

LAMPIRAN



No.	KODE	Nama Perusahaan	Tidak Tersedia LK Audit			Tersedia Data Closing Price			LK dalam Rupiah		
			2016	2017	2018	2016	2017	2018	2016	2017	2018
1	ADES	Akasha Wira International	-	v	-	v	v	v	v	v	v
2	ADMG	Polychem Indonesia	v	v	v	v	v	v	Dolar	Dolar	Dolar
3	AISA	Tiga Pilar Sejahtera	v	v	-	v	v	v	v	v	v
4	AKPI	Argha Karya Prima	v	v	v	v	v	v	v	v	v
5	AKRA	AKR Corporindo	v	v	v	v	v	v	v	v	v
6	ALDO	Alkindo Naramata	v	v	v				Dolar	Dolar	Dolar
7	ALMI	Alumindo Light Metal	v	v	v	v	v	v	v	v	v
8	ALTO	Tri Bayan Tirta	-	v	-	v	v	v	v	v	v
9	AMFG	Asahimas Flat Glass	-	v	-	v	v	v	v	v	v
10	APII	Arita Prima Indonesia	v	-	v						
11	APLI	Asiplast Industries	v	v	v	v	v	v	v	v	v
12	ARGO	Argo Pantes	-	v	v				v	v	
13	ARNA	Arwana Citramulia	v	v	v	v	v	v	v	v	v
14	ASGR	Astra Graphia	v	v	v	v	v	v	v	v	v
15	ASII	Astra Ineternational	v	v	v	v	v	v	v	v	v
16	AUTO	Astra Otoparts	v	v	v	v	v	v	v	v	v
17	BAJA	Saranacentral Bajatama	v	v	v	v	v	v	v	v	v
18	BATA	Sepatu Bata	v	v	v	v	v	v	v	v	v
19	BIMA	Primarindo Asia	v	v	v	v	v	v	v	v	v
20	BRAM	Indo Korsda	-	v	v						
21	BRNA	Berlina	v	v	v	v	v	v	v	v	v
22	BRPT	Barito Pasific	v	v	v				Dolar	Dolar	Dolar
23	BTON	Betonjaya Manunggal	v	v	v	v	v	v	v	v	v
24	CAMP	Campina Ice Cream Industry				lpo 2017					
25	CEKA	Wilmar Cahaya Kalbar	v	v	v	v	v	v	v	v	v
26	CLEO	Sariguna Primatirta				lpo 2017					
27	CLPI	Colorpark Indonesia	v	v	v				Dolar	Dolar	Dolar
28	CNTX	Century Textile Industry	-	-	v				v	v	

29	CTBN	Citra Tubindo	v	v	v				Dolar	Dolar	Dolar
30	DAJK	Dwi Aneka Jaya Kemasindo	-	v	-						
31	DLTA	Delta Djakarta	v	v	v	v	v	v	v	v	v
32	DPNS	Duta Pertiwi Nusantara	v	v	v	v	v	v	v	v	v
33	DVLA	Darya Varia	v	v	v	v	v	v	v	v	v
34	EKAD	Ekadharma Inetrnational	v	v	v	v	v	v	v	v	v
35	ERTX	Eratex Djaja	v	v	v				Dolar	Dolar	Dolar
36	ESTI	Evershine Textile	v	v	v				Dolar	Dolar	Dolar
37	ETWA	Eterindo Wahanatama	-	-	-						
38	FAST	Fast Food Indonesia	v	v	v	v	v	v	v	v	v
39	FASW	Fajar Suya Wisesa	v	v	v	v	v	v	v	v	v
40	FPNI	Lotte Chemical Titan	v	v	v				Dolar	Dolar	Dolar
41	GDST	Gunawan Dianjaya Steel	v	v	v				v	v	v
42	GDYR	Goodyear Indonesia	-	v	v				v	v	
43	GGRM	Gudang Garam	-	-	-	v	v	v	v	v	v
44	GJTL	Gajah Tunggal	v	v	v				Dolar	Dolar	Dolar
45	HDTX	Panasia Indo Resources	v	v	v	v	v	v	v	v	v
46	HEXA	Hexindo Adiperkasa	-	-	-						
47	HMSP	HM Sampoerna	v	v	v	v	v	v	v	v	v
48	HOKI	Buyung Poetra Sembada				Ipo 2017					
49	ICBP	Indofood CBP Sukses M.	v	v	v	v	v	v	v	v	v
50	IGAR	Champion Pasific Indonesia	v	v	v	v	v	v	v	v	v
51	IKAI	Intikeramik Alamsari	v	v	v	v	v	v	v	v	v
52	IKBI	Sumi Indokabel	v	v	v				Dolar	Dolar	Dolar
53	IMAS	Indomobil Sukses Internt.	v	v	v	v	v	v	v	v	v
54	IMPC	Impack Pratama Industri	v	v	v	v	v	v	v	v	v
55	INAF	Indofarma	v	v	v	v	v	v	v	v	v
56	INAI	Indal Alumindo Industry	v	v	v	v	v	v	v	v	v
57	INCI	Intanwijaya International	v	v	v	v	v	v	v	v	v
58	INDF	Indofood Sukses Makmur	v	v	v	v	v	v	v	v	v

59	INDR	Indorama Synthetics	v	v	v				Dolar	Dolar	Dolar
60	INDS	Indospring	v	v	v	v	v	v	v	v	v
61	INKP	Indah Kiat Pulp	v	v	v				Dolar	Dolar	Dolar
62	INRU	Toba Pulp Lestari	v	v	v				Dolar	Dolar	Dolar
63	INTA	Intraco Penta	v	v	v	v	v	v	v	v	v
64	INTD	Interdelta	-	v	v				v	v	
65	INTP	Indocement Tunggal Perkasa	v	v	v	v	v	v	v	v	v
66	IPOL	Indopoly Swakarsa	v	v	v				Dolar	Dolar	Dolar
67	ISSP	Steel Pipe Industrt	-	v	v						
68	JECC	Jembo Cable Company	v	v	v	v	v	v	v	v	v
69	JKSW	Jakarta Kyoei Steel Works	v	v	v	v	v	v	v	v	v
70	JPRS	Jaya Pari Steel	v	v	-	v	v	v	v	v	v
71	KAEF	Kimia Farma	-	-	-	v	v	v			v
72	KBLI	KMI Wire and Cable	v	v	v	v	v	v	v	v	v
73	KBLM	Kabelindo Murni	v	v	v	v	v	v	v	v	v
74	KBRI	Kertas Basuki Rahmat	v	v	v	v	v	v	v	v	v
75	KIAS	Keramika Indonesia	-	-	-	v	v	v	v	v	v
76	KICI	Kedaung Indah Can	v	v	v	v	v	v	v	v	v
77	KKGI	Resource Alam Indonesia	v	v	v				Dolar	Dolar	Dolar
78	KLBF	Kalbe Farma	v	v	v	v	v	v	v	v	v
79	KOBX	Kobexindo Tractors	v	v	v				Dolar	Dolar	Dolar
80	KONI	Perdana Bangun Pusaka	v	v	v	v	v	v	v	v	v
81	KRAS	Krakatau Steel	v	v	v				Dolar	Dolar	Dolar
82	LION	Lion Metal Works	v	v	v	v	v	v	v	v	v
83	LMPI	Langgeng Makmur	v	v	v	v	v	v	v	v	v
84	LMSH	Lionmesh Prima	v	v	v	v	v	v	v	v	v
85	LPIN	Multi Prima Sejahtera	v	v	v	v	v	v	v	v	v
86	LTLS	Lautan Luas	v	v	v	v	v	v	v	v	v
87	MASA	Multistrada Arah Sarana	v	v	v				Dolar	Dolar	Dolar
88	MBTO	Martina Berto	v	v	v				Dolar	Dolar	Dolar

89	MDRN	Modern International	-	v	v				v	v	
90	MERK	Merck	-	-	-	v	v	v	v	v	v
91	MLBI	Multi Bintang Indonesia	v	v	v	v	v	v	v	v	v
92	MLIA	Mulia Industrindo	v	v	-	v	v	v	v	v	v
93	MLPL	Multipolar	v	v	v	v	v	v	v	v	v
94	MRAT	Mustika Ratu	v	v	v	v	v	v	v	v	v
95	MTDL	Metrodata Electronics	v	v	v	v	v	v	v	v	v
96	MYOR	Mayora Indah	v	v	v	v	v	v	v	v	v
97	MYTX	Apac Citra Centrutex	v	-	-				v	v	
98	NIKL	Pelat Timah Nusantara	v	v	v				Dolar	Dolar	Dolar
99	NIPS	Nipress	v	-	-				v	v	
100	PBRX	Pan Brother Tex	v	v	v				Dolar	Dolar	Dolar
101	PCAR	Prima Cakrawala Abadi				Ipo 2017					
102	PICO	Pelangi Indah Canindo	v	v	v				v	v	
103	POLY	Asia Pasific Fibers	v	v	v				Dolar	Dolar	Dolar
104	PRAS	Prima Alloy Steel	v	v	v	v	v	v	v	v	v
105	PSDN	Prasidha Aneka Niaga	v	v	v	v	v	v	v	v	v
106	PTSN	Sat Nusapersada	v	v	v				Dolar	Dolar	Dolar
107	PTSP	Pioneerindo Gormet Ind.	v	v	v	v	v	v	v	v	v
108	PYFA	Pyridan Farma	v	v	v	v	v	v	v	v	v
109	RDTX	Roda Vivatex	v	v	v	v	v	v	v	v	v
110	RICY	Ricky Putra Globalindo	v	v	v	v	v	v	v	v	v
111	RMBA		v	v	v	v	v	v	v	v	v
112	ROTI	Nippon Indosari	v	v	v	v	v	v	v	v	v
113	SCCO	Supreme Cable Manufact.	v	v	v	v	v	v	v	v	v
114	SCPI	Merck- Sharp Dohme	v	-	-				v	v	
115	SIAP	Sekawan Inti Permata	v	-	-				v	v	
116	SIDO	Jamu dan Farmasi Sidomuncul	v	v	-	v	v	v	v	v	v
117	SIMA	Siwani Makmur	v	v	v	v	v	v	v	v	v
118	SKLT	Sekar Laut	v	v	v	v	v	v	v	v	v

119	SMAR	Sinar Mas Agro	v	v	v	v	v	v	v	v	v
120	SMBR	Semen Baturaja	v	v	v	v	v	v	v	v	v
121	SMCB	Holcim Indonesia	v	v	-	v	v	v	v	v	v
122	SMGR	Semen Indonesia	v	v	v	v	v	v	v	v	v
123	SMSM	Selamat Sempurna	v	v	v	v	v	v	v	v	v
124	SPMA	Suprama	v	v	v	v	v	v	v	v	v
125	SRIL	Sri Rejeki Isman	v	v	v						
126	SRSN	Indo Acidatama	v	v	v	v	v	v	v	v	v
127	SSTM	Sunson Textile Manufac	v	v	v	v	v	v	v	v	v
128	STTP	Siantar Top	v	-	-						
129	SULI	SLJ Global	v	v	v				Dolar	Dolar	Dolar
130	TALF	Tunas Alfin	v	v	v	v	v	v	v	v	v
131	TBLA	Tunas Baru Lampung	v	v	v	v	v	v	v	v	v
132	TBMS	Tembaga Mulia Semanan	v	v	v				Dolar	Dolar	Dolar
133	TCID	Mandom Indonesia	v	v	v	v	v	v	v	v	v
134	TFCO	Tifaco Fiber Ind.	v	v	v				Dolar	Dolar	Dolar
135	TIRA	Tira Austine	v	v	v				v	v	
136	TIRT	Tirta Mahakam Resources	v	v	v	v	v	v	v	v	v
137	TKIM	Pabrik Kertas Tjiwi Kimia	v	v	v				Dolar	Dolar	Dolar
138	TOTO	Surya Toto Indonesia	v	v	v	v	v	v	v	v	v
139	TPIA	Candra Asri Petrochemical	v	v	v				Dolar	Dolar	Dolar
140	TRIS	Trisula International	v	v	v	v	v	v	v	v	v
141	TRST	Trias Sentosa	v	v	v	v	v	v	v	v	v
142	TSPC	Tempo Scan Pasific	v	v	v	v	v	v	v	v	v
143	TURI	Tunas Ridean	v	v	v	v	v	v	v	v	v
144	ULTJ	Ulltrajaya Milk Industri	v	v	v				v	v	
145	UNIC	Unggul Indah Cahaya	v	v	v				Dolar	Dolar	Dolar
146	UNTR	United Tractors	v	v	v	v	v	v	v	v	v
147	UNTX	Unitex	v	-	-				v	v	
148	UNVR	Unilever Indonesia	-	-	-	v	v	v	v	v	v

149	VOKS	Voksel Electric	v	v	v	v	v	v	v	v	v
150	WOOD	Integra Indocabinet				Ipo 2017					
151	YPAS	Yanaprima Hastapersada	v	v	v	v	v	v	v	v	v

	Jumlah perusahaan	151	Perusahaan
	Tidak terdapat data lengkap (L/K Audit)	37	Perusahaan
	Tidak terdapat data lengkap (IPO 2017)	4	Perusahaan
	LK dalam dolar	29	Perusahaan
	Sampel	81	Perusahaan



LAMPIRAN 2 : TABULASI DATA

No.	KODE	Asset			Size		
		2016	2017	2018	2016	2017	2018
1	AKPI	2.615.909.190.000	2.745.325.833.000	3.070.410.492	28,59	28,64	21,85
2	AKRA	15.830.740.710.000	16.823.208.531.000	19.940.850.599.000	30,39	30,45	30,62
3	ALMI	2.153.030.503.531	2.376.281.796.928	2.781.666.374.017	28,40	28,50	28,65
4	APLI	382.461.777.452	398.698.779.619	503.177.499.144	26,67	26,71	26,94
5	ARNA	1.543.216.299.146	1.601.346.561.573	1.652.905.985.730	28,06	28,10	28,13
6	ASGR	1.723.468.000.000	2.411.872.000.000	2.271.344.000.000	28,18	28,51	28,45
7	ASII	261.855.000.000.000	295.646.000.000.000	344.711.000.000.000	33,20	33,32	33,47
8	AUTO	14.612.274.000.000	14.762.309.000.000	15.889.648.000.000	30,31	30,32	30,40
9	BAJA	982.626.956.424	946.448.936.464	901.181.796.270	27,61	27,58	27,53
10	BATA	804.742.917.000	855.691.231.000	876.856.225.000	27,41	27,48	27,50
11	BIMA	92.041.274.561	89.327.328.853	98.190.640.839	25,25	25,22	25,31
12	BRNA	2.088.696.909.000	1.964.877.082.000	2.461.326.183.000	28,37	28,31	28,53
13	BTON	177.290.628.918	183.501.650.442	217.362.960.011	25,90	25,94	26,10
14	CEKA	1.425.964.152.148	1.392.636.444.501	1.168.956.042.706	27,99	27,96	27,79
15	DLTA	1.197.796.650.000	1.340.842.765.000	1.523.517.170.000	27,81	27,92	28,05
16	DPNS	296.129.565.784	308.491.173.960	328.336.609.423	26,41	26,45	26,52
17	DVLA	1.531.365.558.000	1.640.886.147.000	1.682.821.739.000	28,06	28,13	28,15
18	EKAD	702.508.630.708	796.767.646.172	853.267.454.400	27,28	27,40	27,47
19	FAST	1.366.967.318.000	1.493.174.203.000	2.989.693.223.000	27,94	28,03	28,73
20	FASW	8.583.223.835.997	9.369.891.776.775	10.965.118.708.784	29,78	29,87	30,03
21	GDST	1.257.609.869.910	1.286.954.720.465	1.351.861.756.994	27,86	27,88	27,93
22	HDTX	4.743.579.755.000	4.035.086.385.000	586.940.667.000	29,19	29,03	27,10
23	HMSP	42.508.277.000.000	43.141.063.000.000	46.602.420.000.000	31,38	31,40	31,47
24	ICBP	28.901.948.000.000	31.619.514.000.000	34.367.153.000.000	30,99	31,08	31,17
25	IGAR	439.465.673.296	513.022.591.574	570.197.810.698	26,81	26,96	27,07
26	IKAI	265.028.561.000	229.825.182.000	1.337.016.109.000	26,30	26,16	27,92

27	IMAS	25.633.342.258.679	31.375.311.299.854	40.955.996.273.862	30,87	31,08	31,34
28	IMPC	2.276.031.922.082	2.294.677.493.483	2.370.198.817.803	28,45	28,46	28,49
29	INAF	1.381.633.321.120	1.529.874.782.290	1.442.350.608.575	27,95	28,06	28,00
30	INAI	1.339.032.413.455	1.213.916.545.120	1.400.683.598.096	27,92	27,82	27,97
31	INCI	269.351.381.344	303.788.390.330	391.362.697.956	26,32	26,44	26,69
32	INDF	82.174.515.000.000	87.939.488.000.000	96.537.796.000.000	32,04	32,11	32,20
33	INDS	2.477.272.502.538	2.434.617.337.849	2.482.337.567.967	28,54	28,52	28,54
34	INTA	5.191.586.000.000	5.204.419.000.000	4.999.532.000.000	29,28	29,28	29,24
35	INTP	30.150.580.000.000	28.863.676.000.000	27.788.562.000.000	31,04	30,99	30,96
36	JECC	1.587.210.576.000	1.927.985.352.000	2.081.620.993.000	28,09	28,29	28,36
37	JKSW	273.181.586.009	252.294.581.992	190.631.006.514	26,33	26,25	25,97
38	KBLI	1.871.422.416.044	3.013.760.616.985	3.244.821.647.076	28,26	28,73	28,81
39	KBLM	639.091.366.917	1.235.198.847.468	1.298.358.478.375	27,18	27,84	27,89
40	KBRI	1.263.726.833.318	1.171.234.610.856	1.058.927.511.760	27,87	27,79	27,69
41	KICI	139.809.135.385	149.420.009.884	154.088.747.766	25,66	25,73	25,76
42	KLBF	15.226.009.210.657	16.616.239.416.335	18.146.206.145.369	30,35	30,44	30,53
43	KONI	119.437.244.615	119.313.292.874	128.231.504.777	25,51	25,51	25,58
44	LION	685.812.995.987	681.937.947.736	696.192.628.101	27,25	27,25	27,27
45	LMPI	810.364.824.722	834.548.374.286	786.704.752.983	27,42	27,45	27,39
46	LMSH	162.828.169.250	161.163.426.840	160.027.280.153	25,82	25,81	25,80
47	LPIN	477.838.306.256	268.116.498.330	301.596.448.818	26,89	26,31	26,43
48	LTLS	5.658.360.000.000	5.769.332.000.000	6.318.441.000.000	29,36	29,38	29,47
49	MLBI	2.275.038.000.000	2.510.078.000.000	2.889.501.000.000	28,45	28,55	28,69
50	MLPL	24.122.671.000.000	22.864.795.000.000	17.160.902.000.000	30,81	30,76	30,47
51	MRAT	483.037.173.864	497.354.419.089	511.887.783.867	26,90	26,93	26,96
52	MTDL	3.876.021.000.000	4.271.127.000.000	4.852.776.000.000	28,99	29,08	29,21
53	MYOR	12.922.421.859.142	14.915.849.800.251	17.591.706.426.634	30,19	30,33	30,50
54	PRAS	1.596.466.547.662	1.542.243.721.302	1.635.543.021.515	28,10	28,06	28,12
55	PSDN	653.796.725.408	690.979.867.049	742.149.189.332	27,21	27,26	27,33
56	PTSP	289.989.643.000	306.085.119.000	308.082.711.000	26,39	26,45	26,45

57	PYFA	167.062.795.608	159.563.931.041	187.057.163.854	25,84	25,80	25,95
58	RDTX	2.101.753.788.854	2.280.461.717.989	2.526.489.781.165	28,37	28,46	28,56
59	RICY	1.288.683.925.066	1.374.444.788.282	1.539.602.054.832	27,88	27,95	28,06
60	RMBA	13.470.943.000.000	14.083.598.000.000	14.879.589.000.000	30,23	30,28	30,33
61	ROTI	2.919.640.858.718	4.559.573.709.411	4.393.810.380.883	28,70	29,15	29,11
62	SCCO	2.449.935.491.586	4.014.244.589.706	4.242.134.369.502	28,53	29,02	29,08
63	SIMA	40.312.397.678	86.202.590.406	74.549.587.669	24,42	25,18	25,03
64	SKLT	568.239.939.951	636.284.210.210	747.293.725.435	27,07	27,18	27,34
65	SMAR	26.141.410.000.000	27.124.101.000.000	29.310.310.000.000	30,89	30,93	31,01
66	SMBR	4.368.876.996.000	5.060.337.247.000	5.538.079.503.000	29,11	29,25	29,34
67	SMGR	44.226.895.982.000	48.963.502.966.000	50.775.763.549.000	31,42	31,52	31,56
68	SMSM	225.470.000.000	2.443.341.000.000	2.801.203.000.000	26,14	28,52	28,66
69	SPMA	2.158.852.415.950	2.175.660.855.114	2.282.845.632.924	28,40	28,41	28,46
70	SRSN	717.149.704.000	652.726.454.000	686.777.211.000	27,30	27,20	27,26
71	SSTM	649.654.335.962	605.643.301.307	562.174.180.897	27,20	27,13	27,06
72	TCID	2.185.101.038.101	2.361.807.189.430	2.445.143.511.801	28,41	28,49	28,53
73	TIRT	815.997.477.795	859.299.056.455	923.366.433.799	27,43	27,48	27,55
74	TOTO	2.581.440.938.262	2.826.490.815.501	1.558.071.752.917	28,58	28,67	28,07
75	TRIS	639.701.164.511	544.968.319.987	633.014.281.325	27,18	27,02	27,17
76	TRST	3.290.596.224.286	3.332.905.936.010	4.050.648.453.546	28,82	28,83	29,03
77	TSPC	6.585.807.349.438	7.434.900.309.021	7.869.975.060.326	29,52	29,64	29,69
78	TURI	4.977.673.000.000	5.464.898.000.000	6.035.844.000.000	29,24	29,33	29,43
79	UNTR	63.991.229.000.000	82.262.093.000.000	116.281.017.000.000	31,79	32,04	32,39
80	VOKS	1.668.210.094.478	2.110.166.496.595	2.485.382.578.040	28,14	28,38	28,54
81	YPAS	280.257.664.992	303.542.864.533	343.803.298.335	26,36	26,44	26,56

No.	KODE	Hutang	Asset
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		2016	2017	2018	2016	2017	2018
1	AKPI	1.495.874.021.000	1.618.713.342.000	1.836.576.739	2.615.909.190.000	2.745.325.833.000	3.070.410.492
2	AKRA	7.756.420.389.000	7.793.559.184.000	10.014.019.260.000	15.830.740.710.000	16.823.208.531.000	19.940.850.599.000
3	ALMI	1.749.336.161.470	1.997.411.244.539	2.454.465.678.087	2.153.030.503.531	2.376.281.796.928	2.781.666.374.017
4	APLI	116.726.057.995	171.514.782.371	298.992.622.457	382.461.777.452	398.698.779.619	503.177.499.144
5	ARNA	595.128.097.887	571.946.769.034	556.309.556.626	1.543.216.299.146	1.601.346.561.573	1.652.905.985.730
6	ASGR	557.158.000.000	1.090.688.000.000	787.113.000.000	1.723.468.000.000	2.411.872.000.000	2.271.344.000.000
7	ASII	121.949.000.000.000	139.317.000.000.000	170.348.000.000.000	261.855.000.000.000	295.646.000.000.000	344.711.000.000.000
8	AUTO	4.075.716.000.000	4.003.233.000.000	4.626.013.000.000	14.612.274.000.000	14.762.309.000.000	15.889.648.000.000
9	BAJA	786.124.255.950	774.432.726.191	824.660.447.657	982.626.956.424	946.448.936.464	901.181.796.270
10	BATA	247.587.638.000	276.382.503.000	240.048.866.000	804.742.917.000	855.691.231.000	876.856.225.000
11	BIMA	189.216.746.183	173.964.702.574	179.038.284.760	920.412.745.610	893.273.288.530	981.906.408.390
12	BRNA	1.060.343.634.000	1.111.847.645.000	1.338.054.621.000	2.088.696.909.000	1.964.877.082.000	2.461.326.183.000
13	BTON	33.757.198.849	28.862.718.117	34.207.731.081	177.290.628.918	183.501.650.442	217.362.960.011
14	CEKA	538.044.038.690	489.592.257.434	192.308.466.864	1.425.964.152.148	1.392.636.444.501	1.168.956.042.706
15	DLTA	185.422.642.000	196.197.372.000	239.353.356.000	1.197.796.650.000	1.340.842.765.000	1.523.517.170.000
16	DPNS	32.865.162.199	40.655.786.593	52.237.465.124	296.129.565.784	308.491.173.960	328.336.609.423
17	DVLA						

		451.785.946.000	524.586.078.000	48.255.987.600	1.531.365.558.000	1.640.886.147.000	1.682.821.739.000
18	EKAD	110.503.822.983	133.949.920.707	128.684.953.153	702.508.630.708	796.767.646.172	853.267.454.400
19	FAST	1.354.608.586.000	1.455.851.579.000	1.449.199.580.000	1.366.967.318.000	1.493.174.203.000	2.989.693.223.000
20	FASW	5.424.781.372.865	6.081.574.204.386	6.676.781.411.219	8.583.223.835.997	9.369.891.776.775	10.965.118.708.784
21	GDST	425.486.909.790	441.675.308.289	455.885.354.596	1.257.609.869.910	1.286.954.720.465	1.351.861.756.994
22	HDTX	3.565.112.660.000	3.701.551.196.000	450.801.225.000	4.743.579.755.000	4.035.086.385.000	586.940.667.000
23	HMSP	8.333.263.000.000	9.028.078.000.000	11.244.167.000.000	42.508.277.000.000	43.141.063.000.000	46.602.420.000.000
24	ICBP	10.401.125.000.000	11.295.184.000.000	11.660.003.000.000	28.901.948.000.000	31.619.514.000.000	34.367.153.000.000
25	IGAR	65.716.637.766	71.075.842.431	87.283.567.361	439.465.673.296	513.022.591.574	570.197.810.698
26	IKAI	326.877.597.000	335.252.238.000	542.884.341.000	2.650.285.610.000	2.298.251.820.000	1.337.016.109.000
27	IMAS	18.923.523.905.726	22.094.058.955.142	30.632.253.308.636	25.633.342.258.679	31.375.311.299.854	40.955.996.273.862
28	IMPC	1.050.386.739.011	1.005.656.523.820	997.975.486.781	2.276.031.922.082	2.294.677.493.483	2.370.198.817.803
29	INAF	805.876.240.489	1.003.464.884.586	945.703.748.717	1.381.633.321.120	1.529.874.782.290	1.442.350.608.575
30	INAI	1.081.015.810.782	936.511.874.370	1.096.799.666.849	1.339.032.413.455	1.213.916.545.120	1.400.683.598.096
31	INCI	26.524.918.593	35.408.565.186	71.410.278.158	269.351.381.344	303.788.390.330	391.362.697.956
32	INDF	38.233.092.000.000	41.182.764.000.000	46.620.996.000.000	82.174.515.000.000	87.939.488.000.000	96.537.796.000.000
33	INDS	409.208.624.907	289.798.419.319	288.105.732.114	2.477.272.502.538	2.434.617.337.849	2.482.337.567.967
34	INTA						

		4.692.486.000.000	4.738.014.000.000	4.782.393.000.000	5.191.586.000.000	5.204.419.000.000	4.999.532.000.000
35	INTP	4.011.877.000.000	4.307.169.000.000	4.566.973.000.000	30.150.580.000.000	28.863.676.000.000	27.788.562.000.000
36	JECC	1.116.872.234.000	1.380.623.870.000	1.472.379.829.000	1.587.210.576.000	1.927.985.352.000	2.081.620.993.000
37	JKSW	714.935.414.562	698.066.277.185	684.990.848.727	2.731.815.860.090	2.522.945.819.920	1.906.310.065.140
38	KBLI	550.076.575.595	1.227.014.231.702	1.213.840.888.147	1.871.422.416.044	3.013.760.616.985	3.244.821.647.076
39	KBLM	318.436.089.653	443.770.270.269	476.887.194.322	639.091.366.917	1.235.198.847.468	1.298.358.478.375
40	KBRI	844.568.778.363	878.173.162.999	889.238.993.546	1.263.726.833.318	1.171.234.610.856	1.058.927.511.760
41	KICI	50.799.380.910	57.921.570.888	59.439.145.864	139.809.135.385	149.420.009.884	154.088.747.766
42	KLBF	2.762.162.069.572	2.722.207.633.646	2.851.611.349.015	15.226.009.210.657	16.616.239.416.335	18.146.206.145.369
43	KONI	101.812.711.146	101.401.766.282	115.850.271.672	119.437.244.615	119.313.292.874	128.231.504.777
44	LION	215.209.902.816	229.630.859.719	221.022.066.026	685.812.995.987	681.937.947.736	696.192.628.101
45	LMPI	402.192.705.158	458.292.046.535	456.214.088.287	810.364.824.722	834.548.374.286	786.704.752.983
46	LMSH	45.511.700.128	31.541.423.763	27.335.071.863	162.828.169.250	161.163.426.840	160.027.280.153
47	LPIN	426.243.285.868	36.654.665.747	28.026.041.147	477.838.306.256	268.116.498.330	301.596.448.818
48	LTLS	3.979.344.000.000	3.898.250.000.000	4.193.399.000.000	5.658.360.000.000	5.769.332.000.000	6.318.441.000.000
49	MLBI	1.454.398.000.000	1.445.173.000.000	1.721.965.000.000	2.275.038.000.000	2.510.078.000.000	2.889.501.000.000
50	MLPL	14.758.200.000.000	15.328.905.000.000	10.906.552.000.000	24.122.671.000.000	22.864.795.000.000	17.160.902.000.000
51	MRAT						

		113.947.973.889	130.623.005.085	143.913.787.087	483.037.173.864	497.354.419.089	511.887.783.867
52	MTDL	2.026.722.000.000	2.069.409.000.000	2.252.545.000.000	3.876.021.000.000	4.271.127.000.000	4.852.776.000.000
53	MYOR	6.657.165.872.077	7.561.503.434.179	9.049.161.944.940	12.922.421.859.142	14.915.849.800.251	17.591.706.426.634
54	PRAS	903.464.665.102	865.838.417.894	947.413.833.531	1.596.466.547.662	1.542.243.721.302	1.635.543.021.515
55	PSDN	373.511.385.025	391.494.545.681	474.427.998.522	653.796.725.408	690.979.867.049	742.149.189.332
56	PTSP	154.417.681.000	158.644.445.000	143.529.922.000	289.989.643.000	306.085.119.000	308.082.711.000
57	PYFA	61.554.005.181	50.707.930.330	68.129.603.054	167.062.795.608	159.563.931.041	187.057.163.854
58	RDTX	273.290.660.870	225.499.951.528	213.066.766.537	2.101.753.788.854	2.280.461.717.989	2.526.489.781.165
59	RICY	876.184.855.001	944.179.416.586	1.094.692.568.786	1.288.683.925.066	1.374.444.788.282	1.539.602.054.832
60	RMBA	4.029.576.000.000	5.159.928.000.000	6.513.618.000.000	13.470.943.000.000	14.083.598.000.000	14.879.589.000.000
61	ROTI	1.476.889.086.692	1.739.467.993.982	1.476.909.260.772	2.919.640.858.718	4.559.573.709.411	4.393.810.380.883
62	SCCO	1.229.514.818.362	1.286.017.105.712	1.388.525.268.844	2.449.935.491.586	4.014.244.589.706	4.242.134.369.502
63	SIMA	11.920.344.067	57.800.297.489	59.346.034.079	40.312.397.678	86.202.590.406	74.549.587.669
64	SKLT	272.088.644.079	328.714.435.982	408.057.718.435	568.239.939.951	636.284.210.210	747.293.725.435
65	SMAR	15.941.975.000.000	15.824.122.000.000	17.061.105.000.000	26.141.410.000.000	27.124.101.000.000	29.310.310.000.000
66	SMBR	1.248.119.294.000	1.647.477.388.000	2.064.408.447.000	4.368.876.996.000	5.060.337.247.000	5.538.079.503.000
67	SMGR	13.652.504.525.000	18.524.450.664.000	19.087.911.060.000	44.226.895.982.000	48.963.502.966.000	50.775.763.549.000
68	SMSM						

		674.685.000.000	615.157.000.000	650.926.000.000	2.254.700.000.000	2.443.341.000.000	2.801.203.000.000
69	SPMA	1.047.296.887.831	980.123.282.608	1.013.266.115.558	2.158.852.415.950	2.175.660.855.114	2.282.845.632.924
70	SRSN	315.096.071.000	237.220.555.000	208.989.195.000	717.149.704.000	652.726.454.000	686.777.211.000
71	SSTM	411.713.925.506	393.177.629.585	346.923.856.267	649.654.335.962	605.643.301.307	562.174.180.897
72	TCID	401.942.530.776	503.480.853.006	472.680.346.662	2.185.101.038.101	2.361.807.189.430	2.445.143.511.801
73	TIRT	689.189.375.810	735.476.711.731	835.881.014.674	815.997.477.795	859.299.056.455	923.366.433.799
74	TOTO	1.057.566.418.720	1.132.699.218.954	967.642.637.307	2.581.440.938.262	2.826.490.815.501	1.558.071.752.917
75	TRIS	293.073.984.034	188.736.733.204	276.789.437.347	639.701.164.511	544.968.319.987	633.014.281.325
76	TRST	1.358.241.040.272	1.357.336.438.524	1.767.070.405.020	3.290.596.224.286	3.332.905.936.010	4.050.648.453.546
77	TSPC	1.950.534.206.746	2.352.891.899.876	2.437.126.989.832	6.585.807.349.438	7.434.900.309.021	7.869.975.060.326
78	TURI	2.155.109.000.000	2.327.069.000.000	2.480.929.000.000	4.977.673.000.000	5.464.898.000.000	6.035.844.000.000
79	UNTR	21.369.286.000.000	34.724.168.000.000	59.230.338.000.000	63.991.229.000.000	82.262.093.000.000	116.281.017.000.000
80	VOKS	999.166.542.590	1.296.044.190.202	1.562.752.955.234	1.668.210.094.478	2.110.166.496.595	2.485.382.578.040
81	YPAS	138.256.225.581	176.449.823.868	221.850.969.821	280.257.664.992	303.542.864.533	343.803.298.335

No	KODE	Leverage			Opini Audit						KAP					
		2016	2017	2018	2016		2017		2018		2016		2017		2018	
1	AKPI	0,5718	0,5896	0,5982	WTP	1	WTP	1	WTP	1	Purwanton Sungkoro	1	Purwanton,Sungkoro	1	Purwanton,Sungkoro	1
2	AKRA	0,4900	0,4633	0,5022	Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Purwanton Sungkoro	1	Purwanton,Sungkoro	1	Purwanton,Sungkoro	1
3	ALMI	0,8125	0,8406	0,8824	Wajar dng Catatan	0	WTP	1	WTP	1	Paul Hadiwinata	0	Paul Hadiwinata	0	Paul Hadiwinata	0
4	APLI	0,3052	0,4302	0,5942	WTP	1	WTP	1	WTP	1	Purwanton Sungkoro	1	Purwanton,Sungkoro	1	Purwanton,Sungkoro	1
5	ARNA	0,3856	0,3572	0,3366	WTP	1	WTP	1	WTP	1	Purwanton Sungkoro	1	Purwanton,Sungkoro	1	Purwanton,Sungkoro	1
6	ASGR	0,3233	0,4522	0,3465	WTP	1	WTP	1	WTP	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1
7	ASII	0,4657	0,4712	0,4942	WTP	1	WTP	1	WTP	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1
8	AUTO	0,2789	0,2712	0,2911	WTP	1	WTP	1	WTP	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1
9	BAJA	0,8000	0,8183	0,9151	WTP	1	Wajar dng Catatan	0	WTP	1	Tjahjadi Tamara	0	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0
10	BATA	0,3077	0,3230	0,2738	WTP	1	WTP	1	WTP	1	Purwanton Sungkoro	1	Purwanton,Sungkoro	1	Purwanton,Sungkoro	1
11	BIMA	0,2056	0,1947	0,1823	WTP	1	WTP	1	WTP	1	Koesbandijah, Beddy	0	Koesbandijah, Beddy	0	Koesbandijah, Beddy	0
12	BRNA	0,5077	0,5659	0,5436	Wajar dng	0	Wajar dng	0	Wajar dng	0	Hendrawinata Hanny	0	Hendrawinata Hanny	0	Hendrawinata Hanny	0

					Catatan		Catatan		Catatan							
13	BTON	0,1904	0,1573	0,1574	WTP	1	WTP	1	WTP	1	Amir Abadi Jusuf	1	Amir Abadi Jusuf	1	Hadori Sugiarto	0
14	CEKA	0,3773	0,3516	0,1645	WTP	1	WTP	1	WTP	1	Purwantono,Sungkoro	1	Purwantono,Sungkoro	1	Purwantono,Sungkoro	1
15	DLTA	0,1548	0,1463	0,1571	Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Satrio Bing Eny	1	Satrio Bing Eny	1	Satrio Bing Eny	1
16	DPNS	0,1110	0,1318	0,1591	WTP	1	WTP	1	WTP	1	Paul Hadiwinata	0	Paul Hadiwinata	0	Paul Hadiwinata	0
17	DVLA	0,2950	0,3197	0,0287	WTP	1	WTP	1	WTP	1	Purwantono,Sungkoro	1	Purwantono,Sungkoro	1	Purwantono,Sungkoro	1
18	EKAD	0,1573	0,1681	0,1508	Wajar dng Catatan	0	WTP	1	WTP	1	Hendrawinata Hanny	0	Kanaka Puradiredja	0	Kanaka Puradiredja	0
19	FAST	0,9910	0,9750	0,4847	WTP	1	WTP	1	WTP	1	Purwantono,Sungkoro	1	Purwantono,Sungkoro	1	Purwantono,Sungkoro	1
20	FASW	0,6320	0,6491	0,6089	WTP	1	Wajar dng Catatan	0	Wajar dng Catatan	0	Satrio Bing Eny	1	Satrio Bing Eny	1	Satrio Bing Eny	1
21	GDST	0,3383	0,3432	0,3372	WTP	1	WTP	1	Wajar dng Catatan	0	Hadori Sugiarto	0	Hadori Sugiarto	0	Hadori Sugiarto	0
22	HDTX	0,7516	0,9173	0,7681	Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0
23	HMSP	0,1960	0,2093	0,2413	WTP	1	WTP	1	WTP	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1
24	ICBP	0,3599	0,3572	0,3393	WTP	1	WTP	1	WTP	1	Purwantono,Sungkoro	1	Purwantono,Sungkoro	1	Purwantono,Sungkoro	1
25	IGAR	0,1495	0,1385	0,1531	Wajar dng Catatan	0	Wajar dng Catatan	0	WTP	1	Hertanto, Grace	0	Hertanto, Grace	0	Purwantono,Sungkoro	1
26	IKAI				Wajar	0	Wajar	0	WTP	1	Herman, Dody	0	Herman, Dody	0	Tanubrata Sutanto	0

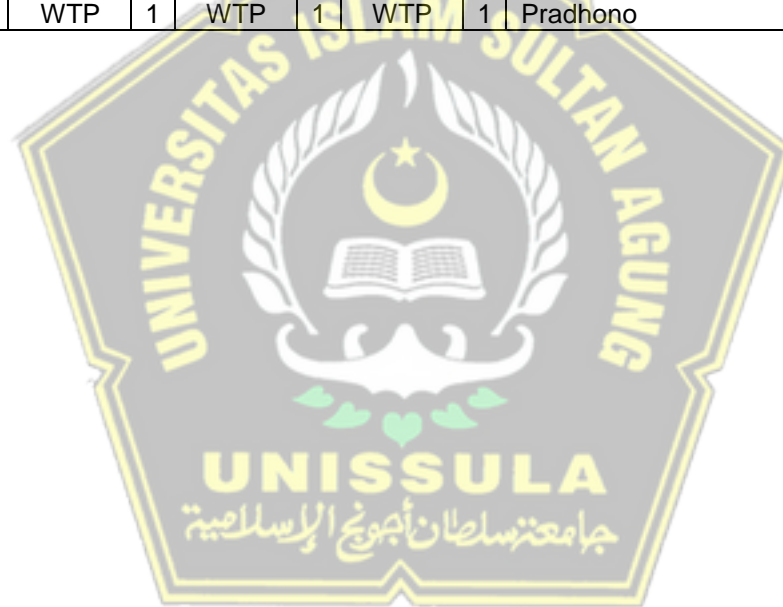
		0,1233	0,1459	0,4060	dng Catatan		dng Catatan								
27	IMAS							Wajar dng Catatan							
		0,7382	0,7042	0,7479	WTP	1	WTP	1	0	Purwantono,Sungkoro	1	Purwantono,Sungkoro	1	Purwantono,Sungkoro	1
28	IMPC				Wajar dng Catatan	0	Wajar dng Catatan	0	WTP	1	Amir Abadi Jusuf	1	Amir Abadi Jusuf	1	Amir Abadi Jusuf
		0,4615	0,4383	0,4211											
29	INAF				Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Hendrawinata Hanny	0	Hendrawinata Hanny	0	Hendrawinata Hanny
		0,5833	0,6559	0,6557											
30	INAI				WTP	1	WTP	1	WTP	1	Paul Hadiwinata	0	Paul Hadiwinata	0	Paul Hadiwinata
		0,8073	0,7715	0,7830											
31	INCI				Wajar dng Catatan	0	WTP	1	Wajar dng Catatan	0	Hendrawinata Hanny	0	Kanaka Puradiredja	0	Arman, Eddy Ferdinand
		0,0985	0,1166	0,1825											
32	INDF				WTP	1	WTP	1	WTP	1	Purwantono,Sungkoro	1	Purwantono,Sungkoro	1	Purwantono,Sungkoro
		0,4653	0,4683	0,4829											
33	INDS				WTP	1	WTP	1	WTP	1	Tanubrata Sutanto Fahmi	0	Tanubrata Sutanto Fahmi	1	Tanubrata Sutanto Fahmi
		0,1652	0,1190	0,1161											
34	INTA				Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Satrio Bing, Eny	1	Paul Hadiwinata	0	Paul Hadiwinata
		0,9039	0,9104	0,9566											
35	INTP				WTP	1	WTP	1	WTP	1	Purwantono, Sungkoro	1	Purwantono, Sungkoro	1	Purwantono, Sungkoro
		0,1331	0,1492	0,1643											
36	JECC				Wajar dng Catatan	0	Wajar dng Catatan	0	WTP	1	Tanubrata Sutanto Fahmi	0	Tanubrata Sutanto Fahmi	0	Tanubrata Sutanto Fahmi
		0,7037	0,7161	0,7073											
37	JKSW				Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	S. Mannan Ardiansyah	0	S. Mannan Ardiansyah	0	Junaedi, Chaerul
		0,2617	0,2767	0,3593											
38	KBLI				Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Satrio Bing Eny	1	Satrio Bing Eny	1	Satrio Bing Eny
		0,2939	0,4071	0,3741											

39	KBLM	0,4983	0,3593	0,3673	Wajar dng Catatan	0	Wajar dng Catatan	0	WTP	1	Kanaka Puradiredja	0	Kanaka Puradiredja	0	Kanaka Puradiredja	0
40	KBRI	0,6683	0,7498	0,8398	Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Hendrawinata Hanny	0	Kanaka Puradiredja	0	Kanaka Puradiredja	0
41	KICI	0,3633	0,3876	0,3857	WTP	1	WTP	1	WTP	1	Paul Hadiwinata	0	Paul Hadiwinata	0	Paul Hadiwinata	0
42	KLBF	0,1814	0,1638	0,1571	WTP	1	WTP	1	WTP	1	Purwantono, Sungkoro	1	Purwantono, Sungkoro	1	Purwantono, Sungkoro	1
43	KONI	0,8524	0,8499	0,9034	WTP	1	WTP	1	Wajar dng Catatan	0	Purwantono, Sungkoro	1	Purwantono, Sungkoro	1	Paul Hadiwinata	0
44	LION	0,3138	0,3367	0,3175	WTP	1	WTP	1	WTP	1	Kosasih Nurdiyaman	0	Kosasih Nurdiyaman	0	Kosasih Nurdiyaman	0
45	LMPI	0,4963	0,5491	0,5799	Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Hadori Sugiarto	0	Paul Hadiwinata	0	Teramihardja, Pradhono	0
46	LMSH	0,2795	0,1957	0,1708	WTP	1	WTP	1	WTP	1	Kosasih Nurdiyaman	0	Kosasih Nurdiyaman	0	Kosasih Nurdiyaman	0
47	LPIN	0,8920	0,1367	0,0929	WTP	1	WTP	1	WTP	1	Paul Hadiwinata	0	Paul Hadiwinata	0	Paul Hadiwinata	0
48	LTLS	0,7033	0,6757	0,6637	WTP	1	WTP	1	WTP	1	Purwantono, Sungkoro	1	Purwantono, Sungkoro	1	Purwantono, Sungkoro	1
49	MLBI	0,6393	0,5757	0,5959	Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Satrio Bing Eny	1	Satrio Bing Eny	1	Satrio Bing Eny	1
50	MLPL	0,6118	0,6704	0,6355	Wajar dng Catatan	0	WTP	1	WTP	1	Amir Abadi Jusuf	1	Amir Abadi Jusuf	1	Amir Abadi Jusuf	1
51	MRAT	0,2359	0,2626	0,2811	WTP	1	WTP	1	WTP	1	Paul Hadiwinata	0	Kanaka Puradiredja	0	Kanaka Puradiredja	0
52	MTDL	0,5229	0,4845	0,4642	Wajar dng	0	Wajar dng	0	Wajar dng	0	Satrio Bing Eny	1	Satrio Bing Eny	1	Satrio Bing Eny	1

					Catatan		Catatan		Catatan							
53	MYOR	0,5152	0,5069	0,5144	Wajar dng Catatan	0	WTP	1	WTP	1	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0
54	PRAS	0,5659	0,5614	0,5793	Wajar dng Catatan	0	Wajar dng Catatan	0	WTP	1	Habib Basuni	0	Habib Basuni	0	Budiman, Wawan	0
55	PSDN	0,5713	0,5666	0,6393	WTP	1	WTP	1	WTP	1	Purwantono, Sungkoro	1	Purwantono, Sungkoro	1	Purwantono, Sungkoro	1
56	PTSP	0,5325	0,5183	0,4659	Wajar dng Catatan	0	WTP	1	Wajar dng Catatan	0	Amir Abadi Jusuf	1	Amir Abadi Jusuf	1	Amir Abadi Jusuf	1
57	PYFA	0,3684	0,3178	0,3642	WTP	1	WTP	1	WTP	1	Tanubrata Sutanto	0	Tanubrata Sutanto	0	Tanubrata Sutanto	0
58	RDTX	0,1300	0,0989	0,0843	Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Joachim Poltak	0	Johan Malonda	0	Johan Malonda	0
59	RICY	0,6799	0,6870	0,7110	Wajar dng Catatan	0	WTP	1	WTP	1	Johanes Juara	0	Joachim Poltak	0	Joachim Poltak	0
60	RMBA	0,2991	0,3664	0,4378	Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Satrio Bing Eny	1	Satrio Bing Eny	0	Satrio Bing Eny	1
61	ROTI	0,5058	0,3815	0,3361	WTP	1	WTP	1	WTP	1	Purwantono, Sungkoro	1	Purwantono, Sungkoro	1	Purwantono, Sungkoro	1
62	SCCO	0,5019	0,3204	0,3273	WTP	1	Wajar dng Catatan	0	Wajar dng Catatan	0	Doli, Bambang	0	Kanaka Puradiredja	0	Kanaka Puradiredja	0
63	SIMA	0,2957	0,6705	0,7961	WTP	1	Wajar dng Catatan	0	WTP	1	Y. Santoso	0	Djoko Sidik	0	Djoko Sidik	0
64	SKLT	0,4788	0,5166	0,5460	WTP	1	WTP	1	WTP	1	Paul Hadiwinata	0	Paul Hadiwinata	0	Paul Hadiwinata	0
65	SMAR				WTP	1	WTP	1	Wajar	0	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0

		0,6098	0,5834	0,5821					dng Catatan							
66	SMBR				Wajar dng Catatan	0	WTP	1	WTP	1	Herman Dody Tanumihardja	0	Herman Dody Tanumihardja	0	Herman Dody Tanumihardja	0
67	SMGR	0,2857	0,3256	0,3728	WTP	1	WTP	1	WTP	1	Satrio Bing Eny	1	Satrio Bing Eny	1	Satrio Bing Eny	1
68	SMSM	0,3087	0,3783	0,3759	WTP	1	WTP	1	WTP	1	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1
69	SPMA	0,2992	0,2518	0,2324	WTP	1	WTP	1	WTP	1	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1
70	SPMA				Wajar dng Catatan	0	WTP	1	WTP	1	Hadori Sugiarto	0	Hadori Sugiarto	0	Hadori Sugiarto	0
70	SRSN	0,4851	0,4505	0,4439	WTP	1	WTP	1	WTP	1	Hadori Sugiarto	0	Hadori Sugiarto	0	Hadori Sugiarto	0
70	SRSN	0,4394	0,3634	0,3043	WTP	1	WTP	1	WTP	1	Amir Abadi Jusuf	1	Amir Abadi Jusuf	1	Amir Abadi Jusuf	1
71	SSTM				Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Ishak Saleh	0	Ishak Saleh	0	Ishak Saleh	0
71	SSTM	0,6337	0,6492	0,6171	WTP	1	WTP	1	WTP	1	Ishak Saleh	0	Ishak Saleh	0	Ishak Saleh	0
72	TCID	0,1839	0,2132	0,1933	WTP	1	WTP	1	WTP	1	Satrio Bing Eny	0	Satrio Bing Eny	1	Satrio Bing Eny	1
73	TIRT				Wajar dng Catatan	0	WTP	1	WTP	1	Satrio Bing Eny	0	Satrio Bing Eny	1	Satrio Bing Eny	1
73	TIRT	0,8446	0,8559	0,9053	WTP	1	WTP	1	WTP	1	Muhammad Sofwan	0	Muhammad Sofwan	0	S.Manan, Ardiansyah	0
74	TOTO				WTP	1	WTP	1	WTP	1	Muhammad Sofwan	0	Muhammad Sofwan	0	S.Manan, Ardiansyah	0
74	TOTO	0,4097	0,4007	0,6211	WTP	1	WTP	1	WTP	1	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1
75	TRIS				Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1
75	TRIS	0,4581	0,3463	0,4373	WTP	1	WTP	1	WTP	1	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1
76	TRST				WTP	1	WTP	1	WTP	1	Kosasih Nurdiyaman	0	Kosasih Nurdiyaman	0	Kosasih Nurdiyaman	0
76	TRST	0,4128	0,4073	0,4362	WTP	1	WTP	1	WTP	1	Kosasih Nurdiyaman	0	Kosasih Nurdiyaman	0	Kosasih Nurdiyaman	0
77	TSPC				Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1
77	TSPC	0,2962	0,3165	0,3097	WTP	1	WTP	1	WTP	1	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1	Purwanton, Sungkoro	1
78	TURI				Wajar dng	0	WTP	1	WTP	1	Tanubrata Sutanto	0	Tanubrata Sutanto	0	Tanubrata Sutanto	0
78	TURI	0,4330	0,4258	0,4110	WTP	1	WTP	1	WTP	1	Tanubrata Sutanto	0	Tanubrata Sutanto	0	Tanubrata Sutanto	0
					WTP	1	WTP	1	WTP	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1

					Catatan											
79	UNTR	0,3339	0,4221	0,5094	Wajar dng Catatan	0	WTP	1	WTP	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1
80	VOKS	0,5989	0,6142	0,6288	Wajar dng Catatan	0	Wajar dng Catatan	0	Wajar dng Catatan	0	Gani Sigiro, Handayani	0	Gani Sigiro, Handayani	0	Gani Sigiro, Handayani	0
81	YPAS	0,4933	0,5813	0,6453	WTP	1	WTP	1	WTP	1	Teramihardja, Pradhono	0	Teramihardja, Pradhono	0	Teramihardja, Pradhono	0



No.	KODE	Laba rugi operasi			Laba		
		2016	2017	2018	2016	2017	2018

1	AKPI	52.393.857.000	1	13.333.970.000	1	64.226.271.000	1	52.393.857.000	13.333.970.000	64.226.271.000
2	AKRA	1.046.852.086.000	1	1.001.314.446.000	1	1.596.652.821.000	1	1.046.852.086.000	1.001.314.446.000	1.596.652.821.000
3	ALMI	(99.931.854.409)	0	8.446.455.684	1	6.544.635.062	1	(99.931.854.409)	8.446.455.684	6.544.635.062
4	APLI	12.909.670.123	1	(1.329.429.201)	0	(23.496.671.376)	0	12.909.670.123	(1.329.429.201)	(23.496.671.376)
5	ARNA	91.375.910.975	1	122.183.909.643	1	158.207.798.602	1	91.375.910.975	122.183.909.643	158.207.798.602
6	ASGR	255.113.000.000	1	257.225.000.000	1	270.404.000.000	1	255.113.000.000	257.225.000.000	270.404.000.000
7	ASII	18.302.000.000.000	1	23.165.000.000.000	1	27.372.000.000.000	1	18.302.000.000.000	23.165.000.000.000	27.372.000.000.000
8	AUTO	483.421.000.000	1	547.781.000.000	1	680.801.000.000	1	483.421.000.000	547.781.000.000	680.801.000.000
9	BAJA	34.393.355.090	1	(22.984.761.751)	0	(96.695.781.573)	0	34.393.355.090	(22.984.761.751)	(96.695.781.573)
10	BATA	42.231.663.000	1	53.654.376.000	1	67.944.867.000	1	42.231.663.000	53.654.376.000	67.944.867.000
11	BIMA	17.410.120.742	1	15.795.652.032	1	2.349.855.961	1	17.410.120.742	15.795.652.032	2.349.855.961
12	BRNA	12.664.977.000	1	(178.283.422.000)	0	(23.662.406.000)	0	12.664.977.000	(178.283.422.000)	(23.662.406.000)
13	BTON	(5.974.737.984)	0	11.370.927.212	1	27.812.712.161	1	(5.974.737.984)	11.370.927.212	27.812.712.161
14	CEKA	249.697.013.626	1	107.420.886.839	1	92.649.656.775	1	249.697.013.626	107.420.886.839	92.649.656.775
15	DLTA	254.509.268.000	1	279.772.635.000	1	338.129.985.000	1	254.509.268.000	279.772.635.000	338.129.985.000
16	DPNS	10.009.391.103	1	5.963.420.071	1	8.624.147.043	1	10.009.391.103	5.963.420.071	8.624.147.043
17	DVLA		1		1		1			

		152.083.400.000		162.249.293.000		200.651.968.000		152.083.400.000	162.249.293.000	200.651.968.000
18	EKAD	90.685.821.530	1	76.195.665.729	1	74.045.187.763	1	90.685.821.530	76.195.665.729	74.045.187.763
19	FAST	172.605.540.000	1	166.998.578.000	1	212.011.156.000	1	172.605.540.000	166.998.578.000	212.011.156.000
20	FASW	778.012.761.625	1	595.868.198.714	1	1.405.367.771.073	1	778.012.761.625	595.868.198.714	1.405.367.771.073
21	GDST	31.704.557.018	1	10.284.697.314	1	(87.798.857.709)	0	31.704.557.018	10.284.697.314	(87.798.857.709)
22	HDTX	(393.567.640.000)	0	(847.049.209.000)	0	(229.988.885.000)	0	(393.567.640.000)	(847.049.209.000)	(229.988.885.000)
23	HMSP	12.762.229.000.000	1	12.670.534.000.000	1	13.538.418.000.000	1	12.762.229.000.000	12.670.534.000.000	13.538.418.000.000
24	ICBP	3.631.301.000.000	1	3.543.173.000.000	1	4.658.781.000.000	1	3.631.301.000.000	3.543.173.000.000	4.658.781.000.000
25	IGAR	69.305.629.795	1	72.376.683.136	1	482.914.243.337	1	69.305.629.795	72.376.683.136	482.914.243.337
26	IKAI	(145.359.282.000)	0	(43.578.020.000)	0	71.284.346.000	1	(145.359.282.000)	(43.578.020.000)	71.284.346.000
27	IMAS	(312.881.005.784)	0	(64.296.811.100)	0	98.774.620.340	1	(312.881.005.784)	(64.296.811.100)	98.774.620.340
28	IMPC	125.823.130.775	1	91.303.491.940	1	105.523.929.164	1	125.823.130.775	91.303.491.940	105.523.929.164
29	INAF	(17.367.399.212)	0	(46.284.759.301)	0	(32.736.482.313)	0	(17.367.399.212)	(46.284.759.301)	(32.736.482.313)
30	INAI	35.552.975.244	1	38.651.704.520	1	40.463.141.352	1	35.552.975.244	38.651.704.520	40.463.141.352
31	INCI	9.988.836.259	1	16.554.272.131	1	16.675.673.703	1	9.988.836.259	16.554.272.131	16.675.673.703
32	INDF	5.266.906.000.000	1	5.145.063.000.000	1	4.961.851.000.000	1	5.266.906.000.000	5.145.063.000.000	4.961.851.000.000
33	INDS	49.556.367.334	1	113.639.539.901	1	110.686.883.366	1	49.556.367.334	113.639.539.901	110.686.883.366

34	INTA	(245.749.000.000)	0	(279.596.000.000)	0	(399.526.000.000)	0	(245.749.000.000)	(279.596.000.000)	(399.526.000.000)
35	INTP	3.870.319.000.000	1	1.859.818.000.000	1	1.145.937.000.000	1	3.870.319.000.000	1.859.818.000.000	1.145.937.000.000
36	JECC	132.423.161.000	1	83.355.370.000	1	88.428.879.000	1	132.423.161.000	83.355.370.000	88.428.879.000
37	JKSW	(2.895.181.993)	0	(3.925.258.889)	0	(48.588.147.020)	0	(2.895.181.993)	(3.925.258.889)	(48.588.147.020)
38	KBLI	334.338.838.592	1	358.974.051.474	1	235.651.063.203	1	334.338.838.592	358.974.051.474	235.651.063.203
39	KBLM	21.245.022.916	1	43.994.949.645	1	40.675.096.628	1	21.245.022.916	43.994.949.645	40.675.096.628
40	KBRI	(102.760.678.878)	0	(125.704.262.232)	0	(124.767.897.543)	0	(102.760.678.878)	(125.704.262.232)	(124.767.897.543)
41	KICI	362.936.663	1	7.946.916.114	1	(873.742.659)	0	362.936.663	7.946.916.114	(873.742.659)
42	KLBF	2.350.884.933.551	1	2.453.251.410.604	1	2.497.261.964.757	1	2.350.884.933.551	2.453.251.410.604	2.497.261.964.757
43	KONI	(7.133.227.767)	0	(864.095.877)	0	(6.813.807.737)	0	(7.133.227.767)	(864.095.877)	(6.813.807.737)
44	LION	42.345.417.055	1	9.282.943.009	1	14.679.673.993	1	42.345.417.055	9.282.943.009	14.679.673.993
45	LMPI	6.933.035.457	1	(31.140.558.174)	0	(46.390.704.290)	0	6.933.035.457	(31.140.558.174)	(46.390.704.290)
46	LMSH	6.252.814.811	1	12.967.113.850	1	2.886.727.390	1	6.252.814.811	12.967.113.850	2.886.727.390
47	LPIN	(64.037.459.813)	0	191.977.703.453	1	32.755.830.588	1	(64.037.459.813)	191.977.703.453	32.755.830.588
48	LTLS	115.337.000.000	1	183.621.000.000	1	233.141.000.000	1	115.337.000.000	183.621.000.000	233.141.000.000
49	MLBI	982.129.000.000	1	1.322.067.000.000	1	1.224.807.000.000	1	982.129.000.000	1.322.067.000.000	1.224.807.000.000
50	MLPL	312.379.000.000	1	(1.823.532.000.000)	0	(1.620.165.000.000)	0	312.379.000.000	(1.823.532.000.000)	(1.620.165.000.000)

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51	MRAT	(5.549.465.678)	0	(1.283.332.109)	0	(2.256.476.497)	0	(5.549.465.678)	(1.283.332.109)	(2.256.476.497)
52	MTDL	322.877.000.000	1	374.241.000.000	1	426.084.000.000	1	322.877.000.000	374.241.000.000	426.084.000.000
53	MYOR	1.388.676.127.665	1	1.630.953.830.893	1	1.760.434.280.304	1	1.388.676.127.665	1.630.953.830.893	1.760.434.280.304
54	PRAS	(2.690.964.318)	0	(3.226.268.273)	0	6.357.160.962	1	(2.690.964.318)	(3.226.268.273)	6.357.160.962
55	PSDN	(36.662.178.272)	0	32.150.564.335	1	(22.574.810.557)	0	(36.662.178.272)	32.150.564.335	(22.574.810.557)
56	PTSP	4.509.517.000	1	10.245.713.000	1	19.726.369.000	1	4.509.517.000	10.245.713.000	19.726.369.000
57	PYFA	5.146.317.041	1	7.127.402.168	1	8.447.447.988	1	5.146.317.041	7.127.402.168	8.447.447.988
58	RDTX	260.009.476.018	1	246.909.721.574	1	267.384.570.823	1	260.009.476.018	246.909.721.574	267.384.570.823
59	RICY	14.033.426.519	1	16.558.562.698	1	18.480.376.458	1	14.033.426.519	16.558.562.698	18.480.376.458
60	RMBA	(2.085.811.000.000)	0	(480.063.000.000)	0	(608.463.000.000)	0	(2.085.811.000.000)	(480.063.000.000)	(608.463.000.000)
61	ROTI	279.777.368.831	1	135.364.021.139	1	127.171.436.363	1	279.777.368.831	135.364.021.139	127.171.436.363
62	SCCO	340.593.630.534	1	269.730.298.809	1	197.335.806.664	1	340.593.630.534	269.730.298.809	197.335.806.664
63	SIMA	(642.590.771)	0	161.969.306	1	(14.528.390.327)	0	(642.590.771)	161.969.306	(14.528.390.327)
64	SKLT	20.646.121.074	1	22.970.715.348	1	31.954.131.252	1	20.646.121.074	22.970.715.348	31.954.131.252
65	SMAR	2.599.539.000.000	1	1.177.371.000.000	1	597.773.000.000	1	2.599.539.000.000	1.177.371.000.000	597.773.000.000
66	SMBR	259.090.525.000	1	146.648.432.000	1	76.074.721.000	1	259.090.525.000	146.648.432.000	76.074.721.000

67	SMGR	4.535.036.823.000	1	2.043.025.914.000	1	2.069.320.175.000	1	4.535.036.823.000	2.043.025.914.000	2.069.320.175.000
68	SMSM	502.192.000.000	1	555.388.000.000	1	633.550.000.000	1	502.192.000.000	555.388.000.000	633.550.000.000
69	SPMA	81.063.430.679	1	92.280.117.234	1	82.232.722.269	1	81.063.430.679	92.280.117.234	82.232.722.269
70	SRSN	11.056.051.000	1	17.698.567.000	1	38.735.092.000	1	11.056.051.000	17.698.567.000	38.735.092.000
71	SSTM	(15.752.958.422)	0	(23.709.833.744)	0	1.112.037.917	1	(15.752.958.422)	(23.709.833.744)	1.112.037.917
72	TCID	162.059.596.347	1	179.126.382.068	1	173.049.442.756	1	162.059.596.347	179.126.382.068	173.049.442.756
73	TIRT	28.988.504.757	1	1.001.385.942	1	(36.477.174.515)	0	28.988.504.757	1.001.385.942	(36.477.174.515)
74	TOTO	168.564.583.718	1	278.935.804.544	1	346.692.796.102	1	168.564.583.718	278.935.804.544	346.692.796.102
75	TRIS	25.213.015.324	1	14.198.889.550	1	19.665.074.694	1	25.213.015.324	14.198.889.550	19.665.074.694
76	TRST	33.794.866.940	1	38.199.681.742	1	30.938.774.199	1	33.794.866.940	38.199.681.742	30.938.774.199
77	TSPC	545.493.536.262	1	557.339.581.996	1	540.378.145.887	1	545.493.536.262	557.339.581.996	540.378.145.887
78	TURI	552.456.000.000	1	476.203.000.000	1	561.159.000.000	1	552.456.000.000	476.203.000.000	561.159.000.000
79	UNTR	5.104.477.000.000	1	7.673.322.000.000	1	11.498.409.000.000	1	5.104.477.000.000	7.673.322.000.000	11.498.409.000.000
80	VOKS	160.045.873.393	1	166.204.959.339	1	105.468.744.587	1	160.045.873.393	166.204.959.339	105.468.744.587
81	YPAS	(10.932.426.503)	0	(14.500.028.420)	0	(5.140.712.151)	0	(10.932.426.503)	(14.500.028.420)	(5.140.712.151)

No.	KODE	Profitabilitas			Audit Delay		
		2016	2017	2018	2016	2017	2018

1	AKPI	0,0200	0,0049	0,0209	31/03/2017	90	02/04/2018	92	29/03/2019	88
2	AKRA	0,0661	0,0595	0,0801	31/03/2017	90	19/03/2018	78	18/03/2019	74
3	ALMI	(0,0464)	0,0036	0,0024	12/04/2017	102	28/03/2018	87	29/03/2019	88
4	APLI	0,0338	(0,0033)	(0,0467)	02/05/2017	122	05/09/2018	248	21/05/2019	141
5	ARNA	0,0592	0,0763	0,0957	31/03/2017	90	06/03/2018	65	07/02/2019	38
6	ASGR	0,1480	0,1066	0,1191	31/03/2017	90	26/02/2018	58	26/02/2019	57
7	ASII	0,0699	0,0784	0,0794	31/03/2017	90	27/02/2018	59	25/03/2019	84
8	AUTO	0,0331	0,0371	0,0428	31/03/2017	90	26/02/2018	58	25/02/2019	56
9	BAJA	0,0350	(0,0243)	(0,1073)	31/03/2017	90	29/03/2018	88	29/03/2019	88
10	BATA	0,0525	0,0627	0,0775	28/03/2017	87	08/05/2018	128	06/08/2019	218
11	BIMA	0,1892	0,1768	0,0239	31/03/2017	90	02/04/2018	92	01/04/2019	91
12	BRNA	0,0061	(0,0907)	(0,0096)	31/03/2017	90	30/03/2018	89	05/04/2019	95
13	BTON	(0,0337)	0,0620	0,1280	31/03/2017	90	29/03/2018	88	16/04/2019	106
14	CEKA	0,1751	0,0771	0,0793	28/03/2017	87	21/03/2018	80	19/03/2019	69
15	DLTA	0,2125	0,2087	0,2219	31/03/2017	90	29/03/2018	88	29/03/2019	88
16	DPNS	0,0338	0,0193	0,0263	31/03/2017	90	27/04/2018	117	29/03/2019	88
17	DVLA	0,0993	0,0989	0,1192	12/04/2017	102	29/03/2018	88	29/03/2019	88
18	EKAD	0,1291	0,0956	0,0868	28/03/2017	87	28/03/2018	87	29/03/2019	88
19	FAST	0,1263	0,1118	0,0709	31/03/2017	90	28/03/2018	87	27/03/2019	86
20	FASW	0,0906	0,0636	0,1282	31/03/2017	90	22/02/2018	53	14/02/2019	104
21	GDST	0,0252	0,0080	(0,0649)	31/03/2017	90	28/03/2018	87	16/04/2019	106
22	HDTX	(0,0830)	(0,2099)	(0,3918)	31/03/2017	90	09/04/2018	99	09/04/2019	109
23	HMSP	0,3002	0,2937	0,2905	31/03/2017	90	06/03/2018	62	21/03/2019	77
24	ICBP	0,1256	0,1121	0,1356	31/03/2017	90	21/03/2018	80	26/03/2019	85
25	IGAR	0,1577	0,1411	0,8469	12/04/2017	104	27/03/2018	86	29/03/2019	88
26	IKAI	(0,5485)	(0,1896)	0,0533	31/03/2017	90	20/04/2018	110	01/04/2019	91
27	IMAS	(0,0122)	(0,0020)	0,0024	31/03/2017	90	29/03/2018	88	30/03/2019	89
28	IMPC	0,0553	0,0398	0,0445	12/04/2017	104	29/03/2019	88	29/03/2019	88
29	INAF	(0,0126)	(0,0303)	(0,0227)	03/05/2017	123	05/06/2018	157	15/07/2019	196
30	INAI	0,0266	0,0318	0,0289	25/04/2017	115	02/04/2018	92	29/03/2019	88

31	INCI	0,0371	0,0545	0,0426	12/04/2017	104	29/03/2018	88	30/03/2019	89
32	INDF	0,0641	0,0585	0,0514	31/03/2017	90	21/03/2018	77	27/03/2019	86
33	INDS	0,0200	0,0467	0,0446	31/03/2017	90	28/03/2018	87	29/03/2019	88
34	INTA	(0,0473)	(0,0537)	(0,0799)	31/03/2017	90	02/04/2018	92	16/04/2019	106
35	INTP	0,1284	0,0644	0,0412	28/03/2017	87	22/03/2018	78	20/03/2019	79
36	JECC	0,0834	0,0432	0,0425	31/03/2017	90	29/03/2018	88	29/03/2019	88
37	JKSW	(0,0106)	(0,0156)	(0,2549)	31/03/2017	90	06/04/2018	96	03/05/2019	123
38	KBLI	0,1787	0,1191	0,0726	10/04/2017	100	02/04/2018	92	29/03/2019	88
39	KBLM	0,0332	0,0356	0,0313	28/03/2017	87	16/05/2018	136	29/03/2019	88
40	KBRI	(0,0813)	(0,1073)	(0,1178)	31/10/2017	90	04/04/2018	94	10/04/2019	100
41	KICI	0,0026	0,0532	(0,0057)	12/04/2017	104	22/03/2018	78	23/03/2019	82
42	KLBF	0,1544	0,1476	0,1376	10/04/2017	100	29/03/2018	88	29/03/2019	88
43	KONI	(0,0597)	(0,0072)	(0,0531)	10/04/2017	100	02/04/2018	92	03/05/2019	125
44	LION	0,0617	0,0136	0,0211	11/04/2017	101	09/04/2018	99	29/03/2019	88
45	LMPI	0,0086	(0,0373)	(0,0590)	10/04/2017	100	09/04/2018	99	28/03/2019	87
46	LMSH	0,0384	0,0805	0,0180	11/04/2017	101	29/03/2018	88	29/03/2019	88
47	LPIN	(0,1340)	0,7160	0,1086	12/04/2017	104	04/04/2018	94	22/05/2019	142
48	LTLS	0,0204	0,0318	0,0369	21/06/2017	172	29/03/2018	88	29/03/2019	88
49	MLBI	0,4317	0,5267	0,4239	31/03/2017	90	23/02/2018	54	19/02/2019	50
50	MLPL	0,0129	(0,0798)	(0,0944)	31/03/2017	90	03/04/2018	93	29/03/2019	88
51	MRAT	(0,0115)	(0,0026)	(0,0044)	25/04/2017	115	05/04/2018	95	24/04/2019	114
52	MTDL	0,0833	0,0876	0,0878	10/04/2017	100	29/03/2018	88	29/03/2019	88
53	MYOR	0,1075	0,1093	0,1001	10/04/2017	100	27/03/2018	86	28/03/2019	87
54	PRAS	(0,0017)	(0,0021)	0,0039	12/04/2017	104	30/04/2018	120	01/04/2019	91
55	PSDN	(0,0561)	0,0465	(0,0304)	12/04/2017	104	23/05/2018	143	20/04/2019	110
56	PTSP	0,0156	0,0335	0,0640	12/04/2017	102	02/04/2018	92	29/03/2019	88
57	PYFA	0,0308	0,0447	0,0452	12/04/2017	104	23/03/2018	79	27/03/2019	86
58	RDTX	0,1237	0,1083	0,1058	31/10/2017	90	29/03/2018	88	29/03/2019	88
59	RICY	0,0109	0,0120	0,0120	10/04/2017	100	29/03/2018	88	01/04/2019	91
60	RMBA	(0,1548)	(0,0341)	(0,0409)	11/04/2017	101	02/04/2018	92	12/04/2019	104

61	ROTI	0,0958	0,0297	0,0289	17/04/2017	107	02/04/2018	92	14/03/2019	73
62	SCCO	0,1390	0,0672	0,0465	25/04/2017	115	31/03/2018	90	27/03/2019	86
63	SIMA	(0,0159)	0,0019	(0,1949)	17/04/2017	107	29/03/2018	88	27/03/2019	86
64	SKLT	0,0363	0,0361	0,0428	31/03/2017	90	27/03/2018	86	28/03/2019	87
65	SMAR	0,0994	0,0434	0,0204	31/03/2017	90	29/03/2018	88	04/04/2019	94
66	SMBR	0,0593	0,0290	0,0137	31/03/2017	90	27/02/2018	58	28/02/2019	59
67	SMGR	0,1025	0,0417	0,0408	31/03/2017	90	12/04/2018	102	29/03/2019	88
68	SMSM	0,2227	0,2273	0,2262	31/03/2017	90	29/03/2019	88	29/03/2019	88
69	SPMA	0,0375	0,0424	0,0360	31/03/2017	90	28/03/2018	87	28/03/2019	87
70	SRSN	0,0154	0,0271	0,0564	25/04/2017	115	29/03/2018	88	01/04/2019	91
71	SSTM	(0,0242)	(0,0391)	0,0020	17/04/2017	107	18/07/2018	199	29/03/2019	88
72	TCID	0,0742	0,0758	0,0708	31/03/2017	90	21/03/2018	80	20/03/2019	79
73	TIRT	0,0355	0,0012	(0,0395)	25/04/2017	115	28/03/2018	87	29/03/2019	88
74	TOTO	0,0653	0,0987	0,2225	31/03/2017	90	04/09/2018	94	05/04/2019	95
75	TRIS	0,0394	0,0261	0,0311	31/03/2017	90	29/03/2018	88	29/03/2019	88
76	TRST	0,0103	0,0115	0,0076	31/03/2017	90	30/03/2018	89	29/03/2019	88
77	TSPC	0,0828	0,0750	0,0687	31/03/2017	90	29/03/2018	88	29/03/2019	88
78	TURI	0,1110	0,0871	0,0930	31/03/2017	90	28/02/2018	59	23/02/2019	54
79	UNTR	0,0798	0,0933	0,0989	31/03/2017	90	27/02/2018	58	27/02/2019	58
80	VOKS	0,0959	0,0788	0,0424	31/03/2017	90	29/03/2018	88	02/04/2019	92
81	YPAS	(0,0390)	(0,0478)	(0,0150)	31/03/2017	90	02/04/2018	92	02/04/2019	92



Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Size	243	21.85	33.47	28.3129	1.77669
Leverage	243	.0287	.9910	.446469	.2204488
Opini audit	243	0	1	.63	.484
Ukuran KAP	243	0	1	.48	.501
Laba rugi operasi	243	0	1	.77	.419
Prof itabilitas	243	-.5485	.8469	.049756	.1236791
Audit delay	243	38	248	93.41	22.655
Valid N (listwise)	243				

Statistics

		Size	Leverage	Opini audit	Ukuran KAP	Laba rugi operasi	Prof itabilitas	Audit d
N	Valid	243	243	243	243	243	243	
	Missing	0	0	0	0	0	0	
Mean		28.3129	.446469	.63	.48	.77	.049756	9
Median		28.1263	.425821	1.00	.00	1.00	.041725	9
Mode		21.85 ^a	.0287 ^a	1	0	1	-.5485 ^a	
Sum		6880.03	108.4920	153	116	188	12.0907	22

a. Multiple modes exist. The smallest value is shown

Opini audit

		Frequency	Percent	Valid Percent	Cumulativ e Percent
Valid	Wajar dengan catatan	90	37.0	37.0	37.0
	Wajar tanpa pengecualian	153	63.0	63.0	100.0
	Total	243	100.0	100.0	

Ukuran KAP

		Frequency	Percent	Valid Percent	Cumulativ e Percent
Valid	KAP non big four	127	52.3	52.3	52.3
	KAP the big four	116	47.7	47.7	100.0
	Total	243	100.0	100.0	

Laba rugi operasi

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Perusahaan rugi	55	22.6	22.6	22.6
	Perusahaan laba	188	77.4	77.4	100.0
	Total	243	100.0	100.0	



Uji Asumsi Klasik

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		243
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	20.96488270
Most Extreme Differences	Absolute	.195
	Positive	.195
	Negative	-.119
Kolmogorov-Smirnov Z		3.041
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		214
Normal Parameters ^{a,b}	Mean	.0499776
	Std. Deviation	7.27636212
Most Extreme Differences	Absolute	.064
	Positive	.057
	Negative	-.064
Kolmogorov-Smirnov Z		.940
Asymp. Sig. (2-tailed)		.340

a. Test distribution is Normal.

b. Calculated from data.

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Size	.757	1.321
	Leverage	.810	1.235
	Opini audit	.897	1.115
	Ukuran KAP	.712	1.404
	Laba rugi operasi	.639	1.566
	Profitabilitas	.640	1.561

a. Dependent Variable: Audit delay

Runs Test

	Unstandardized Residual
Test Value ^a	-.17963
Cases < Test Value	107
Cases >= Test Value	107
Total Cases	214
Number of Runs	94
Z	-1.919
Asymp. Sig. (2-tailed)	.055

a. Median

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.157	5.545		1.110	.268
	Size	.049	.202	.019	.242	.809
	Leverage	-1.980	1.590	-.094	-1.245	.214
	Opini audit	-.331	.702	-.034	-.471	.638
	Ukuran KAP	1.021	.769	.107	1.328	.186
	Laba rugi operasi	-1.841	.963	-.163	-1.912	.057
	Prof itabilitas	-2.781	3.271	-.072	-.850	.396

a. Dependent Variable: Abs_res

Regresi Moderating

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X5_M, Opini audit, Size, Leverage, Laba rugi operasi, Ukuran KAP, X2_M, X4_M, X3_M, X1_M	.	Enter

- a. All requested variables entered.
 b. Dependent Variable: Audit delay

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.564 ^a	.319	.285	8.386

- a. Predictors: (Constant), X5_M, Opini audit, Size, Leverage, Laba rugi operasi, Ukuran KAP, X2_M, X4_M, X3_M, X1_M

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6676.479	10	667.648	9.493	.000 ^a
	Residual	14277.003	203	70.330		
	Total	20953.481	213			

- a. Predictors: (Constant), X5_M, Opini audit, Size, Leverage, Laba rugi operasi, Ukuran KAP, X2_M, X4_M, X3_M, X1_M
 b. Dependent Variable: Audit delay

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	142.651	10.236		13.937	.000
	Size	-1.566	.364	-.291	-4.303	.000
	Leverage	2.208	2.872	.050	.769	.443
	Opini audit	-4.947	1.439	-.243	-3.437	.001
	Ukuran KAP	-.671	1.513	-.034	-.443	.658
	Laba rugi operasi	-7.130	1.898	-.303	-3.757	.000
	X1_M	-.145	.547	-.050	-.265	.791
	X2_M	11.387	21.663	.057	.526	.600
	X3_M	9.660	13.022	.096	.742	.459
	X4_M	-8.597	11.733	-.079	-.733	.465
	X5_M	1.739	19.934	.017	.087	.931

a. Dependent Variable: Audit delay

