

LAMPIRAN

LAMPIRAN 1

Output SPSS 16, 2017

UJI KUALITAS DATA

1. Statistik Deskriptif

a. Indonesia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Median	Std. Deviation
LEV	276	0.01960	3.03383	0.5199405	0,46904	0.41740724
SIZE	276	4.E10	4.E14	1.02E13	1.47E12	3.776E13
FAI	276	0.00820	4.81171	0.4198764	0,33998	0.47114338
DCFFO	276	-1.98299	21.47050	0.0114170	0,00875	2.03972536
OC	276	0.14418	0.99998	0.7429675	0,77530	0.16362444
KEB REV	276	0	1	0.08	0	0.277
Valid N (listwise)	276					

b. Malaysia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Median	Std. Deviation
LEV	543	0.0189	1.3406	0.349224	0.32848	0.1908754
SIZE	543	11,965,765	4.E10	1.19E9	2.31E8	4.688E9
FAI	543	0.0002	1.5550	0.348526	0.32938	0.1990136
DCFFO	543	-8.2672	5.5330	-0.004689	-0.00620	0.8158811
OC	543	0.0000	3.4608	0.461890	0.46395	0.2245400
KEB REV	543	0	1	0.08	0	0.279
Valid N (listwise)	543					

2. Pengujian Model Fit (*Overall Model Fit*)

a. Indonesia

Block 0: Beggining Block Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	172.167	-1.667
	2	158.942	-2.232
	3	158.336	-2.387
	4	158.333	-2.398
	5	158.333	-2.398

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 158,333

c. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Block 1 Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients					
			Constant	LEV	SIZE	FAI	DCFFO	OC
Step 1	1	165.566	-.127	.148	-.394	.179	.065	-.495
	2	145.601	1.398	.374	-.928	.428	.185	-1.031
	3	142.420	1.789	.601	-1.024	.625	.346	-1.342
	4	142.237	1.208	.686	-.837	.676	.412	-1.404
	5	142.236	1.118	.693	-.809	.680	.417	-1.406
	6	142.236	1.118	.693	-.809	.680	.417	-1.406

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 158,333

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

b. Malaysia

**Block 0: Beggining Block
Iteration History^{a,b,c}**

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	337.735	-1.669
	2	311.522	-2.236
	3	310.308	-2.393
	4	310.303	-2.404
	5	310.303	-2.404

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 310,303
- c. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

**Block 1
Iteration History^{a,b,c,d}**

Iteration		-2 Log likelihood	Coefficients					
			Constant	LEV	SIZE	FAI	DCFFO	OC
Step 1	1	326.386	2.000	.203	-1.044	.206	-.041	.067
	2	285.495	6.189	.481	-2.366	.584	-.108	.162
	3	275.934	9.974	.721	-3.438	1.072	-.188	.242
	4	275.014	11.311	.799	-3.819	1.281	-.219	.259
	5	275.004	11.459	.808	-3.862	1.305	-.222	.260
	6	275.004	11.460	.808	-3.863	1.305	-.222	.260
	7	275.004	11.460	.808	-3.863	1.305	-.222	.260

- a. Method: Enter
- b. Constant is included in the model.
- c. Initial -2 Log Likelihood: 310,303
- d. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

3. Uji Kelayakan Model

a. Indonesia

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	16.098	5	.007
	Block	16.098	5	.007
	Model	16.098	5	.007

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	11.875	8	.157

Contingency Table for Hosmer and Lemeshow Test

		KEB_REV = M.Biaya		KEB_REV = M.Revaluasi		Total
		Observed	Expected	Observed	Expected	
Step 1	1	27	27.732	1	.268	28
	2	28	27.261	0	.739	28
	3	27	26.900	1	1.100	28
	4	28	26.595	0	1.405	28
	5	25	26.310	3	1.690	28
	6	25	26.037	3	1.963	28
	7	25	25.532	3	2.468	28
	8	28	24.754	0	3.246	28
	9	25	23.987	3	4.013	28
	10	15	17.892	9	6.108	24

b. Malaysia

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	35.300	5	.000
	Block	35.300	5	.000
	Model	35.300	5	.000

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	11.985	8	.152

Contingency Table for Hosmer and Lemeshow Test

		KEB_REV = M.Biaya		KEB_REV = M.Revaluasi		Total
		Observed	Expected	Observed	Expected	
Step 1	1	53	53.629	1	.371	54
	2	52	52.968	2	1.032	54
	3	51	52.412	3	1.588	54
	4	52	51.889	2	2.111	54
	5	50	51.104	4	2.896	54
	6	53	50.082	1	3.918	54
	7	51	49.104	3	4.896	54
	8	52	47.716	2	6.284	54
	9	45	45.925	9	8.075	54
	10	39	43.170	18	13.830	57

4. Uji Koefisien Determinasi

a. Indonesia

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	142.236 ^a	.057	.130

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

b. Malaysia

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	275.004 ^a	.063	.145

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

5. Tabel Klasifikasi

a. Indonesia

Classification Table^a

Observed		Predicted			
		KEB_REV		Percentage Correct	
		M.Biaya	M.Revaluasi		
Step 1	KEB_REV	M.Biaya	252	1	99.6
		M.Revaluasi	22	1	4.3
		Overall Percentage			91.7

a. The cut value is ,500

b. Malaysia

Classification Table^a

Observed		Predicted			
		KEB_REV		Percentage Correct	
		M.Biaya	M.Revaluasi		
Step 1	KEB_REV	M.Biaya	498	0	100.0
		M.Revaluasi	43	2	4.4
		Overall Percentage			92.1

a. The cut value is ,500

7. Uji Hipotesis

a. Indonesia

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	LEV	.693	.319	4.715	1	.030	2.000
	SIZE	-.809	3.964	.042	1	.838	.445
	FAI	.680	.281	5.839	1	.016	1.973
	DCFFO	.417	.557	.560	1	.454	1.517
	OC	-1.406	.778	3.265	1	.071	.245
	Constant	1.118	13.176	.007	1	.932	3.057

a. Variable(s) entered on step 1: LEV, SIZE, FAI, DCFFO, OC.

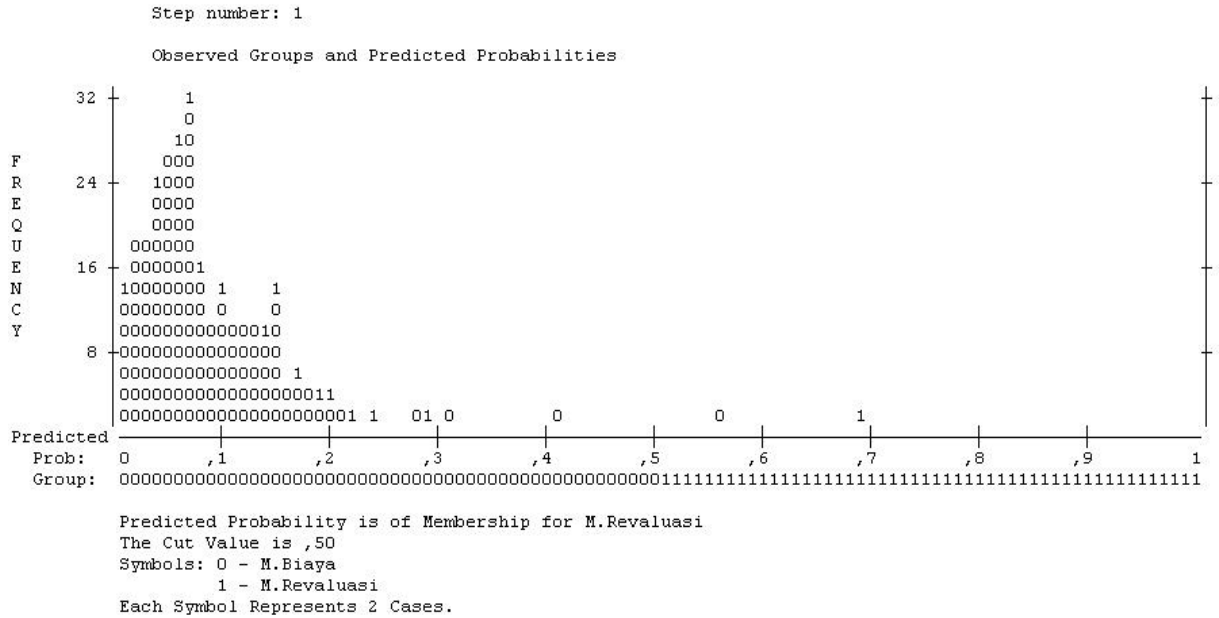
b. Malaysia

Variables in the Equation

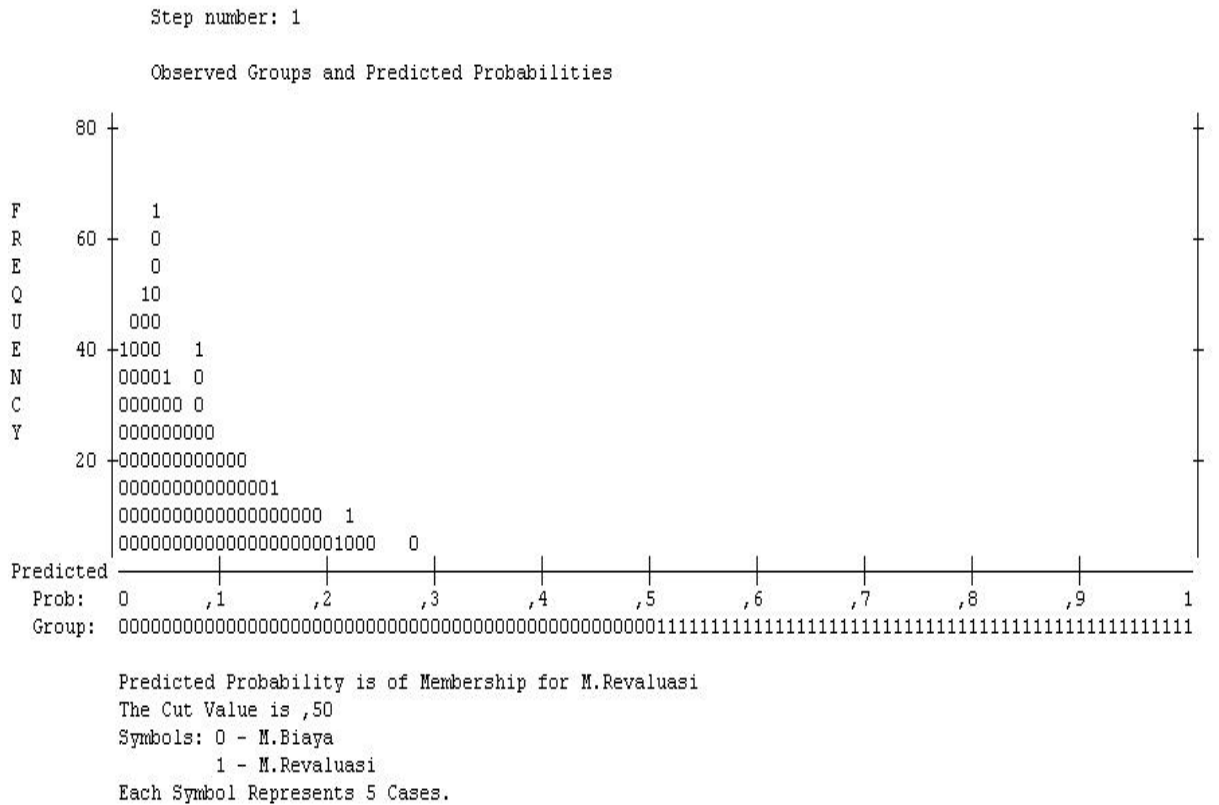
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	LEV	.808	.331	5.974	1	.015	2.243
	SIZE	-3.863	2.558	2.280	1	.131	.021
	FAI	1.305	.298	19.148	1	.000	3.688
	DCFFO	-.222	.571	.152	1	.697	.801
	OC	.260	.350	.552	1	.457	1.297
	Constant	11.460	7.743	2.191	1	.139	9.489E4

a. Variable(s) entered on step 1: LEV, SIZE, FAI, DCFFO, OC.

Indonesia



Malaysia



Uji Beda *t*-test

Group Statistics

	Negara	N	Mean	Std. Deviation	Std. Error Mean
KEB_REV	Indonesia	276	.08333	.276887	.016667
	Malaysia	543	.08471	.278713	.011961

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
KEB_REV	Equal variances assumed	0.018	0.893	-0.067	817	0.946	-0.001381	0.020558
	Equal variances not assumed			-0.067	556.329	0.946	-0.001381	0.020514

LAMPIRAN 2**Tabel Daftar Perusahaan dan Hasil Perhitungan Rasio Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia tahun 2014-2016**

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
1	ADES	0.4192	26.9438	0.3405	0.3577	0.9194	0
2	AKPI	0.5368	28.4317	0.4763	0.3758	0.6513	0
3	ALDO	0.5708	26.5717	0.3036	-0.3812	0.7580	0
4	ALKA	0.7473	26.2257	0.0585	-1.2777	0.9492	0
5	ALMI	0.8090	28.7995	0.2431	-0.2940	0.7648	0
6	AMFG	0.2141	29.0038	0.3879	0.0081	0.8473	0
7	APLI	0.1778	26.3332	0.6077	-0.2367	0.8008	0
8	ARNA	0.2778	27.8621	0.5843	-0.0543	0.5483	0
9	ASII	0.4908	33.0950	0.1748	-0.1524	0.5011	1
10	AUTO	0.2950	30.2974	0.2298	-0.0869	0.8000	0
11	BATA	0.4508	27.3760	0.3165	0.0574	0.8710	0
12	BIMA	2.9072	25.3728	0.1342	0.0896	0.8896	0
13	BTON	0.1563	25.8828	0.0818	-0.2412	0.8945	0
14	CEKA	0.5814	27.8811	0.1725	-0.7556	0.8702	0
15	CINT	0.2064	26.6373	0.2137	0.0507	0.6843	0
16	CPIN	0.4723	30.6680	0.4346	-0.2011	0.5553	0
17	DAJK	0.3561	28.2741	0.2392	-0.2545	0.5898	1
18	DLTA	0.2377	27.6285	0.1139	-1.6239	0.8167	0
19	DPNS	0.1222	26.3176	0.0082	3.2262	0.6535	0
20	DVLA	0.2367	27.8471	0.2151	-0.0093	0.9300	0
21	EKAD	0.3493	26.7436	0.2559	-0.1763	0.7545	0
22	FASW	0.7104	29.3504	0.6689	0.2995	0.7494	0
23	GDST	0.3663	27.9370	0.4989	0.0403	0.9560	0
24	GGRM	0.4310	31.6955	0.3258	-0.0430	0.7555	0
25	GJTL	0.6504	30.4112	0.4721	-0.1507	0.5951	0
26	HDTX	0.8568	29.0719	0.8221	-0.0801	0.8991	0
27	HMSP	0.5244	30.9767	0.2086	0.0509	0.9818	0
28	ICBP	0.4173	30.8511	0.2321	0.3214	0.8000	0
29	IGAR	0.2651	26.5830	0.1314	-0.1261	0.8182	0
30	IKAI	0.6541	26.9743	0.6618	-0.0114	0.7743	0
31	IMAS	0.7137	30.7869	0.1865	0.6578	0.8954	0
32	IMPC	0.4408	28.1852	0.2288	-0.2088	0.6738	0
33	INAF	0.5297	27.8540	0.3157	0.7358	0.8066	0
34	INAI	0.8638	27.5186	0.1156	-0.3444	0.7797	0
35	INCI	0.0767	25.7188	0.3410	-0.3544	0.4361	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
36	INDF	0.5321	32.0863	0.2554	0.1065	0.5005	0
37	INTP	0.1491	30.9943	0.4204	-0.0060	0.6403	0
38	JKSW	2.3779	26.4368	0.1410	0.2175	0.5923	0
39	JPFA	0.6713	30.3884	0.4037	0.2196	0.5751	0
40	JPRS	0.0610	26.6421	0.0352	-11.8788	0.8395	0
41	KAEF	0.4287	28.7339	0.1888	0.0572	1.0000	0
42	KBLI	0.3089	27.9243	0.3069	0.4792	0.4180	0
43	KBLM	0.5515	27.1960	0.4477	0.3888	0.8927	0
44	KBRI	0.4788	27.8925	0.8979	-0.0212	0.7500	0
45	KDSI	0.6126	27.5905	0.3933	-0.2899	0.8084	0
46	KIAS	0.1100	28.4500	0.6238	-0.1011	0.9631	0
47	KICI	0.3227	25.3317	0.0823	-0.1331	0.8306	0
48	KLBF	0.2151	30.1519	0.2737	0.4080	0.5670	0
49	KRAH	0.6105	26.8955	0.1665	-0.2919	0.8315	0
50	LION	0.2962	27.1288	0.1679	0.0818	0.5770	0
51	LMSH	0.2017	25.6723	0.2093	-0.1292	0.5780	0
52	LPIN	0.2690	25.9206	0.0306	-2.0097	0.2500	0
53	MAIN	0.6939	28.8924	0.4466	0.1221	0.5593	0
54	MBTO	0.2891	27.1578	0.2391	0.0304	0.6682	0
55	MERK	0.2346	27.2900	0.1145	1.2254	0.8665	0
56	MLBI	0.7518	28.4335	0.5675	-0.2105	0.8178	0
57	MLIA	0.8396	29.6080	0.7613	-0.0323	0.6968	1
58	MRAT	0.2423	26.9382	0.1550	-0.3986	0.8022	0
59	MYOR	0.6041	29.9630	0.3481	-0.5159	0.3293	0
60	MYTX	1.1331	28.3451	0.6044	-0.0548	0.7753	0
61	NIPS	0.5176	27.8190	0.3741	-2.6924	0.6290	1
62	PSDN	0.4029	27.1570	0.4724	-0.2052	0.9101	0
63	PYFA	0.4373	25.8740	0.5315	0.0799	0.7693	0
64	RICY	0.6670	27.7897	0.3209	0.3511	0.4800	0
65	RMBA	1.1184	30.0126	0.3483	0.0094	0.9896	0
66	ROTI	0.5550	28.3932	0.7840	0.0300	0.6651	0
67	SCPI	1.0331	27.9112	0.1867	-1.0437	0.9831	0
68	SIMA	0.5172	24.8602	0.1287	1.7028	0.8802	0
69	SIPD	0.5392	28.6605	3.6901	-2.5753	0.4123	0
70	SKBM	0.5289	27.2048	0.3840	0.0972	0.8142	0
71	SKLT	0.5925	26.5431	0.4013	-0.0259	0.9609	0
72	SMBR	0.0838	28.7055	0.1905	-0.0457	0.7624	0
73	SMCB	0.5010	30.4759	0.8430	-0.0381	0.8064	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
74	SMGR	0.2717	31.1671	0.5890	0.0098	0.5101	0
75	SOBI	0.4960	28.4337	0.4188	0.0311	0.9796	0
76	SPMA	0.6196	28.3691	0.6643	-0.0290	0.8045	0
77	SQBB	0.1970	26.8531	0.1898	0.0825	0.9800	0
78	SRSN	3.0338	24.5616	2.6305	-0.2313	0.7799	0
79	SSTM	0.6664	27.3744	0.4834	-0.1175	0.7000	0
80	STTP	0.5203	28.1618	0.0216	3.8109	0.5676	0
81	TCID	0.3281	28.2536	0.4958	-0.1410	0.7722	0
82	TIRT	0.8970	27.2976	0.2556	0.5127	0.7932	0
83	TOTO	0.4541	28.3549	0.3914	-0.0160	0.9620	0
84	TRIS	0.4088	26.9808	0.2209	-0.1914	0.6707	0
85	TRST	0.4614	28.8131	0.6071	0.0631	0.5971	0
86	TSPC	0.2723	29.3555	0.2771	0.0414	0.7752	0
87	ULTJ	0.2210	28.7020	0.3438	-0.0677	0.6123	0
88	UNIT	0.4501	26.8112	0.7881	0.0714	0.5479	0
89	UNVR	0.6676	30.2899	0.5145	0.0308	0.8499	0
90	VOKS	0.6766	28.0744	0.1958	-1.3529	0.5346	0
91	WTON	0.4208	28.9667	0.4395	0.0081	0.7090	0
92	YPAS	0.4991	26.4943	0.5614	0.3293	0.8947	0
93	ADES	0.4973	27.2052	0.4353	-0.2649	0.9194	0
94	AKPI	0.6158	28.6899	0.5870	-0.2512	0.6513	0
95	ALDO	0.5330	26.6259	0.3213	0.0227	0.7273	0
96	ALKA	0.5711	25.6974	0.1090	1.0124	0.9491	0
97	ALMI	0.7418	28.4145	0.3619	3.3896	0.7648	0
98	AMFG	0.4269	29.0827	0.4269	-0.1083	0.8482	0
99	APLI	0.2821	26.4554	0.5544	0.0133	0.7668	0
100	ARNA	0.3747	27.9892	0.6184	-0.1436	0.4809	0
101	ASII	0.4845	33.1341	0.1699	0.2716	0.5011	0
102	AUTO	0.2926	30.2940	0.2446	0.1717	0.8000	0
103	BATA	0.3119	27.4019	0.2952	-0.3485	0.8710	0
104	BIMA	3.0291	25.3240	0.1300	2.0520	0.8896	0
105	BTON	0.1857	25.9334	0.0719	-0.6964	0.8945	0
106	CEKA	0.5693	28.0270	0.1487	1.4318	0.8702	0
107	CINT	0.1769	26.6708	0.4155	-0.0010	0.6843	1
108	CPIN	0.4914	30.8372	0.4506	0.1387	0.5553	0
109	DAJK	0.6131	28.3231	0.5246	0.3799	0.6546	1
110	DLTA	0.1817	27.6686	0.1014	0.7822	0.8167	0
111	DPNS	0.1209	26.3382	0.0083	-0.5945	0.6557	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
112	DVLA	0.2926	27.9504	0.1877	0.4249	0.9300	0
113	EKAD	0.2508	26.6886	0.2479	0.9969	0.7545	0
114	FASW	0.6503	29.5760	0.7029	-0.2553	0.7491	1
115	GDST	0.3206	27.7999	0.6013	-0.3646	0.9560	0
116	GGRM	0.4015	31.7821	0.3166	0.0767	0.7555	0
117	GJTL	0.6919	30.4938	0.4988	0.0737	0.5951	0
118	HDTX	0.7138	29.2158	0.8414	-0.0124	0.9105	0
119	HMSP	0.1577	31.2689	0.1652	-1.6386	0.9250	0
120	ICBP	0.3830	30.9105	0.2468	-0.0572	0.8000	0
121	IGAR	0.1914	26.6737	0.1732	0.8166	0.8182	0
122	IKAI	0.8230	26.6895	0.6273	0.0425	0.7743	0
123	IMAS	0.7306	30.8443	0.1848	0.0583	0.8966	0
124	IMPC	0.3452	28.1470	0.2781	0.0423	0.8842	0
125	INAF	0.6135	28.0587	0.2598	-0.0362	0.8066	0
126	INAI	0.8197	27.9164	0.1744	0.0209	0.7797	1
127	INCI	0.0914	25.8564	0.2860	0.6882	0.4366	0
128	INDF	0.5304	32.1510	0.2733	-0.2015	0.5007	0
129	INTP	0.1365	30.9502	0.4998	-0.0216	0.6403	0
130	JKSW	2.3298	26.4368	0.1429	-0.0224	0.5923	0
131	JPFA	0.5757	30.4736	0.3968	-0.0173	0.5784	0
132	JPRS	0.0848	26.6184	0.0336	5.9338	0.8395	0
133	KAEF	0.4246	28.8054	0.2107	-0.1619	1.0000	0
134	KBLI	0.3380	28.0704	0.3558	-0.2245	0.5752	0
135	KBLM	0.5469	27.2070	0.4450	0.0637	0.9147	0
136	KBRI	0.6420	28.0067	0.7826	-0.0522	0.7500	0
137	KDSI	0.6781	27.7941	0.3424	-0.0439	0.8093	0
138	KIAS	0.1464	28.3845	0.6606	-0.0670	0.9631	0
139	KICI	0.3023	25.6199	0.3669	-0.1093	0.8306	1
140	KLBF	0.2014	30.2482	0.2876	0.0358	0.5671	0
141	KRAH	0.6691	27.0028	0.1391	0.8177	0.8315	0
142	LION	0.2889	27.1837	0.1767	-0.0138	0.5770	0
143	LMSH	0.1595	25.6195	0.2078	0.0328	0.5780	0
144	LPIN	0.6405	26.5042	0.2140	0.9438	0.2500	0
145	MAIN	0.6091	29.0078	0.4599	-0.1801	0.5709	0
146	MBTO	0.3308	27.1985	0.2239	-0.0045	0.6682	0
147	MERK	0.2620	27.1873	0.1727	-0.6511	0.8665	0
148	MLBI	0.6352	28.3734	0.6026	0.0037	0.8178	0
149	MLIA	0.8435	29.5947	0.7747	-0.0169	0.6994	1

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
150	MRAT	0.2415	26.9320	0.1420	0.2041	0.8022	0
151	MYOR	0.5420	30.0596	0.3324	0.8484	0.3293	0
152	MYTX	1.2921	28.2959	0.5934	-0.0231	0.7753	0
153	NIPS	0.6065	28.0678	0.3832	0.0179	0.6290	0
154	PSDN	0.4772	27.1536	0.4631	-0.1529	0.9101	0
155	PYFA	0.3672	25.7981	0.5261	0.1691	0.7693	0
156	RICY	0.6661	27.8118	0.2822	0.2574	0.4800	0
157	RMBA	1.2486	30.1700	0.3420	-0.4016	0.9896	0
158	ROTI	0.5608	28.6266	0.6730	0.1046	0.6651	0
159	SCPI	0.9332	28.0436	0.1580	1.1126	0.9841	0
160	SIMA	0.2829	24.4142	0.1819	0.2731	0.6184	0
161	SIPD	0.6732	28.4405	4.8117	21.4705	0.5727	0
162	SKBM	0.5499	27.3625	0.5145	0.0474	0.8048	0
163	SKLT	0.5968	26.6558	0.3939	0.0422	0.9609	0
164	SMBR	0.0977	28.8154	0.2408	0.3038	0.7624	0
165	SMCB	0.5122	30.4830	0.8329	-0.0815	0.8064	0
166	SMGR	0.2808	31.2726	0.6596	0.0414	0.4805	0
167	SOBI	0.5950	28.6716	0.4816	-0.2280	0.9796	0
168	SPMA	0.6360	28.4128	0.6588	0.0368	0.7813	0
169	SQBB	0.2370	26.8632	0.1946	-0.2324	0.9051	0
170	SRSN	0.4076	27.0760	0.2188	-0.6874	0.7799	0
171	SSTM	0.6619	27.3051	0.4761	-0.0299	0.7600	0
172	STTP	0.4745	28.2831	0.0189	-0.1012	0.5676	0
173	TCID	0.1764	28.3644	0.4336	-0.0031	0.7215	0
174	TIRT	0.8805	27.3607	0.2840	-0.2637	0.7932	1
175	TOTO	0.3886	28.5228	0.3587	-0.0767	0.9236	0
176	TRIS	0.4268	27.0765	0.2116	0.5030	0.6695	0
177	TRST	0.4171	28.8422	0.6258	-0.0485	0.6246	0
178	TSPC	0.3099	29.4691	0.2572	0.1642	0.7816	0
179	ULTJ	0.2097	28.8951	0.3279	0.4665	0.5918	0
180	UNIT	0.4724	26.8557	0.7108	-0.1575	0.5479	0
181	UNVR	0.6931	30.3866	0.5290	-0.0197	0.8499	0
182	VOKS	0.6682	28.0604	0.1864	0.3097	0.5346	0
183	WTON	0.4921	29.1253	0.4483	0.1334	0.6880	0
184	YPAS	0.4613	26.3552	0.5971	-0.1102	0.8947	0
185	ADES	0.4992	27.3664	0.4875	0.2489	0.9152	0
186	AKPI	0.5718	28.5926	0.6202	0.2684	0.6513	0
187	ALDO	0.5104	26.7402	0.2708	0.3244	0.6607	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
188	ALKA	0.5527	25.6405	0.1761	0.6417	0.9083	0
189	ALMI	0.8125	28.3979	0.3260	-2.4224	0.7648	0
190	AMFG	0.6395	29.3367	0.6395	-0.0096	0.8482	0
191	APLI	0.2161	26.4742	0.7371	0.1083	0.8536	0
192	ARNA	0.3856	28.0649	0.5564	-0.0190	0.5129	0
193	ASII	0.4657	33.1988	0.1651	-0.1592	0.5011	1
194	AUTO	0.2789	30.3129	0.2464	0.0535	0.8000	0
195	BATA	0.3077	27.4138	0.2728	0.1768	0.8710	0
196	BIMA	2.0558	25.2455	0.1235	-1.8816	0.9270	0
197	BTON	0.1904	25.9011	0.0670	-0.0230	0.8904	0
198	CEKA	0.3773	27.9859	0.1515	0.0346	0.8702	0
199	CINT	0.1826	26.7131	0.4553	0.0847	0.6843	1
200	CPIN	0.4151	30.8176	0.4641	0.2114	0.5553	0
201	DAJK	0.7425	28.0536	0.6554	-0.0620	0.5898	0
202	DLTA	0.1548	27.8115	0.0804	0.1374	0.8167	0
203	DPNS	0.1110	26.4141	0.0403	0.7564	0.6557	0
204	DVLA	0.2950	28.0572	0.2642	-0.0660	0.9246	0
205	EKAD	0.1573	27.2779	0.5050	-0.0464	0.7545	1
206	FASW	0.6320	29.7808	0.7307	0.3403	0.8577	1
207	GDST	0.3383	27.8602	0.5994	0.1679	0.9561	0
208	GGRM	0.3715	31.7734	0.3256	0.1823	0.9933	0
209	GJTL	0.6872	30.5594	0.4883	0.0545	0.5951	0
210	HDTX	0.7516	29.1878	0.8209	0.0872	0.9105	0
211	HMSP	0.0196	33.6833	0.0162	1.9238	0.9250	0
212	ICBP	0.3599	30.9949	0.2462	0.1545	0.8053	0
213	IGAR	0.1495	26.8088	0.1606	-1.0439	0.8482	0
214	IKAI	1.2334	26.3031	0.8473	0.1491	0.6006	0
215	IMAS	0.7382	30.8749	0.1508	-0.1745	0.8966	0
216	IMPC	0.4615	28.4535	0.3075	0.0674	0.8419	0
217	INAF	0.4597	27.7502	0.3779	-0.5957	0.8712	0
218	INAI	0.8073	27.9230	0.1793	-0.8197	0.7797	0
219	INCI	0.0985	26.3193	0.4772	-0.2651	0.4887	1
220	INDF	0.4653	32.0399	0.3128	0.1152	0.5007	0
221	INTP	0.1331	31.0372	0.4857	-0.1088	0.5100	0
222	JKSW	2.6170	26.3334	0.1655	-0.2917	0.5923	0
223	JPFA	0.5131	30.5886	0.3902	0.1731	0.6298	0
224	JPRS	0.1227	26.5850	0.0320	0.4370	0.8395	0
225	KAEF	0.5076	29.1598	0.2183	0.0219	1.0000	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
226	KBLI	0.2939	28.2577	0.2995	0.6013	0.5852	0
227	KBLM	0.4983	27.1833	0.3820	0.0352	0.9134	0
228	KBRI	0.6683	27.8651	0.8725	0.1815	0.7500	0
229	KDSI	0.6325	27.7640	0.3394	0.3286	0.8107	0
230	KIAS	0.1826	28.2514	0.7106	0.0509	0.9631	0
231	KICI	0.3633	25.6635	0.3338	0.0848	0.8306	0
232	KLBF	0.1814	30.3540	0.2992	-0.0652	0.5650	0
233	KRAH	0.7024	27.1180	0.2625	0.4040	0.9249	0
234	LION	0.3138	27.2539	0.1755	-0.0499	0.5770	0
235	LMSH	0.2795	25.8160	0.3801	-0.0653	0.5592	0
236	LPIN	0.8920	26.8925	0.2862	-0.4653	0.2500	0
237	MAIN	0.5312	28.9971	0.4993	0.1420	0.5724	0
238	MBTO	0.3789	27.2885	0.2067	0.0265	0.6682	0
239	MERK	0.2168	27.3352	0.1747	-0.8993	0.8665	0
240	MLBI	0.6393	28.4530	0.5618	0.2576	0.8178	0
241	MLIA	0.7911	29.6753	0.7824	-0.0220	0.1442	1
242	MRAT	0.2359	26.9034	0.1340	-0.1276	0.8022	0
243	MYOR	0.5152	30.1900	0.2987	-0.4346	0.8429	0
244	MYTX	1.5711	28.1133	0.5982	0.0409	0.7753	0
245	NIPS	0.5261	28.2065	0.3833	0.2541	0.6012	1
246	PSDN	0.5713	27.2061	0.4316	0.1671	0.9101	0
247	PYFA	0.3684	25.8416	0.4786	-0.1082	0.7693	0
248	RICY	0.6799	27.8846	0.2580	-0.1554	0.4804	0
249	RMBA	0.2991	30.2316	0.3292	0.0577	0.9977	0
250	ROTI	0.5058	28.7025	0.6311	-0.0764	0.6513	0
251	SCPI	0.2168	27.3352	0.1747	0.5615	0.8665	0
252	SIMA	0.2966	24.4170	0.1623	-0.8516	0.6185	0
253	SIPD	0.5548	28.5738	4.1394	-19.8299	0.8422	0
254	SKBM	0.6322	27.6327	0.4353	-0.2209	0.8061	0
255	SKLT	0.4788	27.0658	0.5274	-0.0935	0.9355	1
256	SMBR	0.2857	29.1055	0.7966	-0.1251	0.7624	0
257	SMCB	0.5921	30.6148	0.8404	0.0271	0.9564	0
258	SMGR	0.3087	31.4204	0.6975	-0.0684	0.5101	0
259	SOBI	0.0769	28.7255	0.4563	0.1001	0.9796	0
260	SPMA	0.4851	28.4006	0.6625	0.1261	0.7564	0
261	SQBB	0.2596	26.8955	0.1795	0.4600	0.9051	0
262	SRSN	0.4394	27.2986	0.3069	0.8704	0.7817	1
263	SSTM	0.6080	27.2320	0.4745	0.0407	0.7600	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
264	STTP	0.4999	28.4796	0.4852	-0.0253	0.5676	0
265	TCID	0.1839	28.4127	0.4281	0.1533	0.7215	0
266	TIRT	0.8446	27.4277	0.2962	-0.0580	0.7782	1
267	TOTO	0.4097	28.5794	0.3416	0.0739	0.9236	0
268	TRIS	0.4581	27.1843	0.2078	-0.3612	0.6695	0
269	TRST	0.4128	28.8221	0.6155	0.0514	0.6247	0
270	TSPC	0.2962	29.5159	0.2743	-0.1587	0.7842	0
271	ULTJ	0.1769	29.0754	0.2458	0.1052	0.4534	0
272	UNIT	0.4363	26.7938	0.7098	0.1787	0.5479	0
273	UNVR	0.7191	30.4492	0.5691	0.0404	0.8499	0
274	VOKS	0.5989	28.1428	0.1767	0.6046	0.6309	0
275	WTON	0.4658	29.1705	0.4760	-0.2423	0.6750	0
276	YPAS	0.4933	26.3590	0.5481	-0.3284	0.8947	0

Keterangan:

1 = Melakukan revaluasi aset tetap menaik

0 = Model biaya

LAMPIRAN 3**Tabel Daftar Perusahaan dan Hasil Perhitungan Rasio Perusahaan Manufaktur yang Terdaftar di Bursa Malaysia tahun 2014-2016**

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
1	3A	0.1710	19.4490	0.4654	-0.0473	0.3598	0
2	ABLEGRP	0.1288	17.8273	0.0231	-3.0525	0.4909	0
3	ACME	0.4697	18.3793	0.1179	-1.0077	0.6877	0
4	ADVANCED	0.1844	17.4276	0.2565	-0.0981	0.2493	0
5	AE MULTI	0.4272	18.0553	0.1906	-0.0476	0.1165	0
6	AFUJIYA	0.3344	19.1701	0.4207	-0.0267	0.7398	0
7	AJIJAYA	0.2488	19.8715	0.4274	0.0302	0.4408	0
8	ALCOM	0.1771	19.1858	0.4169	0.1698	0.5916	0
9	ANCOM	0.5258	20.6046	0.2156	0.5868	0.2172	0
10	ANNJOO	0.6092	21.7245	0.3958	0.5446	0.6223	0
11	APB	0.1251	19.1521	0.3819	-0.1522	0.5386	0
12	AKNIGHT	0.3946	17.7616	0.4076	0.1665	0.5390	0
13	ASIAPLY	0.5969	17.9521	0.3974	0.1940	0.6316	0
14	ASTINO	0.3410	19.8571	0.2043	0.2076	0.3567	0
15	AT	0.3632	17.7999	0.4486	0.1670	0.0000	1
16	ATURMJU	0.1795	17.6497	0.2715	-0.7961	0.5771	0
17	BHIC	0.5977	20.4319	0.0828	-1.1373	0.8079	0
18	BKOON	0.4571	18.6937	0.0543	-3.6262	0.3102	0
19	BOILERM	0.5108	19.1822	0.1972	0.3385	0.6087	0
20	BOXPAK	0.5193	19.5572	0.0981	-0.2933	0.5483	0
21	BP PLASTICS	0.1720	19.0486	0.1466	-0.5900	0.7059	0
22	BSL	0.3246	18.5432	0.5587	-0.1004	0.5164	0
23	BTM	0.3236	17.5318	0.1916	-0.5341	0.3441	0
24	CANONE	0.5541	20.9330	0.2444	0.0429	0.2963	0
25	CAP	0.2005	18.4167	0.4205	-0.1638	0.4543	0
26	CAREPLS	0.6017	18.9087	0.5704	0.2170	0.3981	0
27	CBIP	0.2534	20.5509	0.1273	0.7070	0.1800	0
28	CCM	0.4627	21.2174	0.3299	-0.0868	0.7642	0
29	CEPCO	0.4301	19.0266	0.2060	-0.0130	0.2762	0
30	CFM	0.2369	18.1077	0.5238	-0.1061	0.1436	0
31	CHIN WELL	0.2104	20.1376	0.2788	-0.0350	0.5809	0
32	CHOO	0.1377	20.0322	0.2782	0.4136	0.6016	0
33	CICB	0.0742	17.9319	0.2668	0.3405	0.7169	0
34	CME	0.3048	18.5688	0.0619	0.3655	0.2461	0
35	CMSB	0.2591	21.7529	0.2133	0.2963	0.5671	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
36	CN ASIA	0.3900	17.4652	0.7148	0.0428	0.4985	0
37	COMCORP	0.6078	19.3369	0.1127	0.0179	0.5075	1
38	CONNECT	0.4138	17.1183	0.1488	-0.0594	0.2756	0
39	CSCSTEEL	0.0798	20.4897	0.5381	0.0000	0.6024	0
40	CYL	0.1775	18.3027	0.6915	-0.0504	0.6901	0
41	DAIBOCHI	0.4275	19.4992	0.4191	0.0338	0.2702	0
42	DENKO	0.5135	18.1280	0.5948	0.0480	0.4559	0
43	DNONCE	0.7859	24.4060	0.1410	-0.0062	0.6389	0
44	DOLMITE	0.7078	18.9519	0.2405	-0.8663	0.2660	0
45	DRBHCORP	0.4256	19.6784	0.2667	-0.3656	0.4504	0
46	DUFU	0.3940	18.9214	0.4245	-0.0073	0.2676	0
47	EG	0.7280	19.9297	0.3345	0.1914	0.3108	0
48	EKSONS	0.1887	20.1329	0.2155	0.3237	0.5719	0
49	EONMETAL	0.3765	19.1548	0.4955	0.0095	0.6675	0
50	ESKERAM	0.1777	17.1547	0.5129	0.2676	0.4338	0
51	FACBIND	0.0523	19.3021	0.0243	-8.2672	0.3016	0
52	FAVCO	0.5947	20.8493	0.1653	0.1149	0.6024	0
53	FIBON	0.0457	17.4232	0.1616	0.0477	0.5764	0
54	FLBM	0.0691	18.7588	0.2407	0.0639	0.3459	0
55	GESHEN	0.3153	18.0351	0.4254	-0.0600	0.6152	0
56	GLOTEC	0.2601	20.0303	0.3544	0.0411	0.2938	0
57	GOODWAY	0.7037	19.3971	0.3224	0.0639	0.2783	0
58	GPA	0.3197	18.7854	0.2305	0.0267	0.2326	0
59	GPHAROS	0.3258	18.6731	0.5327	0.2253	0.7272	0
60	GREENYB	0.3405	17.9861	0.2630	-0.1092	0.5432	0
61	GUH	0.1316	20.1597	0.1895	-0.5542	0.2884	0
62	HALEX	0.2449	18.8275	0.3191	-0.1903	0.6150	0
63	HARTA	0.1515	20.8295	0.5706	-0.1083	0.5869	0
64	HENG HUAT	0.3328	18.5070	0.5714	0.0619	0.6195	0
65	HEXZA	0.1171	19.3428	0.2486	-0.2278	0.3023	0
66	HIAP HUAT	0.4064	18.3593	0.0580	-1.3291	0.4547	1
67	HIAP TECK	0.4111	21.2042	0.1782	0.3108	0.4910	0
68	HIGHTECH	0.1583	18.3091	0.1715	-0.0699	0.5868	1
69	HOCK HENG	0.5237	18.5180	0.2217	-0.0223	0.5040	0
70	IJACOBS	0.4735	17.4599	0.2347	-0.1810	0.3971	1
71	IRETEX	0.4529	18.8644	0.2871	-1.0104	0.3569	0
72	JAGBERHA	0.2321	18.8317	0.4339	0.1531	0.5188	1
73	JASA	0.0936	18.4109	0.1598	0.7719	0.4033	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
74	JAVA	0.4174	21.8260	0.3241	0.0092	0.2089	0
75	JMR	0.2222	18.6637	0.1220	-0.4087	0.6245	0
76	JTIASA	0.4355	18.8548	0.5881	-0.1281	0.5219	0
77	KECK SENG	0.1546	21.6661	0.2258	0.0389	0.4380	0
78	KEINHIN	0.3792	18.8474	0.5459	0.0692	0.6933	0
79	KIALIM	0.7081	18.5474	0.6738	0.0141	0.2727	0
80	KIANJOO	0.2945	21.2600	0.4853	-0.0234	0.3979	0
81	KIMHIN	0.1240	20.1205	0.3517	0.1043	0.6146	0
82	KINSTEEL	1.0241	21.7409	0.8471	-0.0369	3.4608	1
83	KKB	0.1324	19.6467	0.4615	0.4145	0.6566	0
84	KOBAY	0.2163	18.9261	0.2165	0.0044	0.4480	0
85	KOSSAN	0.3127	21.1128	0.0274	-1.1838	0.5378	0
86	KSENG	0.1546	21.6661	0.2258	0.0372	0.4380	0
87	KSSC	0.3209	18.5130	0.1196	0.0262	0.5500	0
88	KYM	0.4265	18.9294	0.3961	-0.0871	0.3920	0
89	LAFMSIA	0.3170	22.1072	0.5670	0.0030	0.6591	0
90	LBALUM	0.3467	19.7981	0.5275	0.0828	0.3751	0
91	LCTH	0.1491	19.2088	0.1897	-0.2656	0.7064	0
92	LEWEKO	0.2545	18.6837	0.1331	-0.5875	0.4597	0
93	LICB	0.3988	22.3173	0.2375	-0.0438	0.8700	0
94	LIONDIV	0.9409	22.4110	0.5535	-0.0393	0.4908	0
95	LSTEEL	0.5274	19.3552	0.5832	-0.0434	0.6466	1
96	LUSTER	0.1076	18.9450	0.4439	-0.1035	0.1227	0
97	LYSAGHT	0.0939	18.5173	0.2840	-0.0949	0.7060	0
98	MASTEEL	0.4705	20.8088	0.4927	-0.0323	0.3085	0
99	MASTER	0.2872	18.2989	0.4330	-0.0547	0.3738	1
100	MBL	0.1519	18.3851	0.2360	-0.4784	0.4196	0
101	MELEWAR	0.4232	20.3524	0.5787	-0.2907	0.3633	1
102	MENTIGA	0.3062	18.7315	0.8863	0.0400	0.7391	1
103	MERCURY	0.1141	17.9547	0.0980	-0.5301	0.1552	0
104	METROD	0.4461	20.3569	0.0771	2.6496	0.7372	0
105	MIECO	0.4661	20.0546	0.7823	-0.0316	0.5676	0
106	MINHO	0.2351	19.9414	0.4590	0.0429	0.2939	0
107	MQ	0.3099	17.4121	0.7163	-0.1391	0.1183	1
108	MSC	0.6579	20.3445	0.1292	-0.4024	0.5086	1
109	MUDA	0.4693	21.1758	0.5750	-0.0221	0.5205	1
110	MYCRON	0.3980	19.8755	0.6435	-0.0185	0.5447	1
111	NYLEX	0.5087	20.2341	0.0974	1.8466	0.4321	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
112	OCNCASH	0.2714	18.1935	0.4856	-0.0109	0.5923	0
113	OKA	0.2405	18.7886	0.4488	-0.0274	0.4877	0
114	ORNA	0.3842	19.1903	0.4808	0.1288	0.3853	0
115	P.I.E	0.4252	20.1303	0.1234	1.3745	0.5142	0
116	PA	0.3881	18.9697	0.4627	0.0519	0.2774	0
117	PCHEM	0.1400	24.0719	0.5008	-0.0179	0.7340	0
118	PERSTIM	0.1423	19.7684	0.1536	-0.9874	0.6756	0
119	PETGAS	0.2030	23.3081	0.8189	0.0316	0.7768	0
120	PLASTRAD	0.3107	17.6278	0.2538	-0.2269	0.3589	0
121	PMBTECH	0.6515	19.7580	0.2463	0.0801	0.4772	0
122	PNE PCB	0.2593	18.1830	0.3850	-0.0590	0.2107	0
123	POLY GRASS	0.0197	18.5324	0.4427	-0.1179	0.6400	0
124	PPHB	0.3370	19.2804	0.4546	0.0578	0.4917	0
125	PRESS METAL	0.6004	22.4203	0.6593	-0.0412	0.1308	0
126	PRESTAR	0.5367	20.1461	0.2951	0.2671	0.4094	0
127	PRG	0.5457	19.2862	0.1933	-1.3592	0.2917	0
128	PWORTH	0.5326	20.0296	0.6418	0.0546	0.0000	0
129	QUALITY	0.4713	19.4002	0.4277	-0.4174	0.5270	0
130	RALCO	0.4350	17.9696	0.4532	0.0859	0.3053	0
131	RAPID	0.5508	19.5122	0.0234	3.0238	0.1375	0
132	REACH	0.5257	17.6634	0.0065	-0.0114	0.2000	0
133	RESINTC	0.3482	18.7543	0.4866	0.1051	0.5992	0
134	RUBBEREX	0.3437	19.5654	0.4497	0.0312	0.3059	0
135	SAB	0.1173	20.1848	0.1976	-0.3852	0.5815	0
136	SAM	0.1881	19.8698	0.2414	-0.0403	0.7418	0
137	SANICHI	0.2880	18.0336	0.5044	0.1854	0.1109	0
138	SAPIND	0.4815	19.0804	0.4488	0.0880	0.5396	0
139	SCABLE	0.7533	20.9067	0.2946	-0.1829	0.6391	0
140	SCGM	0.1344	18.2556	0.3772	0.1067	0.5184	0
141	SCNWOLF	0.5268	18.2834	0.2766	0.0500	0.4288	0
142	SCMIEN	0.7174	20.6789	0.0827	1.9251	0.7233	0
143	SCOMNET	0.1127	17.5705	0.1845	-0.7873	0.3658	0
144	SCOPE	0.2127	18.7517	0.6177	0.0054	0.5335	0
145	SEACERA	0.3681	19.5982	0.1589	0.0302	0.4090	0
146	SEALINK	0.4906	20.6215	0.0577	1.7586	0.6203	0
147	SERSOL	0.3305	16.8494	0.4344	0.0575	0.2049	0
148	SIGGAS	0.3231	18.9426	0.6291	0.0163	0.4191	0
149	SINO HUA	0.0708	20.4853	0.4511	-0.0153	0.5435	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
150	SKBSHUT	0.2556	18.4487	0.3664	0.0604	0.7049	0
151	SKPRES	0.2736	19.5291	0.1016	-1.2058	0.6486	0
152	SMISCOR	0.2885	18.5848	0.2810	-0.0293	0.4551	0
153	SSTEEL	0.6377	21.6008	0.5444	0.1917	0.7788	0
154	SUBUR	0.4288	20.9349	0.4882	-0.1184	0.5165	0
155	SUPERLN	0.1910	18.1061	0.4580	-0.0203	0.5301	0
156	TA ANN	0.4212	21.3563	0.0094	-1.3795	0.3075	0
157	TA WIN	0.6241	18.8815	0.2295	-1.1457	0.3893	0
158	TASEK	0.1510	20.6453	0.3316	0.1221	0.8517	0
159	TECFAST	0.3458	17.0349	0.3291	-0.0582	0.5503	0
160	THONG GUAN	0.3656	20.1213	0.2256	-0.4196	0.3983	0
161	THR	0.6775	20.3313	0.2154	-0.3407	0.6243	0
162	TIENWAH	0.3473	19.9616	0.5076	-0.0025	0.6790	0
163	TIMBERWELL	0.3470	17.7501	0.5583	0.4199	0.5102	0
164	TOMYPAK	0.3353	18.9340	0.4258	-0.1152	0.4639	0
165	TOYOINK	0.4146	19.1861	0.1389	-0.5757	0.6909	0
166	UCHI	0.2032	19.3054	0.3005	0.0392	0.4066	0
167	UMSNGB	0.1945	18.3051	0.2325	-0.5480	0.7414	0
168	UNITED U	0.1572	19.3105	0.2722	0.1852	0.4091	0
169	VERSATL	0.3256	18.8083	0.2845	0.0907	0.8524	0
170	WAH SEONG	0.5629	21.7884	0.2667	-0.0045	0.4308	0
171	WATTA	0.1988	18.0646	0.1280	-1.0627	0.5195	0
172	WEIDA	0.4292	20.2568	0.1268	-1.3420	0.2610	1
173	WELLCAL	0.1916	18.4867	0.3062	-0.0030	0.1754	0
174	WHITE HORSE	0.3829	20.9027	0.3933	-0.0797	0.4670	0
175	WONG	0.3228	17.9059	0.3695	-0.1798	0.5045	0
176	WOODLAND	0.1546	18.0150	1.0189	-0.0037	0.4289	0
177	WTK	0.2513	21.3053	0.3829	0.0402	0.2695	0
178	WZSATU	0.0189	18.5408	0.4509	-0.2205	0.4081	0
179	YI LAI	0.1321	19.2815	0.3259	-0.1868	0.5501	0
180	YKGI	0.6388	20.2142	0.5902	0.1982	0.5111	0
181	YLI HOLDNG	0.2520	19.1381	0.4433	0.1678	0.3004	0
182	3A	0.2223	19.5811	0.4274	-0.2437	0.2442	0
183	ABLEGRP	0.1706	17.8463	0.0207	5.5330	0.4909	0
184	ACME	0.4799	18.5321	0.1011	1.1314	0.6877	0
185	ADVANCED	0.1709	17.4272	0.2452	0.0962	0.1859	0
186	AE MULTI	0.4031	18.0276	0.3929	0.3075	0.0506	0
187	AFUJIYA	0.3733	19.2508	0.3665	-0.1118	0.7398	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
188	AJIJAYA	0.2052	19.9792	0.3962	0.1038	0.4516	0
189	ALCOM	0.2614	19.2460	0.3638	-0.1733	0.5916	0
190	ANCOM	0.5436	20.6448	0.2470	-0.2319	0.2173	0
191	ANNJOO	0.6211	21.6175	0.4248	-0.3227	0.6233	0
192	APB	0.1350	19.2232	0.3411	0.3030	0.5504	0
193	AKNIGHT	0.7122	17.0123	0.0908	-4.4105	0.4277	0
194	ASIAPLY	0.4314	18.0113	0.3606	0.0343	0.4579	0
195	ASTINO	0.3124	19.8556	0.2024	-0.5161	0.3570	0
196	AT	0.2312	17.8039	0.7037	0.0477	0.0000	1
197	ATURMJU	0.1507	17.5945	0.2462	-0.0745	0.4376	0
198	BHIC	0.6349	20.4207	0.0619	-0.3277	0.8079	0
199	BKOON	0.4192	18.7992	0.3629	0.1206	0.3102	1
200	BOILERM	0.4274	19.2501	0.3309	-0.6316	0.5396	0
201	BOXPAK	0.5645	19.8245	0.0778	0.6629	0.5483	0
202	BP PLASTICS	0.2145	19.1616	0.1287	1.7962	0.6710	0
203	BSL	0.3569	18.5274	0.4332	0.0215	0.5167	0
204	BTM	0.3452	17.4891	0.1959	0.1639	0.3356	0
205	CANONE	0.5051	21.0135	0.2739	0.0207	0.3946	0
206	CAP	0.2211	18.4164	0.3613	0.2274	0.4639	0
207	CAREPLS	0.6027	19.1665	0.5835	-0.0172	0.1830	0
208	CBIP	0.2753	20.6989	0.0923	-0.5792	0.1939	0
209	CCM	0.5107	21.2754	0.2567	-0.2006	0.7533	0
210	CEPCO	0.4977	19.1754	0.1629	0.3231	0.2762	0
211	CFM	0.1761	18.0309	0.5379	0.0876	0.1436	0
212	CHIN WELL	0.2156	20.1632	0.2813	0.0449	0.5285	0
213	CHOO	0.0543	19.9385	0.2973	0.5766	0.6016	0
214	CICB	0.1242	17.7358	0.2946	-0.1709	0.7169	0
215	CME	0.4171	18.6246	0.0573	-2.1189	0.1827	0
216	CMSB	0.2842	21.8961	0.2259	-0.7207	0.5422	0
217	CN ASIA	0.4853	17.3283	0.7800	-0.0214	0.4725	0
218	COMCORP	0.6195	19.3781	0.2011	0.1134	0.5075	0
219	CONNECT	0.4363	17.4266	0.1308	0.0251	0.3362	0
220	CSCSTEEL	0.0732	20.5370	0.7882	0.0868	0.6065	0
221	CYL	0.1737	18.2905	1.5550	0.0160	0.6901	0
222	DAIBOCHI	0.3851	19.5029	0.4529	0.2164	0.2334	0
223	DENKO	0.4738	18.4325	0.5365	-0.0629	0.3506	1
224	DNONCE	0.7792	24.4695	0.1313	0.0078	0.6358	0
225	DOLMITE	0.6933	19.0209	0.2922	0.4366	0.1714	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
226	DRBHCOM	0.7792	24.4695	0.1313	0.4372	0.4498	0
227	DUFU	0.3149	18.9425	0.3769	0.4213	0.3713	0
228	EG	0.7074	19.9067	0.3011	-0.4375	0.1562	0
229	EKSONS	0.1610	20.2488	0.1753	1.2005	0.5719	0
230	EONMETAL	0.2836	19.2426	0.4492	0.0321	0.6675	0
231	ESKERAM	0.1132	17.4308	0.3553	-0.0389	0.2819	0
232	FACBIND	0.0467	19.2770	0.0246	1.0035	0.3016	0
233	FAVCO	0.5510	20.9219	0.1594	0.2910	0.5971	0
234	FIBON	0.0497	17.4965	0.1402	0.1846	0.5294	0
235	FLBHD	0.0782	18.8859	0.2124	-0.5093	0.2872	0
236	GESHEN	0.3539	18.7324	0.3262	0.2770	0.5639	0
237	GLOTEC	0.2553	20.0723	0.2551	-0.1171	0.2938	0
238	GOODWAY	0.7241	19.3940	0.3383	-0.1741	0.2784	0
239	GPA	0.3565	18.7919	0.2202	-0.0120	0.2369	1
240	GPHAROS	0.3285	18.6293	0.5475	-0.2833	0.7272	0
241	GREENYB	0.1046	18.1890	0.2633	-0.0679	0.5432	0
242	GUH	0.1570	20.2362	0.1809	0.6176	0.2886	0
243	HALEX	0.2460	18.9265	0.3685	0.0528	0.3226	1
244	HARTA	0.1282	21.1000	0.5637	-0.0568	0.5592	0
245	HENG HUAT	0.3907	18.7059	0.6122	-0.0222	0.5365	0
246	HEXZA	0.0795	19.3137	0.2388	0.1561	0.3023	0
247	HIAP HUAT	0.3583	18.2538	0.1112	0.4015	0.3982	0
248	HIAP TECK	0.4215	21.1347	0.1827	-0.1482	0.4896	0
249	HIGHTECH	0.1524	18.3731	0.1596	0.0423	0.5156	1
250	HOCK HENG	0.5308	18.5497	0.2018	-0.0479	0.5085	0
251	IJACOBS	0.5437	17.8690	0.3555	-0.0158	0.3971	0
252	IRETEX	0.5241	18.8927	0.2955	0.6619	0.4063	0
253	JAGBERHA	0.1744	18.8259	0.5343	-0.1298	0.3879	1
254	JASA	0.0875	18.4444	0.1052	-0.8312	0.4033	0
255	JAVA	0.4250	21.8506	0.3755	-0.0051	0.2538	0
256	JMR	0.2461	18.6650	0.1414	0.7305	0.5555	0
257	JTIASA	0.6681	18.4000	0.8406	-1.0283	0.5219	0
258	KECK SENG	0.1773	21.7377	0.2383	-0.1219	0.4389	0
259	KEINHIN	0.4254	18.9868	0.5180	-0.0426	0.6936	0
260	KIALIM	0.7461	18.5280	0.6521	0.0317	0.2727	0
261	KIANJOO	0.3230	21.4321	0.4498	0.0751	0.4532	0
262	KIMHIN	0.1195	20.1865	0.3294	-0.1912	0.6146	0
263	KINSTEEL	0.7046	21.1256	0.7303	0.3736	0.3383	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
264	KKB	0.0660	19.6250	0.4481	-0.0938	0.6575	0
265	KOBAY	0.2028	18.9665	0.2032	-0.1541	0.4523	0
266	KOSSAN	0.3876	20.9776	0.0228	2.1580	0.5547	0
267	KSENG	0.1740	21.7377	0.2383	-0.1219	0.4389	0
268	KSSC	0.3584	18.3232	0.1345	-0.0934	0.5500	0
269	KYM	0.4813	18.9984	0.3487	-0.0133	0.3963	0
270	LAFMSIA	0.1986	22.1955	0.5551	-0.0320	0.6832	0
271	LBALUM	0.4132	19.9389	0.5109	-0.2349	0.3751	0
272	LCTH	0.1260	19.2902	0.1976	0.2371	0.7064	0
273	LEWEKO	0.3285	18.7911	0.1136	-0.4077	0.9358	0
274	LICB	0.3735	22.1722	0.2536	0.0471	0.3147	0
275	LIONDIV	0.7964	21.5120	0.3816	-0.0586	0.3147	1
276	LSTEEL	0.5080	19.3340	0.6195	0.0779	0.6466	1
277	LUSTER	0.1408	18.9857	0.3638	-0.0262	0.1523	0
278	LYSAGHT	0.0822	18.6703	0.2409	0.0136	0.7060	0
279	MASTEEL	0.5447	20.8749	0.5175	-0.0159	0.3088	0
280	MASTER	0.2289	18.3195	0.4236	0.0146	0.4416	0
281	MBL	0.2995	18.6885	0.2139	0.2342	0.4219	0
282	MELEWAR	0.4603	20.3660	0.5793	0.2658	0.3633	1
283	MENTIGA	0.2911	19.0219	0.9201	-0.0849	0.7391	1
284	MERCURY	0.4733	18.6410	0.0676	0.6853	0.0753	0
285	METROD	0.5998	20.9386	0.4486	-0.1862	0.7373	0
286	MIECO	0.4553	20.1004	0.7494	0.0843	0.5676	0
287	MINHO	0.2050	19.9548	0.4537	-0.0306	0.2972	0
288	MQ	0.3464	17.2737	0.8306	0.1505	0.1129	0
289	MSC	0.7010	20.5088	0.1225	-0.4495	0.5086	1
290	MUDA	0.4535	21.1824	0.5707	0.0086	0.5205	0
291	MYCRON	0.4794	20.1915	0.5445	-0.0533	0.7126	1
292	NYLEX	0.5018	20.2554	0.1479	-0.2550	0.4326	0
293	OCNCASH	0.2848	18.3405	0.5553	-0.0169	0.5923	0
294	OKA	0.2085	18.8508	0.4152	0.4065	0.4806	0
295	ORNA	0.3488	19.1733	0.4593	-0.0293	0.3853	0
296	P.IE	0.4185	20.3098	0.1727	-0.9426	0.5142	0
297	PA	0.4417	18.8908	0.4758	0.1964	0.2794	0
298	PCHEM	0.1328	24.1874	0.5195	0.1422	0.7340	0
299	PERSTIM	0.1468	19.8373	0.1250	0.9235	0.6756	0
300	PETGAS	0.1938	23.3892	0.7874	0.0238	0.7724	0
301	PLASTRAD	0.3852	17.8228	0.2034	0.2987	0.3589	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
302	PMBTECH	0.5822	19.6603	0.2694	0.3635	0.4282	0
303	PNE PCB	0.2424	18.2920	0.3642	-0.1774	0.2007	0
304	POLY GRASS	0.0244	18.5461	0.4280	-0.1752	0.6400	0
305	PPHB	0.3093	19.3318	0.4284	0.0586	0.4917	0
306	PRESS METAL	0.6789	22.7212	0.7044	0.1069	0.1576	0
307	PRESTAR	0.5280	20.1755	0.2864	-0.0384	0.4207	0
308	PRG	0.5708	19.4069	0.1789	1.4436	0.2907	0
309	PWORTH	0.5089	20.0641	0.5752	-0.0545	0.0000	0
310	QUALITY	0.5048	19.4013	0.1603	0.6272	0.5270	0
311	RALCO	0.4274	18.0224	0.4149	-0.0399	0.3053	0
312	RAPID	0.5779	19.4375	0.0200	-4.4501	0.0544	0
313	REACH	0.9634	20.4733	0.0002	-0.0807	0.2000	0
314	RESINTC	0.2988	18.9750	0.5484	-0.0717	0.6008	1
315	RUBBEREX	0.3550	19.7601	0.5297	-0.1171	0.3033	0
316	SAB	0.1089	20.2206	0.2230	0.0713	0.5815	0
317	SAM	0.1850	19.9784	0.1952	-0.7691	0.6851	0
318	SANICHI	0.0543	18.7822	0.2780	-0.8716	0.0000	0
319	SAPIND	0.4401	19.0037	0.5071	-0.0612	0.5396	0
320	SCABLE	0.7500	20.9855	0.2645	-0.0512	0.5618	0
321	SCGM	0.1874	18.3223	0.4760	0.1017	0.5739	0
322	SCNWOLF	0.4484	18.1727	0.2608	-0.2174	0.2210	0
323	SCOMIEN	0.7293	20.7195	0.0725	1.7527	0.7233	0
324	SCOMNET	0.0677	17.5968	0.1685	-0.0673	0.4225	0
325	SCOPE	0.1991	18.7059	0.6157	-0.0406	0.4974	0
326	SEACERA	0.1506	20.2296	0.7542	0.0716	0.3231	0
327	SEALINK	0.4474	20.6225	0.0553	-1.1874	0.7444	0
328	SERSOL	0.3144	17.0366	0.3482	-0.2770	0.1858	0
329	SIGGAS	0.2474	18.8801	0.6824	-0.0660	0.4191	0
330	SINO HUA	0.1560	20.2870	0.6269	0.0354	0.5435	0
331	SKBSHUT	0.2670	18.4565	0.3595	0.0089	0.7049	0
332	SKPRES	0.7308	20.1518	0.1310	0.0297	0.5116	0
333	SMISCOR	0.2704	18.5790	0.2960	0.2693	0.4552	0
334	SSTEEL	0.6467	21.6726	0.5329	-0.2678	0.7593	0
335	SUBUR	0.4713	20.9652	0.4824	-0.1361	0.5141	0
336	SUPERLN	0.1795	18.3946	0.5610	0.0721	0.5302	1
337	TA ANN	0.3824	21.4024	0.0083	-0.5178	0.2909	0
338	TA WIN	0.6099	18.9544	0.2500	0.6301	0.3893	1
339	TASEK	0.1643	20.5553	0.3452	-0.0435	0.8021	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
340	TECFAST	0.1496	17.0537	0.2861	-0.3289	0.5073	0
341	THONG GUAN	0.2636	20.1042	0.2474	0.8477	0.3981	0
342	THR	0.2840	20.2776	0.2335	0.3309	0.6337	0
343	TIENWAH	0.2771	20.2186	0.4009	0.0235	0.6579	0
344	TIMBERWELL	0.3380	17.7586	0.5226	-0.1899	0.5102	0
345	TOMYPAK	0.3415	19.0690	0.4401	0.1350	0.3863	0
346	TOYOINK	0.4802	19.3069	0.1483	1.2373	0.4571	0
347	UCHI	0.1753	19.4492	0.2295	-0.0359	0.3314	0
348	UMSNGB	0.1623	18.3741	0.2417	0.8968	0.7045	0
349	UNITED U	0.1708	19.5511	0.2591	-0.1623	0.3719	0
350	VERSATL	0.4043	18.3789	0.4459	-0.1178	0.7924	0
351	WAH SEONG	0.5914	21.8216	0.2675	0.5537	0.4933	0
352	WATTA	0.2108	18.0691	0.1211	0.4345	0.5349	0
353	WEIDA	0.3752	20.2516	0.1499	-0.3066	0.3631	0
354	WELLCAL	0.3028	18.7523	0.4543	0.2376	0.1339	0
355	WHITE HORSE	0.4019	20.9649	0.3787	0.0975	0.4671	0
356	WONG	0.2754	17.8516	0.3750	0.1052	0.5057	0
357	WOODLAND	0.2204	18.0336	0.6490	-0.0227	0.4289	0
358	WTK	0.2561	21.3506	0.3511	-0.0148	0.2800	0
359	WZSATU	0.4498	19.9317	0.1895	0.0738	0.3172	0
360	YI LAI	0.1001	19.2812	0.3030	-0.0015	0.5501	0
361	YKGI	0.6375	20.1310	0.5119	0.0184	0.5111	1
362	YLI HOLDNG	0.3639	19.3325	0.3684	-0.0239	0.3837	0
363	3A	0.1771	19.6432	0.4766	0.4478	0.2465	0
364	ABLEGRP	0.0742	17.7175	0.0204	3.9485	0.4909	0
365	ACME	0.3230	18.3196	0.1279	-0.6407	0.6877	0
366	ADVANCED	0.2043	17.4871	0.2092	0.0084	0.1859	0
367	AE MULTI	0.4387	18.3904	0.2304	-0.8475	0.0683	0
368	AFUJIYA	0.3637	19.2599	0.3919	0.1083	0.7398	0
369	AJIJAYA	0.1611	19.9600	0.3912	-0.0237	0.0000	0
370	ALCOM	0.2154	19.1613	0.3271	-0.1479	0.5916	0
371	ANCOM	0.5163	20.6320	0.2581	-0.0352	0.2213	0
372	ANNJOO	0.5398	21.5652	0.4391	0.2007	0.5847	0
373	APB	0.0807	19.0852	0.3683	-0.1122	0.6025	0
374	AKNIGHT	0.6464	16.2976	0.1549	-3.3765	0.4277	0
375	ASIAPLY	0.2398	18.1756	0.4884	-0.1823	0.1904	1
376	ASTINO	0.2607	19.8386	0.3555	0.4954	0.3575	0
377	AT	0.2828	17.9028	0.7409	-0.0905	0.0909	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
378	ATURMJU	0.1982	17.1082	0.4548	0.4265	0.4520	0
379	BHIC	0.5183	20.3940	0.0864	0.0240	0.8079	0
380	BKOON	0.4474	18.8263	0.3294	0.0320	0.3102	1
381	BOILERM	0.4327	19.5159	0.2785	0.1674	0.5441	0
382	BOXPAK	0.6242	19.9983	0.4631	-0.1370	0.5499	0
383	BP PLASTICS	0.3138	19.3027	0.3107	-0.4367	0.6710	0
384	BSL	0.3309	18.5319	0.4593	-0.0953	0.5168	0
385	BTM	0.3387	17.5024	0.6791	0.1755	0.3356	0
386	CANONE	0.4611	21.0518	0.2643	0.2925	0.4336	0
387	CAP	0.2138	18.3058	0.4052	-0.1161	0.4661	0
388	CAREPLS	0.5854	19.4985	0.5415	-0.0849	0.4067	0
389	CBIP	0.2423	20.7436	0.1092	5.3189	0.1279	0
390	CCM	0.4709	21.2452	0.2492	0.1192	0.7533	1
391	CEPCO	0.4824	19.2519	0.1530	-0.7187	0.2762	0
392	CFM	0.2336	18.0824	0.4893	-0.1243	0.1436	0
393	CHIN WELL	0.1880	20.2298	0.2506	0.2598	0.5415	0
394	CHOO	0.0564	19.9868	0.3058	-0.1375	0.6012	0
395	CICB	0.1383	17.7791	0.2595	0.2168	0.5695	0
396	CME	0.5075	18.6983	0.1440	0.9099	0.1827	0
397	CMSB	0.2656	21.9620	0.2091	0.3644	0.5626	0
398	CN ASIA	0.1432	17.6436	0.2598	0.4046	0.4725	0
399	COMCORP	0.5840	19.4132	0.2137	-0.1701	0.5075	0
400	CONNECT	0.4430	18.0764	0.1432	-0.3131	0.3461	0
401	CSCSTEEL	0.0870	20.6018	0.2492	0.2399	0.5131	0
402	CYL	0.1798	18.3045	0.6662	0.0361	0.6901	0
403	DAIBOCHI	0.3866	19.5469	0.4579	-0.2799	0.2371	0
404	DENKO	0.4671	18.4760	0.4927	0.1638	0.3833	0
405	DNONCE	0.7977	24.4619	0.1358	-0.0017	0.6271	0
406	DOLMITE	0.6454	19.1052	0.2721	0.3740	0.1714	0
407	DRBHCOM	0.7977	24.4619	0.1358	-0.1720	0.4498	0
408	DUFU	0.2619	18.9958	0.2530	0.4596	0.4457	0
409	EG	0.6201	20.2416	0.2448	-0.1956	0.1464	0
410	EKSONS	0.1070	20.1632	0.1717	-1.0677	0.5719	0
411	EONMETAL	0.3395	19.2855	0.6277	-0.0045	0.6569	0
412	ESKERAM	0.0854	17.6581	0.3114	0.1367	0.3734	0
413	FACBIND	0.0488	19.2759	0.0239	0.9477	0.3016	0
414	FAVCO	0.4901	20.8721	0.1855	-0.2393	0.5928	0
415	FIBON	0.0575	17.6082	0.1125	-0.4066	0.5232	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
416	FLBHD	0.1273	19.0254	0.1097	-0.3903	0.2148	0
417	GESHEN	0.5516	19.1255	0.3884	0.0037	0.5639	0
418	GLOTEC	0.2164	20.0178	0.2553	0.0728	0.2940	0
419	GOODWAY	0.8040	19.2449	0.4452	-0.0152	0.1652	1
420	GPA	0.1307	18.6400	0.2545	0.6831	0.2369	0
421	GPHAROS	0.3325	18.5357	0.4763	-0.1753	0.7272	0
422	GREENYB	0.2655	18.1725	0.2692	-0.0936	0.5432	0
423	GUH	0.2090	20.3130	0.2282	-0.1745	0.2886	0
424	HALEX	0.3149	18.6219	0.5008	-0.0871	0.5013	0
425	HARTA	0.2331	21.3968	0.5781	0.0329	0.5667	0
426	HENG HUAT	0.5007	18.8864	0.6614	0.0226	0.4739	0
427	HEXZA	0.0735	19.3162	0.1722	0.2383	0.3023	0
428	HIAP HUAT	0.3156	18.2062	0.6607	0.0091	0.3982	0
429	HIAP TECK	0.4473	21.2252	0.1553	0.0910	0.4499	0
430	HIGHTECH	0.1284	18.3809	0.1507	-0.1055	0.5166	1
431	HOCK HENG	0.5376	18.5801	0.2058	0.2231	0.5087	0
432	IJACOBS	0.5480	17.9185	0.3334	0.2205	0.3971	0
433	IRETEX	0.6225	18.6817	0.3542	0.2129	0.4634	0
434	JAGBERHA	0.0283	18.8602	0.5055	0.2088	0.3656	1
435	JASA	0.0398	18.3713	0.1126	0.5400	0.4033	0
436	JAVA	0.4329	21.8911	0.3677	-0.0334	0.2909	0
437	JMR	0.2505	18.7195	0.1883	-0.5891	0.9235	0
438	JTIASA	0.5760	17.1826	0.5497	3.6258	0.5219	0
439	KECK SENG	0.1675	21.7757	0.2353	0.0549	0.4716	0
440	KEINHIN	0.4562	19.1519	0.4796	0.1836	0.6968	0
441	KIALIM	0.2293	18.3809	0.6921	-0.1213	0.2727	0
442	KIANJOO	0.3392	21.5461	0.4910	-0.0759	0.4664	0
443	KIMHIN	0.1888	20.3025	0.0416	-0.3997	0.6146	0
444	KINSTEEL	0.7086	21.0812	0.7445	-0.5465	0.2635	0
445	KKB	0.1053	19.6201	0.4315	-0.4260	0.6576	0
446	KOBAY	0.2209	19.0209	0.3317	0.0293	0.4523	0
447	KOSSAN	0.3078	21.1627	0.5558	0.0064	0.5570	0
448	KSENG	0.1706	21.7757	0.2353	0.0549	0.4716	0
449	KSSC	0.3864	18.6606	0.0910	0.4451	0.5500	0
450	KYM	0.4122	18.8598	0.3790	0.1219	0.4220	0
451	LAFMSIA	0.2801	22.1716	0.4092	-0.0523	0.6785	0
452	LBALUM	0.3792	19.9291	0.5055	0.2868	0.3589	0
453	LCTH	0.1045	19.2663	0.1944	-0.1357	0.7064	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
454	LEWEKO	0.3121	18.8416	0.0478	-1.2557	0.4606	0
455	LICB	0.4122	21.8151	0.2508	0.0052	0.3247	0
456	LIONDIV	1.3406	20.8891	0.3729	0.0147	0.4138	0
457	LSTEEL	0.4620	19.3177	0.6175	-0.0024	0.6371	1
458	LUSTER	0.1808	18.8488	0.3950	-0.1269	0.0673	0
459	LYSAGHT	0.0688	18.7312	0.2276	-0.5167	0.7060	0
460	MASTEEL	0.5725	20.9769	0.4746	0.0852	0.3094	0
461	MASTER	0.2301	18.3551	0.3996	-0.1075	0.3896	0
462	MBL	0.3326	18.8592	0.2332	0.2850	0.4230	1
463	MELEWAR	0.4179	20.3598	0.5693	0.1520	0.3653	1
464	MENTIGA	0.2688	19.0130	0.9470	0.0153	0.7391	0
465	MERCURY	0.5439	18.8419	0.0231	-0.7104	0.0753	0
466	METROD	0.6413	21.0498	0.4024	-0.0805	0.7373	0
467	MIECO	0.3285	20.1427	0.7386	0.0003	0.5273	0
468	MINHO	0.2104	20.0013	0.4183	-0.0426	0.2968	0
469	MQ	0.2266	17.8823	0.3941	-0.8751	0.1201	0
470	MSC	0.6484	20.4933	0.1946	0.5013	0.5086	1
471	MUDA	0.4649	21.2159	0.5696	0.0075	0.5205	0
472	MYCRON	0.4049	20.1500	0.5406	0.2122	0.7126	1
473	NYLEX	0.4290	20.1926	0.1736	-0.1088	0.3859	0
474	OCNCASH	0.2722	18.4540	0.5168	0.0151	0.5923	0
475	OKA	0.1625	18.9204	0.3812	0.1901	0.4922	0
476	ORNA	0.3709	19.2472	0.4250	-0.0771	0.3853	0
477	P.IE	0.2842	20.0730	0.1726	1.5644	0.5142	0
478	PA	0.4451	18.8374	0.5155	-0.0638	0.2873	1
479	PCHEM	0.1179	24.1519	0.6014	-0.0203	0.7340	0
480	PERSTIM	0.1337	19.8646	0.2001	-0.1580	0.6756	0
481	PETGAS	0.1702	23.3507	0.9256	-0.0066	0.7548	0
482	PLASTRAD	0.3260	17.7597	0.1977	-0.4693	0.4717	0
483	PMBTECH	0.5731	19.7018	0.2445	-0.3474	0.4282	0
484	PNE PCB	0.3150	18.4016	0.3252	0.2527	0.2401	0
485	POLY GRASS	0.3136	19.0200	0.3332	-0.0613	0.6400	0
486	PPHB	0.2915	19.3986	0.4215	-0.0226	0.4917	0
487	PRESS METAL	0.6473	22.7647	0.6734	-0.0060	0.1537	0
488	PRESTAR	0.5194	20.2531	0.2636	-0.2009	0.3886	0
489	PRG	0.5724	19.4766	0.1745	0.5813	0.2799	0
490	PWORTH	0.4705	20.0664	0.4763	-0.0517	0.0556	0
491	QUALITY	0.4902	19.4139	0.1526	-0.2511	0.5066	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
492	RALCO	0.4489	18.0009	0.4381	-0.0899	0.3053	0
493	RAPID	0.5684	19.4154	0.0125	2.7853	0.1209	0
494	REACH	0.4751	21.4022	0.9162	0.0183	0.4322	0
495	RESINTC	0.2549	18.9201	0.5416	0.0824	0.6568	0
496	RUBBEREX	0.3565	19.7852	0.5212	0.0000	0.3033	0
497	SAB	0.1083	20.2555	0.2111	-0.1227	0.5815	0
498	SAM	0.2106	20.1356	0.1863	0.9234	0.7013	0
499	SANICHI	0.0946	18.8523	0.2354	1.0585	0.0000	0
500	SAPIND	0.4209	18.9947	0.5132	0.0823	0.5396	0
501	SCABLE	0.7513	21.0096	0.3479	-0.0965	0.5175	0
502	SCGM	0.1498	18.6870	0.3838	-0.1401	0.4502	0
503	SCNWOLF	0.5441	18.3142	0.2289	0.0165	0.2527	0
504	SCOMIEN	0.4450	21.1679	0.3442	-0.0049	0.6564	0
505	SCOMNET	0.0930	17.6574	0.1464	-0.0293	0.3658	0
506	SCOPE	0.1500	18.7269	0.5941	0.0028	0.4972	0
507	SEACERA	0.1498	20.3072	0.6957	-0.1339	0.2633	0
508	SEALINK	0.4053	20.4544	0.7972	0.0242	0.7444	0
509	SERSOL	0.2837	16.9234	0.3052	0.7296	0.1858	0
510	SIGGAS	0.2007	18.8532	0.2816	0.1351	0.4191	0
511	SINO HUA	0.1806	19.7013	0.5411	-0.0594	0.5435	0
512	SKBSHUT	0.3202	18.5252	0.3259	-0.4377	0.7049	0
513	SKPRES	0.3912	20.1355	0.3168	-0.8685	0.4436	0
514	SMISCOR	0.3485	18.6736	0.3831	-0.1961	0.4553	0
515	SSTEEL	0.6749	21.4730	0.5894	0.3654	0.7486	0
516	SUBUR	0.4985	20.9523	0.4824	-0.0058	0.5141	0
517	SUPERLN	0.1839	18.5123	0.5139	0.2215	0.3781	0
518	TA ANN	0.3621	21.4485	0.0081	-1.8882	0.2992	0
519	TA WIN	0.4853	18.6461	0.1257	-0.6280	0.3893	0
520	TASEK	0.1617	20.4836	0.3331	-0.2028	0.8517	0
521	TECFAST	0.1628	17.1752	0.2653	0.8312	0.3076	0
522	THONG GUAN	0.2929	20.2449	0.2241	-0.0382	0.3493	0
523	THR	0.2248	20.2293	0.2367	0.3265	0.7048	0
524	TIENWAH	0.3734	20.3444	0.3841	-0.0785	0.5464	0
525	TIMBERWELL	0.3182	17.7175	0.5137	-0.0255	0.5509	0
526	TOMYPAK	0.2983	19.4103	0.5252	0.0943	0.3822	0
527	TOYOINK	0.6058	19.5901	0.1121	1.2995	0.5161	0
528	UCHI	0.1705	19.5305	0.2014	0.1426	0.3303	0
529	UMSNGB	0.1956	18.5086	0.2761	-0.3138	0.6751	0

No	Kode Perusahaan	LEV	SIZE	FAI	DCFFO	OC	REV
530	UNITED U	0.1927	19.6298	0.3407	0.0161	0.3719	0
531	VERSATL	0.4041	18.1290	0.4626	-0.1860	0.7173	0
532	WAH SEONG	0.6669	21.6808	0.3000	-0.0527	0.4496	0
533	WATTA	0.2022	18.0316	0.1204	-0.6007	0.5349	0
534	WEIDA	0.3129	20.2076	0.0504	-0.0196	0.3610	0
535	WELLCAL	0.2684	18.7118	0.4818	-0.0960	0.1518	0
536	WHITE HORSE	0.3643	20.9128	0.3832	-0.0649	0.2404	0
537	WONG	0.2288	17.8386	0.3660	0.0793	0.5061	0
538	WOODLAND	0.1758	17.9917	0.6296	0.0257	0.3532	0
539	WTK	0.2558	21.3381	0.3333	-0.0223	0.2800	0
540	WZSATU	0.4098	20.0369	0.1625	0.1859	0.0402	0
541	YI LAI	0.0867	19.2654	0.2846	-0.1090	0.5501	0
542	YKGI	0.6330	20.0665	0.5202	-0.1315	0.4949	0
543	YLI HOLDNG	0.2985	19.2104	0.4019	-0.1770	0.3837	0

Keterangan:

1 = Melakukan revaluasi aset tetap menaik

0 = Model biaya

LAMPIRAN 4

Tabel Penelitian Terdahulu

No	Peneliti	Variabel	Hasil
1.	Lin dan Peasnell (2000)	Variabel dependen: <ul style="list-style-type: none"> • <i>Fixed assets revaluation</i> Variabel independen: <ul style="list-style-type: none"> • <i>Gearing(Debt-equityratio)</i> • <i>Liquidity</i> • <i>Firm size</i> • <i>Fixed assets intensity</i> • <i>Market-to-book ratio</i> 	Variabel <i>debt-equity rati, liquidity, firm size, fixed assets intensity, dan market-to-book ratio</i> berpengaruh terhadap <i>fixed assets revaluation</i> .
2.	Piera (2007)	Variabel dependen: <ul style="list-style-type: none"> • <i>Fixed assets revaluation</i> Variabel independen: <ul style="list-style-type: none"> • <i>Leverage</i> • <i>Ownership control status</i> • <i>Firm's export sales</i> • <i>International stakeholders</i> • <i>Investment opportunity</i> • <i>Firm size</i> 	Variabel <i>leverage, investment opportunity, firm's export sales dan, international stakeholders</i> berpengaruh terhadap <i>fixed asset revaluation</i> . Variabel <i>ownership control status, firm size</i> tidak berpengaruh terhadap <i>fixed asset revaluation</i> .
3.	Tay (2009)	Variabel dependen: <ul style="list-style-type: none"> • <i>Fixed assets revaluation</i> Variabel independen: <ul style="list-style-type: none"> • <i>Gearing(Debt-equityratio)</i> • <i>Liquidity</i> • <i>Market-to-book ratio</i> • <i>Firm size</i> • <i>Fixed assets intensity</i> • <i>Hubungan antara fixed assets revaluation dan share price movements</i> 	Variabel <i>fixed asset intensity dan firm size</i> berpengaruh secara signifikan terhadap <i>fixed asset revaluation</i> . Variabel <i>debt-equity ratio</i> tidak berpengaruh terhadap <i>fixed asset revaluation</i> .

No	Peneliti	Variabel	Hasil
4.	Seng dan Su (2010)	Variabel dependen: <ul style="list-style-type: none"> • <i>Fixed asset revaluation</i> Variabel independen: <ul style="list-style-type: none"> • <i>Leverage</i> • <i>Declining cash flows from operations</i> • <i>Firm size</i> • <i>Prior revaluation</i> • <i>Fixed asset intensity</i> • <i>Growth options</i> • <i>Takeover offer</i> • <i>Bonus issues</i> 	Variabel <i>leverage, declining cash flows from operations, prior revaluation, growth options, takeover offer, dan bonus issues</i> tidak berpengaruh terhadap <i>fixed asset revaluation</i> . Variabel <i>firm size</i> dan <i>fixed asset intensity</i> berpengaruh terhadap <i>fixed asset revaluation</i> dengan tingkat signifikansi 1%. Variabel <i>fixed asset intensity</i> berpengaruh dalam uji <i>univariate</i> sedangkan dengan uji model regresi logistik hasilnya tidak signifikan.
5.	Barac dan Sodan (2011)	Variabel dependen: <ul style="list-style-type: none"> • <i>Upward revaluation</i> Variabel independen: <ul style="list-style-type: none"> • <i>Level of indebtedness dan debt growth</i> • <i>Operating income to incomet cost</i> • <i>Cash flow ratios : CFOD dan CROE</i> • <i>Liquidity</i> • <i>Fixed asset intensity</i> • <i>Firm size dan ROE</i> 	Variabel <i>debt growth, liquidity, firm size, dan ROE</i> berpengaruh terhadap keputusan revaluasi aset tetap. Variabel <i>level of indebtedness, operating income to incomet cost dan fixed asset intensity</i> tidak berpengaruh terhadap <i>upward revaluation</i> . Variabel <i>Cash flow ratios : CFOD dan CROE</i> berpengaruh namun tidak memiliki arah yang sesuai dengan hipotesis.
6.	Firmansyah dan Sherllita (2012)	Variabel dependen: <ul style="list-style-type: none"> • Revaluasi aset tetap Variabel independen: <ul style="list-style-type: none"> • <i>Negotiation debt contracs</i> • <i>Leverage</i> • Tingkat hutang jaminan • Penurunan kas dari aktivitas operasi • Ukuran perusahaan 	Variabel <i>leverage, tingkat hutang jaminan, penurunan kas dari aktivitas operasi, dan ukuran perusahaan</i> tidak mempengaruhi keputusan revaluasi aset tetap.

No	Peneliti	Variabel	Hasil
7.	Nurjanah (2013)	Variabel dependen: <ul style="list-style-type: none"> • Revaluasi aset tetap Variabel independen: <ul style="list-style-type: none"> • <i>Leverage</i> • Ukuran perusahaan • Intensitas aset tetap • Pertumbuhan perusahaan • <i>Investment opportunity set</i> • Penurunan kas dari aktivitas operasi • <i>Ownership control</i> • <i>Merger</i> dan akuisisi 	Variabel ukuran perusahaan, intensitas aset tetap dan <i>ownership control</i> berpengaruh terhadap keputusan revaluasi aset. Variabel <i>leverage</i> , pertumbuhan perusahaan, <i>investemnt opportunity set</i> , penurunan arus kas dari aktivitas operasi, <i>merger</i> dan akuisisi tidak berpengaruh terhadap keputusan revaluasi aset.
8.	Manihuruk Farahmita (2015)	Variabel dependen: <ul style="list-style-type: none"> • Revaluasi aset tetap Variabel independen: <ul style="list-style-type: none"> • Ukuran perusahaan + • Intensitas aset tetap + • <i>Leverage</i> + • <i>Likuiditas</i> - 	Variabel intensitas aset tetap dan <i>leverage</i> berpengaruh terhadap revaluasi aset tetap. Variabel ukuran perusahaan dan <i>likuiditas</i> tidak berpengaruh terhadap revaluasi aset tetap.
9.	Yulistia, dkk (2015)	Variabel dependen: <ul style="list-style-type: none"> • Revaluasi aset tetap menaik Variabel independen: <ul style="list-style-type: none"> • <i>Leverage</i> • Arus kas operasi • Ukuran perusahaan • <i>Fixed assets intensity</i> 	Variabel <i>leverage</i> , arus kas operasi, ukuran perusahaan, dan <i>fixed assets intensity</i> tidak berpengaruh secara signifikan terhadap revaluasi aset tetap.
10.	Latifa dan Haridhi (2016)	Variabel dependen: <ul style="list-style-type: none"> • Revaluasi aset tetap Variabel independen: <ul style="list-style-type: none"> • <i>Negosiasi debt contracts</i> : <i>likuiditas</i> arus kas operasi • <i>Political cost</i> (ukuran perusahaan) • <i>Fixed asset intensity</i> • <i>Market to book ratio</i> 	Variabel <i>likuiditas</i> dan ukuran perusahaan tidak berpengaruh terhadap revaluasi aset. Variabel arus kas operasi berpengaruh negatif terhadap revaluasi aset. Variabel <i>fixed asset intensity</i> dan <i>market to book ratio</i> berpengaruh positif terhadap revaluasi aset.

No	Peneliti	Variabel	Hasil
11.	Ramadhani (2016)	Variabel dependen: • Revaluasi aset tetap Variabel independen: • <i>Firm size</i> + • <i>Fixed assets intensity</i> + • <i>Level of indebtedness</i> + • <i>Liquidity</i> + • <i>Declining cash flow from operation</i> +	Variabel <i>firm size</i> , <i>level of indebtedness</i> , dan <i>declining cash flow from operation</i> tidak berpengaruh di Indonesia dan Singapura. Variabel <i>fixed asset intensity</i> berpengaruh di Indonesia dan Singapura. Variabel <i>liquidity</i> berpengaruh di Indonesia sedangkan di Singapura <i>liquidity</i> tidak berpengaruh.
12.	Wicaksana (2016)	Variabel dependen: • Revaluasi aset tetap Variabel independen: • Kesehatan keuangan • Karakteristik aset • Struktur kepemilikan • Umur perusahaan	Variabel kesehatan keuangan dan karakteristik aset berpengaruh terhadap revaluasi aset tetap. Variabel struktur kepemilikan dan umur perusahaan tidak berpengaruh terhadap revaluasi aset tetap.




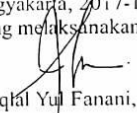
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Prodi/Fakultas : Akuntansi/Fakultas Ekonomi dan Bisnis
NIM : 20140420296
Judul : FAKTOR-FAKTOR YANG MEMENGARUHI KEBIJAKAN REVALUASI ASET
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