82262093
44	UNVR	Unilever Indonesia	7370746	10902585	12041437	13733025	14280670	15729945	12041437	13733025

EBIT				Kepemilikan Institusional				Beban Pajak			
2014	2015	2016	2017	2014	2015	2016	2017	2014	2015	2016	2017
41511	44175	61636	51095	91.44	91.94	91.94	91.52	10575	44175	5685	22943
61206	51138	75952	31813	75.09	42.06	42.06	42.06	26631	23494	23558	18479
983344	1291914	1156166	1156229	58.83	58.83	58.55	58.51	202199	276518	37619	29820
597807	464263	348561	63589	84.73	84.83	84.83	84.83	141238	112393	88117	25020
16620	2329	21163	3897	64.88	58.8	58.8	58.8	7015	474	8254	5227
348379	95514	123952	166203	54.8	54.8	47.66	13.98	86804	24364	32462	44020
340663	347655	340105	349439	76.87	76.87	76.87	76.87	80461	82535	84992	92214
2944000	19630000	22253000	29196000	50.12	50.11	50.11	50.11	4927000	4017000	3951000	6031000
1108055	433596	648907	711936	80	80	80	80	136954	110895	165486	164155
98926	148803	65302	79524	87.1	82	82	82	28299	12924	23070	25869
379519	250197	327047	369012	81.67	58.33	58.33	58.33	91587	58152	72538	89240
17183	11832	12288	7568	59.64	51.18	51.18	51.18	1308	5194	2278	1604
105866	144437	214417	226147	93	92.13	92.13	92.13	25159	36543	62333	63898
211410	133454	226365	164731	89.82	79.84	79.84	79.84	60697	28430	53760	2266
7205845	8635275	8931136	10436512	75.55	69.29	69.29	69.29	1822046	2182441	2258454	2681165
13719299	13932644	17011447	16894806	98.18	92.5	92.5	92.5	3537216	3569336	4249218	4224272
3388725	4009634	4989254	5206561	80.53	80	80	80	871208	1086468	1357953	1663388
32753	57114	58097	52292	70.08	32.98	32.98	32.98	10767	28498	22544	13640
158737	19220	13294	22077	71.12	18.8	18.8	18.8	429	2259	3305	5523
6229297	4962084	7385228	7658554	50.09	50.07	50.07	50.07	1855939	1730371	2532747	2513491
167540	4134	61140	160340	88.11	88.11	88.11	88.11	40767	2200	10583	46701
6789602	5645576	4145632	2287274	64.03	51	51	51	1521220	1287915	275313	427456
33145	8496	175425	111623	90.15	90.15	90.15	90.15	11487	6183	43002	28268
94275	150049	386129	428884	73.72	55.07	55.07	55.07	24388	34677	51790	69910
2763701	2720881	3091188	3241186	56.71	56.81	56.81	56.81	642915	663186	740303	787935
62858	58451	54671	20175	57.7	57.7	57.7	57.7	13863	12433	12325	10892
11007	3807	9424	17488	32.22	32.22	32.22	32.22	3671	1862	3171	4521

274845	76997	144591	254816	56.05	53.44	53.44	53.44	74051	42965	25906	68167
1078378	675572	1320186	1780020	83.67	81.78	81.78	81.78	283495	178663	338057	457953
353197	416739	429356	468483	25.28	35.83	35.83	35.83	83604	90105	106479	94242
529701	1640494	1845683	2186884	33.07	59.07	59.07	59.07	119649	390261	457007	555930
4207	4554	7053	9599	53.85	53.85	53.85	53.85	1550	1467	1907	2471
22627	22397	23362	25808	48.04	32.58	32.58	32.58	6365	8932	9329	9250
252763	378251	369416	186147	70.75	72.71	72.71	72.71	64208	107712	89639	50783
182347	206056	439602	345230	67.26	71.15	71.15	71.15	44931	48346	99008	75500
23544	27376	25166	27370	96.09	96.09	96.09	94.06	9012	8620	6396	4791
7090766	443414	5084621	2746546	51.01	51.01	51.01	51.01	68854	89234	549584	703520
541150	583717	658208	720638	58.13	58.13	58.13	58.13	119902	122410	156016	165250
29858	20714	1688	18969	77.99	77.99	77.99	32.8	15449	5209	9367	1270
562419	263214	802712	1244596	54.29	54.7	54.7	54.7	125916	62431	181701	290239
239429	583121	221475	243083	78.85	72.2	72.2	72.2	65619	38647	54517	73658
375357	700675	932483	1026231	46.6	36.2	36.2	36.2	20994	17013	222657	314550
6621858	4192746	6730030	10522657	59.5	85	85	59.5	1781888	1400307	1625553	2849335
7676722	7829490	8571885	9371661	85	84.99	84.99	84.99	2000932	1977685	2181213	2367099

LAMPIRAN 2 : STATISTIK DESKRIPTIF**UJI STATISTIK DESKRIPTIF**

	N	Minimum	Maximum	Mean	Std. Deviation
Size	176	11.80	19.50	15.0478	1.77770
ROA	176	.0016	.7119	.129968	.1305950
Leverage	176	.0914	.8387	.404284	.1855771
K.Institusional	176	13.98	98.18	64.3144	19.59774
ETR	176	.0027	5.5492	.308066	.4354669
Valid N (listwise)	176				

LAMPIRAN 3 : HASIL UJI ASUMSI KLASIK**HASIL UJI NORMALITAS**

		Unstandardized Residual
N		176
Normal Parameters	Mean	.0000000
	Std. Deviation	.42611787
Most Extreme Differences	Absolute	.302
	Positive	.302
	Negative	-.252
Kolmogorov-Smirnov Z		4.005
Asymp. Sig. (2-tailed)		.000

HASIL UJI NORMALITAS SETELAH DI OUTLIER

		Unstandardized Residual
N		171
Normal Parameters	Mean	.0000000
	Std. Deviation	.09232506
Most Extreme Differences	Absolute	.088
	Positive	.085
	Negative	-.088
Kolmogorov-Smirnov Z		1.156
Asymp. Sig. (2-tailed)		.138

HASIL UJI MULTIKOLINIERITAS

Model		Collinearity Statistics	
		Tolerance	VIF
1	Size	.962	1.040
	ROA	.918	1.089
	Leverage	.979	1.021
	K. Institusional	.939	1.065

HASIL UJI HETEROSKEDATISITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.130	.045		2.872	.005
	Size	-.003	.003	-.080	-1.020	.309
	ROA	-.036	.040	-.072	-.905	.367
	Leverage	.004	.027	.012	.156	.876
	K.Institusional	.000	.000	-.080	-1.011	.313

a. Dependent Variable: Abs_res

HASIL UJI AUTOKORELASI

Model Summary^a

Model	R	Durbin-Watson
1	a	2.007

- a. Predictors: (Constant), K. Institusional, Leverage, Size, ROA
 b. Dependent Variable: ETR

LAMPIRAN 4 : HASIL UJI REGRESI LINEAR BERGANDA

HASIL UJI REGRESI LINEAR BERGANDA

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.364	.065		5.581	.000
	Size	-.010	.004	-.176	-2.392	.018
	ROA	-.175	.057	-.231	-3.074	.002
	Leverage	.114	.039	.214	2.942	.004
	K.Institusional	.003	.000	.064	.860	.391

LAMPIRAN 5 : HASL Uji HIPOTESIS**HASIL Uji F**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.232	4	.058	6.653	.000
	Residual	1.449	166	.009		
	Total	1.681	170			

HASIL Uji KOEFESIEN DETERMINASI

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.372	.138	.117	.0934308

HASIL Uji T

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.364	.065		5.581	.000
	Size	-.010	.004	-.176	-2.392	.018
	ROA	-.175	.057	-.231	-3.074	.002
	Leverage	.114	.039	.214	2.942	.004
	K. Institutional	.003	.000	.064	.860	.391

LAMPIRAN 6 : KARTU BIMBINGAN



YAYASAN BADAN WAKAF SULTAN AGUNG
UNIVERSITAS ISLAM SULTAN AGUNG (UNISSULA)
FAKULTAS EKONOMI

Jl. Raya Kaligawe Km. 4 PO. Box. 1054/SM SEMARANG 50112 Telp. 6583584 (8 sal) Fax 6582455

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

Nomor : 0857/A.2/SA-E/X/2017
Lampiran : -
Hal : **Pemberitahuan Bimbingan Skripsi**

Kepada : Yth. Bapak/Ibu **Dr. H. Zaenal Alim Adiwijaya, M.Si, Akt, CA**
Dosen Pembimbing Skripsi
Fakultas Ekonomi UNISSULA
Di -
Semarang

Assalamu'alaikum Wr.Wb

Sehubungan dengan adanya pembagian Bimbingan Skripsi, kami mohon kesediaan Bapak/Ibu untuk memberikan bimbingan kepada mahasiswa :

Nama : SHINTA DWI WARDHANI
NIM : 31401606716
Jurusan : Akuntansi

dalam rangka penyusunan Skripsi.

Demikian Surat Pemberitahuan ini kami sampaikan, atas perhatian dan kerjasama Bapak/Ibu kami ucapkan terima kasih.

Wassalamu'alaikum Wr.Wb

Semarang, 16 Oktober 2017
Ketua Jurusan Akuntansi,


Dr. Dra. W. Marsih, SE, M.Si
NIM 211415029
UNISSULA

Dr. H. Zaenal Alim Adiwijaya, M.Si, AK

PEMBIMBING :
 JUDUL SKRIPSI : Utara, ROA, leverage, kepemilikan
terhadap Tax Avoidance.

No	Tanggal Konsultasi	Tanda Tangan Pembimbing	Keterangan
			diteliti (mant) + dipelajari
			→ arad + rps = memenuhi
			Di klak semua!
			→ Pembahasan yg diteliti
			& Pelajari lagi dr
			& Ar
			① hipotesis ⊕ v ⊖ (berisi)
			⊕ X ↗ → Y ↗
			⊖ X ↗ → Y ↓
			Arad Ab 4, 5 (4, 2, 3, buku)
			+ dipelajari 2 judul 7 Bab 1, 2, 3, 4, 5
			Arad Y = (hasil) jawaban
			2. sign = - . ?

22/08/2019

17/09/2019