

Lampiran 1

Daftar Sampel Perusahaan Manufaktur di Bursa Efek Indonesia Tahun 2014-2016

No	KODE	NAMA
1	ALKA	Alaska Industrindo Tbk
2	ALMI	Alumindo Light Metal Industry Tbk
3	ALTO	Tri Banyan Tirta Tbk
4	AMFG	Asahimas Flat Glass Tbk
5	APLI	Asiaplast Industries Tbk
6	ARNA	Arwana Citra Mulia Tbk
7	AUTO	Astra Auto Part Tbk
8	BATA	Sepatu Bata Tbk
9	BIMA	Primarindo Asia Infrastructure Tbk
10	BUDI	Budi Acid Jaya Tbk
11	CEKA	Cahaya Kalbar Tbk
12	CPIN	Charoen Pokphand Indonesia Tbk
13	DLTA	Delta Djakarta Tbk
14	DPNS	Duta Pertiwi Nusantara
15	DVLA	Darya Varia Laboratoria Tbk
16	EKAD	Ekadharma International Tbk
17	GGRM	Gudang Garam Tbk
18	GJTL	Gajah Tunggal Tbk
19	HMSP	Hanjaya Mandala Sampoerna Tbk
20	ICBP	Indofood CBP Sukses Makmur Tbk
21	IGAR	Champion Pasific Indonesia Tbk
22	IMAS	Indomobil Sukses International Tbk
23	INAF	Indofarma Tbk
24	INAI	Indal Aluminium Industry Tbk
25	INCI	Intan Wijaya International Tbk
26	INDF	Indofood Sukses Makmur Tbk
27	INDS	Indospring Tbk
28	INTP	Indocement Tunggal Prakasa Tbk
29	ISSP	Steel Pipe Industry of Indonesia Tbk
30	JECC	Jembo Cable Company Tbk
31	JPFA	Japfa Comfeed Indonesia Tbk
32	JPRS	Jaya Pari Steel Tbk
33	KAEF	Kimia Farma Tbk
34	KBLM	Kabelindo Murni Tbk
35	KICI	Kedaung Indag Can Tbk
36	KLBF	Kalbe Farma Tbk
37	KRAH	Grand Kartech Tbk
38	LION	Lion Metal Works Tbk
39	LMPI	Langgeng Makmur Industry Tbk

No	KODE	NAMA
40	LMSH	Lionmesh Prima Tbk
41	LPIN	Multi Prima Sejahtera Tbk
42	MAIN	Malindo Feedmill Tbk
43	MBTO	Martina Berto Tbk
44	MERK	Merck Tbk
45	MLBI	Multi Bintang Indonesia Tbk
46	MLIA	Mulia Industrindo Tbk
47	MYOR	Mayora Indah Tbk
48	MYTX	Apac Citra Centertex Tbk
49	NIPS	Nippres Tbk
50	PICO	Pelangi Indah Canindo Tbk
51	PRAS	Prima alloy steel Universal Tbk
52	PSDN	Prashida Aneka Niaga Tbk
53	PYFA	Pyridam Farma Tbk
54	RICY	Ricky Putra Globalindo Tbk
55	ROTI	Nippon Indosari Corporindo Tbk
56	SCCO	Supreme Cable Manufacturing and Commerce Tbk
57	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
58	SIPD	Siearad Produce Tbk
59	SKBM	Sekar Bumi Tbk
60	SMBR	Semen Baturaja Persero Tbk
61	SMCB	Holcim Indonesia Tbk
62	SMGR	Semen Gresik Tbk
63	SMSM	Selamat Sempurna Tbk
64	SPMA	Suparma Tbk
65	SSTM	Sunson Textile Manufacturer Tbk
66	STTP	Siantar Top Tbk
67	TIRT	Tirta Mahakam Resources Tbk
68	TOTO	Surya Toto Indonesia Tbk
69	TRIS	Trisula International Tbk
70	TRST	Trias Sentosa Tbk
71	TSPC	Tempo Scan Pasific Tbk
72	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
73	VOKS	Voksel Electric Tbk
74	WIIM	Wismilak Inti Makmur Tbk

Lampiran 2

Daftar Perusahaan Manufaktur yang Terkena *Outlier*

No	<i>Outlier</i>
1	AISA
2	AKKU
3	ASII
4	BTON
5	GDST
6	KBRI
7	MRAT
8	SIMA
9	UNVR
10	HDTX

Lampiran 3

Pedoman Ceklis *Voluntary Disclosure* (Pengungkapan Sukarela)

No	Kelompok Informasi	Jumlah Item
Ekonomi		
1	Latar Belakang Perusahaan	Foto Pemilik
2		Foto Direktur
3		Kualifikasi Akademik Direktur
4		Posisi Kantor Dipegang Direktur Eksekusif
5		Identifikasi Manajemen Senior
6		Fungsi Manajemen Senior
7	Ringkasan Hasil Kerja Perusahaan	Cuplikan Statement Keuangan 3 Tahun Kedepan
8		Cuplikan Statement Keuangan 2 Tahun Kebelakang
9		Volume Saham trend
10		Volume Saham Akhir Tahun
11		Informasi Saham trend
12		Informasi Saham Akhir Tahun
13		Domestik dan Saham Asing
Kinerja Lingkungan		
14	Informasi Non Keuangan	Program sosial
15		Kebijakan lingkungan
16		Apresiasi Karyawan
17		Masalah Perekrutan
18		Gambaran kesejahteraan karyawan
19		Pembahasan kesejahteraan karyawan
20		Skema kebijakan bagi hasil
21		Jumlah Karyawan
Prospek Masa Mendatang		
22	Informasi Mengenai Proyek Perusahaan Dimasa Depan	Diskusi umum tren industri masa depan
23		Pengungkapan faktor eksternal
24		Tingkat kembali bekerja dan tingkat retensi setelah cuti melahirkan, menurut gender
25		Diskusi Prospek Perusahaan
Pembahasan Umum		
26	Analisis Dan Pembahasan Umum Oleh Manajemen	Pernyataan Misi
27		Pengenalan Histori
28		Stock Exchange (Kode, nama)
29		Distribusi Kepemilikan Saham

Lampiran 4

Data Konservatisme Laba Tahun 2014

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
1	ALKA	Rp 8.544.720.000	Rp 3.438.000	Rp 3.438.000	Rp 8.548.158.000
2	ALMI	Rp 1.064.578.288.80 2	Rp 8.661.140.137	Rp 8.661.140.137	Rp 1.073.239.428.93 9
3	ALTO	Rp 13.416.480.503	Rp 10.372.140.370	Rp 10.372.140.370	Rp 3.044.340.133
4	AMFG	Rp 1.087.528.000.00 0	Rp 458.635.000.000	Rp 458.635.000.000	Rp 1.546.163.000.00 0
5	APLI	Rp 124.006.228.643	Rp 41.960.998.605	Rp 41.960.998.605	Rp 165.967.227.248
6	ARNA	Rp 63.606.526.600	Rp 261.879.784.046	Rp 261.879.784.046	Rp 198.273.257.446
7	AUTO	Rp 77.767.000.000	Rp 954.086.000.000	Rp 954.086.000.000	Rp 876.319.000.000
8	BATA	Rp 205.273.599.000	Rp 71.246.429.000	Rp 71.246.429.000	Rp 134.027.170.000
9	BIMA	Rp 59.244.561.219	Rp 10.048.996.788	Rp 10.048.996.788	Rp 69.293.558.007
10	BUDI	Rp 737.099.000.000	Rp 42.886.000.000	Rp 42.886.000.000	Rp 779.985.000.000
11	CEKA	Rp 65.420.553.780	Rp 41.001.414.954	Rp 41.001.414.954	Rp 24.419.138.826
12	CPIN	Rp 1.814.314.000.00 0	Rp 1.745.724.000.00 0	Rp 1.745.724.000.000	Rp 68.590.000.000
13	DLTA	Rp 295.413.666	Rp 288.073.432	Rp 288.073.432	Rp 7.340.234
14	DPNS	Rp 6.954.446.123	Rp 14.519.866.284	Rp 14.519.866.284	Rp 21.474.312.407

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
15	DVLA	Rp 378.582.726.000	Rp 80.929.476.000	Rp 80.929.476.00 0	Rp 297.653.250.000
16	EKAD	Rp 85.074.809.808	Rp 39.450.652.821	Rp 39.450.652.82 1	Rp 45.624.156.987
17	GGRM	Rp 3.427.156.000.00 0	Rp 5.395.293.000.00 0	Rp 5.395.293.000. 000	Rp 1.968.137.000.00 0
18	GJTL	Rp 3.009.101	Rp 269.868	Rp 269.868	Rp 3.278.969
19	HMSP	Rp 16.856.598.000.0 00	Rp 10.181.083.000.0 00	Rp 10.181.083.00 0.000	Rp 6.675.515.000.00 0
20	ICBP	Rp 4.686.599.000.00 0	Rp 2.531.681.000.00 0	Rp 2.531.681.000. 000	Rp 2.154.918.000.00 0
21	IGAR	Rp 31.371.537.302	Rp 54.898.874.758	Rp 54.898.874.75 8	Rp 86.270.412.060
22	IMAS	Rp 1.091.359.191.02 1	Rp 67.093.347.900	Rp 67.093.347.90 0	Rp 1.158.452.538.92 1
23	INAF	Rp 178.969.662.100	Rp 1.164.824.606	Rp 1.164.824.606	Rp 177.804.837.494
24	INAI	Rp 63.001.904.498	Rp 22.415.476.342	Rp 22.415.476.34 2	Rp 85.417.380.840
25	INCI	Rp 86.350.029.351	Rp 11.028.221.012	Rp 11.028.221.01 2	Rp 97.378.250.363
26	INDF	Rp 6.145.781.000.00 0	Rp 5.229.489.000.00 0	Rp 5.229.489.000. 000	Rp 916.292.000.000
27	INDS	Rp 226.989.677.439	Rp 127.657.349.869	Rp 127.657.349.8 69	Rp 99.332.327.570
28	INTP	Rp 180.971.000.000	Rp 5.293.416.000.00 0	Rp 5.293.416.000. 000	Rp 5.474.387.000.00 0
29	ISSP	Rp 534.302.000.000	Rp 405.822.000.000	Rp 405.822.000.0 00	Rp 128.480.000.000

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
30	JECC	Rp 39.025.950.000	Rp 23.844.710.000	Rp 23.844.710.00 0	Rp 62.870.660.000
31	JPFA	Rp 5.827.390.000.00 0	Rp 391.866.000.000	Rp 391.866.000.0 00	Rp 5.435.524.000.00 0
32	JPRS	Rp 57.811.880.176	Rp 6.930.478.877	Rp 6.930.478.877	Rp 50.881.401.299
33	KAEF	Rp 929.245.246.946	Rp 236.531.070.864	Rp 236.531.070.8 64	Rp 692.714.176.082
34	KBLM	Rp 130.311.824.003	Rp 20.498.841.379	Rp 20.498.841.37 9	Rp 150.810.665.382
35	KICI	Rp 26.113.474.501	Rp 4.703.508.241	Rp 4.703.508.241	Rp 30.816.982.742
36	KLBF	Rp 10.767.547.657.2 92	Rp 2.121.090.581.63 0	Rp 2.121.090.581. 630	Rp 12.888.638.238.9 22
37	KRAH	Rp 73.290.950.451	Rp 31.734.711.062	Rp 31.734.711.06 2	Rp 41.556.239.389
38	LION	Rp 84.161.255.938	Rp 49.001.630.102	Rp 49.001.630.10 2	Rp 35.159.625.836
39	LMPI	Rp 215.708.592.149	Rp 1.710.590.575	Rp 1.710.590.575	Rp 217.419.182.724
40	LMSH	Rp 8.848.802.297	Rp 7.403.115.436	Rp 7.403.115.436	Rp 16.251.917.733
41	LPIN	Rp 8.802.883.524	Rp 4.130.648.465	Rp 4.130.648.465	Rp 12.933.531.989
42	MAIN	Rp 297.032.319.000	Rp 84.841.276.000	Rp 84.841.276.00 0	Rp 212.191.043.000
43	MBTO	Rp 216.677.200.523	Rp 2.925.070.199	Rp 2.925.070.199	Rp 213.752.130.324
44	MERK	Rp 384.260.430.000	Rp 182.147.224.000	Rp 182.147.224.0 00	Rp 202.113.206.000
45	MLBI	Rp 291.453.000.000	Rp 871.893.000.000	Rp 871.893.000.0 00	Rp 580.440.000.000
46	MLIA	Rp 3.091.678.295.00 0	Rp 125.013.335.000	Rp 125.013.335.0 00	Rp 3.216.691.630.00 0

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
47	MYOR	Rp 247.051.180.892	Rp 409.824.768.594	Rp 409.824.768.5 94	Rp 162.773.587.702
48	MYTX	2.357.118.000.00 0	83.666.000.000	Rp 83.666.000.00 0	Rp 2.440.784.000.00 0
49	NIPS	Rp 25.328.685	Rp 222.099.920	Rp 222.099.920	Rp 196.771.235
50	PICO	Rp 193.860.002.767	Rp 32.322.649.116	Rp 32.322.649.11 6	Rp 161.537.353.651
51	PRAS	Rp 3.842.172.836	Rp 51.147.955.193	Rp 51.147.955.19 3	Rp 47.305.782.357
52	PSDN	Rp 106.372.950.609	Rp 39.078.347.722	Rp 39.078.347.72 2	Rp 67.294.602.887
53	PYFA	Rp 78.827.624.143	Rp 2.958.656.657	Rp 2.958.656.657	Rp 81.786.280.800
54	RICY	Rp 3.365.379.204	Rp 11.930.331.760	Rp 11.930.331.76 0	Rp 15.295.710.964
55	ROTI	Rp 596.068.775.328	Rp 93.490.563.844	Rp 93.490.563.84 4	Rp 502.578.211.484
56	SCCO	Rp 94.415.701.908	Rp 65.073.398.920	Rp 65.073.398.92 0	Rp 159.489.100.828
57	SIDO	Rp 565.499.000.000	Rp 429.988.000.000	Rp 429.988.000.0 00	Rp 995.487.000.000
58	SIPD	Rp 431.147.240.232	Rp 174.235.209.943	Rp 174.235.209.9 43	Rp 256.912.030.289
59	SKBM	Rp 111.293.461.499	Rp 58.043.097.137	Rp 58.043.097.13 7	Rp 53.250.364.362
60	SMBR	Rp 272.169.979.000	Rp 91.545.959.000	Rp 91.545.959.00 0	Rp 180.624.020.000
61	SMCB	Rp 4.280.763.000.00 0	Rp 965.182.000.000	Rp 965.182.000.0 00	Rp 5.245.945.000.00 0

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
62	SMGR	Rp 1.461.396.937.00 0	Rp 2.984.492.387.00 0	Rp 2.984.492.387. 000	Rp 4.445.889.324.00 0
63	SMSM	Rp 658.083.000.000	Rp 298.531.000.000	Rp 298.531.000.0 00	Rp 359.552.000.000
64	SPMA	Rp 711.245.016.186	Rp 101.754.958.522	Rp 101.754.958.5 22	Rp 812.999.974.708
65	SSTM	Rp 553.112.747.858	Rp 17.258.850.002	Rp 17.258.850.00 2	Rp 535.853.897.856
66	STTP	Rp 405.958.871.604	Rp 30.764.501.441	Rp 30.764.501.44 1	Rp 375.194.370.163
67	TIRT	Rp 120.932.363.335	Rp 109.216.170.440	Rp 109.216.170.4 40	Rp 11.716.192.895
68	TOTO	Rp 92.038.906.677	Rp 156.154.760.513	Rp 156.154.760.5 13	Rp 64.115.853.836
69	TRIS	Rp 83.431.843.721	Rp 23.624.870.770	Rp 23.624.870.77 0	Rp 59.806.972.951
70	TRST	Rp 2.259.859.025.31 0	Rp 62.055.869.636	Rp 62.055.869.63 6	Rp 2.197.803.155.67 4
71	TSPC	Rp 2.130.595.530.91 8	Rp 443.480.931.419	Rp 443.480.931.4 19	Rp 1.687.114.599.49 9
72	ULTJ	Rp 76.301.091.281	Rp 99.002.304.236	Rp 99.002.304.23 6	Rp 175.303.395.517
73	VOKS	Rp 302.702.510.401	Rp 81.021.772.959	Rp 81.021.772.95 9	Rp 383.724.283.360
74	WIIM	Rp 270.135.390.998	Rp 12.387.256.436	Rp 12.387.256.43 6	Rp 257.748.134.562

Lampiran 5

Data Konservatisme Laba Tahun 2015

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
1	ALKA	Rp 10.324.127.000	Rp 51.000	Rp 51.000	Rp 10.324.178.000
2	ALMI	Rp 1.372.422.547.88 1	Rp 49.498.997.063	Rp 49.498.997.06 3	Rp 1.421.921.544.94 4
3	ALTO	Rp 50.449.289.113	Rp 24.163.431.625	Rp 24.163.431.62 5	Rp 74.612.720.738
4	AMFG	Rp 1.588.167.000.00 0	Rp 341.346.000.000	Rp 341.346.000.0 00	Rp 1.929.513.000.00 0
5	APLI	Rp 161.934.152.806	Rp 1.854.274.736	Rp 1.854.274.736	Rp 163.788.427.542
6	ARNA	Rp 245.085.190.908	Rp 71.209.943.348	Rp 71.209.943.34 8	Rp 316.295.134.256
7	AUTO	Rp 278.312.000.000	Rp 322.701.000.000	Rp 322.701.000.0 00	Rp 601.013.000.000
8	BATA	Rp 172.005.192.000	Rp 129.519.446.000	Rp 129.519.446.0 00	Rp 42.485.746.000
9	BIMA	Rp 60.149.749.676	Rp 2.639.975.210	Rp 2.639.975.210	Rp 57.509.774.466
10	BUDI	Rp 175.335.000.000	Rp 21.072.000.000	Rp 21.072.000.00 0	Rp 196.407.000.000
11	CEKA	Rp 120.415.774.262	Rp 106.549.446.980	Rp 106.549.446.9 80	Rp 13.866.327.282
12	CPIN	Rp 2.033.233.000.00 0	Rp 1.832.598.000.00 0	Rp 1.832.598.000. 000	Rp 200.635.000.000
13	DLTA	Rp 124.946.752	Rp 192.045.199	Rp 192.045.199	Rp 67.098.447
14	DPNS	Rp 15.949.260.670	Rp 9.859.176.172	Rp 9.859.176.172	Rp 25.808.436.842
15	DVLA	Rp 443.677.150.000	Rp 107.894.430.000	Rp 107.894.430.0 00	Rp 335.782.720.000

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
16	EKAD	Rp 84.699.717.804	Rp 47.040.256.456	Rp 47.040.256.45 6	Rp 37.659.461.348
17	GGRM	Rp 3.818.087.000.00	Rp 6.452.834.000.00	Rp 6.452.834.000. 000	Rp 2.634.747.000.00 0
18	GJTL	Rp 3.516.812	Rp 207.955	Rp 207.955	Rp 3.308.857
19	HMSP	Rp 17.701.610.000.0 00	Rp 10.363.308.000.0 00	Rp 10.363.308.00 0.000	Rp 7.338.302.000.00 0
20	ICBP	Rp 5.773.115.000.00 0	Rp 2.923.148.000.00 0	Rp 2.923.148.000. 000	Rp 2.849.967.000.00 0
21	IGAR	Rp 50.840.277.680	Rp 51.416.184.307	Rp 51.416.184.30 7	Rp 102.256.461.987
22	IMAS	Rp 757.054.048.053	Rp 22.489.430.531	Rp 22.489.430.53 1	Rp 779.543.478.584
23	INAF	Rp 182.435.556.697	Rp 6.565.707.419	Rp 6.565.707.419	Rp 175.869.849.278
24	INAI	Rp 32.819.504.141	Rp 28.615.673.167	Rp 28.615.673.16 7	Rp 61.435.177.308
25	INCI	Rp 82.282.474.021	Rp 16.960.660.023	Rp 16.960.660.02 3	Rp 99.243.134.044
26	INDF	Rp 3.565.892.000.00 0	Rp 3.709.501.000.00 0	Rp 3.709.501.000. 000	Rp 143.609.000.000
27	INDS	Rp 183.773.974.336	Rp 1.933.819.152	Rp 1.933.819.152	Rp 181.840.155.184
28	INTP	Rp 2.235.820.000.00 0	Rp 4.356.661.000.00 0	Rp 4.356.661.000. 000	Rp 6.592.481.000.00 0
29	ISSP	Rp 737.618.000.000	Rp 158.999.000.000	Rp 158.999.000.0 00	Rp 578.619.000.000
30	JECC	Rp 108.912.037.000	Rp 2.464.669.000	Rp 2.464.669.000	Rp 106.447.368.000
31	JPFA	Rp 605.002.000.000	Rp 524.484.000.000	Rp 524.484.000.0 00	Rp 80.518.000.000

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
32	JPRS	Rp 87.140.172.975	Rp 21.989.704.979	Rp 21.989.704.979	Rp 65.150.467.996
33	KAEF	Rp 1.371.895.493.225	Rp 271.597.947.663	Rp 271.597.947.663	Rp 1.100.297.545.562
34	KBLM	Rp 129.834.758.304	Rp 21.245.022.916	Rp 21.245.022.916	Rp 151.079.781.220
35	KICI	Rp 225.160.860.794	Rp 13.000.883.220	Rp 13.000.883.220	Rp 212.159.977.574
36	KLBF	Rp 6.431.033.997.745	Rp 2.057.694.281.873	Rp 2.057.694.281.873	Rp 4.373.339.715.872
37	KRAH	Rp 37.791.177.324	Rp 7.624.768.157	Rp 7.624.768.157	Rp 45.415.945.481
38	LION	Rp 67.521.599.759	Rp 46.018.637.487	Rp 46.018.637.487	Rp 21.502.962.272
39	LMPI	Rp 219.571.191.862	Rp 3.968.046.308	Rp 3.968.046.308	Rp 223.539.238.170
40	LMSH	Rp 17.961.391.941	Rp 1.944.443.395	Rp 1.944.443.395	Rp 19.905.835.336
41	LPIN	Rp 9.928.055.068	Rp 18.173.655.308	Rp 18.173.655.308	Rp 28.101.710.376
42	MAIN	Rp 237.973.113.000	Rp 62.097.227.000	Rp 62.097.227.000	Rp 175.875.886.000
43	MBTO	Rp 196.410.326.339	Rp 14.056.549.894	Rp 14.056.549.894	Rp 210.466.876.233
44	MERK	Rp 576.811.870.000	Rp 142.545.462.000	Rp 142.545.462.000	Rp 719.357.332.000
45	MLBI	Rp 855.986.000.000	Rp 496.909.000.000	Rp 496.909.000.000	Rp 359.077.000.000
46	MLIA	Rp 3.740.356.519.000	Rp 155.911.654.000	Rp 155.911.654.000	Rp 3.584.444.865.000
47	MYOR	Rp 1.445.735.610.163	Rp 1.250.233.128.560	Rp 1.250.233.128.560	Rp 195.502.481.603

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
48	MYTX	Rp 2.901.566.000.00 0	Rp 57.137.000.000	Rp 57.137.000.00 0	Rp 2.958.703.000.00 0
49	NIPS	Rp 21.641.143	Rp 205.542.531	Rp - 205542531	Rp 227.183.674
50	PICO	Rp 201.170.853.510	Rp 59.231.369.927	Rp 59.231.369.92 7	Rp 141.939.483.583
51	PRAS	Rp 27.826.204.294	Rp 72.178.361.165	Rp 72.178.361.16 5	Rp 100.004.565.459
52	PSDN	Rp 121.446.460.022	Rp 31.421.520.512	Rp 31.421.520.51 2	Rp 152.867.980.534
53	PYFA	Rp 66.368.621.019	Rp 13.322.064.875	Rp 13.322.064.87 5	Rp 79.690.685.894
54	RICY	Rp 5.714.400.739	Rp 63.204.676.918	Rp 63.204.676.91 8	Rp 68.919.077.657
55	ROTI	Rp 742.600.834.798	Rp 36.943.105.517	Rp 36.943.105.51 7	Rp 705.657.729.281
56	SCCO	Rp 52.298.883.420	Rp 136.102.106.625	Rp 136.102.106.6 25	Rp 188.400.990.045
57	SIDO	Rp 540.667.000.000	Rp 459.732.000.000	Rp 459.732.000.0 00	Rp 1.000.399.000.00 0
58	SIPD	Rp 716.386.025.118	Rp 48.354.716.796	Rp 48.354.716.79 6	Rp 668.031.308.322
59	SKBM	Rp 85.338.828.449	Rp 63.095.575.794	Rp 63.095.575.79 4	Rp 22.243.252.655
60	SMBR	Rp 242.088.230.000	Rp 95.584.079.000	Rp 95.584.079.00 0	Rp 146.504.151.000
61	SMCB	Rp 5.636.617.000.00 0	Rp 423.314.000.000	Rp 423.314.000.0 00	Rp 6.059.931.000.00 0
62	SMGR	Rp 837.293.376.000	Rp 2.658.247.265.00 0	Rp 2.658.247.265. 000	Rp 1.820.953.889.00 0

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
63	SMSM	Rp 422.085.000.000	Rp 226.931.000.000	Rp 226.931.000.000	Rp 195.154.000.000
64	SPMA	Rp 809.329.548.036	Rp 53.849.127.253	Rp 53.849.127.253	Rp 755.480.420.783
65	SSTM	Rp 590.001.517.631	Rp 24.886.064.231	Rp 24.886.064.231	Rp 565.115.453.400
66	STTP	Rp 529.534.039.709	Rp 50.164.482.090	Rp 50.164.482.090	Rp 479.369.557.619
67	TIRT	Rp 133.558.081.246	Rp 10.892.577.952	Rp 10.892.577.952	Rp 122.665.503.294
68	TOTO	Rp 293.026.052.085	Rp 68.500.696.168	Rp 68.500.696.168	Rp 361.526.748.253
69	TRIS	Rp 102.005.167.305	Rp 29.709.741.238	Rp 29.709.741.238	Rp 131.714.908.543
70	TRST	Rp 2.711.481.027.942	Rp 104.596.228.870	Rp 104.596.228.870	Rp 2.606.884.799.072
71	TSPC	Rp 2.207.434.397.633	Rp 298.565.830.311	Rp 298.565.830.311	Rp 1.908.868.567.322
72	ULTJ	Rp 225.189.820.792	Rp 26.230.857.125	Rp 26.230.857.125	Rp 198.958.963.667
73	VOKS	Rp 202.772.467.623	Rp 116.813.094.122	Rp 116.813.094.122	Rp 319.585.561.745
74	WIIM	Rp 307.358.970.303	Rp 21.574.646.612	Rp 21.574.646.612	Rp 285.784.323.691

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Data Konservatisme Laba Tahun 2016

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
1	ALKA	Rp 11.734.378.000	Rp 928.000	Rp 928.000	Rp 11.735.306.000
2	ALMI	Rp 1.411.467.485.98 6	Rp 167.302.658.521	Rp 167.302.658.5 21	Rp 1.578.770.144.50 7
3	ALTO	Rp 80.720.962.358	Rp 26.500.565.763	Rp 26.500.565.76 3	Rp 54.220.396.595
4	AMFG	Rp 1.802.384.000.00 0	Rp 260.444.000.000	Rp 260.444.000.0 00	Rp 2.062.828.000.00 0
5	APLI	Rp 149.863.356.328	Rp 25.109.482.194	Rp 25.109.482.19 4	Rp 174.972.838.522
6	ARNA	Rp 300.877.811.646	Rp 91.375.910.975	Rp 91.375.910.97 5	Rp 392.253.722.621
7	AUTO	Rp 573.940.000.000	Rp 483.421.000.000	Rp 483.421.000.0 00	Rp 1.057.361.000.00 0
8	BATA	Rp 182.191.647.000	Rp 42.231.663.000	Rp 42.231.663.00 0	Rp 139.959.984.000
9	BIMA	Rp 61.696.534.477	Rp 17.601.900.105	Rp 17.601.900.10 5	Rp 79.298.434.582
10	BUDI	Rp 236.303.000.000	Rp 38.624.000.000	Rp 38.624.000.00 0	Rp 274.927.000.000
11	CEKA	Rp 235.657.100.044	Rp 249.697.013.626	Rp 249.697.013.6 26	Rp 14.039.913.582
12	CPIN	Rp 2.690.435.000.00 0	Rp 2.225.402.000.00 0	Rp 2.225.402.000. 000	Rp 465.033.000.000
13	DLTA	Rp 179.356.037	Rp 254.509.268	Rp 254.509.268	Rp 75.153.231
14	DPNS	Rp 14.771.866.923	Rp 10.009.391.103	Rp 10.009.391.10 3	Rp 24.781.258.026

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
15	DVLA	Rp 547.635.568.000	Rp 152.083.400.000	Rp 152.083.400.000	Rp 395.552.168.000
16	EKAD	Rp 127.867.963.118	Rp 90.685.821.530	Rp 90.685.821.530	Rp 37.182.141.588
17	GGRM	Rp 2.886.565.000.000	Rp 6.672.682.000.000	Rp 6.672.682.000.000	Rp 3.786.117.000.000
18	GJTL	Rp 3.634.821	Rp 454.035	Rp 454.035	Rp 4.088.856
19	HMSP	Rp 19.197.125.000.000	Rp 12.762.229.000.000	Rp 12.762.229.000.000	Rp 6.434.896.000.000
20	ICBP	Rp 6.502.703.000.000	Rp 3.631.301.000.000	Rp 3.631.301.000.000	Rp 2.871.402.000.000
21	IGAR	Rp 19.182.768.018	Rp 69.305.629.795	Rp 69.305.629.795	Rp 88.488.397.813
22	IMAS	Rp 268.151.142.046	Rp 312.881.005.784	Rp 312.881.005.784	Rp 44.729.863.738
23	INAF	Rp 185.388.693.758	Rp 17.367.399.212	Rp 17.367.399.212	Rp 202.756.092.970
24	INAI	Rp 41.549.720.365	Rp 35.552.975.244	Rp 35.552.975.244	Rp 77.102.695.609
25	INCI	Rp 81.588.075.367	Rp 9.988.836.259	Rp 9.988.836.259	Rp 91.576.911.626
26	INDF	Rp 3.800.251.000.000	Rp 5.266.906.000.000	Rp 5.266.906.000.000	Rp 1.466.655.000.000
27	INDS	Rp 252.516.982.111	Rp 49.556.367.334	Rp 49.556.367.334	Rp 202.960.614.777
28	INTP	Rp 4.740.909.000.000	Rp 3.870.319.000.000	Rp 3.870.319.000.000	Rp 8.611.228.000.000
29	ISSP	Rp 662.312.000.000	Rp 102.925.000.000	Rp 102.925.000.000	Rp 559.387.000.000

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
30	JECC	Rp 248.997.826.000	Rp 132.423.161.000	Rp 132.423.161.000	Rp 116.574.665.000
31	JPFA	Rp 3.865.925.000.000	Rp 2.171.608.000.000	Rp 2.171.608.000.000	Rp 1.694.317.000.000
32	JPRS	Rp 64.292.899.828	Rp 19.268.949.081	Rp 19.268.949.081	Rp 45.023.950.747
33	KAEF	Rp 995.512.305.860	Rp 265.549.762.082	Rp 265.549.762.082	Rp 729.962.543.778
34	KBLM	Rp 122.038.981.005	Rp 12.760.366.612	Rp 12.760.366.612	Rp 134.799.347.617
35	KICI	Rp 228.420.116.007	Rp 362.936.663	Rp 362.936.663	Rp 228.783.052.670
36	KLBF	Rp 7.030.554.556.969	Rp 2.350.884.933.551	Rp 2.350.884.933.551	Rp 4.679.669.623.418
37	KRAH	Rp 43.348.409.249	Rp 826.840.802	Rp 826.840.802	Rp 42.521.568.447
38	LION	Rp 68.865.394.386	Rp 42.345.417.055	Rp 42.345.417.055	Rp 26.519.977.331
39	LMPI	Rp 240.730.408.860	Rp 6.933.035.457	Rp 6.933.035.457	Rp 247.663.444.317
40	LMSH	Rp 12.066.323.161	Rp 6.252.814.811	Rp 6.252.814.811	Rp 18.319.137.972
41	LPIN	Rp 20.161.835.085)	Rp 64.037.459.813	Rp 64.037.459.813	Rp 84.199.294.898
42	MAIN	Rp 43.740.708.000	Rp 290.230.477.000	Rp 290.230.477.000	Rp 333.971.185.000
43	MBTO	Rp 208.439.195.630	Rp 8.813.611.079	Rp 8.813.611.079	Rp 199.625.584.551
44	MERK	Rp 449.114.862.000	Rp 153.842.847.000	Rp 153.842.847.000	Rp 295.272.015.000
45	MLBI	Rp 1.205.551.000.000	Rp 982.129.000.000	Rp 982.129.000.000	Rp 223.422.000.000

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
46	MLIA	Rp 4.110.641.440.00 0	Rp 9.039.563.000	Rp 9.039.563.000	Rp 4.119.681.003.00 0
47	MYOR	Rp 1.641.468.891.56 1	Rp 1.388.676.127.66 5	Rp 1.388.676.127. 665	Rp 252.792.763.896
48	MYTX	Rp 2.941.857.000.00 0	Rp 27.772.000.000	Rp 27.772.000.00 0)	Rp 2.969.629.000.00 0
49	NIPS	Rp 115.015.034	Rp 51.991.359	Rp 51.991.359	Rp 63.023.675
50	PICO	Rp 208.126.154.593	Rp 11.117.077.255	Rp 11.117.077.25 5)	Rp 219.243.231.848
51	PRAS	Rp 74.786.196.713	Rp 102.025.825.586	Rp 102.025.825.5 86	Rp 176.812.022.299
52	PSDN	Rp 132.744.883.185	Rp 62.079.608.581	Rp 62.079.608.58 1	Rp 194.824.491.766
53	PYFA	Rp 45.237.790.380	Rp 863.422.442	Rp 863.422.442	Rp 46.101.212.822
54	RICY	Rp 44.732.696.526	Rp 37.538.961.439)	Rp 37.538.961.43 9	Rp 7.193.735.087
55	ROTI	Rp 794.000.484.347	Rp 100.760.131.559	Rp 100.760.131.5 59	Rp 894.760.615.906
56	SCCO	Rp 140.267.597.793	Rp 60.825.094.183	Rp 60.825.094.18 3	Rp 79.442.503.610
57	SIDO	Rp 671.749.000.000	Rp 312.141.000.000	Rp 312.141.000.0 00	Rp 983.890.000.000
58	SIPD	Rp 519.417.233.397	Rp 355.764.305.691	Rp 355.764.305.6 91	Rp 875.181.539.088
59	SKBM	Rp 76.688.012.676	Rp 85.256.457.879	Rp 85.256.457.87 9	Rp 8.568.445.203
60	SMBR	Rp 315.504.558.000	Rp 531.161.001.000	Rp 531.161.001.0 00	Rp 846.665.559.000

No	KODE	Total Net Income	Total Kas Bersih	Total It	Total CONNACC
61	SMCB	Rp 7.534.653.000.00 0	Rp 1.131.160.000.00 0	Rp 1.131.160.000. 000	Rp 8.665.813.000.00 0
62	SMGR	Rp 3.738.298.224.00 0	Rp 780.378.185.000	Rp 780.378.185.0 00	Rp 2.957.920.039.00 0
63	SMSM	Rp 449.815.000.000	Rp 479.677.000.000	Rp 479.677.000.0 00	Rp 29.862.000.000
64	SPMA	Rp 838.504.296.699	Rp 104.134.350.332	Rp 104.134.350.3 32	Rp 734.369.946.367
65	SSTM	Rp 622.891.651.813	Rp 34.224.329.875	Rp 34.224.329.87 5	Rp 588.667.321.938
66	STTP	Rp 546.659.803.915	Rp 189.124.769.166	Rp 189.124.769.1 66	Rp 357.535.034.749
67	TIRT	Rp 156.684.749.440	Rp 33.544.500.000	Rp 33.544.500.00 0	Rp 190.229.249.440
68	TOTO	Rp 511.268.486.074	Rp 58.748.527.890	Rp 58.748.527.89 0	Rp 452.519.958.184
69	TRIS	Rp 90.532.637.986	Rp 66.095.157.049	Rp 66.095.157.04 9	Rp 24.437.480.937
70	TRST	Rp 2.825.644.923.49 8	Rp 107.106.282.921	Rp 107.106.282.9 21	Rp 2.718.538.640.57 7
71	TSPC	Rp 2.529.428.422.25 9	Rp 132.501.729.109	Rp 132.501.729.1 09	Rp 2.396.926.693.15 0
72	ULTJ	Rp 325.781.024.389	Rp 29.521.421.384	Rp 29.521.421.38 4	Rp 296.259.603.005
73	VOKS	Rp 935.048.684	Rp 162.905.900.418	Rp 162.905.900.4 18	Rp 163.840.949.102
74	WIIM	Rp 221.424.437.545	Rp 124.249.723.754	Rp 124.249.723.7 54	Rp 345.674.161.299

Lampiran 7

Data Persistensi Laba Tahun 2014

No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
1	ALKA	Rp 1.165.492.011	Rp 1.000.000.00 0	Rp 0,213359180	Rp 0,211399227	Rp 0,997514644
2	ALMI	Rp 2.463.928.936	Rp 2.000.000.00 0	Rp 269,49332523 2	Rp 563,1193903 73	Rp 0.955.289.32 0
3	ALTO	Rp 1.388.658.325	Rp 1.000.853.46 3	Rp 56.176.951.32 9	Rp 21.498.180.5 72	Rp 2.694.094.85 6
4	AMFG	Rp 1.135.855.967	Rp 1.000.000.00 0	Rp 2.086.716.589. 862	Rp 1.677.211.98 1.567	Rp 1.244.303.59 2
5	APLI	Rp 1.228.197.024	Rp 1.000.000.00 0	Rp 27.973.999.07 0	Rp 30.376.939.7 54	Rp 0.918.203.16 5
6	ARNA	Rp 1.812.474.066	Rp 1.000.000.00 0	Rp 71.124.093.08 0	Rp 68.406.309.3 06	Rp 1.040.319.42 7
7	AUTO	Rp 1.014.199.129	Rp 1.000.000.00 0	Rp 364.193.410.7 14	Rp 355.293.540. 119	Rp 1.025.120.04 8
8	BATA	Rp 1.241.003.432	Rp 1.000.000.00 0	Rp 346.538.143.0 77	Rp 279.240.277. 692	Rp 1.241.869.60 3
9	BIMA	Rp 1.077.694.159	Rp 1.000.000.00 0	Rp 790.527.003.3 72	Rp 733.535.574. 198	Rp 1.077.800.22 0
10	BUDI	Rp 1.110.067.782	Rp 1.000.000.00 0	Rp 75.072.748.97 3	Rp 67.628.977.4 10	Rp 1.111.719.73 3
11	CEKA	Rp 0.994.617.500	Rp 1.000.000.00 0	Rp 752.198.752.9 58	Rp 756.269.372. 716	Rp 0.994.610.37 4
12	CPIN	Rp 0.802.797.891	Rp 1.000.000.00 0	Rp 252.119.465.7 89	Rp 314.050.981. 827	Rp 0.802.167.95 5
13	DLTA	Rp 1.020.225.539	Rp 1.000.000.00 0	Rp 38.562.372.33 6	Rp 37.797.889.6 26	Rp 1.020.775.17 8

No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
14	DPNS	Rp 1.221.294.495	Rp 1.000.000.00 0	Rp 102.280.479.1 64	Rp 83.747.596.9 65	Rp 1.223.968.82 7
15	DVLA	Rp 0.885.815.937	Rp 1.000.000.00 0	Rp 522.517.573.2 14	Rp 589.871.497. 321	Rp 0.885.622.03 4
16	EKAD	Rp 1,149937436	Rp 1.000.000.00 0	Rp 191.462.938.4 69	Rp 166.498.569. 840	Rp 1.150.843.41 0
17	GGRM	Rp 1.230.434.129	Rp 1.000.000.00 0	Rp 6.953.718.333. 049	Rp 5.651.434.86 1.607	Rp 1.230.474.91 1
18	GJTL	Rp 1.001.317.965	Rp 1.000.000.00 0	Rp 0.000.714.878	Rp 0.000.713.93 7	Rp 0.999.999.05 8
19	HMSP	Rp 1.021.360.062	Rp 1.000.000.00 0	Rp 4.677.175.906. 913	Rp 4.579.360.48 3.687	Rp 1.021.364.72 7
20	ICBP	Rp 1.254.317.084	Rp 1.000.000.00 0	Rp 1.382.253.058. 419	Rp 1.101.996.51 7.208	Rp 1.254.548.07 2
21	IGAR	Rp 1.216.059.180	Rp 1.000.000.00 0	Rp 113.514.584.4 01	Rp 93.346.266.5 65	Rp 1.218.398.84 4
22	IMAS	Rp 1.058.514.443	Rp 1.000.000.00 0	Rp 953.239.025.1 03	Rp 900.544.184. 020	Rp 1.058.579.49 2
23	INAF	Rp 0.925.522.605	Rp 1.000.000.00 0	Rp 100.806.457.2 02	Rp 108.918.417. 178	Rp 0.924.832.47 8
24	INAI	Rp 1.143.413.217	Rp 2.000.000.00 0	Rp 349.983.241.6 32	Rp 612.172.810. 972	Rp 1.142.011.67 1
25	INCI	Rp 1.327.550.391	Rp 1.000.000.00 0	Rp 130.990.478.7 05	Rp 98.670.814.7 27	Rp 1.330.904.00 7
26	INDF	Rp 1,258908689	Rp 1.000.000.00 0	Rp 1.950.797.606. 472	Rp 1.549.594.20 2.514	Rp 1.259.075.87 9
27	INDS	Rp 0.904.164.847	Rp 1.249.999.44 8	Rp 485.507.064.6 75	Rp 671.208.978. 051	Rp 0.903.648.83 6
28	INTP	Rp 2,026106666	Rp 1.000.000.00 0	Rp 2.473.690.260. 375	Rp 1.220.908.20 8.853	Rp 2.026.947.80 0

No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
29	ISSP	Rp 0,932717244	Rp 1.000.000.00 0	Rp 78.526.805.65 9	Rp 84.191.437.5 99	Rp 0.931.908.47 4
30	JECC	Rp 0,844101014	Rp 1.000.000.00 0	Rp 1.114.306.289. 683	Rp 1.320.110.11 9.048	Rp 0.843.982.82 9
31	JPFA	Rp 9,468548266	Rp 1.000.000.00 0	Rp 3.213.326.427. 718	Rp 339.368.437. 228	Rp 9.493.575.86 1
32	JPRS	Rp (4.641.592.01 2)	Rp 1.000.000.00 0	Rp 6.751.514.867	Rp (1.454.568.7 88)	Rp (2.343.187.4 86)
33	KAEF	Rp 1.072.228.357	Rp 1.000.000.00 0	Rp 249.456.618.6 82	Rp 232.652.510. 153	Rp 1.072.540.15 3
34	KBLM	Rp 0.843.904.194	Rp 1.000.000.00 0	Rp 69.948.474.40 9	Rp 82.886.748.1 40	Rp 0.841.997.95 4
35	KICI	Rp 0.861.256.238	Rp 1.000.000.00 0	Rp 148.783.847.7 54	Rp 172.752.127. 768	Rp 0.860.448.42 5
36	KLBF	Rp 1.068.451.109	Rp 1.000.000.00 0	Rp (189.711.236. 781)	Rp (177.557.246 .282)	Rp 1.068.067.75 3
37	KRAH	Rp 1.214.795.113	Rp 1.0000.000.0 0	Rp 119.775.385.3 41	Rp 98.597.190.6 60	Rp 1.216.995.94 6
38	LION	Rp 1.069.516.171	Rp 1.000.000.00 0	Rp 2.818.377.213. 069	Rp 2.635.188.96 7.491	Rp 1.069.542.56 0
39	LMPI	Rp 0.802.455.804	Rp 1.000.000.00 0	Rp 101,844.855.0 61	Rp 126.916.466. 390	Rp 0.800.886.95 3
40	LMSH	Rp 0.642.579.188	Rp 1.000.000.00 0	Rp 1.786.657.629. 792	Rp 2.780.447.39 3.854	Rp 0.642.450.59 4
41	LPIN	Rp 1.000.000.000	Rp 909.962.641. 224	Rp 1.292.320.504. 706	Rp 0.703.901.65 6	Rp 1.000.000.00 0
42	MAIN	Rp 0.448.980.236	Rp 1.056.637.16 8	Rp 179.970.406.4 77	Rp 423.545.192. 920	Rp 0.447.542.14 9

No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
43	MBTO	Rp 1.042.362.187	Rp 1.000.000.00 0	Rp 317.453.167.2 52	Rp 304.551.691. 583	Rp 1.042.501.74 2
44	MERK	Rp 0.840.740.426	Rp 1.000.000.00 0	Rp 20.473.516.69 6.429	Rp 24.351.769.0 62.500	Rp 0.840.733.88 6
45	MLBI	Rp 1.000.000.000	Rp 493.675.842. 430	Rp 610.700.047.4 61	Rp 0.808.062.66 0	Rp 1.000.000.00 0
46	MLIA	Rp 1.061.301.230	Rp 1.000.000.00 0	Rp 959.245.501.1 34	Rp 903.839.055. 178	Rp 1.061.369.12 8
47	MYOR	Rp 0.867.732.980	Rp 0.999.999.89 8	Rp 2.834.719.927. 712	Rp 3.266.810.99 2.722	Rp 0.867.692.48 0
48	MYTX	Rp (0.171.210.19 3)	Rp 1.000.000.00 0	Rp (12.477.955.3 08)	Rp 72.880.913.5 47	Rp (0.187.503.9 51)
49	NIPS	Rp 1.176.413.655	Rp 2.064.814.81 4	Rp 0.121.516.329	Rp 0.213.282.73 1	Rp 2.305.664.52 2
50	PICO	Rp 0.949.786.104	Rp 1.000.000.00 0	Rp 144.230.589.2 85	Rp 151.855.863. 842	Rp 0.949.453.24 4
51	PRAS	Rp 1.325.266.541	Rp 1,000.000.00 0	Rp 107,967.047.5 29	Rp 81,468.175.8 14	Rp 1,329.308.71 7
52	PSDN	Rp 0.556.950.646	Rp 1,000.000.00 0	Rp 68,157.837.70 8	Rp 122,376.799. 844	Rp 0,553.300.44 8
53	PYFA	Rp 1.083.667.922	Rp 1,000.000.00 0	Rp 264,153.203.8 89	Rp 243,758.441. 538	Rp 1,084.012.57 7
54	RICY	Rp 0,885.964.578	Rp 1,000.000.00 0	Rp 376,421.457.6 71	Rp 424,871.904. 452	Rp 0,885.695.54 6
55	ROTI	Rp 1,290.308.355	Rp 1,000.000.00 0	Rp 178,081.411.0 38	Rp 138,014.615. 103	Rp 1,292.427.16 8
56	SCCO	Rp 0,820.059.026	Rp 1,000.000.00 0	Rp 1.326.181.546. 959	Rp 1.617.178.16 1.126	Rp 0,819.947.68 8
57	SIDO	Rp 0,848.289.659	Rp 1,000.000.00 0	Rp 55,971.000.00 0	Rp 65,981.000.0 00	Rp 0,845.954.97 1

No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
58	SIPD	Rp 0,644359456	Rp 1,000000000	Rp 40,251367861	Rp 62,46725718 9	Rp 0,638.573.60 3
59	SKBM	Rp 1,294682411	Rp 1,081773737	Rp 202,35519753 4	Rp 169,0781742 27	Rp 1,295949135
60	SMBR	Rp 0,805830720	Rp 1,000000000	Rp 37,860692845	46,98343201 6	Rp 0,801608128
61	SMCB	Rp 0,901839584	Rp 1,000000000	Rp 394,88496522 2	Rp 437,8660820 32	Rp 0,901614892
62	SMGR	Rp 1,058002365	Rp 1,000000000	Rp 1.952,0927645 86	Rp 1.845,07410 3434	Rp 1,058033818
63	SMSM	Rp 1,290848346	Rp 6,616104762	Rp 56,383307087	Rp 288,9865937 64	Rp 1,272357011
64	SPMA	Rp 1,101816614	Rp 1,000000000	Rp 174,88209400 4	Rp 158,7215983 53	Rp 1,102462160
65	SSTM	Rp 0,163138558	Rp 1,000000000	Rp 3,263566808	Rp 20,00487708 7	Rp 0,119104522
66	STTP	Rp 1,314068210	Rp 1,000000000	Rp 310,98146871 9	Rp 236,6554995 24	Rp 1,315400953
67	TIRT	Rp 1,000000000	Rp 152,4772442 11	Rp (14,18300986 1)	Rp (9,97675991 8)	Rp 1,000000000
68	TOTO	Rp 1,089683164	Rp 2,000000000	Rp 536,00857361 0	Rp 983,7879330 57	Rp 1,088756904
69	TRIS	Rp 1,006518520	Rp 1,041058355	Rp 180,94552992 3	Rp 187,1548829 61	Rp 1,006332976
70	TRST	Rp 0,913913536	Rp 1,000000000	Rp 76,827975113	Rp 84,06481806 3	Rp 0,912877159
71	TSPC	Rp 1,080922771	Rp 1,000000000	Rp 653,31036368 5	Rp 604,4005929 14	Rp 1,081056882

No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
72	ULTJ	Rp 0,924250846	Rp 1,000000000	Rp 324,39957968 3	Rp 350,9865109 52	Rp 0,924034412
73	VOKS	Rp 0,406853547	Rp 1,000000000	Rp 126,30250431 3	Rp 310,4372698 36	Rp 0,404936692
74	WIIM	Rp 1,030302810	Rp 1,000000000	Rp 230,40177207 4	Rp 223,6252972 46	Rp 1,030438925

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No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
1	ALKA	Rp 0,619401493	Rp 1,000000000	Rp 0,183063615	Rp 0,213359180	Rp 1,038512578
2	ALMI	Rp 1,068005562	Rp 1,000000000	Rp 109,37544558 9	269,4933252 32	Rp 0,403642979
3	ALTO	Rp 1,004875110	Rp 1,000000105	Rp 40,454116336	Rp 56,17695132 9	Rp 0,715047126
4	AMFG	Rp 1,016304154	Rp 1,000000000	1.837,1313364 06	Rp 2.086,71658 9862	Rp 0,880335970
5	APLI	Rp 0,556142764	Rp 1,000000000	Rp 22,776475211	Rp 27,97399907 0	Rp 0,807313560
6	ARNA	Rp 0,875419775	Rp 1,000000000	Rp 39,241440429	Rp 71,12409308 0	Rp 0,545339537
7	AUTO	Rp 0,934113263	Rp 1,000000000	Rp 359,09458055 0	Rp 364,1934107 14	Rp 0,985961116
8	BATA	Rp 0,902889582	Rp 1,000000000	Rp 312,88567923 1	Rp 346,5381430 77	Rp 0,902608541
9	BIMA	Rp 1,012893098	Rp 1,000000000	Rp 800,71934543 0	Rp 790,5270033 72	Rp 1,012909428
10	BUDI	Rp 0,716816748	Rp 1,097584840	Rp 49,028924058	Rp 75,07274897 3	Rp 0,711676286
11	CEKA	Rp 1,335644754	Rp 2,000000000	Rp 502,33515933 1	752,1987529 58	Rp 1,334760361
12	CPIN	Rp 1,234428694	Rp 1,000000000	311,22350286 6	Rp 252,1194657 89	Rp 1,235362228
13	DLTA	Rp 0,753473301	Rp 50,00000000 0	Rp 0,581114359	Rp 38,56237233 6	Rp (0,55758677 4)
14	DPNS	Rp 0,791117328	Rp 1,000000000	Rp 80,915859430	Rp 102,2804791 64	Rp 0,789054911

No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
15	DVLA	Rp 1,158083431	Rp 1,000000000	Rp 605,11894375 0	Rp 522,5175732 14	Rp 1,158386553
16	EKAD	Rp 1,131362962	Rp 1,000000000	Rp 216,61407726 4	Rp 191,4629384 69	Rp 1,132052666
17	GGRM	Rp 1,157407572	Rp 1,000000000	Rp 8.048,2862530 20	Rp 6.953,71833 3049	Rp 1,157430212
18	GJTL	Rp 1,053362508	Rp 1,000000000	Rp 0,000753025	Rp 0,000714878	Rp 0,999961825
19	HMSP	Rp 1,061674301	Rp 1,061538461	Rp 4.677,7744225 24	Rp 4.677,17590 6913	Rp 1,061674330
20	ICBP	Rp 1,193462934	Rp 1,000000000	Rp 1.649,6677902 11	Rp 1.382,25305 8419	Rp 1,193602997
21	IGAR	Rp 0,917335646	Rp 5,997662015	Rp 17,361927753	Rp 113,5145844 01	Rp 0,872183043
22	IMAS	Rp 1,042364106	Rp 1,000000000	Rp 993,62214404 1	Rp 953,2390251 03	Rp 1,042408595
23	INAF	Rp 1,030419484	Rp 1,000000000	Rp 103,87293759 3	Rp 100,8064572 02	Rp 1,030724269
24	INAI	Rp 1,513466309	Rp 1,000000000	Rp 529,68784475 4	Rp 349,9832416 32	Rp 1,514937629
25	INCI	Rp 1,408116720	Rp 1,000000000	Rp 184,44988325 9	Rp 130,9904787 05	Rp 1,411256310
26	INDF	Rp 1,007544179	Rp 1,000000000	Rp 1.965,5147731 15	Rp 1.950,79760 6472	Rp 1,007548048
27	INDS	Rp 0,579108996	Rp 1,000000000	Rp 281,16150892 2	Rp 485,5070646 75	Rp 0,578240297
28	INTP	Rp 0,868541494	Rp 1,000000000	Rp 2.148,5026335 47	Rp 2.473,69026 0375	Rp 0,868488329
29	ISSP	Rp 1,369777757	Rp 1,000000000	Rp 107,56427174 4	Rp 78,52680565 9	Rp 1,374547433

No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
30	JECC	Rp 1,095559151	Rp 1,000000000	Rp 1.220,7884523 81	Rp 1.114,30628 9683	Rp 1,095644984
31	JPFA	Rp 0,116564436	Rp 1,000000000	Rp 374,55958152 4	Rp 3.213,32642 7718	Rp 0,116289421
32	JPRS	Rp (4,609842322)	Rp 1,000000000	Rp (31,12341897 3)	Rp 6,751514867	(5,58521010 9)
33	KAEF	Rp 1,345304842	Rp 1,000000000	Rp 335,59519695 1	Rp 249,4566186 82	Rp 1,346694641
34	KBLM	Rp 1,246007745	Rp 1,000000000	Rp 87,156340853	Rp 69,94847440 9	Rp 1,249575739
35	KICI	Rp 0,896053793	Rp 1,000000000	Rp 133,31833108 7	Rp 148,7838477 54	Rp 0,895350426
36	KLBF	Rp (0,966134111)	Rp 1,000000000	Rp 183,28649717 0	(189,711236 781)	Rp (0,95582462 9)
37	KRAH	Rp 0,805298855	Rp 1,000000000	Rp 96,454980683	Rp 119,7753853 41	Rp 0,803659617
38	LION	Rp 0,970488204	Rp 10,00000000 0	Rp 273,52018397 6	Rp 2.818,37721 3069	Rp 0,967283269
39	LMPI	Rp 1,020755532	Rp 1,000000000	103,95869921 1	101,8448550 61	Rp 1,020961348
40	LMSH	Rp 0,605200017	Rp 10,00000000 0	Rp 108,12852286 5	1.786,65762 9792	Rp 0,599938762
41	LPIN	Rp 1,000000000	Rp 1.061,22089 7694	Rp 909,96264122 4	Rp 1,166407561	Rp 1,000000000
42	MAIN	Rp 1,675055491	Rp 1,250000000	Rp 241,16833411 5	Rp 179,9704064 77	Rp 1,677430496
43	MBTO	Rp 1,007583986	Rp 1,000000000	Rp 319,86072752 1	Rp 317,4531672 52	Rp 1,007607951

No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
44	MERK	Rp (1,082095469)	Rp 20,00000000 0	Rp (1.107,714982 143)	Rp 20.473,5166 96429	(1,08312524 4)
45	MLBI	Rp 1,000000000	Rp 770,2667299 48	Rp 493,67584243 0	Rp 1,561405419	Rp 1,000000000
46	MLIA	Rp 0,751492563	Rp 1,000000000	Rp 720,86586016 6	Rp 959,2455011 34	Rp 0,751233227
47	MYOR	Rp 1,656000860	1,000000102	Rp 4.694,2981609 44	Rp 2.834,71992 7712	Rp 1,656232358
48	MYTX	Rp 4,969182012	Rp 1,000000000	Rp (62,00523106 4)	Rp (12,4779553 08)	Rp 4,674687638
49	NIPS	1,011123053	Rp 1,000000000	Rp 0,122867962	Rp 0,121516329	Rp 0,998461403
50	PICO	Rp 0,998333320	Rp 1,000000000	Rp 143,99020308 2	Rp 144,2305892 85	Rp 0,998321684
51	PRAS	Rp 1,100087689	Rp 1,000000000	Rp 118,77321975 5	Rp 107,9670475 29	Rp 1,101023376
52	PSDN	Rp 1,085265495	Rp 1,000000000	Rp 73,969349508	Rp 68,15783770 8	Rp 1,086535124
53	PYFA	Rp 0,976237021	Rp 1,000000000	Rp 257,87613691 6	Rp 264,1532038 89	Rp 0,976146720
54	RICY	Rp 1,191305223	Rp 1,000000000	Rp 448,43284858 5	Rp 376,4214576 71	Rp 1,191814798
55	ROTI	Rp 1,281311604	Rp 1,000000000	Rp 228,17777847 2	Rp 178,0814110 38	Rp 1,282900205
56	SCCO	Rp 1,244213395	Rp 1,000000000	Rp 1.650,0528449 72	Rp 1.326,18154 6959	Rp 1,244397682
57	SIDO	Rp 1,052169874	Rp 1,000000000	Rp 58,891000000	Rp 55,97100000 0	Rp 1,053118917
58	SIPD	Rp 0,487300647	Rp 0,100000005	Rp 196,14516552 6	Rp 40,25136786 1	Rp 0,497167836

No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
59	SKBM	Rp 0,923417539	Rp 1,000000000	Rp 186,85833846 6	Rp 202,3551975 34	Rp 0,923037204
60	SMBR	Rp 1,325182026	Rp 1,000000000	Rp 50,172309656	Rp 37,86069284 5	Rp 1,334003945
61	SMCB	Rp 0,707029231	Rp 1,000000000	Rp 279,19521330 0	Rp 394,8849652 22	Rp 0,706285433
62	SMGR	Rp 0,919432525	Rp 1,000000000	Rp 1.794,8175801 48	Rp 1.952,09276 4586	Rp 0,919391232
63	SMSM	Rp 1,619095766	Rp 0,151146337	Rp 603,98403005 0	Rp 56,38330708 7	Rp 1,645601034
64	SPMA	Rp 0,965067564	Rp 1,000000000	Rp 168,77303652 3	Rp 174,8820940 04	Rp 0,964866667
65	SSTM	Rp 0,354166537	Rp 1,000000000	Rp 1,155846155	Rp 3,263566808	Rp 0,068849815
66	STTP	Rp 1,305904246	Rp 1,000000000	Rp 406,11202045 0	Rp 310,9814687 19	Rp 1,306891093
67	TIRT	Rp 1,000000000	Rp 157,5111325 65	Rp 152,47724421 1	Rp 1,033231977	Rp 1,000000000
68	TOTO	Rp 0,745185321	Rp 1,041666667	Rp 383,44869200 1	Rp 536,0085736 10	Rp 0,744631159
69	TRIS	Rp 1,228269106	Rp 1,001612722	Rp 221,89195414 6	Rp 180,9455299 23	Rp 1,229528689
70	TRST	Rp 0,913913536	Rp 1,000000000	Rp 76,827975113	Rp 84,06481806 3	Rp 0,912877159
71	TSPC	Rp 1,060435995	Rp 1,000000000	Rp 692,79382567 0	Rp 653,3103636 85	Rp 1,060528644
72	ULTJ	Rp 1,475457860	Rp 1,000000000	Rp 478,63790948 8	Rp 324,3995796 83	Rp 1,475457860
73	VOKS	Rp 2,298664374	Rp 1,000000000	Rp 290,32706696 3	Rp 126,3025043 13	Rp 2,309028607

No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
74	WIIM	Rp 1,157452049	Rp 1,000000000	Rp 266,67900316 4	Rp 230,4017720 74	Rp 1,158138408

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No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
1	ALKA	Rp 0.000.173.016	Rp 5.000.000.00 0	Rp 0.059.109.840	Rp 0.183.063.61 5	Rp 5.758.650.10 6
2	ALMI	Rp 1.343.200.436	Rp 1.000.000.00 0	Rp 102.410.932.5 86	Rp 109.375.445. 589	Rp 0.935.737.16 8
3	ALTO	Rp 0.120.928.311	Rp 1.000.034.33 9	Rp 40.256.472.48 5	Rp 40.454.116.3 36	Rp 0.995.024.70 7
4	AMFG	Rp 17.217.534.22 9	Rp 1.000.000.00 0	Rp 1.807.658.986. 175	Rp 1.837.131.33 6.406	Rp 0.983.948.67 0
5	APLI	Rp 0.122.324.825	Rp 1.000.000.00 0	Rp 40.954.367.64 1	Rp 22.776.475.2 11	Rp 1.834.749.07 0
6	ARNA	Rp 0.009.319.643	Rp 1.000.000.00 0	Rp 44.825.855.61 5	Rp 39.241.440.4 29	Rp 1.146.030.46 1
7	AUTO	Rp 5.104.002.505	Rp 1.000.000.00 0	Rp 384.422.954.5 50	Rp 359.094.580. 550	Rp 1.070.730.96 2
8	BATA	Rp 1.060.724.654	Rp 1.000.000.00 0	Rp 331.885.553.8 46	Rp 312.885.679. 231	Rp 1.060.919.35 6
9	BIMA	Rp 0,992358954	Rp 7,071810651	Rp 112,36174885 4	Rp 800,7193454 30	Rp 0,984756973
10	BUDI	Rp 1,243352782	Rp 1,000000000	Rp 60,960249125	Rp 49,02892405 8	Rp 1,248419578
11	CEKA	Rp 1,455182017	Rp 1,000000000	Rp 730,98909046 6	Rp 502,3351593 31	Rp 1,456089957
12	CPIN	Rp 1,276321691	Rp 1,000000000	Rp 397,22130747 7	Rp 311,2235028 66	Rp 1,277212409
13	DLTA	Rp 1,162500876	Rp 1,000000000	Rp 0,675545952	Rp 0,581114359	Rp 0,774564742
14	DPNS	Rp 1,100719299	Rp 1,000000000	Rp 89,065648087	80,91585943 0	Rp 1,101979616

No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
15	DVLA	Rp 1,182526888	Rp 1,000000000	Rp 715,56942142 9	Rp 605,1189437 50	Rp 1,182829025
16	EKAD	Rp 1,309474415	Rp 1,000000000	Rp 283,65059210 5	Rp 216,6140772 64	Rp 1,310909731
17	GGRM	Rp 1,073042323	Rp 1,000000000	Rp 8.636,1517768 42	Rp 8.048,28625 3020	Rp 1,073051400
18	GJTL	Rp 1,217652011	Rp 1,000000000	Rp 0,000916923	Rp 0,000753025	Rp 0,999835979
19	HMSP	Rp 1,096041612	Rp 25,00000000 0	Rp 205,08141671 3	Rp 4.677,77442 2524	Rp 1,090930406
20	ICBP	Rp 1,128928094	Rp 2,000000000	Rp 931,17815712 5	Rp 1.649,66779 0211	Rp 1,128399745
21	IGAR	Rp 1,393539518	Rp 0,166731636	Rp 145,11062816 7	Rp 17,36192775 3	Rp 1,468518940
22	IMAS	Rp 0,970327408	Rp 1,000000000	Rp 964,13879986 3	Rp 993,6221440 41	Rp 0,970297515
23	INAF	Rp 1,046528585	Rp 1,000000000	Rp 108,70599843 7	Rp 103,8729375 93	1,046980877
24	INAI	Rp 1.031.751.332	Rp 1.000.000.00 0	Rp 546.50613936 2	Rp 529,6878447 54	Rp 1.031.811.38 9
25	INCI	Rp 1.266650430	Rp 1.000000000	Rp 233.63352394 7	Rp 184.4498832 59	Rp 1.268103963
26	INDF	Rp 1.125760500	Rp 1.000000000	Rp 2.212.6988933 85	Rp 1.965.51477 3115	Rp 1.125824516
27	INDS	Rp 1.376346338	Rp 1.000000000	Rp 386.97561324 8	Rp 281.161.508. 922	Rp 1.377689657
28	INTP	Rp 0.800524988	Rp 1.000000000	Rp 1.719.9300445 34	Rp 2.148,50263 3547	Rp 0.800432101
29	ISSP	Rp 0.903823762	Rp 1.000000000	Rp 97.219144775	Rp 107.5642717 44	0.902921244

31	JPFA	RP 1,372125376	RP 1,070353022	RP 480,16186841 0	RP 374,5595815 24	RP 1,372933206
32	JPRS	RP (0,021297068)	RP 1,000000000	RP 0,662837564	RP (31,1234189 73)	RP 0,010495845
33	KAEF	RP 0,824483992	RP 1,000000000	RP 276,69286753 8	RP 335,5951969 51	RP 0,823959429
34	KBLM	RP 1,052134112	RP 1,000000000	RP 91,700159288	87,15634085 3	RP 1,052739223
35	KICI	RP 0,972893798	RP 2,000000000	RP 64,852288736	RP 133,3183310 87	RP 0,965131410
36	KLBF	RP 1,104333742	RP 1,000000000	RP 202,40946322 8	RP 183,2864971 70	RP 1,104906103
37	KRAH	RP 1,184447000	RP 1.000.000.00 0	RP 114,24581246 3	96,45498068 3	RP 1.186.379.29 3
38	LION	RP 1.089.198.107	RP 1.000.000.00 0	RP 297.917.666.6 68	RP 273.520.183. 976	RP 1.089.525.41 5
39	LMPI	RP 0.976.339.729	RP 1.000.000.00 0	RP 101.499.008.1 72	RP 103.958.699. 211	RP 0.976.109.92 5
40	LMSH	RP 1.778.328.825	RP 1.000.000.00 0	RP 192.288.069.0 10	RP 108.128.522. 865	RP 1.785.594.19 9
41	LPIN	RP 1.000.000.000	RP 2.431.027.75 2.706	RP 1.061.220.897 .694	RP 2.292.001.37 3	RP 1.000.000.00 0
42	MAIN	RP 1.711.234.584	RP 1.000.000.00 0	RP 412.695.593.9 70	RP 241.168.334. 115	RP 1.714.195.98 5
43	MBTO	RP 1.045.164.030	RP 1.000.000.00 0	RP 334.306.926.9 16	RP 319.860.727. 521	RP 1.045.305.67 2
44	MERK	RP (1.092.566.89 9)	RP 1.000.000.00 0	RP 1.210.252.723 .214	RP (1.107,71498 2143)	RP (1,09067951 9)
45	MLBI	RP 0.507.831.039	RP 2.007.237.38 3.178	RP 770.266.729.9 48	RP 1.324.416.58 5	RP 0.507.831.03 9
46	MLIA	RP 1.000.854.036	RP 1.000.000.00	RP 721.481.505.6	RP 720.865.860.	RP 1.000.855.22

			0	69	166	3
No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
47	MYOR	RP 1.167.229.663	RP 25.000.000.000	RP 219.172.962.479	RP 4.694.298.160.944	RP 1.162.151.620
48	MYTX	RP 0.543.924.083	RP 1.000.000.000	RP (33.726.138.426)	RP (62.005.231.064)	RP 0.551.162.782
49	NIPS	RP 0.977.996.981	RP 1.100.000.000	RP 0.109.240.451	RP 0.122.867.962	RP 1.117.090.086
50	PICO	RP 1.016.790.012	RP 1.000.000.000	RP 146.407.800.345	RP 143.990.203.082	RP 1.016.907.433
51	PRAS	RP 0.879.896.052	RP 1.000.000.000	RP 104.508.087.169	RP 118.773.219.755	RP 0.878.876.262
52	PSDN	RP 1.110.491.348	RP 1.000.000.000	RP 82.142.322.677	RP 73.969.349.508	RP 1.112.005.564
53	PYFA	RP 0.240.643.923	RP 1.000.000.000	RP 62.056.325.110	RP 257.876.136.916	RP 0.237.687.805
54	RICY	RP 0.956.152.668	RP 1.000.000.000	RP 428.770.264.757	RP 448.432.848.585	RP 0.956.054.671
55	ROTI	RP 1.126.492.919	RP 1.000.000.000	RP 257.040.651.786	RP 228.177.778.472	RP 1.127.049.721
56	SCCO	RP 1.651.460.431	RP 1.000.000.000	RP 2.724,996982106	RP 1.650.052.844.972	RP 1.651.855.482
57	SIDO	RP 1.208.632.898	RP 1.000.000.000	RP 71.177.600.000	RP 58.891.000.000	RP 1.212.236.790
58	SIPD	RP 2.399.020.889	RP 1.425.925.925	RP 330.000.556.827	RP 196.145.165.526	RP 2.404.007.407
59	SKBM	RP 1.063.077.294	RP 1.000.000.000	RP 198.644.856.904	RP 186.858.338.466	RP 1.063.416.678
60	SMBR	RP 1.035.291.925	RP 1.000.000.000	RP 51.942.987.057	RP 50.172.309.656	RP 1.036.009.645
61	SMCB	RP 0.902.507.893	RP 1.000.000.000	RP 251.975.883.8	RP 279.195.213.	RP 0.902.157.44

			0	04	300	8
No	KODE	Earnings	Saham Beredar	Earnings t-1	Saham Beredar t-1	Total PL
62	SMGR	RP 0.925.782.060	RP 1.000.000.00 0	RP 1.661.609.915 .839	RP 1.794.817.58 0.148	RP 0.925.740.68 5
63	SMSM	RP 1.074.297.011	RP 4.000.000.00 0	RP 162.214.559.5 34	RP 603.984.030. 050	RP 1.069.444.97 0
64	SPMA	RP 1.237.153.727	RP 1.417.228.44 0	RP 147.328.535.9 25	RP 168.773.036. 523	RP 1.236.080.40 4
65	SSTM	RP 1.583.961.045	RP 1.000.000.00 0	RP 1.830.815.284	RP 1.155.846.15 5	RP 5.330.996.34 6
66	STTP	RP 1.032.387.995	RP 1.000.000.00 0	RP 419.265.174.5 20	RP 406.112.020. 450	RP 1.032.467.94 3
67	TIRT	RP 1.000.000.000	RP 152.252.090. 997	RP 157.511.132.5 65	RP 0.966.398.29 1	RP 1.000.000.00 0
68	TOTO	RP 0.670.272.283	RP 10.000.000.0 00	RP 25.701.503.01 6	RP 383.448.692. 001	RP 0.645.877.56 6
69	TRIS	RP 0.927.729.374	RP 1.000.000.00 0	RP 205.855.683.8 25	RP 221.891.954. 146	RP 0.927.402.19 8
70	TRST	RP 0.930.985.529	RP 1.000.000.00 0	RP 70.256.339.54 3	RP 75.464.480.7 98	RP 0.930.058.71 8
71	TSPC	RP 1.117.653.074	RP 1.000.000.00 0	RP 774.303.149.1 50	RP 692.793.825. .670	RP 1.117.823.14 4
72	ULTJ	RP 1.181.278.668	RP 1.000.000.00 0	RP 565.404.751.9 45	RP 478.637.909. 488	RP 1.181.658.19 9
73	VOKS	RP 1.992.405.154	RP 1,000000000	RP 578.449.144.6 73	RP 290.327.066. 963	RP 1.995.835.20 0
74	WIIM	RP 0.909.479.978	RP 1.000.000.00 0	RP 242.539.213.8 62	RP 266.679.003. 164	RP 0.909.139.26 6

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Abnormal Return 2014

No	KODE	Pit	Pit-1	Total Rit	IHSG	IHSG-1	Total Rmt	Total ARit
1	ALKA	135	120	0,125	130	120	0,083333	0,041666 667
2	ALMI	435	430	0,011628	403,7003	403,7003	2,48E-09	0,011627 904
3	ALTO	326	326	0	325	326	- 0,003067 485	0,003067 485
4	AMFG	7101	7100	0,000141	6770,738	6770,738	0	0,000140 845
5	APLI	55	65	-0,15385	76	73	0,041095 89	- 0,194942 044
6	ARNA	756	760	-0,00526	714,9373	719,6719	- 0,006578 858	0,001315 700
7	AUTO	3491	3505	-0,00399	3216,908	3230,734	- 0,004279 576	0,000285 282
8	BATA	991	990	0,00101	922,6071	922,6071	0	0,001010 101
9	BIMA	351	350	0,002857	350	350	0	0,002857 143
10	BUDI	103	102	0,009804	100,399	99,42424	0,009803 917	0,000000 005
11	CEKA	1331	1305	0,019923	1177,534	1155,4	0,019157 142	0,000766 230
12	CPIN	4075	3995	0,020025	3899,506	3822,951	0,020025 022	0,000000 009
13	DLTA	6901	6900	0,000145	3788,445	3788,445	0	0,000144 928
14	DPNS	401	400	0,0025	374,1573	374,1573	0	0,002500 000
15	DVLA	2081	2075	0,002892	1829,737	1825,339	0,002409 656	0,000481 910
16	EKAD	420	423	-0,00709	385,6743	388,4292	- 0,007092 212	0,000000 013
17	GGRM	46251	43525	0,062631	41727,29	39268,76	0,062607 713	0,000022 960
18	GJTL	2200	2250	-0,02222	2151,777	2200,682	- 0,022222 341	0,000000 118

No	KODE	Pit	Pit-1	Total Rit	IHSG	IHSG-1	Total Rmt	Total ARit
19	HMSP	2600,1 39893	2611, 44995 1	-0,00433	149,0365	149,6847	- 0,004330 896	- 0,000000 054
20	ICBP	5501	5500	0,000182	4875,144	4875,144	0	0,000181 818
21	IGAR	295	304	-0,02961	271,9979	280,2961	- 0,029605 187	- 0,000000 076
22	IMAS	5250	5152	0,019022	5155,72	5204,822	- 0,009433 953	0,028455 693
23	INAF	175	174	0,005747	174	174	0	0,005747 126
24	INAI	271	278	-0,02518	202,1415	207,3629	- 0,025179 883	0,000000 027
25	INCI	250	255	-0,01961	241,6667	246,5	- 0,019607 886	0,000000 043
26	INDF	7551	7500	0,0068	6808,542	6763,453	0,006666 69	0,000133 310
27	INDS	1701	1700	0,000588	1511,614	1511,614	0	0,000588 235
28	INTP	21950	21800	0,006881	18448,57	18322,5	0,006880 736	- 0,000000 002
29	ISSP	171	172	-0,00581	165,5159	166,4838	- 0,005813 934	- 0,000000 019
30	JECC	2801	2800	0,000357	2378,24	2378,24	0	0,000357 143
31	JPFA	1440	1625	-0,11385	1383,678	1561,443	- 0,113846 173	0,000000 020
32	JPRS	283	283	0	282	283	- 0,003533 569	0,003533 569
33	KAEF	760	755	0,006623	743,5453	738,6536	0,006622 487	0,000000 030
34	KBLM	159	158	0,006329	147,1333	147,1333	0	0,006329 114
35	KICI	149,6	139,5	0,072401	149,5	139,5	0,071684 588	0,000716 846
36	KLBF	1415	1420	-0,00352	1347,583	1352,345	0,003521 173	0,000000 046

No	KODE	Pit	Pit-1	Total Rit	IHSG	IHSG-1	Total Rmt	Total ARit
36	KLBF	1415	1420	-0,00352	1347,583	1352,345	- 0,003521 173	0,000000 046
37	KRAH	319	329	-0,0304	318	329	- 0,033434 65	0,003039 514
38	LION	1272,6	1240	0,02629	741,4175	722,4815	0,026209 717	0,000080 605
39	LMPI	199	199	0	198	199	- 0,005025 126	0,005025 126
40	LMSH	731	720	0,015278	437,8871	431,8886	0,013888 939	0,001388 839
41	LPIN	1056	1055	0,000948	1055	1055	0	0,000947 867
42	MAIN	3416	3480	-0,01839	3272,209	3334,407	- 0,018653 558	0,000262 753
43	MBTO	301	302	-0,00331	300	302	- 0,006622 517	0,003311 258
44	MERK	9751	9750	0,000103	393,2039	393,2039	0	0,000102 564
45	MLBI	11486	11485	8,71E-05	-33525,5	-33525,5	0	0,000087 070
46	MLIA	501	500	0,002	500	500	0	0,002000 000
47	MYOR	1201	1210	-0,00744	536,993	541,468	- 0,008264 413	0,000826 397
48	MYTX	216	215	0,004651	215	215	0	0,004651 163
49	NIPS	286	287	-0,00348	285	287	- 0,006968 641	0,003484 321
50	PICO	175	191	-0,08377	170,2174	186,8478	- 0,089005 222	0,005235 588
51	PRAS	190	186	0,021505	190	186	0,021505 376	0,000000 000
52	PSDN	181	180	0,005556	180	180	0	0,005555 556
53	PYFA	112	151	-0,25828	110	148,9148	- 0,261322 403	0,003044 258

No	KODE	Pit	Pit-1	Total Rit	IHSG	IHSG-1	Total Rmt	Total ARit
54	RICY	169	161	0,049689	155,1968	155,1968	0	0,049689 441
55	ROTI	1071	1100	-0,02636	1045,284	1074,591	- 0,027272 706	0,000909 069
56	SCCO	4101	4095	0,001465	3457,277	3453,061	0,001220 894	0,000244 308
57	SIDO	881	885	-0,00452	772,8224	777,2134	- 0,005649 66	0,001129 886
58	SIPD	511	510	0,001961	510	510	0	0,001960 784
59	SKBM	700	700	0	841,0009	836,0538	0,005917 103	- 0,005917 103
60	SMBR	397	398	-0,00251	379,3741	381,2902	- 0,005025 084	0,002512 521
61	SMCB	2445	2425	0,008247	2289,818	2271,087	0,008247 25	0,000000 173
62	SMGR	9075	9225	-0,01626	8773,403	8918,419	- 0,016260 239	0,000000 077
63	SMSM	942,6	903,7 5	0,042988	628,7788	602,9271	0,042876 965	0,000110 587
64	SPMA	202	198	0,020202	201	198	0,015151 515	0,005050 505
65	SSTM	74	72	0,027778	73	72	0,013888 889	0,013888 889
66	STTP	2201	2180	0,009633	2200	2180	0,009174 312	0,000458 716
67	TIRT	53	51	0,039216	52	51	0,019608	0,019607 843
68	TOTO	382,94 1987	382,9 41986	2,61E-09	156,7335	156,7335	0	0,000000 003
69	TRIS	376	372	0,010753	337,4196	341,0478	- 0,010638 316	0,021391 005
70	TRST	306	298	0,026846	285,5076	278,955	0,023489 962	0,003355 676
71	TSPC	3171	3170	0,000315	2835,179	2835,179	0	0,000315 457
72	ULTJ	981,26	- 0,032 05	948,6258	980,0453	- 0,032059 228	0,000009 906	

No	KODE	Pit	Pit-1	Total Rit	IHSG	IHSG-1	Total Rmt	Total ARit
73	VOKS	183	182	0,005495	171,2308	171,2308	0	0,005494 505
74	WIIM	775	780	-0,00641	660,8546	665,1183	- 0,006410 397	0,000000 140

Lampiran 11*Abnormal Return 2015*

No	KODE	Pit	Pit-1	Total Rit	IHSG	IHSG-1	Total Rmt	Total ARit
1	ALKA	189	180	0,05	188	180	0,044444 444	0,005555 556
2	ALMI	247	231	0,069264	246	231	0,064935 065	0,004329 004
3	ALTO	348	348	0	347	348	- 0,002873 563	0,002873 563
4	AMFG	7401	7475	-0,0099	7133,949	7206,252	- 0,010033 469	0,000133 804
5	APLI	81	81	0	80	81	- 0,012345 679	0,012345 679
6	ARNA	511	535	-0,04486	490,9119	514,9763	- 0,046729 069	0,001869 256
7	AUTO	3466	3475	-0,00259	3266,666	3276,094	- 0,002877 588	0,000287 660
8	BATA	1101	1100	0,000909	1056,404	1056,404	0	0,000909 091
9	BIMA	351	350	0,002857	350	350	0	0,002857 143
10	BUDI	95	94	0,010638	91,62627	91,62627	0	0,010638 298
11	CEKA	1495	1415	0,056537	1379,704	1384,319	- 0,003333 322	0,059870 424
12	CPIN	3951	3985	-0,00853	3826,58	3860,486	- 0,008782 897	0,000250 902
13	DLTA	5541	5460	0,014835	3802,171	3747,266	0,014652 088	0,000183 077
14	DPNS	331	353	-0,06232	307,91	329,3704	- 0,065155 796	0,002832 850
15	DVLA	1500	1510	-0,00662	1334,817	1343,716	- 0,006622 626	0,000000 110
16	EKAD	499	496	0,006048	467,4119	465,5347	0,004032 281	0,002016 106

No	KODE	Pit	Pit-1	Total Rit	IHSG	IHSG-1	Total Rmt	Total ARit
17	GGRM	50650	58450	-0,13345	46380,34	53522,82	- 0,133447 386	- 0,000000 005
18	GJTL	1260	1275	-0,01176	1239,153	1253,905	- 0,011764 713	0,000000 007
19	HMSP	2520,0 60059	2468,2 5	0,020991	460,953	451,4763	0,020990 506	0,000000 098
20	ICBP	7301	7150	0,021119	6717,27	6579,244	0,020979 063	0,000139 818
21	IGAR	311	316	-0,01582	304,1308	301,2706	0,009493 683	- 0,025316 468
22	IMAS	3991	3990	0,000251	3934,724	3934,724	0	0,000250 627
23	INAF	296	289	0,024221	295	289	0,020761 246	0,003460 208
24	INAI	381	374	0,018717	290,856	286,2636	0,016042 799	0,002673 779
25	INCI	241	240	0,004167	232	232	0	0,004166 667
26	INDF	7325	7350	-0,0034	6741,423	6764,432	- 0,003401 365	0,000133 310
27	INDS	1275	1400	-0,08929	1133,71	1244,858	- 0,089285 821	0,000588 235
28	INTP	23900	24000	-0,00417	20861,76	20949,05	- 0,004166 732	- 0,000000 002
29	ISSP	224	223	0,004484	217,4123	217,4123	0	- 0,000000 019
30	JECC	2391	2390	0,000418	2029,998	2029,998	0	0,000357 143
31	JPFA	905	890	0,016854	877,0679	862,5309	0,016853 945	0,000000 020
32	JPRS	206	209	-0,01435	205	209	- 0,019138 756	0,003533 569
33	KAEF	1295	1250	0,036	1280,94	1320,506	- 0,029962 512	0,000000 030
34	KBLM	155	136	0,139706	143,4084	126,6463	0,132353	0,006329 114

No	KODE	Pit	Pit-1	Total Rit	IHSG	IHSG-1	Total Rmt	Total ARit
35	KICI	141	140	0,007143	140	140	0	0,000716 846
36	KLBF	1790	1785	0,002801	1722,909	1718,096	0,002801 065	0,000000 046
37	KRAH	1081	1095	-0,01279	1080	1095	- 0,013698 63	0,003039 514
38	LION	1051	1050	0,000952	963,8816	963,8816	0	0,000080 605
39	LMPI	183	177	0,033898	182	177	0,028248 588	0,005025 126
40	LMSH	882,6	882,5	0,000113	721,8593	721,8593	0	0,001388 839
41	LPIN	1286	1235	0,041296	1285	1235	0,040486	0,000809 717
42	MAIN	1856	1875	-0,01013	1793,167	1812,5	- 0,010666 689	0,000262 753
43	MBTO	205	191	0,073298	204	191	0,068062 827	0,003311 258
44	MERK	14500 1	14500 0	6,9E-06	125321	125321	0	0,000102 564
45	MLBI	9726	11700	-0,16872	8902,586	10710,57	-0,1688	0,000085 417
46	MLIA	642	640	0,003125	640	640	0	0,002000 000
47	MYOR	1149	1141	0,007011	764,9065	764,9065	0	0,000826 397
48	MYTX	104	112	-0,07143	103	112	- 0,080357 143	0,004651 163
49	NIPS	611	600	0,018333	610	600	0,016666 667	0,003484 321
50	PICO	146	149	-0,02013	142,8261	145,7609	- 0,020134 239	0,005235 588
51	PRAS	192	191	0,005236	191	191	0	0,000000 000
52	PSDN	135	118	0,144068	134	118	0,135593	0,005555 556
53	PYFA	140	141	-0,00709	146,9424	139,0529	0,056738	0,003044 258
54	RICY	168	167	0,005988	156,8259	156,8259	0	0,049689 441

No	KODE	Pit	Pit-1	Total Rit	IHSG	IHSG-1	Total Rmt	Total ARit
55	ROTI	1226	1165	0,052361	1199,863	1141,094	0,051502	0,000909 069
56	SCCO	4001	4000	0,00025	3496,656	3496,656	0	0,000244 308
57	SIDO	571	570	0,001754	517,2025	517,2025	0	0,001129 886
58	SIPD	851	860	-0,01047	850	860	-0,01163	0,001960 784
59	SKBM	951	900	0,056667	950	900	0,055556	- 0,005917 103
60	SMBR	372	371	0,002695	361,5394	361,5394	0	0,002512 521
61	SMCB	1961	1950	0,005641	1895,923	1886,25	0,005128	0,000000 173
62	SMGR	12875	13425	-0,04097	11692,31	12191,79	-0,04097	0,000000 077
63	SMSM	1141,2 5	1162,5	-0,01828	875,9991	892,3102	-0,01828	0,000110 587
64	SPMA	186	186	0	185	186	-0,00538	0,005050 505
65	SSTM	83	83	0	82	83	-0,01205	0,013888 889
66	STTP	3036	3030	0,00198	3035	3030	0,00165	0,000458 716
67	TIRT	74	75	-0,01333	73	75	-0,02667	0,013333 333
68	TOTO	394,16 7991	399,15 791	-0,0125	259,6419	262,9289	-0,0125	0,000000 003
69	TRIS	365	363	0,00551	338,4941	337,5641	0,002755	0,021391 005
70	TRST	381	375	0,016	361,4518	356,6958	0,013333	0,003355 676
71	TSPC	2436	2440	-0,00164	2234,329	2238,917	-0,00205	0,000315 457
72	ULTJ	992,6	965	0,028601	971,3049	944,3922	0,028497	0,000009 906
73	VOKS	134	133	0,007519	134,5385	133,5976	0,007042	0,005494 505
74	WIIM	550	540	0,018519	483,8636	475,066	0,018519	0,000000 140

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Abnormal Return 2016

No	KODE	Pit	Pit-1	Total Rit	IHSG	IHSG-1	Total Rmt	Total ARit
1	ALKA	189	126	0,5	188	126	0,492063	0,007936508
2	ALMI	202	190	0,063158	201	190	0,057895	0,005263158
3	ALTO	327	326	0,003067	326	326	0	0,003067485
4	AMFG	6676	7025	-0,04968	6508,088	6849,336	-0,04982	0,000142415
5	APLI	77	73	0,054795	76	73	0,041096	0,013698630
6	ARNA	586	585	0,001709	573,5327	573,5327	0	0,001709402
7	AUTO	1701	1705	-0,00235	1638,021	1642,839	-0,00293	0,000586460
8	BATA	842	850	-0,00941	810,928	820,5818	-0,01176	0,002352824
9	BIMA	176	177,5	-0,00845	175	177,5	-0,01408	0,005633803
10	BUDI	62	70	-0,11429	60,43435	68,23232	-0,11429	- 0,000000099
11	CEKA	695	685	0,014599	641,401	632,1722	0,014598	0,000000050
12	CPIN	3670	3515	0,044097	3578,291	3427,164	0,044097	0,000000001
13	DLTA	5101	5100	0,000196	5044,397	5044,397	0	0,000196078
14	DPNS	315	316	-0,00316	306,7301	307,7038	-0,00316	0,000000028
15	DVLA	1250	1300	-0,03846	1162,453	1208,952	-0,03846	0,000000027
16	EKAD	417	404	0,032178	398,5082	387,0128	0,029703	0,002475184
17	GGRM	60625	61150	-0,00859	56465,98	56954,96	-0,00859	- 0,000000057
18	GJTL	706	505	0,39802	701,4926	502,4875	0,39604	0,001980128
19	HMSP	4072	4174	-0,02444	1756,5	1800,498	-0,02444	- 0,000000059

No	KODE	Pit	Pit-1	Total Rit	IHSG	IHSG-1	Total Rmt	Total ARit
20	ICBP	7650	7712,5	-0,0081	7274,22 2	7333,652	-0,0081	0,0000000 35
21	IGAR	221	250	-0,116	218,325 9	238,347	-0,084	- 0,0320000 05
22	IMAS	2000	2030	-0,01478	1977,67 4	2007,339	-0,01478	0,0000000 84
23	INAF	256	318	-0,19497	255	318	-0,19811	0,0031446 54
24	INAI	361	362	-0,00276	303,647 8	303,6478	0	- 0,0027624 31
25	INCI	311	292	0,065068	299,666 7	282,2667	0,061644	0,0034246 82
26	INDF	7100	7075	0,003534	6744,82 6	6721,077	0,003534	0,0000000 54
27	INDS	406	404	0,00495	383,318 4	381,4301	0,004951	- 0,0000000 18
28	INTP	20525	20350	0,0086	19020,2	18858,03	0,008599	0,0000000 97
29	ISSP	174	205	-0,15122	169,640 1	199,8634	-0,15122	0,0000000 63
30	JECC	2101	2100	0,000476	1844,83 5	1844,835	0	0,0004761 90
31	JPFA	780	615	0,268293	755,926	596,0186	0,268293	0,0000000 14
32	JPRS	133	132	0,007576	131	132	-0,00758	0,0151515 15
33	KAEF	946	1125	-0,15911	941,285 6	1120,578	-0,16	0,0008888 35
34	KBLM	130	129	0,007752	125,445 2	124,4802	0,007752	0,0000000 98
35	KICI	127,6	127,5	0,000784	127,5	127,5	0	0,0007843 14
36	KLBF	1430	1385	0,032491	1390,84 3	1347,075	0,032491	0,0000000 55
37	KRAH	2171	2070	0,048792	2170	2070	0,048309	0,0004830 92
38	LION	1001	900	0,112222	917,982 4	826,1842	0,111111	0,0011111 44
39	LMPI	105	108	-0,02778	104	108	-0,03704	0,0092592 59
40	LMSH	476	500	-0,048	463,98	488,4	-0,05	0,0019999 66

No	KODE	Pit	Pit-1	Total Rit	IHSG	IHSG-1	Total Rmt	Total ARit
41	LPIN	961	960	0,001042	960	960	0	0,0010416 67
42	MAIN	1296	1310	-0,01069	1251,83 3	1266,333	-0,01145	0,0007633 60
43	MBTO	131	122	0,07377	130	122	0,065574	0,0081967 21
44	MERK	6676	6600	0,011515	6197,23	6127,598	0,011364	0,0001514 28
45	MLBI	8226	8125	0,012431	7673,51	7580,216	0,012308	0,0001231 47
46	MLIA	476	475	0,002105	475	475	0	0,0021052 63
47	MYOR	1223	1230	-0,00569	964,853 1	971,1697	-0,0065	0,0008129 86
48	MYTX	59	58	0,017241	58	58	0	0,0172413 79
49	NIPS	551	500	0,102	550	500	0,1	0,0020000 00
50	PICO	121	117	0,034188	118,368 6	114,4565	0,034179	0,0000086 97
51	PRAS	109	140	-0,22143	108	140	-0,22857	0,0071428 57
52	PSDN	134	133	0,007519	133	133	0	0,0075187 97
53	PYFA	118	110	0,072727	115,384 3	108,481	0,063636	0,0090909 61
54	RICY	151	156	-0,03205	144,339 6	150,1132	-0,03846	0,0064101 91
55	ROTI	1326	1350	-0,01778	1303,57	1328,174	-0,01852	0,0007466 24
56	SCCO	4951	4000	0,23775	4559,44	3684,396	0,2375	0,0002499 72
57	SIDO	506	500	0,012	458,223 3	453,6864	0,01	0,0019999 96
58	SIPD	831	900	-0,07667	830	900	-0,07778	0,0011111 11
59	SKBM	546	545	0,001835	545	545	0	0,0018348 62
60	SMBR	321	323	-0,00619	320,387 4	322,3836	-0,00619	0,0000000 06
61	SMCB	941	910	0,034066	927,064 2	897,4771	0,032967	0,0010988 98
62	SMGR	10725	10650	0,007042	10017,2 9	9947,242	0,007042	0,0000000 22

No	KODE	Pit	Pit-1	Total Rit	IHSG	IHSG-1	Total Rmt	Total ARit
63	SMSM	1185	1182,5	0,002114	1014,64 1	1012,5	0,002114	0,000000 88
64	SPMA	99	94	0,053191	98	94	0,042553	0,0106382 98
65	SSTM	81	78	0,038462	80	78	0,025641	0,0128205 13
66	STTP	3001	3000	0,000333	3000	3000	0	0,0003333 33
67	TIRT	54	52	0,038462	53	52	0,019231	0,0192307 69
68	TOTO	616	615	0,001626	530,629 9	530,6299	0	0,0016260 16
69	TRIS	279	271	0,02952	266,442 4	266,4424	0	0,0295202 95
70	TRST	304	300	0,013333	292,799 5	289,9005	0,01	0,0033333 97
71	TSPC	1851	1905	-0,02835	1753,22 5	1805,348	-0,02887	0,0005249 47
72	ULTJ	936,26	937,5	-0,00132	916,256 2	917,4795	-0,00133	0,0000106 90
73	VOKS	172	170	0,011765	197,574	197,574	0	0,0117647 06
74	WIIM	395	390	0,012821	361,051 7	357,4307	0,010131	0,0026897 48

Lampiran 13

Cumulative Abnormal Return 2014

No	KODE	CAR_i(t₁,t₂)	AR_{it}	Total CAR
1	ALKA	600	0,041666667	25,000000
2	ALMI	2317,99091	0,011627904	26,953377
3	ALTO	1956	0,003067485	6,000000
4	AMFG	40409,8618	0,000140845	5,691530
5	APLI	433	-0,194942044	-84,409905
6	ARNA	3612,56329	0,001315700	4,753050
7	AUTO	19582,5803	0,000285282	5,586565
8	BATA	4557,11987	0,001010101	4,603151
9	BIMA	3150	0,002857143	9,000000
10	BUDI	507,843438	0,000000005	0,000002
11	CEKA	6994,37329	0,000766230	5,359298
12	CPIN	31392,2192	0,000000009	0,000277
13	DLTA	19161,8452	0,000144928	2,777079
14	DPNS	2252,40808	0,002500000	5,631020
15	DVLA	10978,4221	0,000481910	5,290615
16	EKAD	2337,00299	0,000000013	0,000031
17	GGRM	336321,934	0,000022960	7,721792
18	GJTL	12871,542	0,000000118	0,001524
19	HMSP	897,405183	-0,000000054	-0,000048
20	ICBP	29273,023	0,000181818	5,322368
21	IGAR	2222,0842	-0,000000076	-0,000169
22	IMAS	30664,2603	0,028455693	872,572763
23	INAF	1041	0,005747126	5,982759
24	INAI	1253,87431	0,000000027	0,000034
25	INCI	2184,66658	0,000000043	0,000095
26	INDF	40986,5244	0,000133310	5,463908
27	INDS	9243,07214	0,000588235	5,437101
28	INTP	93419,5254	-0,000000002	-0,000162
29	ISSP	838,226716	-0,000000019	-0,000016
30	JECC	14269,4429	0,000357143	5,096230
31	JPFA	13803,1537	0,000000020	0,000270
32	JPRS	2535	0,003533569	8,957597
33	KAEF	4475,94745	0,000000030	0,000132
34	KBLM	871,624878	0,006329114	5,516613
35	KICI	551,5	0,000716846	0,395341
36	KLBF	8256,92346	0,000000046	0,000382
37	KRAH	1939	0,003039514	5,893617
38	LION	4295,56042	0,000080605	0,346245
39	LMPI	1596	0,005025126	8,020101
40	LMSH	2609,3269	0,001388839	3,623935

No	KODE	CARi(t1,t2)	ARit	Total CAR
41	LPIN	5220	0,000947867	4,947867
42	MAIN	26340,4791	0,000262753	6,921049
43	MBTO	1808	0,003311258	5,986755
44	MERK	2399,55209	0,000102564	0,246108
45	MLBI	-162037,363	0,000087070	-14,108608
46	MLIA	3010	0,002000000	6,020000
47	MYOR	2690,78259	0,000826397	2,223654
48	MYTX	1504	0,004651163	6,995349
49	NIPS	1420	0,003484321	4,947735
50	PICO	944,999984	0,005235588	4,947631
51	PRAS	1138	0,000000000	0,000000
52	PSDN	1090	0,005555556	6,055556
53	PYFA	1331,35716	0,003044258	4,052994
54	RICY	911,895736	0,049689441	45,311589
55	ROTI	6447,54688	0,000909069	5,861268
56	SCCO	17349,6267	0,000244308	4,238649
57	SIDO	4628,15192	0,001129886	5,229282
58	SIPD	3600	0,001960784	7,058824
59	SKBM	4200,05725	-0,005917103	-24,852173
60	SMBR	2398,87073	0,002512521	6,027213
61	SMCB	13425,1687	0,000000173	0,002322
62	SMGR	43939,5264	0,000000077	0,003364
63	SMSM	3758,49597	0,000110587	0,415641
64	SPMA	1262	0,005050505	6,373737
65	SSTM	510	0,013888889	7,083333
66	STTP	13530	0,000458716	6,206422
67	TIRT	307	0,019607843	6,019608
68	TOTO	942,442658	0,000000003	0,000002
69	TRIS	2049,91471	0,021391005	43,849735
70	TRST	1694,32398	0,003355676	5,685602
71	TSPC	17145,2317	0,000315457	5,408590
72	ULTJ	5022,85419	0,000009906	0,049756
73	VOKS	1017,97629	0,005494505	5,593276
74	WIIM	3935,28098	0,000000140	0,000552

Lampiran 14

Cumulative Abnormal Return 2015

No	KODE	CARi(t1,t2)	ARit	Total CAR
1	ALKA	1080	0,005555556	6,000000
2	ALMI	1620	0,004329004	7,012987
3	ALTO	2087	0,002873563	5,997126
4	AMFG	43165,2105	0,000133804	5,775657
5	APLI	482	0,012345679	5,950617
6	ARNA	2526,75256	0,001869256	4,723147
7	AUTO	22819,523	0,000287660	6,564253
8	BATA	6400,84509	0,000909091	5,818950
9	BIMA	2450	0,002857143	7,000000
10	BUDI	543,909095	0,010638298	5,786267
11	CEKA	8282,84046	0,059870424	495,897174
12	CPIN	22789,9683	0,000250902	5,718039
13	DLTA	26526,6643	0,000183077	4,856410
14	DPNS	2218,81784	0,002832850	6,285577
15	DVLA	8044,49548	0,000000110	0,000882
16	EKAD	3286,90036	0,002016106	6,626739
17	GGRM	379261,137	-0,000000005	-0,001822
18	GJTL	7518,51184	0,000000007	0,000051
19	HMSP	2748,48929	0,000000098	0,000271
20	ICBP	40280,6152	0,000139818	5,631954
21	IGAR	2347,24142	-0,025316468	-59,423863
22	IMAS	35274,4546	0,000250627	8,840715
23	INAF	1771	0,003460208	6,128028
24	INAI	1690,02667	0,002673779	4,518757
25	INCI	1381,36665	0,004166667	5,755694
26	INDF	40986,5244	0,000133310	5,463908
27	INDS	9243,07214	0,000588235	5,437101
28	INTP	93419,5254	-0,000000002	-0,000162
29	ISSP	838,226716	-0,000000019	-0,000016
30	JECC	14269,4429	0,000357143	5,096230
31	JPFA	13803,1537	0,000000020	0,000270
32	JPRS	2535	0,003533569	8,957597
33	KAEF	4475,94745	0,000000030	0,000132
34	KBLM	871,624878	0,006329114	5,516613
35	KICI	551,5	0,000716846	0,395341
36	KLBF	8256,92346	0,000000046	0,000382
37	KRAH	1939	0,003039514	5,893617
38	LION	4295,56042	0,000080605	0,346245
39	LMPI	1596	0,005025126	8,020101
40	LMSH	2609,3269	0,001388839	3,623935

No	KODE	CARi(t1,t2)	ARit	Total CAR
41	LPIN	8945	0,000809717	7,242915
42	MAIN	26340,4791	0,000262753	6,921049
43	MBTO	1808	0,003311258	5,986755
44	MERK	2399,55209	0,000102564	0,246108
45	MLBI	73074,4385	0,000085417	6,241790
46	MLIA	3010	0,002000000	6,020000
47	MYOR	2690,78259	0,000826397	2,223654
48	MYTX	1504	0,004651163	6,995349
49	NIPS	1420	0,003484321	4,947735
50	PICO	944,999984	0,005235588	4,947631
51	PRAS	1138	0,000000000	0,000000
52	PSDN	1090	0,005555556	6,055556
53	PYFA	1331,35716	0,003044258	4,052994
54	RICY	911,895736	0,049689441	45,311589
55	ROTI	6447,54688	0,000909069	5,861268
56	SCCO	17349,6267	0,000244308	4,238649
57	SIDO	4628,15192	0,001129886	5,229282
58	SIPD	3600	0,001960784	7,058824
59	SKBM	4200,05725	-0,005917103	-24,852173
60	SMBR	2398,87073	0,002512521	6,027213
61	SMCB	13425,1687	0,000000173	0,002322
62	SMGR	43939,5264	0,000000077	0,003364
63	SMSM	3758,49597	0,000110587	0,415641
64	SPMA	1262	0,005050505	6,373737
65	SSTM	510	0,013888889	7,083333
66	STTP	13530	0,000458716	6,206422
67	TIRT	449	0,013333333	5,986667
68	TOTO	942,442658	0,000000003	0,000002
69	TRIS	2049,91471	0,021391005	43,849735
70	TRST	1694,32398	0,003355676	5,685602
71	TSPC	17145,2317	0,000315457	5,408590
72	ULTJ	5022,85419	0,000009906	0,049756
73	VOKS	1017,97629	0,005494505	5,593276
74	WIIM	3935,28098	0,000000140	0,000552

Lampiran 15*Cumulative Abnormal Return 2016*

No	KODE	CAR_i(t₁,t₂)	AR_{it}	Total CAR
1	ALKA	819	0,007936508	6,500000
2	ALMI	954	0,005263158	5,021053
3	ALTO	1303	0,003067485	3,996933
4	AMFG	20206,7607	0,000142415	2,877755
5	APLI	381	0,013698630	5,219178
6	ARNA	2980,40912	0,001709402	5,094716
7	AUTO	9972,65784	0,000586460	5,848569
8	BATA	2447,26477	0,002352824	5,757983
9	BIMA	1242,5	0,005633803	7,000000
10	BUDI	542,934343	-0,000000099	-0,000054
11	CEKA	2657,89203	0,000000050	0,000134
12	CPIN	20860,3621	0,000000001	0,000017
13	DLTA	25419,8042	0,000196078	4,984275
14	DPNS	1509,30673	0,000000028	0,000043
15	DVLA	8211,57092	0,000000027	0,000224
16	EKAD	1963,80234	0,002475184	4,860772
17	GGRM	280862,945	-0,000000057	-0,016033
18	GJTL	4840,7959	0,001980128	9,585396
19	HMSP	10552,8014	-0,000000059	-0,000623
20	ICBP	36739,5771	0,000000035	0,001274
21	IGAR	1786,64925	-0,032000005	-57,172785
22	IMAS	9774,65442	0,000000084	0,000825
23	INAF	2862	0,003144654	9,000000
24	INAI	2352,01245	-0,002762431	-6,497272
25	INCI	1417,13327	0,003424682	4,853230
26	INDF	33154,1445	0,000000054	0,001793
27	INDS	2383,93848	-0,000000018	-0,000043
28	INTP	75455,2871	0,000000097	0,007334
29	ISSP	1809,49457	0,000000063	0,000113
30	JECC	5534,50525	0,000476190	2,635479
31	JPFA	5809,9693	0,000000014	0,000080
32	JPRS	664	0,015151515	10,060606
33	KAEF	10055,3199	0,000888835	8,937519
34	KBLM	967,858017	0,000000098	0,000095
35	KICI	1006	0,000784314	0,789020
36	KLBF	8272,10864	0,000000055	0,000456
37	KRAH	10365	0,000483092	5,007246
38	LION	5094,80261	0,001111144	5,661058

No	KODE	CARi(t1,t2)	ARit	Total CAR
39	LMPI	326	0,009259259	3,018519
40	LMSH	2534,79611	0,001999966	5,069506
41	LPIN	4800	0,001041667	5,000000
42	MAIN	6317,16638	0,000763360	4,822269
43	MBTO	956	0,008196721	7,836066
44	MERK	44750,0317	0,000151428	6,776419
45	MLBI	51755,3784	0,000123147	6,373511
46	MLIA	2848	0,002105263	5,995789
47	MYOR	4849,53192	0,000812986	3,942600
48	MYTX	406	0,017241379	7,000000
49	NIPS	3535	0,002000000	7,070000
50	PICO	728,804344	0,000008697	0,006338
51	PRAS	973	0,007142857	6,950000
52	PSDN	677	0,007518797	5,090226
53	PYFA	478,302391	0,009090961	4,348228
54	RICY	891,05661	0,006410191	5,711843
55	ROTI	7718,16492	0,000746624	5,762565
56	SCCO	23488,0215	0,000249972	5,871356
57	SIDO	2290,20079	0,001999996	4,580392
58	SIPD	5195	0,001111111	5,772222
59	SKBM	2690	0,001834862	4,935780
60	SMBR	1599,9408	0,000000006	0,000009
61	SMCB	5537,72943	0,001098898	6,085402
62	SMGR	49432,6543	0,000000022	0,001095
63	SMSM	5095,6792	0,000000088	0,000449
64	SPMA	591	0,010638298	6,287234
65	SSTM	403	0,012820513	5,166667
66	STTP	18000	0,000333333	6,000000
67	TIRT	263	0,019230769	5,057692
68	TOTO	2672,56311	0,001626016	4,345631
69	TRIS	1327,4371	0,029520295	39,186335
70	TRST	1469,79572	0,003333397	4,899412
71	TSPC	9017,26184	0,000524947	4,733582
72	ULTJ	4660,79584	0,000010690	0,049822
73	VOKS	1975,73959	0,011764706	23,243995
74	WIIM	1786,24835	0,002689748	4,804558

Lampiran 16***Unexpected Earnings 2014***

No	KODE	EPSit	EPSit-1	Pit-1	Total UE
1	ALKA	3,11	23,08	120,00	0,192333
2	ALMI	84,80	-81,64	430,00	-0,18986
3	ALTO	7,51	-2,90	326,00	-0,0089
4	AMFG	780,00	277,00	7100,00	0,039014
5	APLI	1,28	5,44	65,00	0,083692
6	ARNA	32,03	3,29	760,00	0,004329
7	AUTO	209,00	-28,00	3505,00	-0,00799
8	BATA	34,13	20,32	990,00	0,020525
9	BIMA	-188,00	305,00	350,00	0,871429
10	BUDI	2,63	4,18	102,00	0,04098
11	CEKA	219,00	-81,00	1305,00	-0,06207
12	CPIN	154,00	-47,00	3995,00	-0,01176
13	DLTA	16515,00	1106,00	6900,00	0,16029
14	DPNS	174,82	-128,22	400,00	-0,32055
15	DVLA	112,00	-39,00	2075,00	-0,0188
16	EKAD	56,00	1,00	423,00	0,002364
17	GGRM	2,25	0,54	43525,00	1,24E-05
18	GJTL	35,00	42,00	2250,00	0,018667
19	HMSP	2,47	-0,15	2611,45	-5,6E-05
20	ICBP	382,00	65,00	5500,00	0,011818
21	IGAR	20,28	13,25	304,00	0,043586
22	IMAS	192,55	-238,91	5152,00	-0,04637
23	INAF	-17,50	17,88	174,00	0,102759
24	INAI	31,69	37,94	278,00	0,136475
25	INCI	57,00	4,00	255,00	0,015686
26	INDF	225,00	147,00	7500,00	0,0196
27	INDS	297,62	-104,60	1700,00	-0,06153
28	INTP	1361,02	70,80	21800,00	0,003248
29	ISSP	31,21	-1,30	172,00	-0,00756
30	JECC	149,25	8,48	2800,00	0,003029
31	JPFA	56,00	-25,00	1625,00	-0,01538
32	JPRS	20,00	-29,00	283,00	-0,10247
33	KAEF	38,63	3,61	755,00	0,004781
34	KBLM	7,00	11,00	158,00	0,06962
35	KICI	53,76	-19,68	139,50	-0,14108
36	KLBF	41,00	3,00	1420,00	0,002113
37	KRAH	62,00	-29,00	329,00	-0,08815
38	LION	1245,00	-303,00	1240,00	-0,24435
39	LMPI	-11,94	13,64	199,00	0,068543
40	LMSH	1498,00	-727,00	720,00	-1,00972

No	KODE	EPSit	EPSit-1	Pit-1	Total UE
41	LPIN	403,00	-597,00	1055,00	-0,56588
42	MAIN	142,00	-190,00	3480,00	-0,0546
43	MBTO	15,11	-12,38	302,00	-0,04099
44	MERK	7,83	0,27	9750,00	2,76E-05
45	MLBI	55576,00	-55239,00	11485,00	-4,80966
46	MLIA	-359,00	456,00	500,00	0,912
47	MYOR	1115,00	-664,00	1210,00	-0,54876
48	MYTX	-15,00	-34,00	215,00	-0,15814
49	NIPS	47,00	-13,00	287,00	-0,0453
50	PICO	28,01	0,26	191,00	0,001361
51	PRAS	18,80	-2,60	186,00	-0,01398
52	PSDN	5,48	-26,75	180,00	-0,14861
53	PYFA	11,58	-6,61	151,00	-0,04377
54	RICY	11,43	9,63	161,00	0,059814
55	ROTI	31,22	6,04	1100,00	0,005491
56	SCCO	309,00	356,00	4095,00	0,086935
57	SIDO	27,06	0,62	885,00	0,000701
58	SIPD	1,03	-0,84	510,00	-0,00165
59	SKBM	67,83	14,16	700,00	0,020229
60	SMBR	37,00	-4,00	398,00	-0,01005
61	SMCB	124,00	-37,00	2425,00	-0,01526
62	SMGR	905,00	33,00	9225,00	0,003577
63	SMSM	214,00	57,00	903,75	0,063071
64	SPMA	16,00	17,00	198,00	0,085859
65	SSTM	11,30	-0,33	72,00	-0,00458
66	STTP	87,38	6,89	2180,00	0,003161
67	TIRT	-136,00	159,00	51,00	3,117647
68	TOTO	239,00	58,00	382,94	0,151459
69	TRIS	35,35	-11,65	372,00	-0,03132
70	TRST	12,00	-1,00	298,00	-0,00336
71	TSPC	141,00	-12,00	3170,00	-0,00379
72	ULTJ	113,00	-15,00	1013,75	-0,0148
73	VOKS	47,04	-149,79	182,00	-0,82302
74	WIIM	62,93	-9,52	780,00	-0,01221

Lampiran 17***Unexpected Earnings 2015***

No	KODE	EPSit	EPSit-1	Pit-1	Total UE
1	ALKA	26,19	-37,81	180,00	-0,21006
2	ALMI	3,16	-90,20	231,00	-0,39048
3	ALTO	4,61	-14,64	348,00	-0,04207
4	AMFG	1057,00	-271,00	7475,00	-0,03625
5	APLI	6,72	-5,37	81,00	-0,0663
6	ARNA	35,32	-25,81	535,00	-0,04824
7	AUTO	181,00	-115,00	3475,00	-0,03309
8	BATA	54,45	45,18	1100,00	0,041073
9	BIMA	117,00	-88,00	350,00	-0,25143
10	BUDI	6,81	-2,26	94,00	-0,02404
11	CEKA	138,00	41,00	1415,00	0,028975
12	CPIN	107,00	5,00	3985,00	0,001255
13	DLTA	17621,00	-17383,00	5460,00	-3,1837
14	DPNS	46,60	-13,50	353,00	-0,03824
15	DVLA	73,00	24,00	1510,00	0,015894
16	EKAD	57,00	10,00	496,00	0,020161
17	GGRM	2,79	0,56	58450,00	9,5E-06
18	GJTL	77,00	-166,92	1275,00	-0,13092
19	HMSP	2,32	90,68	2468,25	0,036737
20	ICBP	447,00	-190,00	7150,00	-0,02657
21	IGAR	33,53	-2,46	316,00	-0,00778
22	IMAS	-46,36	29,72	3990,00	0,007449
23	INAF	0,38	1,74	289,00	0,006021
24	INAI	69,63	20,70	374,00	0,055348
25	INCI	61,00	33,00	240,00	0,1375
26	INDF	372,00	-79,00	7350,00	-0,01075
27	INDS	193,02	-191,58	1400,00	-0,13684
28	INTP	1431,82	-248,34	24000,00	-0,01035
29	ISSP	29,91	-7,72	223,00	-0,03462
30	JECC	157,73	-141,31	2390,00	-0,05913
31	JPFA	31,00	13,00	890,00	0,014607
32	JPRS	-9,00	-20,00	209,00	-0,09569
33	KAEF	42,24	4,83	1250,00	0,003864
34	KBLM	18,00	-7,00	136,00	-0,05147
35	KICI	34,08	-128,29	140,00	-0,91636
36	KLBF	44,00	-1,24	1785,00	-0,00069
37	KRAH	33,00	-40,85	1095,00	-0,03731
38	LION	942,00	-854,00	1050,00	-0,81333
39	LMPI	1,70	2,23	177,00	0,012599
40	LMSH	771,00	-751,00	882,50	-0,85099

No	KODE	EPSit	EPSit-1	Pit-1	Total UE
41	LPIN	-194,00	-471,00	1235,00	-0,38138
42	MAIN	-48,00	14,00	1875,00	0,007467
43	MBTO	2,73	10,41	191,00	0,054503
44	MERK	8,10	2454,90	145000,00	0,01693
45	MLBI	337,00	-101,00	11700,00	-0,00863
46	MLIA	97,00	-219,23	640,00	-0,34255
47	MYOR	451,00	-396,00	1141,00	-0,34706
48	MYTX	-49,00	-32,00	112,00	-0,28571
49	NIPS	34,00	-14,00	600,00	-0,02333
50	PICO	28,27	0,88	149,00	0,005906
51	PRAS	16,20	2,60	191,00	0,013613
52	PSDN	-21,27	-11,39	118,00	-0,09653
53	PYFA	4,97	0,80	141,00	0,005674
54	RICY	21,06	-3,85	167,00	-0,02305
55	ROTI	37,26	16,19	1165,00	0,013897
56	SCCO	665,00	108,00	4000,00	0,027
57	SIDO	27,68	1,62	570,00	0,002842
58	SIPD	0,19	-295,32	860,00	-0,3434
59	SKBM	81,99	-37,51	900,00	-0,04168
60	SMBR	33,00	3,00	371,00	0,008086
61	SMCB	87,00	-64,00	1950,00	-0,03282
62	SMGR	938,00	-176,00	13425,00	-0,01311
63	SMSM	271,00	-197,00	1162,50	-0,16946
64	SPMA	33,00	-62,00	186,00	-0,33333
65	SSTM	10,97	-19,97	83,00	-0,2406
66	STTP	94,27	47,51	3030,00	0,01568
67	TIRT	23,00	-23,86	75,00	-0,31813
68	TOTO	297,00	-15,00	399,16	-0,03758
69	TRIS	23,70	1,93	363,00	0,005317
70	TRST	11,00	-2,00	375,00	-0,00533
71	TSPC	129,00	-13,00	2440,00	-0,00533
72	ULTJ	98,00	82,00	965,00	0,084974
73	VOKS	-102,75	103,08	133,00	0,775038
74	WIIM	53,41	8,93	540,00	0,016537

Lampiran 18

Unexpected Earnings 2016

No	KODE	EPSit	EPSit-1	Pit-1	Total UE
1	ALKA	-11,62	12,75	126,00	0,10119
2	ALMI	-87,04	-75,19	190,00	-0,39574
3	ALTO	-10,03	-0,79	326,00	-0,00242
4	AMFG	786,00	-186,00	7025,00	-0,02648
5	APLI	1,35	17,08	73,00	0,233973
6	ARNA	9,51	2,81	585,00	0,004803
7	AUTO	66,00	21,00	1705,00	0,012317
8	BATA	99,63	-67,14	850,00	-0,07899
9	BIMA	29,00	-8,00	177,50	-0,04507
10	BUDI	4,55	3,15	70,00	0,045
11	CEKA	179,00	241,00	685,00	0,351825
12	CPIN	112,00	23,00	3515,00	0,006543
13	DLTA	238,00	79,00	5100,00	0,01549
14	DPNS	33,10	0,98	316,00	0,003101
15	DVLA	97,00	39,00	1300,00	0,03
16	EKAD	67,00	59,00	404,00	0,14604
17	GGRM	3,35	0,13	61150,00	2,04E-06
18	GJTL	-89,92	269,74	505,00	0,534139
19	HMSP	93,00	17,00	4174,00	0,004073
20	ICBP	257,00	52,00	7712,50	0,006742
21	IGAR	31,07	17,05	250,00	0,0682
22	IMAS	-16,64	-88,02	2030,00	-0,04336
23	INAF	2,12	-7,18	318,00	-0,02258
24	INAI	90,33	21,90	362,00	0,060497
25	INCI	94,00	-39,00	292,00	-0,13356
26	INDF	293,00	140,00	7075,00	0,019788
27	INDS	1,44	74,37	404,00	0,184084
28	INTP	1183,48	-132,11	20350,00	-0,00649
29	ISSP	22,19	-7,64	205,00	-0,03727
30	JECC	16,42	859,39	2100,00	0,409233
31	JPFA	44,00	145,00	615,00	0,235772
32	JPRS	-29,00	3,00	132,00	0,022727
33	KAEF	47,07	1,08	1125,00	0,00096
34	KBLM	11,00	8,00	129,00	0,062016
35	KICI	-94,21	95,52	127,50	0,749176
36	KLBF	42,76	6,30	1385,00	0,004549
37	KRAH	-7,85	8,70	2070,00	0,004203
38	LION	88,00	-7,00	900,00	-0,00778
39	LMPI	3,93	2,94	108,00	0,027222
40	LMSH	20,00	45,00	500,00	0,09

No	KODE	EPSit	EPSit-1	Pit-1	Total UE
41	LPIN	-665,00	-1729,00	960,00	-1,80104
42	MAIN	-34,00	163,00	1310,00	0,124427
43	MBTO	13,14	-4,90	122,00	-0,04016
44	MERK	2463,00	-2120,00	6600,00	-0,32121
45	MLBI	236,00	230,00	8125,00	0,028308
46	MLIA	-122,23	129,34	475,00	0,272295
47	MYOR	55,00	6,00	1230,00	0,004878
48	MYTX	-81,00	-29,00	58,00	-0,5
49	NIPS	20,00	20,00	500,00	0,04
50	PICO	29,15	-6,52	117,00	-0,05573
51	PRAS	18,80	-15,00	140,00	-0,10714
52	PSDN	-32,66	0,30	133,00	0,002256
53	PYFA	5,77	3,85	110,00	0,035
54	RICY	17,21	0,67	156,00	0,004295
55	ROTI	53,45	1,86	1350,00	0,001378
56	SCCO	773,00	883,00	4000,00	0,22075
57	SIDO	29,30	3,20	500,00	0,0064
58	SIPD	-295,13	306,19	900,00	0,340211
59	SKBM	44,48	-14,05	545,00	-0,02578
60	SMBR	36,00	-10,00	323,00	-0,03096
61	SMCB	23,00	-60,00	910,00	-0,06593
62	SMGR	762,00	0,00	10650,00	0
63	SMSM	74,00	5,00	1182,50	0,004228
64	SPMA	-29,00	82,00	94,00	0,87234
65	SSTM	-9,00	-3,00	78,00	-0,03846
66	STTP	141,78	-8,60	3000,00	-0,00287
67	TIRT	-0,86	29,51	52,00	0,5675
68	TOTO	282,00	-265,67	615,00	-0,43198
69	TRIS	25,63	-19,31	271,00	-0,07125
70	TRST	9,00	3,00	300,00	0,01
71	TSPC	116,00	3,00	1905,00	0,001575
72	ULTJ	180,00	63,00	937,50	0,0672
73	VOKS	0,33	192,24	170,00	1,130824
74	WIIM	62,34	-11,78	390,00	-0,03021

Lampiran 19***Earnings Response Coefficient 2014***

No	KODE	CAR	UE	Total ERC
1	ALKA	25,000000	0,192333	-142,69166
2	ALMI	26,953377	-0,18986	0,69647735
3	ALTO	6,000000	-0,0089	5,40717652
4	AMFG	5,691530	0,039014	8,17217031
5	APLI	-84,409905	0,083692	0,233973
6	ARNA	4,753050	0,004329	86,484872
7	AUTO	5,586565	-0,00799	129,64612
8	BATA	4,603151	0,020525	27,9282392
9	BIMA	9,000000	0,871429	1,465791
10	BUDI	0,000002	0,04098	94,5604337
11	CEKA	5,359298	-0,06207	4,44509695
12	CPIN	0,000277	-0,01176	-152,58312
13	DLTA	2,777079	0,16029	22,8294884
14	DPNS	5,631020	-0,32055	-5,0885105
15	DVLA	5,290615	-0,0188	33,4741794
16	EKAD	0,000031	0,002364	30,6218288
17	GGRM	7,721792	1,24E-05	-25748,638
18	GJTL	0,001524	0,018667	0,43985885
19	HMSP	-0,000048	-5,6E-05	24371,5222
20	ICBP	5,322368	0,011818	6,6361855
21	IGAR	-0,000169	0,043586	24,8141869
22	IMAS	872,572763	-0,04637	32,0087595
23	INAF	5,982759	0,102759	41,3819681
24	INAI	0,000034	0,136475	43,4089195

No	KODE	CAR	UE	Total ERC
25	INCI	0,000095	0,015686	10,2461254
26	INDF	5,463908	0,0196	127,600239
27	INDS	5,437101	-0,06153	-65,885042
28	INTP	-0,000162	0,003248	17,7185049
29	ISSP	-0,000016	-0,00756	12,0833454
30	JECC	5,096230	0,003029	18,431906
31	JPFA	0,000270	-0,01538	-323,1782
32	JPRS	8,957597	-0,10247	188,133461
33	KAEF	0,000132	0,004781	17,5460541
34	KBLM	5,516613	0,06962	20,3573241
35	KICI	0,395341	-0,14108	3,74913268
36	KLBF	0,000382	0,002113	541,4651
37	KRAH	5,893617	-0,08815	-32,991747
38	LION	0,346245	-0,24435	6,08817657
39	LMPI	8,020101	0,068543	-2,1695003
40	LMSH	3,623935	-1,00972	5,15993813
41	LPIN	4,947867	-0,56588	9,325588
42	MAIN	6,921049	-0,0546	148,497264
43	MBTO	5,986755	-0,04099	20,0601153
44	MERK	0,246108	2,76E-05	-390961,45
45	MLBI	-14,108608	-4,80966	22,1713
46	MLIA	6,020000	0,912	-0,2346995
47	MYOR	2,223654	-0,54876	22,9935212
48	MYTX	6,995349	-0,15814	-17,903764
49	NIPS	4,947735	-0,0453	0,86293025
50	PICO	4,947631	0,001361	35,07551

No	KODE	CAR	UE	Total ERC
51	PRAS	0,000000	-0,01398	11,2413952
52	PSDN	6,055556	-0,14861	5,2232654
53	PYFA	4,052994	-0,04377	-1,2062148
54	RICY	45,311589	0,059814	-1,2552317
55	ROTI	5,861268	0,005491	150,596725
56	SCCO	4,238649	0,086935	11,4992927
57	SIDO	5,229282	0,000701	-316,67912
58	SIPD	7,058824	-0,00165	447,359524
59	SKBM	-24,852173	0,020229	-32,420307
60	SMBR	6,027213	-0,01005	396,012253
61	SMCB	0,002322	-0,01526	-7,1239427
62	SMGR	0,003364	0,003577	13,7421512
63	SMSM	0,415641	0,063071	84,9841257
64	SPMA	6,373737	0,085859	10,0849165
65	SSTM	7,083333	-0,00458	6,37111255
66	STTP	6,206422	0,003161	9,44838573
67	TIRT	6,019608	3,117647	0,59362
68	TOTO	0,000002	0,151459	35,5605061
69	TRIS	43,849735	-0,03132	-15,310883
70	TRST	5,685602	-0,00336	43,5298802
71	TSPC	5,408590	-0,00379	24,336053
72	ULTJ	0,049756	-0,0148	3822,24021
73	VOKS	5,593276	-0,82302	-10,69213
74	WIIM	0,000552	-0,01221	-14,149488

Lampiran 20***Earnings Response Coefficient 2015***

No	KODE	CAR	UE	Total ERC
1	ALKA	6,000000	-0,21006	8,49095679
2	ALMI	7,012987	-0,39048	3,53046853
3	ALTO	5,997126	-0,04207	-8,3526464
4	AMFG	5,775657	-0,03625	4,59248579
5	APLI	5,950617	-0,0663	2,95812281
6	ARNA	4,723147	-0,04824	14,4382245
7	AUTO	6,564253	-0,03309	39,0534503
8	BATA	5,818950	0,041073	-10,497421
9	BIMA	7,000000	-0,25143	0,89058524
10	BUDI	5,786267	-0,02404	4,96520764
11	CEKA	495,897174	0,028975	1,61481131
12	CPIN	5,718039	0,001255	-28,34143
13	DLTA	4,856410	-3,1837	-1010,6291
14	DPNS	6,285577	-0,03824	1,4718889
15	DVLA	0,000882	0,015894	0,03285317
16	EKAD	6,626739	0,020161	-32,267356
17	GGRM	-0,001822	9,5E-06	145172,159
18	GJTL	0,000051	-0,13092	3,35088675
19	HMSP	0,000271	0,036737	249,88422
20	ICBP	5,631954	-0,02657	12,2477146
21	IGAR	-59,423863	-0,00778	-885,87653
22	IMAS	8,840715	0,007449	-4,0058369
23	INAF	6,128028	0,006021	16,4969628
24	INAI	4,518757	0,055348	104,19092

No	KODE	CAR	UE	Total ERC
25	INCI	5,755694	0,1375	2,37600459
26	INDF	5,463908	-0,01075	7,53641859
27	INDS	5,437101	-0,13684	7,80532845
28	INTP	-0,000162	-0,01035	26,4962594
29	ISSP	-0,000016	-0,03462	36,8599491
30	JECC	5,096230	-0,05913	3,9629822
31	JPFA	0,000270	0,014607	-3,226458
32	JPRS	8,957597	-0,09569	-16,170581
33	KAEF	0,000132	0,003864	669,51967
34	KBLM	5,516613	-0,05147	1,12735681
35	KICI	0,395341	-0,91636	0,14725484
36	KLBF	0,000382	-0,00069	241,321023
37	KRAH	5,893617	-0,03731	-1,8035814
38	LION	0,346245	-0,81333	-125,23519
39	LMPI	8,020101	0,012599	3,3183927
40	LMSH	3,623935	-0,85099	-324,06832
41	LPIN	7,242915	-0,38138	-8,58957
42	MAIN	6,921049	0,007467	3,59042523
43	MBTO	5,986755	0,054503	0,47778731
44	MERK	0,246108	0,01693	1176,05301
45	MLBI	6,241790	-0,00863	17,99423
46	MLIA	6,020000	-0,34255	0,17063936
47	MYOR	2,223654	-0,34706	0,004878
48	MYTX	6,995349	-0,28571	99,4499974
49	NIPS	4,947735	-0,02333	-150,24007
50	PICO	4,947631	0,005906	-60,759494

No	KODE	CAR	UE	Total ERC
51	PRAS	0,000000	0,013613	-18,282579
52	PSDN	6,055556	-0,09653	-1,0152356
53	PYFA	4,052994	0,005674	-1,7436507
54	RICY	45,311589	-0,02305	1,18248942
55	ROTI	5,861268	0,013897	-77,061141
56	SCCO	4,238649	0,027	-0,8458647
57	SIDO	5,229282	0,002842	17,0680074
58	SIPD	7,058824	-0,3434	-2,5341202
59	SKBM	-24,852173	-0,04168	16,5524213
60	SMBR	6,027213	0,008086	-19,542959
61	SMCB	0,002322	-0,03282	38,7707513
62	SMGR	0,003364	-0,01311	33,431405
63	SMSM	0,415641	-0,16946	30,3226529
64	SPMA	6,373737	-0,33333	1,04948378
65	SSTM	7,083333	-0,2406	4,21147418
66	STTP	6,206422	0,01568	-67,310999
67	TIRT	5,986667	-0,31813	0,321562
68	TOTO	0,000002	-0,03758	-24,222475
69	TRIS	43,849735	0,005317	-2,5110904
70	TRST	5,685602	-0,00533	557,5
71	TSPC	5,408590	-0,00533	320,295426
72	ULTJ	0,049756	0,084974	9,21398305
73	VOKS	5,593276	0,775038	0,47693452
74	WIIM	0,000552	0,016537	-8,5916484

Lampiran 21*Earnings Response Coefficient 2016*

No	KODE	CAR	UE	Total ERC
1	ALKA	6,500000	0,10119	60,0472172
2	ALMI	5,021053	-0,39574	-4,2944678
3	ALTO	3,996933	-0,00242	2,35247871
4	AMFG	2,877755	-0,02648	39,7209721
5	APLI	5,219178	0,233973	2,79764275
6	ARNA	5,094716	0,004803	13,1859255
7	AUTO	5,848569	0,012317	22,2263042
8	BATA	5,757983	-0,07899	-0,5480981
9	BIMA	7,000000	-0,04507	59,587048
10	BUDI	-0,000054	0,045	9,7661402
11	CEKA	0,000134	0,351825	1,66816446
12	CPIN	0,000017	0,006543	66,5431431
13	DLTA	4,984275	0,01549	-804,02437
14	DPNS	0,000043	0,003101	-1,5382986
15	DVLA	0,000224	0,03	36,7602996
16	EKAD	4,860772	0,14604	5,45196134
17	GGRM	-0,016033	2,04E-06	-37219,837
18	GJTL	9,585396	0,534139	2,63055436
19	HMSP	-0,000623	0,004073	-19833,137
20	ICBP	0,001274	0,006742	33,0961067
21	IGAR	-57,172785	0,0682	-5352,1794
22	IMAS	0,000825	-0,04336	0,83629718
23	INAF	9,000000	-0,02258	-574,81504
24	INAI	-6,497272	0,060497	-85,908142

No	KODE	CAR	UE	Total ERC
25	INCI	4,853230	-0,13356	1,04393446
26	INDF	0,001793	0,019788	19,7315938
27	INDS	-0,000043	0,184084	6,30761375
28	INTP	0,007334	-0,00649	-50,594975
29	ISSP	0,000113	-0,03727	-39,884456
30	JECC	2,635479	0,409233	2,89661974
31	JPFA	0,000080	0,235772	7,88806873
32	JPRS	10,060606	0,022727	5,84452975
33	KAEF	8,937519	0,00096	-1248,8454
34	KBLM	0,000095	0,062016	9,13863216
35	KICI	0,789020	0,749176	0,6356653
36	KLBF	0,000456	0,004549	78,2367953
37	KRAH	5,007246	0,004203	-29,888559
38	LION	5,661058	-0,00778	-95,265152
39	LMPI	3,018519	0,027222	41,3546151
40	LMSH	5,069506	0,09	-41,413807
41	LPIN	5,000000	-1,80104	-0,56049
42	MAIN	4,822269	0,124427	-1,1314986
43	MBTO	7,836066	-0,04016	-7,1387544
44	MERK	6,776419	-0,32121	53,8734679
45	MLBI	6,373511	0,028308	-31,6652
46	MLIA	5,995789	0,272295	0,13011115
47	MYOR	3,942600	0,004878	1180,23915
48	MYTX	7,000000	-0,5	-2,5033654
49	NIPS	7,070000	0,04	0,7948056
50	PICO	0,006338	-0,05573	-16,555925

No	KODE	CAR	UE	Total ERC
51	PRAS	6,950000	-0,10714	-5,6292467
52	PSDN	5,090226	0,002256	2,98642913
53	PYFA	4,348228	0,035	33,6068813
54	RICY	5,711843	0,004295	2,07895929
55	ROTI	5,762565	0,001378	-34,392672
56	SCCO	5,871356	0,22075	4,81619971
57	SIDO	4,580392	0,0064	13,8548539
58	SIPD	5,772222	0,340211	-2,3450959
59	SKBM	4,935780	-0,02578	-12,476826
60	SMBR	0,000009	-0,03096	-208,90647
61	SMCB	6,085402	-0,06593	-14,483462
62	SMGR	0,001095	0	9,30771531
63	SMSM	0,000449	0,004228	10,0183446
64	SPMA	6,287234	0,87234	1,60048724
65	SSTM	5,166667	-0,03846	47,1265628
66	STTP	6,000000	-0,00287	-0,5771956
67	TIRT	5,057692	0,5675	2,211286
68	TOTO	4,345631	-0,43198	-211,35185
69	TRIS	39,186335	-0,07125	-3,9504011
70	TRST	4,899412	0,01	10,1704545
71	TSPC	4,733582	0,001575	82,3592279
72	ULTJ	0,049822	0,0672	-16,126725
73	VOKS	23,243995	1,130824	3,94258903
74	WIIM	4,804558	-0,03021	-8,0429194

Lampiran 22

Hasil Regresi SPSS 15

Tabel 4.2
Hasil Statistik Deskriptif

		Statistics					
		KL	DV	PL	CAR	UE	ERC
N	Valid	222	222	222	222	222	222
	Missing	0	0	0	0	0	0
Mean		213754679955.95	.55735733	1.08883183	16.6677283	.08822041	-.0020091
Std. Error of Mean		133302078975.54	.006163760	.067673316	6.14758613	.121348435	.00204520
Median		23127785216.500	.56666700	1.04245550	5.21022650	.00002000	.0004640
Mode		-345674161299.00 ^a	.533333	-5.585210 ^a	.000000 ^a	.000000	.00059 ^a
Std. Deviation		1986156243990.5	.091837948	1.008309698	91.5969704	1.808050967	.03047284
Variance		3.945E+024	.008	1.017	8390.005	3.269	.001
Range		20226940238922	.466666	15.078786	956.982668	30.880000	.46649
Minimum		-7338302000000	.266667	-5.585210	-84.409905	-4.600000	-.44772
Maximum		12888638238922	.733333	9.493576	872.572763	26.280000	.01877
Sum		47453538950222	123.733327	241.720667	3700.23567	19.584932	-.44601

a. Multiple modes exist. The smallest value is shown

Tabel 4.3
Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		42
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.76716512
Most Extreme Differences	Absolute	.097
	Positive	.097
	Negative	-.085
Kolmogorov-Smirnov Z		.627
Asymp. Sig. (2-tailed)		.826

a. Test distribution is Normal.

b. Calculated from data.

Tabel 4.4

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.096 ^a	.009	-.004	.03054077	2.017

a. Predictors: (Constant), PL, DV, KL

b. Dependent Variable: Standardized DFBETA UE

Tabel 4.5

Hasil Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.014	.013		-1.064	.289
	KL	-2.4E-016	.000	-.015	-.229	.819
	DV	.028	.022	.083	1.235	.218
	PL	.002	.002	.059	.864	.389

a. Dependent Variable: ABS

Tabel 4.6

Hasil Uji Heteroskedastisitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	KL	.991	1.009
	DV	.996	1.004
	PL	.988	1.012

a. Dependent Variable: Standardized DFBETA UE

Tabel 4.7
Hasil Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df 1	df 2	Sig. F Change
1	.236 ^a	.056	.033	.00314169	.056	2.427	3	123	.069

a. Predictors: (Constant), PL, KL_LN, DV

Tabel 4.8
Hasil Uji Nilai F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	3	.000	2.427	.069 ^a
	Residual	.001	123	.000		
	Total	.001	126			

a. Predictors: (Constant), PL, KL_LN, DV

b. Dependent Variable: ERC

Tabel 4.9
Hasil Uji Regresi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.003	.003		-.875	.383
	KL_LN	-4.090	.000	-.033	-.373	.710
	DV	.008	.003	.233	2.650	.009
	PL	-6.105	.000	-.020	-.226	.822

a. Dependent Variable: ERC