

LAMPIRAN

TABEL PERUSAHAAN SAMPEL PENELITIAN

NO	KODE	NAMA PERUSAHAAN
1	AALI	Astra Agro Lestari Tbk.
2	AKPI	Argha Karya Prima Industry Tbk.
3	ALDO	Alkindo Naratama Tbk.
4	ALMI	Alumindo Light Metal Industry Tbk
5	AMFG	Assahimas Flat Glass Tbk.
6	ARNA	Arwana Citra Mulia Tbk
7	ASII	Astra International Tbk.
8	AUTO	Astra Auto Part Tbk.
9	BAJA	Saranacentral Bajatama Tbk.
10	BATA	Sepatu Bata Tbk.
11	BISI	Bisi Internasional Tbk.
12	BRAM	Indo Kordsa Tbk. d.h Branta Mulia Tbk.
13	BRNA	Berlina Tbk
14	BRPT	Barito Pasific Tbk.
15	CEKA	Wilimar Cahaya Indonesia Tbk.
16	CPIN	Charoen Pokphand Indonesia Tbk.
17	CTBN	Citra Turbindo Tbk.
18	DLTA	Delta Djakarta Tbk.
19	DVLA	Darya-Varia Laboratoria Tbk
20	DPNS	Duta Pertiwi Nusantara
21	EKAD	Ekadharma International Tbk.
22	FASW	Fajar Surya Wisesa Tbk.
23	GDYR	Goodyear Indonesia Tbk.
24	GGRM	Gudang Garam Tbk.
25	GJTL	Gajah Tunggal Tbk.
26	HMSP	Hanjaya Mandala Sampoerna Tbk.
27	ICBP	Indofood CBP Sukses Makmur Tbk.
28	IGAR	Champion Pacific Indonesia Tbk
29	IKBI	Sumi Indo Kabel Tbk.
30	IMAS	Indomobil Sukses Internasional Tbk.
31	IMPC	Impack Pratama Industri Tbk
32	INAI	Indal Alumunium Industry Tbk.
33	INDF	Indofood Sukses Makmur Tbk.
34	INDS	Indospring Tbk.

NO	KODE	NAMA PERUSAHAAN
35	INKP	Indah Kiat Pulp dan Paper Tbk.
36	INTP	Indocement Tunggul Prakarsa Tbk.
37	JAWA	Jaya Agra Wattie Tbk.
38	JECC	Jembo Cable Company Tbk.
39	JPFA	JAPFA Comfeed Indonesia Tbk.
40	KAEF	Kimia Farma (Persero) Tbk.
41	KIAS	Keramika Indoesia Asosiasi Tbk.
42	KLBF	Kalbe Farma Tbk.
43	LION	Lion Metal Works Tbk.
44	LMSH	Lionmesh Prima Tbk.
45	MAIN	Malindo Feedmil Tbk.
46	MASA	Multistrada Arah Sarana Tbk.
47	MBTO	Martina Berto Tbk.
48	MERK	Merck Tbk.
49	MLBI	Multi Bintang Indonesia Tbk.
50	MRAT	Mustika Ratu Tbk.
51	MYOR	Mayora Indah Tbk.
52	PBRX	Pan Brothers Tbk
53	PSDN	Prasidha Aneka Niaga Tbk.
54	ROTI	Nippon Indosari Corpindo Tbk.
55	SCCO	Supreme Cable Manufacturing Corporation Tbk.
56	SKBM	Sekar Bumi Tbk.
57	SKLT	Sekar Laut Tbk.
58	SMBR	PT Semen Baturaja (Persero) Tbk.
59	SMCB	Holcim Indoesia Tbk.
60	SMSM	Selamat Sempurna Tbk.
61	SQBB	Taisho Pharmaceutical Indonesia Tbk.
62	SRIL	Sri Rejeki Isman Tbk.
63	TALF	PT Tunas Alfin Tbk.
64	TBLA	Tunas Baru Lampung Tbk.
65	TCID	Mandom Indonesia Tbk.
66	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.
67	TOTO	Surya Toto Indonesia Tbk.
68	TPIA	Chandra Asri Petrochemical Tbk.
69	TRIS	Trisula Internasional Tbk.

NO	KODE	NAMA PERUSAHAAN
70	TRST	Trias Sentosa Tbk.
71	TSPC	Tempo Scan Pasific Tbk.
72	ULTJ	Ultra Jaya Milk Industry Tbk.
73	UNIC	Unggul Indah Cahaya Tbk.
74	WIIM	Wismilak Inti Makmur Tbk.

TABEL TOTAL AKRUAL TAHUN 2014-2016

NO	KODE PERUSAHAAN	TAHUN	LABA BERSIH	ALIRAN KAS	TOTAL AKRUAL
1	ALMI	2014	1948963064	-935671862182	937620825246
2	AMFG	2014	458635000000	564250000000	-105615000000
3	ARNA	2014	261651053219	238937995916	22713057303
4	ASII	2014	2212500000000	1496300000000	716200000000
5	AUTO	2014	956409000000	264565000000	691844000000
6	BATA	2014	70781440000	62179864000	8601576000
7	BISI	2014	165279000000	125734000000	39545000000
8	BRAM	2014	214545386335	394682179965	-180136793630
9	BRNA	2014	56998824000	198105603000	-141106779000
10	CPIN	2014	1746644000000	239221000000	1507423000000
11	CTBN	2014	345210369468	407508801720	-62298432252
12	DLTA	2014	288073432000	164246813000	123826619000
13	DVLA	2014	80929476000	104436317000	-23506841000
14	EKAD	2014	40756078282	4641305865	36114772417
15	GDYR	2014	37145310288	210997242948	-173851932660
16	GGRM	2014	5395293000000	1657776000000	3737517000000
17	GJTL	2014	269868000000	152146000000	117722000000
18	HMSP	2014	10081083000000	11103195000000	-1022112000000
19	ICBP	2014	2531681000000	3860843000000	-1329162000000
20	IGAR	2014	54898874758	25762820842	29136053916
21	IKBI	2014	14718032376	-16828065636	31546098012
22	IMAS	2014	-67093347900	525682412925	-592775760825
23	IMPC	2014	289798711811	97776774013	192021937798
24	INAI	2014	22058700759	81915088114	-59856387355
25	INDF	2014	5146323000000	9269318000000	-4122995000000
26	INTP	2014	5274009000000	5344607000000	-70598000000
27	JECC	2014	23844710000	42230169000	-18385459000
28	JPFA	2014	384846000000	1570533000000	-1185687000000
29	KIAS	2014	92239403158	53807189894	38432213264
30	LION	2014	49001630102	61833303338	-12831673236
31	LMSH	2014	7403115436	9999770412	-2596654976

NO	KODE PERUSAHAAN	TAHUN	LABA BERSIH	ALIRAN KAS	TOTAL AKRUAL
32	MAIN	2014	-84778033000	-301780493000	217002460000
33	MBTO	2014	2925070199	2367299124	557771075
34	MERK	2014	181472234	289725783	-108253549
35	MLBI	2014	794883000000	913005000000	-118122000000
36	MRAT	2014	7371973842	-22679473943	30051447785
37	MYOR	2014	409824768594	-862339383145	1272164151739
38	PSDN	2014	-28175252332	21202281251	-49377533583
39	ROTI	2014	188577521074	364975619113	-176398098039
40	SCCO	2014	137618900727	62171128817	75447771910
41	SKLT	2014	16480714984	23398218902	-6917503918
42	SMCB	2014	668869000000	1709438000000	-1040569000000
43	SMGR	2014	5573577279000	6721170878000	-1147593599000
44	SMSM	2014	421467000000	449864000000	-28397000000
45	SQBB	2014	164808009000	160898696000	3909313000
46	TBLA	2014	436503000000	528527000000	-92024000000
47	TCID	2014	174314394101	123551162065	50763232036
48	TKIM	2014	277381752	2496327384	-2218945632
49	TPIA	2014	247196808	1574236956	-1327040148
50	TRIS	2014	351199725443	51371394	351148354049
51	TSPC	2014	584293062214	512956089428	71336972786
52	UNIC	2014	34868270832	423283645836	-388415375004
53	WIIM	2014	112304822060	44609246858	67695575202
1	AALI	2015	695684000000	1027773000000	-332089000000
2	AKPI	2015	27644714000	-50796252000	78440966000
3	ALDO	2015	24079122338	2204123679	21874998659
4	AMFG	2015	341346000000	366837000000	-25491000000
5	ARNA	2015	71209943348	111918147182	-40708203834
6	ASII	2015	1561300000000	2589900000000	-1028600000000
7	AUTO	2015	322701000000	866768000000	-544067000000
8	BAJA	2015	-9349900882	27344372141	-36694273023
9	BATA	2015	129519446000	-19631483000	149150929000
10	BISI	2015	263967000000	241946000000	22021000000
11	BRAM	2015	170158609998	354666138099	-184507528101
12	BRPT	2015	68774706	1090069617	-1021294911
13	CEKA	2015	106549446980	168614370234	-62064923254
14	CPIN	2015	1832598000000	1707438000000	125160000000
15	CTBN	2015	109821337041	283076716962	-173255379921
16	DLTA	2015	192045199000	246625414000	-54580215000
17	DPNS	2015	9859176172	5105993427	4753182745
18	DVLA	2015	107894430000	214166823000	-106272393000
19	EKAD	2015	470040256456	100935448358	369104808098

NO	KODE PERUSAHAAN	TAHUN	LABA BERSIH	ALIRAN KAS	TOTAL AKRUAL
20	GGRM	2015	6452834000000	3200820000000	3252014000000
21	GJTL	2015	-3133260000000	7956350000000	-1108961000000
22	HMSP	2015	10363308000000	8111630000000	9552145000000
23	ICBP	2015	2923148000000	3485533000000	-5623850000000
24	IGAR	2015	51416184307	80061208533	-28645024226
25	IMAS	2015	-22489430531	793372435545	-815861866076
26	IMPC	2015	129759075975	117482963139	12276112836
27	INAI	2015	28615673167	47011856454	-18396183287
28	INDF	2015	3709501000000	4213613000000	-504112000000
29	INTP	2015	4356661000000	5049117000000	-692456000000
30	JAWA	2015	-11715503160	8953136449	-20668639609
31	JPFA	2015	524484000000	1452924000000	-928440000000
32	KAEF	2015	265549762082	175966862349	89582899733
33	KIAS	2015	-144635000000	56750000000	-201385000000
34	LION	2015	46018637487	49505778072	-3487140585
35	LMSH	2015	1944443395	10910801951	-8966358556
36	MAIN	2015	-62097227000	-26280191000	-35817036000
37	MASA	2015	-363483834909	663328994445	-1026812829354
38	MLBI	2015	496909000000	919232000000	-422323000000
39	PBRX	2015	116674718901	363564423924	-246889705023
40	PSDN	2015	-42619829577	-22726926832	-19892902745
41	SCCO	2015	159119646125	197980124011	-38860477886
42	SKBM	2015	40150568620	62469996482	-22319427862
43	SKLT	2015	20066791849	29666923359	-9600131510
44	SMBR	2015	354180062000	522618119000	-168438057000
45	SMCB	2015	199488000000	533786000000	-334298000000
46	SMGR	2015	4525441038000	7288586537000	-2763145499000
47	SMSM	2015	461307000000	531987000000	-706800000000
48	SQBB	2015	150207262000	139913445000	10293817000
49	TALF	2015	33717725980	9600345581	24117380399
50	TKIM	2015	19649916	4787109288	-4767459372
51	TPIA	2015	355322448	1417094562	-1061772114
52	TRIS	2015	41819203326	63376934300	-21557730974
53	TRST	2015	25314103403	135020261491	-109706158088
54	TSPC	2015	529218651807	778361981647	-249143329840
55	UNIC	2015	11722487595	103919365680	-92196878085
1	ALDO	2016	25229506223	38255302345	-13025796122
2	AMFG	2016	260444000000	333042000000	-72598000000
3	ASII	2016	18302000000000	19407000000000	-11050000000000
4	AUTO	2016	483421000000	1059369000000	-575948000000
5	BATA	2016	42231663000	19176233000	23055430000

NO	KODE PERUSAHAAN	TAHUN	LABA BERSIH	ALIRAN KAS	TOTAL AKRUAL
6	BRPT	2016	3786479268	5907398094	-2120918826
7	CPIN	2016	2225402000000	4157137000000	-1931735000000
8	CTBN	2016	-12633339693	328109249559	-340742589252
9	DLTA	2016	254509268	259851506000	-259596996732
10	DPNS	2016	10009391103	14127914662	-4118523559
11	DVLA	2016	152083400000	187475539000	-35392139000
12	FASW	2016	778012761625	2206943981547	-1428931219922
13	GDYR	2016	22412339625	84607544619	-62195204994
14	GGRM	2016	6672682000000	6937650000000	-264968000000
15	GJTL	2016	626561000000	1293214000000	-666653000000
16	HMSP	2016	12762229000000	14076579000000	-1314350000000
17	ICBP	2016	3631301000000	4584964000000	-953663000000
18	IKBI	2016	54072021744	151625355960	-97553334216
19	IMAS	2016	-312881005784	118811023397	-431692029181
20	INAI	2016	35552975244	-149761732022	185314707266
21	INDF	2016	5266906000000	7175603000000	-1908697000000
22	INDS	2016	49556367334	193436286326	-143879918992
23	INKP	2016	2743883415	2219357868	524525547
24	INTP	2016	3870319000000	3546113000000	324206000000
25	JAWA	2016	-225132640088	46028007037	-271160647125
26	KAEF	2016	271597947663	198050928789	73547018874
27	KIAS	2016	-252499000000	25239000000	-277738000000
28	LMSH	2016	6252814811	6871373245	-618558434
29	MASA	2016	-90700994397	375556813671	-466257808068
30	MERK	2016	153842847000	169161270000	-15318423000
31	MLBI	2016	982129000000	1248469000000	-266340000000
32	MYOR	2016	1388676127665	659314197175	729361930490
33	PBRX	2016	179802388194	485032544958	-305230156764
34	PSDN	2016	-36662178272	24429296083	-61091474355
35	SCCO	2016	340593630534	522526634709	-181933004175
36	SKBM	2016	22545456050	-33834235357	56379691407
37	SMBR	2016	259090525000	87306699000	171783826000
38	SMCB	2016	-284584000000	9835600000000	-10120184000000
39	SMGR	2016	4535036823000	5180010976000	-644974153000
40	SMSM	2016	502192000000	582843000000	-80651000000
41	SQBB	2016	165195371000	179485976000	-14290605000
42	SRIL	2016	803395882770	73580396097	729815486673
43	TBLA	2016	621011000000	430227000000	190784000000
44	TCID	2016	162059596347	264194256792	-102134660445
45	TKIM	2016	103568049	2046149001	-1942580952
46	TOTO	2016	168564583718	305802664813	-137238081095

NO	KODE PERUSAHAAN	TAHUN	LABA BERSIH	ALIRAN KAS	TOTAL AKRUAL
47	TPIA	2016	4061591625	6440259969	-2378668344
48	TRST	2016	33794866940	239192778741	-205397911801
49	TSPC	2016	545493536262	491655348447	53838187815
50	ULTJ	2016	709825635742	779108645836	-69283010094
51	UNIC	2016	285847761108	164623477668	121224283440
52	WIIM	2016	106290306868	136703864740	-30413557872

TABEL NILAI TOTAL AKRUAL TAHUN 2014-2016

NO	KODE PERUSAHAAN	TAHUN	TOTAL AKRUAL	TOTAL ASET (t-1)	PERUBAHAN PENDAPATAN	TOTAL AKTIVA TETAP	NILAI TA
1	ALMI	2014	937620825246	2752078229707	364774107762	781940149737	0,4167
2	AMFG	2014	-105615000000	3539393000000	120277000000	1530836000000	0,4665
3	ARNA	2014	22713057303	1135244802060	23953139336	736206333096	0,6696
4	ASII	2014	7162000000000	21399400000000	782100000000	4125000000000	0,2293
5	AUTO	2014	691844000000	12484483000000	1553439000000	3305968000000	0,3892
6	BATA	2014	8601576000	680685060000	26407761000	245225987000	0,3991
7	BISI	2014	39545000000	1712683000000	38238000000	275534000000	0,1832
8	BRAM	2014	-180136793630	3228078487980	20375952355	2465961978110	0,7702
9	BRNA	2014	-141106779000	1125132715000	38861142000	719368856000	0,6739
10	CPIN	2014	1507423000000	15722197000000	-782046000000	9058302000000	0,5264
11	CTBN	2014	-62298432252	3714201636276	-497573765136	854798460360	0,0962
12	DLTA	2014	123826619000	867040802000	17575370000	113596416000	0,1513
13	DVLA	2014	-23506841000	1190054288000	-44866997000	267039943000	0,1867
14	EKAD	2014	36114772417	343601504089	-9539308707	105345565956	0,2788
15	GDYR	2014	-173851932660	1504480525872	-25641418980	786708325848	0,5059
16	GGRM	2014	3737517000000	50770251000000	9748896000000	18973272000000	0,5657
17	GJTL	2014	117722000000	15350754000000	46691000000	7611453000000	0,4989
18	HMSP	2014	-1022112000000	27404594000000	-383515000000	5919600000000	0,2020
19	ICBP	2014	-1329162000000	21267470000000	2356890000000	5838843000000	0,2856
20	IGAR	2014	29136053916	314746644499	19868458600	46081516352	0,2095
21	IKBI	2014	31546098012	1079332905552	-54124354836	276721232808	0,2062
22	IMAS	2014	-592775760825	22315022507630	-616571222047	4629105006400	0,1798
23	IMPC	2014	192021937798	1644814289797	104130670336	398173013328	0,3054
24	INAI	2014	-59856387355	765881409376	17039160028	103335945534	0,1572
25	INDF	2014	-4122995000000	77611416000000	-84164000000	22011488000000	0,2825
26	INTP	2014	-705980000000	26607241000000	-64177000000	12143632000000	0,4540
27	JECC	2014	-18385459000	1239821716000	766159000	121782583000	0,0988
28	JPFA	2014	-1185687000000	14917590000000	-290411000000	6382762000000	0,4084
29	KIAS	2014	38432213264	2270904910518	-11868858798	1493293193212	0,6523
30	LION	2014	-12831673236	498567897161	-15759720714	101606366543	0,1722

NO	KODE PERUSAHAAN	TAHUN	TOTAL AKRUAL	TOTAL ASET (t-1)	PERUBAHAN PENDAPATAN	TOTAL AKTIVA TETAP	NILAI TA
31	LMSH	2014	-2596654976	141697598705	-6978783758	27799616826	0,1469
32	MAIN	2014	217002460000	2214398692000	326410678000	1576504953000	0,8593
33	MBTO	2014	557771075	611769745328	-3959090158	148954451135	0,2370
34	MERK	2014	-108253549	696946318	6027477	81384920	0,1254
35	MLBI	2014	-118122000000	1782148000000	-573488000000	1315305000000	0,4162
36	MRAT	2014	30051447785	439583727200	7175935982	77533423631	0,1927
37	MYOR	2014	1272164151739	9710223454000	-596409200857	3585011717083	0,3078
38	PSDN	2014	-49377533583	681832333141	49497501166	294074971399	0,5039
39	ROTI	2014	-176398098039	1822689047108	30562250153	1679981658119	0,9385
40	SCCO	2014	75447771910	1762032300123	32856586284	295398107771	0,1863
41	SKLT	2014	-6917503918	301989488699	114370976618	135210633301	0,8265
42	SMCB	2014	-104056900000	14894990000000	353951000000	14498240000000	0,0997
43	SMGR	2014	-1147593599000	30792884092000	2485794355000	20221066650000	0,7374
44	SMSM	2014	-28397000000	17127100000000	82213000000	492897000000	0,0336
45	SQBB	2014	3909313000	421187982000	15286913000	87174799000	0,2433
46	TBLA	2014	-92024000000	6212359000000	2632273000000	2843642000000	0,8815
47	TCID	2014	50763232036	1465952460752	14144698268	923951560313	0,6399
48	TKIM	2014	-2218945632	35291943888	72007620	15435053570	0,4394
49	TPIA	2014	-1327040148	25841970024	-628125924	15495592740	0,5753
50	TRIS	2014	351148354049	475428240024	-19943727677	117375191424	0,2049
51	TSPC	2014	71336972786	5407957915805	71273044425	1554389853202	0,3006
52	UNIC	2014	-388415375004	3648068361336	-77126623416	585665446820	0,1394
53	WIIM	2014	67695575202	1229011260881	-19631478545	309830060177	0,2361
1	AALI	2015	-332089000000	18558329000000	-3246615000000	9361731000000	0,3295
2	AKPI	2015	78440966000	2227042590000	63940945000	1692447314000	0,7887
3	ALDO	2015	21874998659	356814265668	3720871433	117612199760	0,3400
4	AMFG	2015	-25491000000	3918391000000	-135132000000	1822896000000	0,4307
5	ARNA	2015	-40708203834	1259175442875	-187425543058	884792151368	0,5538
6	ASII	2015	-10286000000000	236029000000000	-17505000000000	41702000000000	0,1025
7	AUTO	2015	-544067000000	14380926000000	-531640000000	3507217000000	0,2069
8	BAJA	2015	-36694273023	974632970453	5260890653	249498445491	0,2614
9	BATA	2015	149150929000	774891087000	58114172000	234746191000	0,3779
10	BISI	2015	22021000000	1871043000000	99793000000	293093000000	0,2100
11	BRAM	2015	-184507528101	4172197740711	-89490562278	2369124750603	0,5464
12	BRPT	2015	-1021294911	31469895327	-14490432684	21481147428	0,2221
13	CEKA	2015	-62064923254	1284150037341	-43233343054	221003080305	0,1384
14	CPIN	2015	125160000000	20862439000000	103748000000	11123465000000	0,5382
15	CTBN	2015	-173255379921	3517155475821	-1269218604888	69118683	-0,3608
16	DLTA	2015	-54580215000	991947134000	-96769000000	105314440000	0,0086
17	DPNS	2015	4753182745	268877322944	-5055491475	12324438849	0,0270
18	DVLA	2015	-106272393000	1236247525000	23247904000	258265183000	0,2277
19	EKAD	2015	369104808098	411348790570	-58419501141	96595733391	0,0928

NO	KODE PERUSAHAAN	TAHUN	TOTAL AKRUAL	TOTAL ASET (t-1)	PERUBAHAN PENDAPATAN	TOTAL AKTIVA TETAP	NILAI TA
20	GGRM	2015	3252014000000	5822060000000	5179723000000	20106488000000	0,4343
21	GJTL	2015	-1108961000000	16042897000000	-501752000000	8733925000000	0,5131
22	HMSP	2015	9552145000000	28380630000000	340012000000	6281176000000	0,2333
23	ICBP	2015	-562385000000	24910211000000	502767000000	6555660000000	0,2834
24	IGAR	2015	-28645024226	349894783575	-2108638906	66489781540	0,1840
25	IMAS	2015	-815861866076	23471397834920	-2439347090	4593403877401	0,1956
26	IMPC	2015	12276112836	1736709881127	-166136312675	465913155005	0,1726
27	INAI	2015	-18396183287	897281657710	107108015758	231997724037	0,3779
28	INDF	2015	-504112000000	85938885000000	54729000000	25096342000000	0,2927
29	INTP	2015	-692456000000	28884973000000	-2198209000000	13813892000000	0,4021
30	JAWA	2015	-20668639609	3062490103442	-67798567662	1088908180040	0,3334
31	JPFA	2015	-928440000000	15730435000000	554170000000	6808971000000	0,4681
32	KAEF	2015	89582899733	2968184626297	-36010716054	674489435928	0,2151
33	KIAS	2015	-201385000000	2352542603065	98584979994	1394743000000	0,6348
34	LION	2015	-3487140585	600102716315	470596674	112954807003	0,1890
35	LMSH	2015	-8966358556	139915598255	4546765525	61896024068	0,4749
36	MAIN	2015	-35817036000	3531219815000	19323807000	1822001729000	0,5214
37	MASA	2015	-1026812829354	8460881699166	-362106730362	5388730265451	0,5941
38	MLBI	2015	-422323000000	2231051000000	-284433000000	1266072000000	0,4400
39	PBRX	2015	-246889705023	4959769757241	6064570356	1662762629580	0,3365
40	PSDN	2015	-19892902745	620928440332	-14988089468	287327682169	0,4386
41	SCCO	2015	-38860477886	1656007190010	14924149580	317988081159	0,2010
42	SKBM	2015	-22319427862	649534031113	-48755245998	393331492183	0,5305
43	SKLT	2015	-9600131510	331579891637	63688207047	148556690479	0,6401
44	SMBR	2015	-168438057000	2926360857000	246333352000	787023588000	0,3531
45	SMCB	2015	-334298000000	17195352000000	-507429000000	1442708000000	0,0544
46	SMGR	2015	-2763145499000	34314666027000	-39030664000	25167682710000	0,7323
47	SMSM	2015	-70680000000	1749395000000	25652000000	714935000000	0,4233
48	SQBB	2015	10293817000	455352720000	-16147388000	90312268000	0,1629
49	TALF	2015	24117380399	431533296503	-21293155514	118479390961	0,2252
50	TKIM	2015	-4767459372	-36687096888	59991789	16850452554	-0,4609
51	TPIA	2015	-1061772114	26030860830	14649174774	17701813584	1,2428
52	TRIS	2015	-21557730974	523900642605	542314343414	127003766652	1,2776
53	TRST	2015	-109706158088	3261285495052	148664250387	2101159762436	0,6899
54	TSPC	2015	-249143329840	5592730492960	-21412507740	1616562460878	0,2852
55	UNIC	2015	-92196878085	3194012593668	-6698848533	510213709317	0,1576
1	ALDO	2016	-13025796122	366010819198	1075835716	111122445703	0,3065
2	AMFG	2016	-72598000000	4270275000000	-79742000000	3520207000000	0,8057
3	ASII	2016	-1105000000000	24543500000000	-3112000000000	4323700000000	0,1635
4	AUTO	2016	-575948000000	14339110000000	1083080000000	3599185000000	0,3265
5	BATA	2016	23055430000	795257974000	-86856541000	219554437000	0,1669
6	BRPT	2016	-2120918826	30490985772	7513088544	21446015760	0,9498

NO	KODE PERUSAHAAN	TAHUN	TOTAL AKRUAL	TOTAL ASET (t-1)	PERUBAHAN PENDAPATAN	TOTAL AKTIVA TETAP	NILAI TA
7	CPIN	2016	-1931735000000	24684915000000	-16286064000000	11233847000000	-0,2047
8	CTBN	2016	-340742589252	3011879768742	-205310794026	774134789571	0,1889
9	DLTA	2016	-259596996732	1038321916000	67527181000	96275498000	0,1578
10	DPNS	2016	-4118523559	274483110371	202309253	11927709719	0,0442
11	DVLA	2016	-35392139000	1376278237000	40942284000	404599316000	0,3237
12	FASW	2016	-1428931219922	6993634266969	-93847643328	6271722916197	0,8834
13	GDYR	2016	-62195204994	1614701573979	-13133749434	807718972554	0,4921
14	GGRM	2016	-264968000000	63505413000000	5908574000000	20498950000000	0,4158
15	GJTL	2016	-666653000000	27509505000000	661990000000	9130997000000	0,3560
16	HMSP	2016	-1314350000000	38010724000000	2185194000000	6895483000000	0,2389
17	ICBP	2016	-953663000000	25560624000000	610121000000	7114288000000	0,3022
18	IKBI	2016	-97553334216	624334088001	36015264636	336669846435	0,5969
19	IMAS	2016	-431692029181	24860957839497	7652669262	3864989875127	0,1558
20	INAI	2016	185314707266	1330259296537	-96715016501	240067780723	0,1078
21	INDF	2016	-1908697000000	91831526000000	116958000000	25701913000000	0,2812
22	INDS	2016	-143879918992	2553928346219	12182115089	1361197258506	0,5378
23	INKP	2016	524525547	95250829596	-360965709	54721023825	0,5707
24	INTP	2016	324206000000	27638360000000	2436161000000	14643695000000	0,6180
25	JAWA	2016	-271160647125	3368151762269	-223508861584	1051238712526	0,2458
26	KAEF	2016	73547018874	3434879313034	46372788437	1006745257089	0,3066
27	KIAS	2016	-277738000000	2083770000000	63323000000	1859670000000	0,9228
28	LMSH	2016	-618558434	162828169250	4244908022	7403115436	0,0715
29	MASA	2016	-466257808068	8098542864321	279276406968	5517586673703	0,7158
30	MERK	2016	-15318423000	641646818000	5110224000	129991953000	0,2106
31	MLBI	2016	-266340000000	2100853000000	475906000000	1278015000000	0,8349
32	MYOR	2016	729361930490	11342715686221	79197485978	3859420029782	0,3472
33	PBRX	2016	-305230156764	5992970257326	29695786692	1670192030052	0,2836
34	PSDN	2016	-61091474355	620398854182	47998980257	282157452287	0,5322
35	SCCO	2016	-181933004175	1773144328632	189462650723	322517672904	0,2887
36	SKBM	2016	56379691407	764484248710	138870347782	436018707335	0,7520
37	SMBR	2016	171783826000	3268667933000	61559809000	3480075405000	1,0835
38	SMCB	2016	-1268144000000	17370875000000	-172414800000	16608121000000	0,9462
39	SMGR	2016	-644974153000	38153118932000	-813698333000	30846750207000	0,7872
40	SMSM	2016	-80651000000	2220108000000	28411000000	658258000000	0,3093
41	SQBB	2016	-14290605000	464027522000	15638437000	86021584000	0,2191
42	SRIL	2016	729815486673	10601031297090	41972531835	7027747744368	0,6669
43	TBLA	2016	190784000000	9293023000000	1182679000000	5472981000000	0,7162
44	TCID	2016	-102134660445	2082096848703	-390392154198	935344860312	0,2617
45	TKIM	2016	-1942580952	36319635339	110848803	15752547330	0,4368
46	TOTO	2016	-137238081095	2439540859205	-181816088176	881751585677	0,2869
47	TPIA	2016	-2378668344	25203669738	7480541679	17819496552	1,0038
48	TRST	2016	-205397911801	3573359499954	-225045799215	2025462701661	0,5038

NO	KODE PERUSAHAAN	TAHUN	TOTAL AKRUAL	TOTAL ASET (t-1)	PERUBAHAN PENDAPATAN	TOTAL AKTIVA TETAP	NILAI TA
49	TSPC	2016	53838187815	6284729099203	-54809451035	1806744212273	0,2788
50	ULTJ	2016	-69283010094	3539995910248	175695150468	1042072476333	0,3440
51	UNIC	2016	121224283440	3010382017500	303495591555	475898568405	0,2589
52	WIIM	2016	-30413557872	1342700045391	-25749615344	330448090705	0,2269

TABEL NILAI NDA TAHUN 2014-2016

NO	KODE PERUSAHAAN	TAHUN	TOTAL ASET (t-1)	PERUBAHAN PENDAPATAN	TOTAL AKTIVA TETAP	PERUBAHAN PIUTANG	NDA
1	ALMI	2014	2752078229707	364774107762	781940149737	78077965326	-0,0284
2	AMFG	2014	3539393000000	120277000000	1530836000000	-24036000000	0,0068
3	ARNA	2014	1135244802060	23953139336	736206333096	85040778430	-0,0749
4	ASII	2014	213994000000000	7821000000000	41250000000000	14890000000000	-0,0070
5	AUTO	2014	12484483000000	1553439000000	3305968000000	1505870000000	-0,0121
6	BATA	2014	680685060000	26407761000	245225987000	-6054312000	0,0089
7	BISI	2014	1712683000000	38238000000	275534000000	60497000000	-0,0353
8	BRAM	2014	3228078487980	20375952355	2465961978110	387422121550	-0,1200
9	BRNA	2014	1125132715000	38861142000	719368856000	72371000000	-0,0643
10	CPIN	2014	15722197000000	-782046000000	9058302000000	656117000000	-0,0417
11	CTBN	2014	3714201636276	-497573765136	854798460360	49989003960	-0,0135
12	DLTA	2014	867040802000	17575370000	113596416000	96613388000	-0,1114
13	DVLA	2014	1190054288000	-44866997000	267039943000	-25832045000	0,0217
14	EKAD	2014	343601504089	-9539308707	105345565956	11247853553	-0,0327
15	GDYR	2014	1499705454820	-25641418980	786708325848	33694336632	-0,0225
16	GGRM	2014	50770251000000	9748896000000	18973272000000	-663811000000	0,0131
17	GJTL	2014	15350754000000	-46691000000	7611453000000	-9195000000	0,0006
18	HMSP	2014	27404594000000	-383515000000	5919600000000	-383515000000	0,0140
19	ICBP	2014	21267470000000	235689000000	5838843000000	240987000000	-0,0113
20	IGAR	2014	314746644499	19868458600	46081516352	19413861793	-0,0617
21	IKBI	2014	1079332905552	-616571222047	276721232808	-40758480600	0,0378
22	IMAS	2014	22315022507630	-6093514784	4629105006400	393775532737	-0,0176
23	IMPC	2014	1644814289797	104130670336	398173013328	-12060543764	0,0073
24	INAI	2014	765881409376	17039160028	103335945534	63165611576	-0,0825
25	INDF	2014	77611416000000	-84164000000	22011488000000	-1195992000000	0,0154
26	INTP	2014	26607241000000	-64177000000	12143632000000	152405000000	-0,0057
27	JECC	2014	1239821716000	766159000	121782583000	-39223123000	0,0316
28	JPFA	2014	14917590000000	-290411000000	6382762000000	45286000000	-0,0030

NO	KODE PERUSAHAAN	TAH-UN	TOTAL ASET (t-1)	PERUBAHAN PENDAPATAN	TOTAL AKTIVA TETAP	PERUBAHAN PIUTANG	NDA
29	KIAS	2014	2270904910518	-11868858798	1493293193212	66874029956	-0,0294
30	LION	2014	498567897161	-15759720714	101606366543	18452628843	-0,0370
31	LMSH	2014	141697598705	-6978783758	27799616826	-193769143	0,0014
32	MAIN	2014	2214398692000	326410678000	1576504953000	162099637000	-0,0732
33	MBTO	2014	611769745328	-3959090158	148954451135	25622895729	-0,0419
34	MERK	2014	696946318	6027477	81384920	6966933	-0,0100
35	MLBI	2014	1782148000000	-573488000000	1315305000000	56244000000	-0,0316
36	MRAT	2014	439583727200	7175935982	77533423631	62078350063	-0,1412
37	MYOR	2014	9710223454000	-596409200857	3585011717083	250192844270	-0,0258
38	PSDN	2014	681832333141	49497501166	294074971399	17239683626	-0,0253
39	ROTI	2014	1822689047108	30562250153	1679981658119	30317915333	-0,0166
40	SCCO	2014	1762032300123	32856586284	295398107771	41027112873	-0,0233
41	SKLT	2014	301989488699	114370976618	135210633301	7428627946	-0,0246
42	SMCB	2014	14894990000000	353951000000	14498240000000	77421000000	-0,0052
43	SMGR	2014	30792884092000	2485794355000	20221066650000	476138664000	-0,0155
44	SMSM	2014	1712710000000	822130000000	492897000000	12039000000	-0,0070
45	SQBB	2014	421187982000	15286913000	87174799000	23443419000	-0,0557
46	TBLA	2014	6212359000000	350114000000	2843642000000	295175000000	-0,0475
47	TCID	2014	1465952460752	14144698268	923951560313	18474587367	-0,0126
48	TKIM	2014	35291943888	72007620	15435053570	1188593136	-0,0337
49	TPIA	2014	25841970024	-628125924	15495592740	-1101574332	0,0426
50	TRIS	2014	475428240024	-19943727677	117375191424	20721209308	-0,0436
51	TSPC	2014	5407957915805	71273044425	1554389853202	30854393955	-0,0057
52	UNIC	2014	3648067277496	-76881831210	585665446820	-212708652315	0,0583
53	WIIM	2014	1229011260881	-19631478545	309830060177	14691722387	-0,0120
1	AALI	2015	18558329000000	1062158000000	12433000000	9361731000000	-0,0007
2	AKPI	2015	2227042590000	-2227042587985	-338759855000	1692447314000	0,1521
3	ALDO	2015	356814265668	-356814263653	15050196553	117612199760	-0,0422
4	AMFG	2015	3918391000000	-135132000000	-863000000	1822896000000	0,0002
5	ARNA	2015	1259175442875	-1259175440860	21429905246	884792151368	-0,0170
6	ASII	2015	236029000000000	-1750500000000	-3244000000000	4170200000000	0,0137
7	AUTO	2015	14380926000000	-531640000000	-126841000000	3507217000000	0,0088
8	BAJA	2015	974632970453	-974632968438	72116583472	249498445491	-0,0740
9	BATA	2015	774891087000	58114172000	-2087203000	234746191000	0,0027
10	BISI	2015	1871043000000	99793000000	7894000000	293093000000	-0,0042
11	BRAM	2015	4172197740711	-89490562278	-27819517440	2369124750603	0,0067
12	BRPT	2015	31469895327	-14490432684	-654631809	21481147428	0,0208
13	CEKA	2015	1284150037341	-1284150035326	-54856986152	221003080305	0,0427
14	CPIN	2015	20862439000000	103748000000	-160979000000	11123465000000	0,0077
15	CTBN	2015	3517155475821	-1269218604888	-406277657448	69118683	0,1155

NO	KODE PERUSAHAAN	TAH-UN	TOTAL ASET (t-1)	PERUBAHAN PENDAPATAN	TOTAL AKTIVA TETAP	PERUBAHAN PIUTANG	NDA
16	DLTA	2015	991947134000	-991947131985	-66030650000	105314440000	0,0666
17	DPNS	2015	268877322944	-268877320929	493737631	12324438849	-0,0018
18	DVLA	2015	1236247525000	23247904000	47237705000	258265183000	-0,0382
19	EKAD	2015	411348790570	-411348788555	-37444483697	96595733391	0,0910
20	GGRM	2015	58220600000000	-58220599997985	35823000000	20106488000000	-0,0006
21	GJTL	2015	16042897000000	-16042896997985	342825000000	8733925000000	-0,0214
22	HMSP	2015	28380630000000	-28380629997985	1449097000000	6281176000000	-0,0511
23	ICBP	2015	24910211000000	-24910210997985	502294000000	6555660000000	-0,0202
24	IGAR	2015	349894783575	-349894781560	-21926042160	66489781540	0,0627
25	IMAS	2015	23471397834920	-23471397832905	-1358185389873	4593403877401	0,0579
26	IMPC	2015	1736709881127	-1736709879112	-14131870917	465913155005	0,0081
27	INAI	2015	897281657710	-897281655695	222984286457	231997724037	-0,2485
28	INDF	2015	85938885000000	-85938884997985	700747000000	25096342000000	-0,0082
29	INTP	2015	28884973000000	-2198209000000	136303000000	13813892000000	-0,0047
30	JAWA	2015	3062490103442	-3062490101427	3341098166	1088908180040	-0,0011
31	JPFA	2015	15730435000000	-15730434997985	-42967000000	6808971000000	0,0027
32	KAEF	2015	2968184626297	-2968184624282	40421967835	674489435928	-0,0136
33	KIAS	2015	2352542603065	98584979994	92497081339	1394743000000	-0,0393
34	LION	2015	600102716315	-600102714300	15085545822	112954807003	-0,0251
35	LMSH	2015	139915598255	-139915596240	-18759627514	61896024068	0,1341
36	MAIN	2015	3531219815000	-3531219812985	-23076352000	1822001729000	0,0065
37	MASA	2015	8460881699166	-362106730362	25647254412	5388730265451	-0,0030
38	MLBI	2015	2231051000000	-2231050997985	-172280000000	1266072000000	0,0772
39	PBRX	2015	4959769757241	6064570356	558422897136	1662762629580	-0,1126
40	PSDN	2015	620928440332	-620928438317	-43102578666	287327682169	0,0694
41	SCCO	2015	1656007190010	-1656007187995	-127059255819	317988081159	0,0767
42	SKBM	2015	649534031113	-48755245998	-14826607766	393331492183	0,0228
43	SKLT	2015	331579891637	63688207047	7349000545	148556690479	-0,0222
44	SMBR	2015	2926360857000	246333352000	-41135786000	787023588000	0,0141
45	SMCB	2015	1719535200000000	-507429000000	78371000000	14427080000000	-0,0001
46	SMGR	2015	34314666027000	-39030664000	242592665000	25167682710000	-0,0071
47	SMSM	2015	17493950000000	25652000000	25803000000	714935000000	-0,0147
48	SQBB	2015	455352720000	-16147388000	8916933000	90312268000	-0,0196
49	TALF	2015	431533296503	-431533294488	6535423473	118479390961	-0,0151
50	TKIM	2015	-36687096888	59991789	-662738076	16850452554	-0,0181
51	TPIA	2015	26030860830	14649174774	-724191429	17701813584	0,0278
52	TRIS	2015	523900642605	-523900640590	-5055292816	127003766652	0,0097
53	TRST	2015	3261285495052	-3261285493037	-56184060745	2101159762436	0,0172
54	TSPC	2015	5592730492960	-5592730490945	83603853552	1616562460878	-0,0149
55	UNIC	2015	3194012593668	-6698848533	-217583195076	510213709317	0,0681

NO	KODE PERUSAHAAN	TAH-UN	TOTAL ASET (t-1)	PERUBAHAN PENDAPATAN	TOTAL AKTIVA TETAP	PERUBAHAN PIUTANG	NDA
1	ALDO	2016	366010819198	1075835716	111122445703	27625075242	-0,0754
2	AMFG	2016	4270275000000	-79742000000	3520207000000	4934000000	-0,0012
3	ASII	2016	245435000000000	3350000000000	43237000000000	858000000000	-0,0035
4	AUTO	2016	14339110000000	242821000000	3599185000000	86677000000	-0,0060
5	BATA	2016	795257974000	-86856541000	219554437000	2318527000	-0,0029
6	BRPT	2016	30427899420	3726448155	21401643600	1198468947	-0,0394
7	CPIN	2016	24684915000000	-16286064000000	11233847000000	-682292000000	0,0276
8	CTBN	2016	3115331050130	-205310794026	774134789571	-253563436308	0,0814
9	DLTA	2016	1038321916000	67527181000	96275498000	-129881998000	0,1251
10	DPNS	2016	274483110371	202309253	11927709719	-3341363620	0,0122
11	DVLA	2016	1376278237000	40942284000	404599316000	63278910000	-0,0460
12	FASW	2016	6993634266969	-93847643328	6271722916197	432056882845	-0,0618
13	GDYR	2016	1614701573979	-13133749434	807718972554	-53337355773	0,0330
14	GGRM	2016	63505413000000	127565000000	20498950000000	521851000000	-0,0082
15	GJTL	2016	27509505000000	661990000000	9130997000000	724847000000	-0,0263
16	HMSP	2016	38010724000000	2185194000000	68954830000000	863784000000	-0,0227
17	ICBP	2016	25560624000000	610121000000	7114288000000	523372000000	-0,0205
18	IKBI	2016	624334088001	36015264636	336669846435	-48927790119	0,0784
19	IMAS	2016	24860957839497	7652669262	3864989875127	-413287879223	0,0166
20	INAI	2016	1330259296537	-96715016501	240067780723	89855704265	-0,0675
21	INDF	2016	91831526000000	116958000000	25701913000000	361032000000	-0,0039
22	INDS	2016	2553928346219	12182115089	1361197258506	-15314537451	0,0060
23	INKP	2016	95250829596	-360965709	54721023825	890403735	-0,0093
24	INTP	2016	27638360000000	541864000000	14643695000000	70633000000	-0,0026
25	JAWA	2016	3368151762269	-223508861584	1051238712526	-19703519996	0,0059
26	KAEF	2016	3434879313034	46372788437	1006745257089	154679787996	-0,0450
27	KIAS	2016	2083770000000	63323000000	1321545000000	-15578000000	0,0075
28	LMSH	2016	162828169250	4244908022	7403115436	-1528155591	0,0094
29	MASA	2016	8098542864321	279276406968	5517586673703	80401880676	-0,0099
30	MERK	2016	641646818000	5110224000	129991953000	10028697000	-0,0156
31	MLBI	2016	2100853000000	475906000000	1278015000000	79809000000	-0,0380
32	MYOR	2016	11342715686221	79197485978	3859420029782	995853612188	-0,0878
33	PBRX	2016	5992970257326	29695786692	1670192030052	22404598749	-0,0037
34	PSDN	2016	620398854182	47998980257	282157452287	19720613330	-0,0318
35	SCCO	2016	1773144328632	189462650723	322517672904	-123159411671	0,0695
36	SKBM	2016	764484248710	138870347782	436018707335	63796665912	-0,0835
37	SMBR	2016	3268667933000	61559809000	3480075405000	173325758000	-0,0530
38	SMCB	2016	17370875000000	-419301000000	16608121000000	-73061000000	0,0042
39	SMGR	2016	38153118932000	-813698333000	30846750207000	294078241000	-0,0077
40	SMSM	2016	2220108000000	28411000000	658258000000	128366000000	-0,0578

NO	KODE PERUSAHAAN	TAHUN	TOTAL ASET (t-1)	PERUBAHAN PENDAPATAN	TOTAL AKTIVA TETAP	PERUBAHAN PIUTANG	NDA
41	SQBB	2016	464027522000	15638437000	86021584000	17006408000	-0,0366
42	SRIL	2016	10601031297090	41972531835	7027747744368	641175717039	-0,0605
43	TBLA	2016	9293023000000	1182679000000	5472981000000	334956000000	-0,0360
44	TCID	2016	2082096848703	-390392154198	935344860312	-109059553495	0,0524
45	TKIM	2016	36319635339	110848803	15752547330	-137617077	0,0038
46	TOTO	2016	2439540859205	-181816088176	881751585677	-57032582374	0,0234
47	TPIA	2016	25203669738	7480541679	17819496552	1206994737	-0,0479
48	TRST	2016	3573359499954	-225045799215	2025462701661	-19208450559	0,0054
49	TSPC	2016	6284729099203	-54809451035	1806744212273	28310191843	-0,0045
50	ULTJ	2016	3539995910248	175695150468	1042072476333	14293659898	-0,0040
51	UNIC	2016	3010382017500	303495591555	475898568405	171997934160	-0,0571
52	WIIM	2016	1342700045391	-25749615344	330448090705	701148786	-0,0005

TABEL DA TAHUN 2014-2016

NO	KODE PERUSAHAAN	TAHUN	NILAI TA	NDA	DA
1	ALMI	2014	0,4166721	-0,1337903	0,55046238
2	AMFG	2014	0,4664961	0,05105293	0,41544316
3	ARNA	2014	0,6695996	-0,0749096	0,744509245
4	ASII	2014	0,2293102	-0,0069581	0,236268307
5	AUTO	2014	0,3892357	-0,0120619	0,401297675
6	BATA	2014	0,3990594	0,00889444	0,390164926
7	BISI	2014	0,1832049	-0,0353229	0,218527889
8	BRAM	2014	0,7702223	-0,1200163	0,890238593
9	BRNA	2014	0,6739027	-0,0643222	0,738224911
10	CPIN	2014	0,5264058	-0,0417319	0,56813771
11	CTBN	2014	0,0961781	-0,0134589	0,109636939
12	DLTA	2014	0,1512868	-0,1114289	0,262715634
13	DVLA	2014	0,1866914	0,02170661	0,164984827
14	EKAD	2014	0,2788296	-0,0327352	0,311564733
15	GDYR	2014	0,5058669	-0,0224673	0,528334208
16	GGRM	2014	0,5657283	0,0130748	0,552653502
17	GJTL	2014	0,4988774	0,00059899	0,498278391
18	HMSP	2014	0,202013	0,01399455	0,188018476
19	ICBP	2014	0,2856255	-0,0113312	0,296956761
20	IGAR	2014	0,2095335	-0,0616809	0,271214446
21	IKBI	2014	0,2062356	0,03776266	0,168472949

NO	KODE PERUSAHAAN	TAHUN	NILAI TA	NDA	DA
22	IMAS	2014	0,1798131	-0,0176462	0,197459327
23	IMPC	2014	0,3053863	0,00733247	0,298053794
24	INAI	2014	0,157172	-0,0824744	0,239646393
25	INDF	2014	0,282527	0,01541	0,267117044
26	INTP	2014	0,4539913	-0,005728	0,459719217
27	JECC	2014	0,0988438	0,0316361	0,067207743
28	JPFA	2014	0,4084005	-0,0030357	0,411436231
29	KIAS	2014	0,6523498	-0,0294482	0,681797973
30	LION	2014	0,1721865	-0,0370113	0,209197735
31	LMSH	2014	0,1469385	0,00136748	0,145571019
32	MAIN	2014	0,8593374	-0,0732026	0,93253996
33	MBTO	2014	0,2370097	-0,0418832	0,278892932
34	MERK	2014	0,125422	-0,0099964	0,135418355
35	MLBI	2014	0,4162488	-0,0315597	0,447808487
36	MRAT	2014	0,1927036	-0,1412208	0,333924348
37	MYOR	2014	0,307779	-0,0257659	0,333544885
38	PSDN	2014	0,5038958	-0,0252843	0,529180179
39	ROTI	2014	0,9384727	-0,0166336	0,955106317
40	SCCO	2014	0,1862932	-0,023284	0,209577206
41	SKLT	2014	0,8264579	-0,024599	0,851056899
42	SMCB	2014	0,0997127	-0,0051978	0,10491045
43	SMGR	2014	0,7374061	-0,0154626	0,752868734
44	SMSM	2014	0,0335789	-0,0070292	0,040608159
45	SQBB	2014	0,2432684	-0,0556602	0,298928594
46	TBLA	2014	0,881455	-0,0475142	0,928969173
47	TCID	2014	0,6399227	-0,0126024	0,652525148
48	TKIM	2014	0,4393938	-0,0336789	0,473072675
49	TPIA	2014	0,5753225	0,04262734	0,532695164
50	TRIS	2014	0,2049341	-0,0435843	0,248518416
51	TSPC	2014	0,3006057	-0,0057054	0,306311054
52	UNIC	2014	0,1393995	0,05830722	0,08109226
53	WIIM	2014	0,2361236	-0,0119541	0,248077714
1	AALI	2015	0,788663974	-0,414911562	1,203575536
2	AKPI	2015	0,34004546	0,731143052	-0,391097591
3	ALDO	2015	0,430728837	-0,042179358	0,472908195
4	AMFG	2015	0,553827993	0,000220243	0,553607749
5	ARNA	2015	0,102517064	-0,017018999	0,119536062

NO	KODE PERUSAHAAN	TAHUN	NILAI TA	NDA	DA
6	ASII	2015	0,206911363	0,013744074	0,193167289
7	AUTO	2015	0,261390025	0,008820086	0,252569939
8	BAJA	2015	0,377937452	-0,073993581	0,451931033
9	BATA	2015	0,209982347	0,002693544	0,207288803
10	BISI	2015	0,5463869	-0,004219037	0,550605937
11	BRAM	2015	0,222139751	0,006667833	0,215471918
12	BRPT	2015	0,138433775	0,020801843	0,117631932
13	CEKA	2015	0,538154384	0,042718518	0,495435866
14	CPIN	2015	-0,360845432	0,007716212	-0,368561644
15	CTBN	2015	0,008614814	0,115513136	-0,106898322
16	DLTA	2015	0,027034438	0,066566703	-0,039532264
17	DPNS	2015	0,227715794	-0,001836293	0,229552088
18	DVLA	2015	0,09280745	-0,038210556	0,131018006
19	EKAD	2015	0,434317252	0,091028549	0,343288703
20	GGRM	2015	0,513135065	-0,000615298	0,513750363
21	GJTL	2015	0,233299543	-0,02136927	0,254668813
22	HMSP	2015	0,283354766	-0,051059367	0,334414133
23	ICBP	2015	0,184001436	-0,020164181	0,204165617
24	IGAR	2015	0,195598258	0,062664673	0,132933585
25	IMAS	2015	0,172611929	0,057865552	0,114746377
26	IMPC	2015	0,377925634	0,008137151	0,369788483
27	INAI	2015	0,292662291	-0,248510916	0,541173207
28	INDF	2015	0,402135844	-0,008154015	0,41028986
29	INTP	2015	0,333424624	-0,00471882	0,338143445
30	JAWA	2015	0,468082478	-0,001090974	0,469173453
31	JPFA	2015	0,215107482	0,002731457	0,212376025
32	KAEF	2015	0,634771918	-0,013618414	0,648390332
33	KIAS	2015	0,189009982	-0,03931792	0,228327902
34	LION	2015	0,474877643	-0,025138273	0,500015916
35	LMSH	2015	0,521441777	0,134078171	0,387363606
36	MAIN	2015	0,594101621	0,006534952	0,587566669
37	MASA	2015	0,439989494	-0,003031274	0,443020768
38	MLBI	2015	0,449403528	0,077219212	0,372184316
39	PBRX	2015	0,43860061	-0,112590488	0,551191098
40	PSDN	2015	0,201033083	0,069416338	0,131616745
41	SCCO	2015	0,530497602	0,076726271	0,453771332
42	SKBM	2015	0,640101836	0,02282653	0,617275307

NO	KODE PERUSAHAAN	TAHUN	NILAI TA	NDA	DA
43	SKLT	2015	0,353120135	-0,022163589	0,375283724
44	SMBR	2015	0,054391384	0,014056977	0,040334408
45	SMCB	2015	0,732300644	-4,55769E-05	0,732346221
46	SMGR	2015	0,423338926	-0,00706965	0,430408575
47	SMSM	2015	0,162873475	-0,014749671	0,177623146
48	SQBB	2015	0,225211441	-0,019582474	0,244793915
49	TALF	2015	-0,460937108	-0,015144656	-0,445792452
50	TKIM	2015	1,242793642	-0,018064609	1,260858251
51	TPIA	2015	1,277566881	0,027820495	1,249746386
52	TRIS	2015	0,689858038	0,009649335	0,680208703
53	TRST	2015	0,285218455	0,017227581	0,267990874
54	TSPC	2015	0,157643355	-0,014948665	0,17259202
55	UNIC	2015	0,161837984	0,06812221	0,093715774
1	ALDO	2016	0,30654362	-0,075449436	0,381993
2	AMFG	2016	0,80567762	-0,001155429	0,806833
3	ASII	2016	0,16348524	(0,00349583)	0,166981
4	AUTO	2016	0,326538049	-0,006044796	0,332583
5	BATA	2016	0,166861447	-0,00291544	0,169777
6	BRPT	2016	0,949759529	-0,039387173	0,989147
7	CPIN	2016	-0,204668195	0,027640038	-0,232308
8	CTBN	2016	0,188860127	0,081392132	0,107468
9	DLTA	2016	0,157757124	0,125088372	0,032669
10	DPNS	2016	0,044192223	0,012173294	0,032019
11	DVLA	2016	0,323729307	-0,045978283	0,369708
12	FASW	2016	0,883356927	-0,061778593	0,945136
13	GDYR	2016	0,492094165	0,03303233	0,459062
14	GGRM	2016	0,415831073	-0,008217425	0,424048
15	GJTL	2016	0,355985577	-0,026348966	0,382335
16	HMSP	2016	0,238897765	-0,022724745	0,261623
17	ICBP	2016	0,302199547	-0,020475713	0,322675
18	IKBI	2016	0,596932185	0,078367962	0,518564
19	IMAS	2016	0,155772057	0,016623972	0,139148
20	INAI	2016	0,107763024	-0,067547511	0,175311
21	INDF	2016	0,281154764	-0,00393146	0,285086
22	INDS	2016	0,537751725	0,005996463	0,531755
23	INKP	2016	0,570704303	-0,009347989	0,580052
24	INTP	2016	0,617976465	-0,002555615	0,620532

NO	KODE PERUSAHAAN	TAHUN	NILAI TA	NDA	DA
25	JAWA	2016	0,245751946	0,00584995	0,239902
26	KAEF	2016	0,306595356	-0,045032088	0,351627
27	KIAS	2016	0,922843212	0,007475873	0,915367
28	KLBF	2016	0,071535676	0,009385081	0,062151
29	MASA	2016	0,715790875	-0,009927944	0,725719
30	MERK	2016	0,21055536	-0,015629622	0,226185
31	MLBI	2016	0,834861363	-0,037988855	0,87285
32	MYOR	2016	0,347237613	-0,087796753	0,435034
33	PBRX	2016	0,283646964	-0,00373848	0,287385
34	PSDN	2016	0,532168024	-0,031786992	0,563955
35	SCCO	2016	0,288741483	0,069458199	0,219283
36	SKBM	2016	0,751995945	-0,083450596	0,835447
37	SMBR	2016	1,083510251	-0,05302642	1,136537
38	SMCB	2016	0,946164554	0,004205948	0,941959
39	SMGR	2016	0,787171605	-0,007707843	0,794879
40	SMSM	2016	0,309295314	-0,05781971	0,367115
41	SQBB	2016	0,219081878	-0,036649568	0,255731
42	SRIL	2016	0,66688986	-0,060482391	0,727372
43	TBLA	2016	0,716199669	-0,036043815	0,752243
44	TCID	2016	0,261732641	0,052379674	0,209353
45	TKIM	2016	0,436771899	0,003789054	0,432983
46	TOTO	2016	0,2869128	0,023378408	0,263534
47	TPIA	2016	1,003823589	-0,047889643	1,051713
48	TRST	2016	0,503844324	0,00537546	0,498469
49	TSPC	2016	0,278760585	-0,0045046	0,283265
50	ULTJ	2016	0,344002552	-0,004037762	0,34804
51	UNIC	2016	0,258902078	-0,057134919	0,316037
52	WIIM	2016	0,226929668	-0,000522193	0,227452

TABEL PE TAHUN 2014-2016

NO	KODE PERUSAHAAN	TAHUN	ALIRAN KAS	NDAC	PREDIV	PE
1	ALMI	2014	-935671862182	-0,1338	154000000000	-1089671862182
2	AMFG	2014	564250000000	0,0511	217000000000	347250000000
3	ARNA	2014	238937995916	-0,0749	91767887200	147170108716
4	ASII	2014	14963000000000	-0,0070	202400000000	12939000000000
5	AUTO	2014	264565000000	-0,0121	4819733000000	-4555168000000

NO	KODE PERUSAHAAN	TAHUN	ALIRAN KAS	NDAC	PREDIV	PE
6	BATA	2014	62179864000	0,0089	1300000000000	-1237820136000
7	BISI	2014	125734000000	-0,0353	3000000000000	-174266000000
8	BRAM	2014	394682179965	-0,1200	1761114528150	-1366432348185
9	BRNA	2014	198105603000	-0,0643	34500000000	163605603000
10	CPIN	2014	239221000000	-0,0417	1639800000000	75241000000
11	CTBN	2014	407508801720	-0,0135	513986774244	-106477972524
12	DLTA	2014	164246813000	-0,1114	16013181000	148233632000
13	DVLA	2014	104436317000	0,0217	28000000000	76436317000
14	EKAD	2014	4641305865	-0,0327	34938750000	-30297444135
15	GDYR	2014	210997242948	-0,0225	1061872256700	-850875013752
16	GGRM	2014	1657776000000	0,0131	962844000000	694932000000
17	GJTL	2014	152146000000	0,0006	1742400000000	-1590254000000
18	HMSP	2014	11103195000000	0,0140	4383000000000	10664895000000
19	ICBP	2014	3860843000000	-0,0113	5830950000000	3277748000000
20	IGAR	2014	25762820842	-0,0617	48610225000	-22847404158
21	IKBI	2014	-16828065636	0,0378	710331489396	-727159555032
22	IMAS	2014	525682412925	-0,0176	691319603000	-165637190075
23	IMPC	2014	97776774013	0,0073	48335000000	49441774013
24	INAI	2014	81915088114	-0,0825	79200000000	2715088114
25	INDF	2014	9269318000000	0,0154	878043000000	8391275000000
26	INTP	2014	5344607000000	-0,0057	1840616000000	3503991000000
27	JECC	2014	42230169000	0,0316	75600000000	-33369831000
28	JPFA	2014	1570533000000	-0,0030	1666250000000	-95717000000
29	KIAS	2014	53807189894	-0,0294	1612180500000	-1558373310106
30	LION	2014	61833303338	-0,0370	52016000000	9817303338
31	LMSH	2014	9999770412	0,0014	96000000000	399770412
32	MAIN	2014	-301780493000	-0,0732	35820000000	-337600493000
33	MBTO	2014	2367299124	-0,0419	1070000000000	-104632700876
34	MERK	2014	289725783	-0,0100	22400000	267325783
35	MLBI	2014	913005000000	-0,0316	21070000000	891935000000
36	MRAT	2014	-22679473943	-0,1412	53500000000	-76179473943
37	MYOR	2014	-862339383145	-0,0258	447173994500	-1309513377645
38	PSDN	2014	21202281251	-0,0253	252000000000	-230797718749
39	ROTI	2014	364975619113	-0,0166	101236000000	263739619113
40	SCCO	2014	62171128817	-0,0233	205583400000	-143412271183
41	SKLT	2014	23398218902	-0,0246	69074050000	-45675831098
42	SMCB	2014	1709438000000	-0,0052	3831450000000	-2122012000000
43	SMGR	2014	6721170878000	-0,0155	593152000000	6128018878000
44	SMSM	2014	449864000000	-0,0070	143967000000	305897000000
45	SQBB	2014	160898696000000	-0,0557	972000000000	159926696000000
46	TBLA	2014	528527000000	-0,0475	667762000000	-139235000000

NO	KODE PERUSAHAAN	TAHUN	ALIRAN KAS	NDAC	PREDIV	PE
47	TCID	2014	123551162065	-0,0126	100533333500	23017828565
48	TKIM	2014	2496327384	-0,0337	8828947092	-6332619708
49	TPIA	2014	1574236956	0,0426	4877130972	-3302894016
50	TRIS	2014	51371394	-0,0436	104376302500	-104324931106
51	TSPC	2014	512956089428	-0,0057	225000000000	287956089428
52	UNIC	2014	421940185785	0,0583	1218128014490	-796187828705
53	WIIM	2014	44609246858	-0,0120	209987376000	-165378129142
1	AALI	2015	1027773000000	-0,4149	787373000000	240400000000
2	AKPI	2015	-50796252000	0,7311	340000000000	-390796251999
3	ALDO	2015	2204123679	-0,0422	16115299711	-13911176032
4	AMFG	2015	366837000000	0,0002	217000000000	149837000000
5	ARNA	2015	111918147182	-0,0170	91767887200	20150259982
6	ASII	2015	25899000000000	0,0137	2024000000000	23875000000000
7	AUTO	2015	866768000000	0,0088	481973000000	384795000000
8	BAJA	2015	27344372141	-0,0740	1800000000000	-152655627859
9	BATA	2015	-19631483000	0,0027	130000000000	-32631483000
10	BISI	2015	241946000000	-0,0042	300000000000	-58054000000
11	BRAM	2015	354666138099	0,0067	764765857790	-410099719691
12	BRPT	2015	1090069617	0,0208	10987429167	-9897359550
13	CEKA	2015	168614370234	0,0427	148750000000	19864370234
14	CPIN	2015	1707438000000	0,0077	163980000000	1543458000000
15	CTBN	2015	283076716962	0,1155	513417701199	-230340984237
16	DLTA	2015	246625414000	0,0666	16013181000	230612233000
17	DPNS	2015	5105993427	-0,0018	82782488000	-77676494573
18	DVLA	2015	214166823000	-0,0382	280000000000	-65833177000
19	EKAD	2015	100935448358	0,0910	34938750000	65996698358
20	GGRM	2015	3200820000000	-0,0006	962044000000	2238776000000
21	GJTL	2015	795635000000	-0,0214	1742400000000	-946765000000
22	HMSP	2015	811163000000	-0,0511	465272000000	345891000000
23	ICBP	2015	3485533000000	-0,0202	583095000000	2902438000000
24	IGAR	2015	80061208533	0,0627	48610225000	31450983533
25	IMAS	2015	793372435545	0,0579	691319603000	102052832545
26	IMPC	2015	117482963139	0,0081	483350000000	69147963139
27	INAI	2015	47011856454	-0,2485	792000000000	-32188143546
28	INDF	2015	4213613000000	-0,0082	878043000000	3335570000000
29	INTP	2015	5049117000000	-0,0047	1840616000000	3208501000000
30	JAWA	2015	8953136449	-0,0011	377468550000	-368515413551
31	JPFA	2015	1452924000000	0,0027	1666250000000	-213326000000
32	KAEF	2015	175966862349	-0,0136	555400000000	-379433137651
33	KIAS	2015	56750000000	-0,0393	201337000000	-144587000000
34	LION	2015	49505778072	-0,0251	52016000000	-2510221928

NO	KODE PERUSAHAAN	TAHUN	ALIRAN KAS	NDAC	PREDIV	PE
35	LMSH	2015	10910801951	0,1341	9600000000	1310801951
36	MAIN	2015	-26280191000	0,0065	44775000000	-71055191000
37	MASA	2015	663328994445	-0,0030	1858661492766	-1195332498321
38	MLBI	2015	919232000000	0,0772	21070000000	898162000000
39	PBRX	2015	363564423924	-0,1126	408786350856	-45221926932
40	PSDN	2015	-22726926832	0,0694	252000000000	-274726926832
41	SCCO	2015	197980124011	0,0767	205583400000	-7603275989
42	SKBM	2015	62469996482	0,0228	93653089400	-31183092918
43	SKLT	2015	29666923359	-0,0222	69074050000	-39407126641
44	SMBR	2015	522618119000	0,0141	983767850000	-461149731000
45	SMCB	2015	533786000000	0,0000	3831450000000	-3297664000000
46	SMGR	2015	7288586537000	-0,0071	593152000000	6695434537000
47	SMSM	2015	531987000000	-0,0147	1439670000000	388020000000
48	SQBB	2015	139913445000	-0,0196	972000000	138941445000
49	TALF	2015	9600345581	-0,0151	135343500000	-125743154419
50	TKIM	2015	4787109288	-0,0181	8819171907	-4032062619
51	TPIA	2015	1417094562	0,0278	4871731137	-3454636575
52	TRIS	2015	63376934300	0,0096	104544632500	-41167698200
53	TRST	2015	135020261491	0,0172	280800000000	-145779738509
54	TSPC	2015	778361981647	-0,0149	225000000000	553361981647
55	UNIC	2015	103919365680	0,0681	1220653566834	-1116734201154
1	ALDO	2016	38255302345	-0,0754	16913109711	21342192634
2	AMFG	2016	333042000000	-0,0012	217000000000	116042000000
3	ASII	2016	19407000000000	-0,0035	2024000000000	17383000000000
4	AUTO	2016	1059369000000	-0,0060	481973000000	577396000000
5	BATA	2016	19176233000	-0,0029	13000000000	6176233000
6	BRPT	2016	5907398094	-0,0394	10987429167	-5080031073
7	CPIN	2016	4157137000000	0,0276	1639800000000	3993157000000
8	CTBN	2016	328109249559	0,0814	512355431515	-184246181956
9	DLTA	2016	259851506000	0,1251	16013181000	243838325000
10	DPNS	2016	14127914662	0,0122	82782488000	-68654573338
11	DVLA	2016	187475539000	-0,0460	280000000000	-92524461000
12	FASW	2016	2206943981547	-0,0618	1238944393500	967999588047
13	GDYR	2016	84607544619	0,0330	1058501980125	-973894435506
14	GGRM	2016	6937650000000	-0,0082	962044000000	5975606000000
15	GJTL	2016	1293214000000	-0,0263	1742400000000	-449186000000
16	HMSP	2016	14076579000000	-0,0227	4652720000000	13611307000000
17	ICBP	2016	4584964000000	-0,0205	5830950000000	-1245986000000
18	IKBI	2016	151625355960	0,0784	708076698035	-556451342075
19	IMAS	2016	118811023397	0,0166	691319603000	-572508579603
20	INAI	2016	-149761732022	-0,0675	79200000000	-228961732022

NO	KODE PERUSAHAAN	TAHUN	ALIRAN KAS	NDAC	PREDIV	PE
21	INDF	2016	7175603000000	-0,0039	878043000000	6297560000000
22	INDS	2016	193436286326	0,0060	656249710000	-462813423674
23	INKP	2016	2219357868	-0,0093	29562661080	-27343303212
24	INTP	2016	3546113000000	-0,0026	1840616000000	1705497000000
25	JAWA	2016	46028007037	0,0058	377468550000	-331440542963
26	KAEF	2016	198050928789	-0,0450	555400000000	-357349071211
27	KIAS	2016	252390000000	0,0075	2167460000000	-1915070000000
28	LMSH	2016	6871373245	0,0094	96000000000	-2728626755
29	MASA	2016	375556813671	-0,0099	1853465391510	-1477908577839
30	MERK	2016	169161270000	-0,0156	224000000	169138870000
31	MLBI	2016	1248469000000	-0,0380	210700000000	1227399000000
32	MYOR	2016	659314197175	-0,0878	447173994500	212140202675
33	PBRX	2016	485032544958	-0,0037	407940565160	77091979798
34	PSDN	2016	24429296083	-0,0318	2520000000000	-227570703917
35	SCCO	2016	522526634709	0,0695	2055834000000	316943234709
36	SKBM	2016	-33834235357	-0,0835	93653089400	-127487324757
37	SMBR	2016	87306699000	-0,0530	983767850000	-896461151000
38	SMCB	2016	9835600000000	0,0042	3831450000000	6004150000000
39	SMGR	2016	5180010976000	-0,0077	593152000	5179417824000
40	SMSM	2016	5828430000000	-0,0578	1439670000000	4388760000000
41	SQBB	2016	179485976000	-0,0366	972000000	178513976000
42	SRIL	2016	73580396097	-0,0605	2056149295830	-1982568899733
43	TBLA	2016	4302270000000	-0,0360	6677620000000	-2375350000000
44	TCID	2016	264194256792	0,0524	100533333500	163660923292
45	TKIM	2016	2046149001	0,0038	8800924895	-6754775894
46	TOTO	2016	305802664813	0,0234	495360000000	256266664813
47	TPIA	2016	6440259969	-0,0479	4861651445	1578608524
48	TRST	2016	239192778741	0,0054	2808000000000	-41607221259
49	TSPC	2016	491655348447	-0,0045	2250000000000	266655348447
50	ULTJ	2016	779108645836	-0,0040	5776764000000	201432245836
51	UNIC	2016	164623477668	-0,0571	1218128014490	-1053504536822
52	WIIM	2016	136703864740	-0,0005	209987376000	-73283511260

TABEL ED TAHUN 2014-2016

NO	KODE PERUSAHAAN	TAHUN	ED (t-1)
1	ALMI	2014	6134875321
2	AMFG	2014	34720000000
3	ARNA	2014	73414309760
4	ASII	2014	10017000000000
5	AUTO	2014	5449870000000
6	BATA	2014	34319952000
7	BISI	2014	300000000000
8	BRAM	2014	117755551020
9	BRNA	2014	15733992000
10	CPIN	2014	754308000000
11	CTBN	2014	4064400000000
12	DLTA	2014	191869037000
13	DVLA	2014	526400000000
14	EKAD	2014	5386394863
15	GDYR	2014	15515738616
16	GGRM	2014	1571975000000
17	GJTL	2014	93873000000
18	HMSP	2014	9945027000000
19	ICBP	2014	400000000000
20	IGAR	2014	51185477525
21	IKBI	2014	241533744
22	IMAS	2014	84311716713
23	IMPC	2014	300000000000
24	INAI	2014	79200000000
25	INDF	2014	2639018000000
26	INTP	2014	1658442000000
27	JECC	2014	1914707000
28	JPFA	2014	212804000000
29	KIAS	2014	3522369110
30	LION	2014	20557419062
31	LMSH	2014	1123104535
32	MAIN	2014	61020000000
33	MBTO	2014	252500000000
34	MERK	2014	79356638
35	MLBI	2014	505528000000
36	MRAT	2014	7072700000
37	MYOR	2014	182714320000
38	PSDN	2014	1343975148
39	ROTI	2014	37285218800

NO	KODE PERUSAHAAN	TAHUN	ED (t-1)
40	SCCO	2014	51280429930
41	SKLT	2014	2072221500
42	SMCB	2014	651229000000
43	SMGR	2014	2211365058000
44	SMSM	2014	158552000000
45	SQBB	2014	128260601000
46	TBLA	2014	49347000000
47	TCID	2014	74341891784
48	TKIM	2014	37026684
49	TPIA	2014	19685244
50	TRIS	2014	9004640723
51	TSPC	2014	337635272935
52	UNIC	2014	19776516876
53	WIIM	2014	7569988916
1	AALI	2015	943165000000
2	AKPI	2015	10408218000
3	ALDO	2015	825000000
4	AMFG	2015	34720000000
5	ARNA	2015	447500000
6	ASII	2015	2463000000000
7	AUTO	2015	5449870000000
8	BAJA	2015	1701000000
9	BATA	2015	34319952000
10	BISI	2015	360000000000
11	BRAM	2015	16994416608
12	BRPT	2015	36322572
13	CEKA	2015	6794433900
14	CPIN	2015	754362000000
15	CTBN	2015	71750599167
16	DLTA	2015	191869037000
17	DPNS	2015	4550539979
18	DVLA	2015	52640000000
19	EKAD	2015	5386394863
20	GGRM	2015	1571975000000
21	GJTL	2015	93873000000
22	HMSP	2015	9945027000000
23	ICBP	2015	1116480000000
24	IGAR	2015	51185477525
25	IMAS	2015	84311716713
26	IMPC	2015	30000000000
27	INAI	2015	7920000000

NO	KODE PERUSAHAAN	TAHUN	ED (t-1)
28	INDF	2015	2639018000000
29	INTP	2015	1658442000000
30	JAWA	2015	6794433900
31	JPFA	2015	212804000000
32	KAEF	2015	30769863148
33	KIAS	2015	3522000000
34	LION	2015	20557419062
35	LMSH	2015	1123104535
36	MAIN	2015	61020000000
37	MASA	2015	10382896524
38	MLBI	2015	505528000000
39	PBRX	2015	7437926262
40	PSDN	2015	13299807500
41	SCCO	2015	51280429930
42	SKBM	2015	11137080227
43	SKLT	2015	2072221500
44	SMBR	2015	59702505000
45	SMCB	2015	651229000000
46	SMGR	2015	2211365058000
47	SMSM	2015	158552000000
48	SQBB	2015	128260601000
49	TALF	2015	29775570000
50	TKIM	2015	29880864
51	TPIA	2015	57596448
52	TRIS	2015	9843309576
53	TRST	2015	27914034588
54	TSPC	2015	337635272935
55	UNIC	2015	45862497954
1	ALDO	2016	1960000000
2	AMFG	2016	34720000000
3	ASII	2016	10585000000000
4	AUTO	2016	19926000000
5	BATA	2016	6646555000
6	BRPT	2016	36336105
7	CPIN	2016	295189000000
8	CTBN	2016	269953038590
9	DLTA	2016	156878293000
10	DPNS	2016	4540310892
11	DVLA	2016	78114771000
12	FASW	2016	59469330888
13	GDYR	2016	12953625204

NO	KODE PERUSAHAAN	TAHUN	ED (t-1)
14	GGRM	2016	1567967000000
15	GJTL	2016	34721000000
16	HMSP	2016	12250485000000
17	ICBP	2016	1320458000000
18	IKBI	2016	7420631088
19	IMAS	2016	43393125099
20	INAI	2016	11088000000
21	INDF	2016	2508522000000
22	INDS	2016	500000000
23	INKP	2016	130160394
24	INTP	2016	4968028000000
25	JAWA	2016	5049801620
26	KAEF	2016	46925135841
27	KIAS	2016	22681000000
28	LMSH	2016	801875450
29	MASA	2016	18593259360
30	MERK	2016	219760581000
31	MLBI	2016	289971000000
32	MYOR	2016	149095678240
33	PBRX	2016	1080637116
34	PSDN	2016	4287832500
35	SCCO	2016	41065704282
36	SKBM	2016	10619674247
37	SMBR	2016	82084079000
38	SMCB	2016	236903000000
39	SMGR	2016	2236295939000
40	SMSM	2016	30954000000
41	SQBB	2016	163036678000
42	SRIL	2016	100244438931
43	TBLA	2016	122785000000
44	TCID	2016	78288848449
45	TKIM	2016	26632944
46	TOTO	2016	115228630338
47	TPIA	2016	66907152
48	TRST	2016	13967383751
49	TSPC	2016	292357537738
50	ULTJ	2016	19564386996
51	UNIC	2016	27659422050
52	WIIM	2016	28387698044

TABEL BETA TAHUN 2014**Coefficients(a)**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
1	(Constant)	,071	,228		,311	,757
	TOTAL_ASET	-7,61E-014	,000	-,099	-12,333	,000
	PERUBAHAN_PEN DAPATAN	2,89E-013	,000	,030	3,747	,000
	ASET_TETAP	3,68E-013	,000	,998	130,238	,000

a Dependent Variable: TOTL_AKRUAL

TABEL BETA TAHUN 2015**Coefficients(a)**

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	,369	,031		11,941	,000
	TOTAL_ASET	-6,38E-014	,000	-,735	-2,965	,004
	PERUBAHAN_PEND APATAN	6,86E-014	,000	,518	4,799	,000
	ASET_TETAP	2,50E-013	,000	,771	2,978	,004

TABEL BETA TAHUN 2016**Coefficients(a)**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
1	(Constant)	,410	,040		10,232	,000
	TOTAL_ASET	-5,89E-015	,000	-,248	-3,025	,004
	SELISIH_PENDAP ATAN	4,58E-014	,000	,935	23,006	,000
	ASET_TETAP	2,48E-014	,000	,243	2,963	,005

a Dependent Variable: TOTAL_AKRUAL

TABEL STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DA	160	-0,4458	1,2609	0,393943	0,2965963
PE	160	4555168000	1599266960000	1749357824160,82	12999501636885,610
ED	160	1738300000	1001700000	35545371015,13	2539469230990,513
Valid N (listwise)	160				

TABEL UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		160
Normal Parameters(a,b)	Mean	-,0000000
	Std. Deviation	,25426580
Most Extreme Differences	Absolute	,080
	Positive	,080
	Negative	-,075
Kolmogorov-Smirnov Z		1,010
Asymp. Sig. (2-tailed)		0,538

a Test distribution is Normal.

b Calculated from data.

TABEL UJI AUTOKORELASI

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,054(a)	,003	,016	,2989951	1,957

a Predictors: (Constant), SIZE, ED, PE

b Dependent Variable: DA

TABEL UJI MULTIKOLINEARITAS

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,397	,024		16,226	,000		
	PE	-1,07E-015	,000	-,047	-,586	,048	,993	1,007
	ED	2,25E-015	,000	,019	,240	,612	,995	1,005

a Dependent Variable: DA

TABEL UJI HETEROSKEDASTISITAS

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,232	,016		2,393	,018
	PE	-1,07E-015	,000	-,073	-1,697	,092
	ED	-7,51E-015	,000	-,100	1,105	,271

a Dependent Variable: Abs_Resid

TABEL UJI SIGNIFIKANSI SIMULTAN

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,120	3	,040	1,102	,000(a)
	Residual	5,666	156	,036		
	Total	5,786	159			

a Predictors: (Constant), SIZE, ED, PE

b Dependent Variable: ABS_RESID

TABEL UJI SIGNIFIKANSI PARAMETER INDIVIDUAL

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,397	,024		16,226	,000		
	PE	-1,07E-015	,000	-,047	-,586	,048	,993	1,007
	ED	2,25E-015	,000	,019	,240	,612	,995	1,005

a Dependent Variable: DA