

LAMPIRAN

Lampiran 1

Daftar Perusahaan Manufaktur Indonesia yang Menjadi Sampel

No	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk.
2	ADMG	Polychem Indonesia Tbk.
3	AKPI	Argha Karya Prima Industry Tbk.
4	ALDO	Alkindo Naratama Tbk.
5	ALKA	Alaska Industrindo Tbk.
6	ALMI	Alumindo Light Metal Industry Tbk.
7	ALTO	Tri Banyu Tirta Tbk.
8	AMFG	Asahimas Flat Glass Tbk.
9	APLI	Asiplast Industries Tbk.
10	ARGO	Argo Pantes Tbk.
11	ASII	Astra Internasional Tbk.
12	AUTO	Astra Auto Part Tbk.
13	BAJA	Saracentral Bajatama Tbk.
14	BATA	Sepatu Bata Tbk.
15	BIMA	Primando Asia Infrastructure Tbk.
16	BRAM	Indo Kordsa Tbk.
17	BRNA	Berlina Tbk.
18	BRPT	Barito Pasific Tbk.
19	BTON	Beton Jaya Manunggal Tbk.
20	BUDI	Budi Starch and Sweetener Tbk.
21	CEKA	Wilmar Cahaya Indonesia Tbk.
22	CINT	Chitose Internasional Tbk.
23	CNTX	Centex Tbk.
24	CPIN	Charoen Pokhand Indonesia Tbk.
25	CTBN	Citra Turbindo Tbk.
26	DAJK	Dwi Aneka Jaya Kemasindo Tbk.
27	DPNS	Duta Pertiwi Nusantara.

No	Kode	Nama Perusahaan
28	DVLA	Darya Varia Laboratoria Tbk.
29	EKAD	Ekadharna Internasional Tbk.
30	ERTX	Eratex Djaya Tbk.
31	ESTI	Ever Shine Textile Industry Tbk.
32	FASW	Fajar Surya Wisesa Tbk.
33	FPNI	Lotte Chemical Titan Tbk.
34	GDST	Gunawan Dianjaya Tbk.
35	GDYR	Goodyear Indonesia Tbk.
36	GGRM	Gudang Garam Tbk.
37	GJTL	Gajah Tunggal Tbk.
38	HDTX	Panasia Indo Resources Tbk.
39	HMSP	Hanjaya Mandala Sampoerna Tbk.
40	ICBP	Indofood CBP Sukses Makmur Tbk.
41	IGAR	Champion Pasific Indonesia Tbk.
42	IKAI	Inti Keramik Alam Asri Industri Tbk.
43	IKBI	Sumi Indo Kabel Tbk.
44	IMAS	Indomobil Sukses International Tbk.
45	IMPC	Impack Pratama Industri Tbk.
46	INAF	Indofarma Tbk.
47	INAI	Indal Alumunium Industry Tbk.
48	INCI	Intan Wijaya International Tbk.
49	INDF	Indofood Sukses Makmur Tbk.
50	INDR	Indo Rama Synthetic Tbk.
51	INDS	Indospring Tbk.
52	INKP	Indah Kiat Pulp & Paper Tbk.
53	INRU	Toba Pulp Lestari Tbk.
54	INTP	Indocement Tunggul Prakarsa Tbk.
55	IPOL	Indopoly Swakarsa Tbk.
56	ISSP	Steel Pipe Industry of Indonesia Tbk.

No	Kode	Nama Perusahaan
57	JECC	Jembo Cable Company Tbk.
58	JPFA	Japfa Comfeed Indonesia Tbk.
59	JPRS	Jaya Pari Steel Tbk.
60	KAEF	Kimia Farma Tbk.
61	KBLI	KMI Wire and Cable Tbk.
62	KBLM	Kabelindo Murni Tbk.
63	KBRI	Kertas Basuki Rachmat Indonesia Tbk.
64	KDSI	Kedaung Setia Industrial Tbk.
65	KIAS	Keramika Indonesia Assosiasi Tbk.
66	KICI	Kedaung Indag Can Tbk.
67	KRAS	Krakatau Steel Tbk.
68	LION	Lion Metal Works Tbk.
69	LMPI	Langgeng Makmur Industry Tbk.
70	LMSH	Lionmesh Prima Tbk.
71	LPIN	Multi Prima Sejahtera Tbk.
72	MAIN	Malindo Feedmill Tbk.
73	MASA	Multistrada Arah Sarana Tbk.
74	MBTO	Martina Berto Tbk.
75	MLBI	Multi Bintang Indonesia Tbk.
76	MLIA	Mulia Industrindo Tbk.
77	MRAT	Mustika Ratu Tbk.
78	MYOR	Mayora Indah Tbk.
79	MYTX	Apac Citra Centertex Tbk.
80	NIPS	Nippres Tbk.
81	PBRX	Pan Brothers Tbk.
82	PICO	Pelangi Indah Canindo Tbk.
83	PRAS	Prima Alloy Steel Universal Tbk.
84	PSDN	Prashida Aneka Niaga Tbk.
85	PTSN	Sat Nusa Persada Tbk.

No	Kode	Nama Perusahaan
86	PYFA	Pyridam Farma Tbk.
87	RICY	Ricky Putra Globalindo Tbk.
88	RMBA	Bentoel International Investama Tbk.
89	ROTI	Nippon Indosari Corporindo Tbk.
90	SCCO	Supreme Cable Manufacturing and Commerce Tbk.
91	SIAP	Sekawan Intipratama Tbk.
92	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.
93	SIMA	Siwani Makmur Tbk.
94	SIPD	Siearad Produce Tbk.
95	SKBM	Sekar Bumi Tbk.
96	SKLT	Sekar Laut Tbk.
97	SMBR	Semen Baturaja Persero Tbk.
98	SMCB	Holcim Indonesia Tbk.
99	SMGR	Semen Indonesia (Persero) Tbk.
100	SPMA	Suparma Tbk.
101	SRIL	Sri Rejeki Isman Tbk.
102	SRSN	Indo Acidatama Tbk.
103	SSTM	Sunson Textile Manufacturer Tbk.
104	STAR	Star Petrochem Tbk.
105	STTP	Siantar Top Tbk.
106	SULI	SLJ Global Tbk.
107	TALF	Tunas Alfin Tbk.
108	TBMS	Tembaga Mulia Semanan Tbk.
109	TCID	Mandom Indonesia Tbk.
110	TFCO	Tifico Fiber Indonesia
111	TIRT	Tirta Mahakam Resources Tbk.
112	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.
113	TOTO	Surya Toto Indonesia Tbk.
114	TPIA	Chandra Asri Petrochemical Tbk.

No	Kode	Nama Perusahaan
115	TRIS	Trisula International Tbk.
116	TRST	Trias Sentosa Tbk.
117	TSPC	Tempo Scan Pasific Tbk.
118	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk.
119	UNIC	Unggul Indah Cahaya Tbk.
120	UNIT	Nusantara Inti Corpora Tbk.
121	UNVR	Unilever Indonesia Tbk.
122	VOKS	Voksel Electric Tbk.
123	WIIM	Wismilak Inti Makmur Tbk.
124	WTON	Wijaya Karya Beton Tbk.
125	YPAS	Yana Prima Hasta Persada Tbk.

Lampiran 2

Daftar Perusahaan Manufaktur Malaysia yang Menjadi Sampel

No	Kode	Nama Perusahaan
1	3A	Three-A Resources Berhad
2	ABLEGRP	Able Group Bhd.
3	ACME	Acme Holdings Berhad
4	ACOSTEC	Acoustech Berhad
5	ADVANCED	Advanced Packaging Technology Bhd.
6	ADVENTA	Adventa Berhad
7	AE MULTI	AE Multi Holdings Berhad
8	AHEALTH	Apex Healthcare
9	AISB	Amalgamated Industrial Steel Berhad
10	AJI	Ajinomoto (Malaysia) Berhad
11	AJIYA	Ajiya Berhad
12	AKNIGHT	Asia Knight Berhad
13	ALCOM	Aluminium Company of Malaysia Berhad
14	AMTEK	Amtek Holding Berhad
15	ANNJOO	Ann Joo Resources Berhad
16	ANZO	Anzo Holdings Berhad
17	APB	APB Resources Berhad
18	APM	APM Automotive Holding Berhad
19	A-RANK	A-Rank Berhad
20	ASIAPLY	Asia Poly Holdings Berhad
21	ASTINO	Astino Berhad
22	AT SYSTEM	AT Systematization Bhd.
23	ATTA GLOBAL	Atta Global Group Berhad
24	ATURMAJU	Aturmaju Resources Berhad
25	BHIC	Bousted Heavy Industries Corporation Berhad
26	BKAWAN	Batu Kawan Berhad
27	BOON KOON	Boon Koon Group Berhad

No	Kode	Nama Perusahaan
28	BOXPAK	Box-Pak (Malaysia) Bhd.
29	BP PLASTICS	BP Plastics Holding Bhd.
30	BSL	BSL Corp. Bhd.
31	BTM	BTM Resources Berhad
32	CAB	Cab Cakaran Corporation Berhad
33	CAELY	Caely Holdings Berhad
34	CAMRES	CAM Resources Berhad
35	CAN-ONE	Can-One Berhad
36	CAREPLS	Careplus Group Berhad
37	CBIP	CB Industrial Product Holding Bhd.
38	CEPCO	Concrete Engineering Products Berhad
39	CFM	Computer Forms (Malaysia) Berhad
40	CHB	CSC Steel Holdings Berhad
41	CHEEWAH	Chee Wah Corporation Berhad
42	CHIN WELL	Chin Well Holdings Berhad
43	CHOO BEE	Choo Bee Metal Industries Bhd.
44	CHUAN	Chuan Huat Resources Berhad
45	CICB	Central Industrial Corporation Berhad
46	CME	CME Group Berhad
47	CMSB	Cahya Mata Sarawak Berhad
48	CN ASIA	CN Asia corporation Berhad
49	COCOALND	Cocoaland Holdings Berhad
50	COMCORP	Comintel Corporation Bhd.
51	CSCENIC	Classic Scenic Berhad
52	CSL	China Stationery Limited
53	CYL	CYL Corporation Berhad
54	CYMAO	Cymao Holdings Berhad
55	DAIBOCHI	Daiboichi Plastic and Packaging Industry Berhad
56	DATA	D'nonce Technology Bhd.

No	Kode	Nama Perusahaan
57	DEGEM	Degem Berhad
58	DENKO	Denko Industrial Corporation Berhad
59	DOLMITE	Dolomite Corporation Berhad
60	DOMINANT	Dominant Enterprise Berhad
61	DRBHCOM	DRB-Hicom Berhad
62	DUFU	Dufu Technology Corp. Berhad
63	EG	EG Industries Berhad
64	EKSONS	Eksons Corporation Berhad
65	EMICO	Emico Holdings Berhad
66	EONMETALL	Eonmetal Group Berhad
67	EPMBB	EP Manufacturing Bhd.
68	EURO	Euro Holdings Berhad
69	EUROSP	Eurospan Holdings Berhad
70	EVERGREEN	Evergreen Fireboard Berhad
71	FACBIND	FACB Industries Incorporated Berhad
72	FAREAST	Far East Holdings Berhad
73	FARBES	Farm's Best Berhad Or Sinmah Capital Berhad
74	FAVELLE FAVCO	Favelle Favco Berhad
75	FCW	FCW Holdings Berhad
76	FGV	Felda Global Ventures Holdings Berhad
77	FIBON	Fibon Berhad
78	FIMACOR	Fima Corporation Berhad
79	FLONIC	Flonic Hi-Tech Bhd or SC Estate Builder Berhad
80	FOCUS LUMBER	Focus Lumber Berhad
81	FPI	Formosa Prosonic Industries Berhad
82	GCB	Guan Chong Berhad
83	GESHEN	Ge-Shen Corporation Berhad
84	GLOTEC	Globaltec Formation Berhad
85	GOCEAN	Green Ocean Corporation Berhad

No	Kode	Nama Perusahaan
86	GOODWAY	Goodway Integrated Industries Bhd.
87	GPA	GPA Holdings Berhad
88	GPHAROS	Golden Pharos Berhad
89	GREENYIELD	Greenyfield Berhad
90	GUH	Guh Holdings Berhad
91	HALEX	Halex Holdings Berhad
92	HANDAL	Handal Resources Berhad
93	HEVEA BOARD	Heveaboard Berhad
94	HHGROUP	Heng Huat Resources Group berhad
95	HIAP HUAT	Hiap Huat Holdings Bhd.
96	HIAPTEK	Hiap Teck Venture Berhad
97	HOCKHENG	Hock Heng Stone Industries Bhd.
98	HOMERITZ	Homeritz Corporation Berhad
99	HWATAI	Hwa Tai Industries Berhad
100	IJACOBS	Ideal Jacobs (Malaysia) Corporation Bhd.
101	IMASPRO	Imaspro Corporation Berhad
102	INCKEN	Inch Kenneth Kajang Rubber Public Limited Company
103	INFOTECH	JAG Berhad
104	INNO	Innoprise Plantations Berhad
105	IQGROUP	IQ Group Holding Berhad
106	IRE-TEX	Ire-Tex Corporation Berhad
107	JASKITA	Jasa Kita Berhad
108	JAYA TIASA	Jaya Tiasa Holdings Bhd.
109	JERASIA	Jerasia Capital Berhad
110	JMR	JMR Conglomeration Berhad
111	JOHOTIN	Johore Tin Berhad
112	KARYON	Karyon Industries Berhad
113	KAWAN	Kawan Food Berhad
114	KEINHIN	Kein Hing International Berhad

No	Kode	Nama Perusahaan
115	KFM	Kuantan Flour Mills Berhad
116	KHEE SAN	Khee San Berhad
117	KHIND	Khind Holdings Berhad
118	KIALIM	Kia Lim Berhad
119	KIANJOO	Kian Joo Can Factory Berhad
120	KIMHIN	Kim Hin Industry Berhad
121	KINSTEEL	Kinsteel Bhd.
122	KLK	Kuala Lumpur Kepong Berhad
123	KNM	KNM Group Berhad
124	KOBAY	Kobay Technology Berhad
125	KOMARK	Komarkcorp Berhad
126	KOSSAN RUBBER	Kossan Rubber Industries Berhad
127	KOTRA	Kotra Industries Berhad
128	KRETAM	Kretam Holdings Berhad
129	KSENG	Keck Seng (Malaysia) Berhad
130	KSSC	K. Seng seng Corporation Berhad
131	KYM	KYM Holdings Berhad
132	LAFMSIA	Lafarge Building Better Cities
133	LATITUD	Latitude Tree Holdings Berhad
134	LBALUM	LB Alumunium Berhad
135	LCTH	LCTH Corporation Berhad
136	LEESK	Lee Swee Kiat Group Berhad
137	LEWEKO	Leweko Resources Berhad
138	LIHEN	Lii Hen Industries Bhd.
139	LIONDIV	Lion Diversified Holdings Berhad
140	LONBISC	London Biscuits Berhad
141	LSTEEL	Leader Steel Holdings Berhad
142	LTKM	LTKM Berhad
143	LUSTER	Luster Industries Bhd.

No	Kode	Nama Perusahaan
144	LYSAGHT	Lysaght Galvanized Steel Berhad
145	MASTEEL	Malaysia Steel Works (KL) Bhd.
146	MASTER PACK	Master-Pack Group Berhad
147	MAXWELL	Maxwell International Holdings Berhad
148	MBG	Mintye Industries Bhd.
149	MELEWAR	Melewar Industrial Group Berhad
150	MERCURY	Mercury Industries Berhad
151	METROD	Metrod Holdings Berhad
152	MFLOUR	Malayan Flour Mills Berhad
153	MHC	MHC Plantation Bhd.
154	MIECO	Mieco Chipboard Berhad
155	MINHO	Minho (M) Bhd.
156	MQ	MQ Technology Berhad
157	MSC	Malaysia Smelting Corporation Berhad
158	MSM	MSM Malaysia Holdings Berhad
159	MUAR BAN LEE	Muar Ban Lee Group Berhad
160	MUDA	Muda Holding Berhad
161	MULTICO	Multi-Code Electronics Industries (M) Berhad
162	MYCRON	Mycron Steel Berhad
163	NHFATT	New Hoong Fatt Holdings Berhad
164	NIHSIN	Ni Hsin Resources Berhad
165	NSOP	Negri Sembilan Oil Palms Berhad
166	NTPM	NTPM Holdings Berhad
167	NWP	NWP Holdings Berhad
168	NYLEX	Nylex (Malaysia) Berhad
169	OCB	OCB Berhad
170	OCNCASH	Oceancash Pasific Berhad
171	OFI	Oriental Food Industries Holdings Berhad
172	OKA	Oka Corporation Bhd.

No	Kode	Nama Perusahaan
173	OPCOM	Opcom Holdings Berhad
174	ORIENT	Oriental Holdings Berhad
175	ORNA	Ornapaper Berhad
176	PA RESOURCES	P.A. Resources Berhad
177	PADINI	Padini Holdings Berhad
178	PANAMY	Panasonic Manufacturing Malaysia Berhad
179	PAOS	Paos Holdings Berhad
180	PARAGON	Paragon Union Berhad
181	PCCS	PCCS Group Berhad
182	PCHEM	Petronas Chemical Group Berhad
183	PELIKAN	Pelikan International Corporation Berhad
184	PENSONIC	Pensonic Holdings Berhad
185	PERSTIM	Perusahaan Sadur Timah Malaysia (PERSTIMA) Bhd.
186	PIE	P.I.E. Industrial Berhad
187	PLASTRAD	Plastrade Technology Berhad
188	PLS	PLS Plantation Berhad
189	PMB	PMB Technology Berhad
190	PNEPCB	PNE PCB Berhad
191	POHKONG	Poh kong Holdings berhad
192	POHUAT	Poh Huat Resources Holdings Berhad
193	POLY GLASS	Poly Glass Fibre (M) Berhad
194	PPB	PPB Group Berhad
195	PPG	Pelangi Publishing Group Bhd.
196	PRESS METAL	Press Metal Berhad
197	PRESTAR	Prestar Resources Berhad
198	PRG	PRG Holdings Berhad
199	PRLEXUS	Prolexus Berhad
200	PUBLIC PACKAGE	Public Packages Holdings Bhd.

No	Kode	Nama Perusahaan
201	PWF	PWF Consolidated Bhd.
202	PWROOT	Power Root Berhad
203	QL	QL Resources Berhad
204	QUALITY	Quality Concrete Holdings Berhad
205	RAPID	Rapid Synergy Berhad
206	RESINTC	Resintech Berhad
207	RSAWIT	Rimbunan Sawit Berhad
208	RUBBEREX	Rubberex Corporation (M) Berhad
209	SAB	Southern Acid Bhd.
210	SAM	Sam Engineering & Equipment (M) Berhad
211	SAPIND	Sapura Industrial Berhad
212	SAPRES	Sapura Resources Berhad
213	SAUDEE	Saudee Group berhad
214	SCABLE	Sarawak Cable Berhad
215	SCANWOLF	Scanwolf Corporation Berhad
216	SCIB	Sarawak Consolidated Industries Berhad
217	SCIENTEX	Scientex Berhad
218	SCOMIEN	Scomi Engineering Bhd.
219	SCOMNET	Supercomnet Technologies Berhad
220	SEACERA	Seacera Group Berhad
221	SEALINK	Sealink International Berhad
222	SERNKOU	Sern Kou Resources Berhad
223	SGB	Spring Gallery Berhad or PFCE Berhad
224	SHH	SHH Resources Holdings Berhad
225	SIG GASES	Sig Gases Berhad
226	SINO	Sino Hua-an International Berhad
227	SINOTOP	Sinotop Holdings Berhad
228	SKB SHUTTERS	SKB Shutters Corporation Berhad
229	SKPRES	SKP Resources Bhd.

No	Kode	Nama Perusahaan
230	SLP	SLP Resources Berhad
231	SMISCOR	SMIS Corporation Berhad
232	SNC	Sand Nisko Capital Berhad
233	SPRITZER	Spritzer Bhd.
234	SSTEEL	Southern Steel Berhad
235	STONE	Stone Master Corporation Berhad
236	SUBUR	Subur Tiasa Holdings Berhad
237	SUNZEN	Sunzen Biotech Berhad
238	SUPERLN	Superlon Holdings Berhad
239	SWSCAP	SWS Capital Berhad
240	SYF	SYF Resources Berhad
241	TAANN	Ta Ann Holdings Berhad
242	TAFI	Tafi Industries Berhad
243	TAS	Tas Offshore Berhad
244	TASEK	Tasek Corporation Berhad
245	TATGIAP	TATT Giap Group Berhad
246	TAWIN	Ta Win Holdings Berhad
247	TDM	TDM Berhad
248	TECFAST	Techfast Holdings Berhad
249	TECGUAN	Teck Guan Perdana Berhad
250	TEKALA	Tekala Corporation Berhad
251	TEKSENG	Tek Seng Holdings Berhad
252	TEOSEN	Teo Seng Capital Berhad
253	TGL	Teo Guan Lee Corporation Berhad
254	TGUAN	Thong Guan Industries Berhad
255	TIENWAH	Tien Wah Press Holdings Berhad
256	TIMWELL	Timberwell Berhad
257	TOMEI	Tomei Consolidated Berhad
258	TOMYPAK	Tomypak Holdings Berhad

No	Kode	Nama Perusahaan
259	TONGHER	Tong Herr Resources Berhad
260	TOPGLOV	Top Glove Corporation Bhd.
261	TOYOINK	Toyo Ink Group Berhad
262	TPC	TPC Plus Berhad
263	TSH	TSH Resources Berhad
264	TURIYA	Turiya Berhad
265	UCHITEC	Uchi Technologies Berhad
266	ULICORP	United U-Li Corporation Berhad
267	UMSNGB	UMS-Neiken Group Berhad
268	UMW	UMW Holdings Berhad
269	UPA	Upa Corporation Bhd.
270	UTDPLT	United Plantations Berhad
271	VERSATL	Versatile Creative Berhad
272	VS	V.S. Industry Berhad
273	WANGZNG	Wang-Zheng Berhad
274	WASEONG	Wah Seong Corporation Berhad
275	WATTA	Watta Holdings Berhad
276	WEIDA	Weida (M) Bhd.
277	WONG	Wong Engineering Corporation Berhad
278	WOODLANDOR	Woodlandor Holdings Bhd.
279	WTHORSE	White Horse Berhad
280	WTK	WTK Holdings Berhad
281	WZSATU	WZ Satu Berhad
282	XDL	Xidelang Holdings Ltd.
283	XINGHE	Xinghe Holding Berhad
284	YEELEE	Yee Lee Corporation Bhd.
285	YEN	G3 Global Berhad or Yen Global Berhad
286	YILAI	Yi-Lai Berhad
287	YKGI	YKGI Holdings Berhad

No	Kode	Nama Perusahaan
288	YOGB	Yoong Onn Corporation Berhad
289	YSPSAH	YSP Southeast Asia Holding Berhad
290	ZHULIAN	Zhulian Corporation Berhad

Lampiran 3

Konsentrasi Kepemilikan dan Akumulasi Kerugian Indonesia 2014-2016

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
1	ADES	0.9152	0.9194	0,9194	1	1	1
2	ADMG	0.4951	0.4951	0,3229	1	0	0
3	AKPI	0.1923	0.1923	0.1923	0	0	0
4	ALDO	0.5841	0.5841	0.5841	0	0	0
5	ALKA	0.2894	0.3303	0.3303	1	1	1
6	ALMI	0.3710	0.3710	0.3710	1	0	0
7	ALTO	0.4231	0.5358	0.5358	1	0	0
8	AMFG	0.4386	0.4386	0.4386	0	0	0
9	APLI	0.5881	0.5880	0.5665	0	0	0
10	ARGO	0.2935	0.2935	0.2935	1	1	1
11	ASII	0.5011	0.5011	0.5011	0	0	0
12	AUTO	0.8000	0.8000	0.8000	0	0	0
13	BAJA	0.1647	0.1647	0.2458	1	1	1
14	BATA	0.8200	0.8200	0.8190	0	0	0
15	BIMA	0.8657	0.5250	0.5250	1	1	1
16	BRAM	0.6021	0.6021	0.6021	0	0	0
17	BRNA	0.5457	0.5302	0.5142	0	0	0
18	BRPT	0.5213	0.5213	0.5213	1	1	1
19	BTON	0.4556	0.4556	0.4556	0	0	0
20	BUDI	0.2670	0.2504	0.2642	0	0	0
21	CEKA	0.8702	0.8702	0.8702	0	0	0
22	CINT	0.6843	0.6843	0.6843	0	0	0
23	CNTX	0.5400	0.3000	0.3000	1	1	1
24	CPIN	0.5553	0.5553	0.5553	0	0	0
25	CTBN	0.4823	0.4823	0.4199	0	0	0
26	DAJK	0.5898	0.5898	0.5898	1	0	0
27	DPNS	0.5118	0.5118	0.5118	0	0	0

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
28	DVLA	0.9246	0.9300	0.9300	0	0	0
29	EKAD	0.7450	0.7545	0.7445	0	0	0
30	ERTX	0.9538	0.5346	0.5442	0	0	0
31	ESTI	0.6267	0.5897	0.5897	1	1	1
32	FASW	0.5199	0.5142	0.5217	0	0	0
33	FPNI	0.9040	0.9515	0.9515	1	1	1
34	GDST	0.8732	0.5137	0.5137	1	1	0
35	GDYR	0.8500	0.8500	0.8500	0	0	0
36	GGRM	0.6929	0.6929	0.6929	0	0	0
37	GJTL	0.4951	0.4951	0.4950	0	0	0
38	HDTX	0.2777	0.2777	0.4476	1	1	1
39	HMSP	0.9250	0.9250	0.9818	0	0	0
40	ICBP	0.8053	0.8053	0.8053	0	0	0
41	IGAR	0.7942	0.7942	0.7942	0	0	0
42	IKAI	0.3618	0.3618	0.3750	1	1	1
43	IKBI	0.9306	0.9306	0.9306	0	0	0
44	IMAS	0.7149	0.7149	0.7149	0	0	0
45	IMPC	0.3369	0.3369	0.3369	0	0	0
46	INAF	0.8066	0.8066	0.8066	0	0	0
47	INAI	0.3298	0.3298	0.3298	0	0	0
48	INCI	0.1880	0.2080	0.2080	0	0	0
49	INDF	0.5007	0.5007	0.5007	0	0	0
50	INDR	0.2500	0.4900	0.4900	0	0	0
51	INDS	0.8811	0.8811	0.8811	0	0	0
52	INKP	0.5272	0.5272	0.5272	0	0	0
53	INRU	0.9242	0.9242	0.8961	1	1	1
54	INTP	0.5100	0.5100	0.5100	0	0	0
55	IPOL	0.2954	0.4101	0.4100	0	0	0
56	ISSP	0.5684	0.5594	0.5594	0	0	0

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
57	JECC	0.5257	0.5257	0.5258	0	0	0
58	JPFA	0.5100	0.5784	0.3059	0	0	0
59	JPRS	0.8395	0.3570	0.3570	0	0	0
60	KAEF	0.9002	0.9002	0.9002	0	0	0
61	KBLI	0.2939	0.2692	0.2692	0	0	0
62	KBLM	0.3473	0.2679	0.2678	0	0	0
63	KBRI	0.3400	0.3400	0.3400	1	1	1
64	KDSI	0.7568	0.7568	0.7568	0	0	0
65	KIAS	0.9631	0.9631	0.9631	1	0	0
66	KICI	0.4362	0.4362	0.4362	1	1	0
67	KRAS	0.8000	0.8000	0.8000	1	1	1
68	LION	0.2885	0.2885	0.2885	0	0	0
69	LMPI	0.1778	0.1778	0.1778	1	1	1
70	LMSH	0.2555	0.2555	0.2555	0	0	0
71	LPIN	0.2500	0.2500	0.2500	0	0	0
72	MAIN	0.5724	0.5709	0.5593	0	0	0
73	MASA	0.1670	0.1670	0.1670	0	0	0
74	MBTO	0.6682	0.6682	0.6682	0	0	0
75	MLBI	0.8178	0.8178	0.7624	0	0	0
76	MLIA	0.4311	0.4311	0.4296	1	1	1
77	MRAT	0.7126	0.7126	0.7126	0	0	0
78	MYOR	0.3293	0.3293	0.3293	0	0	0
79	MYTX	0.5877	0.5877	0.5877	1	1	1
80	NIPS	0.2643	0.2643	0.2643	0	0	0
81	PBRX	0.2798	0.2633	0.2633	0	0	0
82	PICO	0.7616	0.7616	0.7620	0	0	0
83	PRAS	0.5406	0.3794	0.3794	1	1	1
84	PSDN	0.4693	0.4693	0.4693	1	1	0
85	PTSN	0.6647	0.6647	0.6647	1	1	0

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
86	PYFA	0.5385	0.5385	0.5385	0	0	0
87	RICY	0.1948	0.1948	0.1948	0	0	0
88	RMBA	0.9248	0.8555	0.8555	1	1	0
89	ROTI	0.3150	0.3150	0.3150	0	0	0
90	SCCO	0.2697	0.2697	0.2697	0	0	0
91	SIAP	0.2073	0.2077	0.3600	1	1	0
92	SIDO	0.4080	0.4100	0.4100	0	0	0
93	SIMA	0.1905	0.1905	0.1290	1	1	1
94	SIPD	0.8422	0.5727	0.1556	1	0	0
95	SKBM	0.1768	0.1768	0.1768	0	0	0
96	SKLT	0.2678	0.2678	0.2678	0	0	0
97	SMBR	0.7624	0.7624	0.7624	0	0	0
98	SMCB	0.8064	0.8064	0.8065	0	0	0
99	SMGR	0.5101	0.5101	0.5101	0	0	0
100	SPMA	0.3148	0.4462	0.4460	0	0	0
101	SRIL	0.5600	0.5607	0.5607	0	0	0
102	SRSN	0.3521	0.3521	0.3521	1	1	1
103	SSTM	0.4100	0.4100	0.4100	1	1	1
104	STAR	0.4819	0.4819	0.5442	0	0	0
105	STTP	0.5676	0.5676	0.5676	0	0	0
106	SULI	0.2463	0.2463	0.2463	1	1	1
107	TALF	0.8815	0.8815	0.8815	0	0	0
108	TBMS	0.4242	0.4242	0.4242	1	1	1
109	TCID	0.6084	0.6084	0.6084	0	0	0
110	TFCO	0.3308	0.3308	0.3308	1	1	0
111	TIRT	0.4950	0.3400	0.3400	1	1	1
112	TKIM	0.6000	0.6000	0.6000	0	0	0
113	TOTO	0.3790	0.3790	0.3948	0	0	0
114	TPIA	0.4504	0.4504	0.5536	0	0	0

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
115	TRIS	0.4017	0.4017	0.4024	0	0	0
116	TRST	0.2552	0.2552	0.2854	0	0	0
117	TSPC	0.7842	0.7816	0.7752	0	0	0
118	ULTJ	0.2140	0.2140	0.2140	0	0	0
119	UNIC	0.4731	0.4731	0.4731	0	0	0
120	UNIT	0.3590	0.3590	0.3590	0	0	0
121	UNVR	0.8500	0.8500	0.8500	0	0	0
122	VOKS	0.3008	0.2045	0.3250	0	0	0
123	WIIM	0.2248	0.2248	0.2248	0	0	0
124	WTON	0.7840	0.7840	0.7840	0	0	0
125	YPAS	0.8947	0.8947	0.8947	0	0	0

Lampiran 4

Konsentrasi Kepemilikan dan Akumulasi Kerugian Malaysia 2014-2016

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
1	3A	0.2033	0.2033	0.2033	0	0	0
2	ABLEGRP	0.3325	0.3325	0.3325	0	0	0
3	ACME	0.6877	0.6877	0.6877	0	0	0
4	ACOSTEC	0.1542	0.1542	0.2756	0	0	0
5	ADVANCED	0.0819	0.0819	0.0819	0	0	0
6	ADVENTA	0.2909	0.3825	0.3825	0	0	0
7	AE MULTI	0.0479	0.0506	0.0611	1	1	1
8	AHEALTH	0.4061	0.4059	0.4050	0	0	0
9	AISB	0.2516	0.2516	0.2516	0	0	1
10	AJI	0.5008	0.5008	0.5008	0	0	0
11	AJIYA	0.1364	0.1364	0.1977	0	0	0
12	AKNIGHT	0.2800	0.2800	0.2800	1	1	1
13	ALCOM	0.5916	0.5916	0.5916	0	0	0
14	AMTEK	0.3027	0.3027	0.3027	1	1	1
15	ANNJOO	0.3669	0.3666	0.3956	0	0	0
16	ANZO	0.1958	0.2083	0.2083	1	1	1
17	APB	0.3247	0.2786	0.2786	0	0	0
18	APM	0.3187	0.3187	0.3185	0	0	0
19	A-RANK	0.2649	0.3149	0.3149	0	0	0
20	ASIAPLY	0.1362	0.2746	0.2761	0	0	0
21	ASTINO	0.3055	0.3050	0.3048	0	0	0
22	AT SYSTEM	0.0909	0.0158	0.0466	1	1	1
23	ATTA GLOBAL	0.2060	0.1730	0.1554	0	0	0
24	ATURMAJU	0.2572	0.2428	0.1629	1	1	1
25	BHIC	0.6500	0.6500	0.6500	0	0	0
26	BKAWAN	0.4684	0.4670	0.4645	0	0	0

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
27	BOON KOON	0.2302	0.2302	0.2302	0	0	1
28	BOXPAK	0.5499	0.5483	0.5483	0	0	0
29	BP PLASTICS	0.4316	0.4316	0.4316	0	0	0
30	BSL	0.5168	0.5167	0.5164	0	0	0
31	BTM	0.0985	0.0985	0.1010	1	1	1
32	CAB	0.1943	0.1675	0.1913	0	0	0
33	CAELY	0.1704	0.1641	0.1641	0	0	0
34	CAMRES	0.0834	0.0609	0.0486	0	0	0
35	CAN-ONE	0.2350	0.2350	0.2963	0	0	0
36	CAREPLS	0.1180	0.1447	0.2810	0	0	0
37	CBIP	0.1279	0.1034	0.1294	0	0	0
38	CEPCO	0.1949	0.1949	0.1949	0	0	0
39	CFM	0.1436	0.1436	0.1436	0	0	0
40	CHB	0.4630	0.4637	0.4606	0	0	0
41	CHEEWAH	0.1485	0.1435	0.1435	0	1	1
42	CHIN WELL	0.5415	0.5285	0.5809	0	0	0
43	CHOO BEE	0.4125	0.4125	0.4125	0	0	0
44	CHUAN	0.1097	0.1067	0.1077	0	0	0
45	CICB	0.2592	0.2672	0.2672	1	0	0
46	CME	0.1827	0.1827	0.1827	1	0	0
47	CMSB	0.1254	0.1254	0.1296	0	0	0
48	CN ASIA	0.3546	0.3546	0.3546	1	1	1
49	COCOALND	0.3804	0.3804	0.3804	0	0	0
50	COMCORP	0.2277	0.2277	0.2277	1	1	1
51	CSCENIC	0.4933	0.4933	0.4933	0	0	0
52	CSL	0.1495	0.1971	0.1971	0	0	0
53	CYL	0.2981	0.2981	0.2981	0	0	0
54	CYMAO	0.2189	0.2669	0.2869	1	1	0

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
55	DAIBOCHI	0.0937	0.0937	0.0846	0	0	0
56	DATA	0.1714	0.1714	0.1310	1	1	1
57	DEGEM	0.5806	0.3176	0.3089	0	0	0
58	DENKO	0.1389	0.1389	0.1389	1	1	1
59	DOLMITE	0.2975	0.2874	0.2806	1	1	1
60	DOMINANT	0.4498	0.4498	0.4504	0	0	0
61	DRBHCOM	0.5592	0.5592	0.5592	0	0	0
62	DUFU	0.1064	0.1032	0.0965	0	0	0
63	EG	0.0893	0.0981	0.2600	0	0	0
64	EKSONS	0.1997	0.1997	0.1997	0	0	0
65	EMICO	0.0584	0.0584	0.0600	1	1	1
66	EONMETALL	0.2457	0.2493	0.2493	0	0	0
67	EPMBB	0.1748	0.1748	0.1748	0	0	0
68	EURO	0.1247	0.1247	0.1235	0	0	0
69	EUROSP	0.2733	0.2733	0.2733	1	1	1
70	EVERGREEN	0.1683	0.1682	0.1850	0	0	0
71	FACBIND	0.2018	0.2018	0.2018	0	0	0
72	FAREAST	0.1631	0.1631	0.1631	0	0	0
73	FARBES	0.1858	0.1801	0.3438	1	1	1
74	FAVELLE FAVCO	0.4427	0.4459	0.4499	0	0	0
75	FCW	0.1115	0.1115	0.1115	0	0	0
76	FGV	0.1798	0.1729	0.2000	0	0	0
77	FIBON	0.2200	0.2200	0.2200	0	0	0
78	FIMACOR	0.6002	0.6002	0.5955	0	0	0
79	FLONIC	0.0315	0.1534	0.1280	1	1	1
80	FOCUS LUMBER	0.0875	0.0875	0.0892	0	0	0
81	FPI	0.2800	0.2800	0.2800	0	0	0
82	GCB	0.5256	0.5256	0.5242	0	0	0

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
83	GESHEN	0.4209	0.4209	0.2903	0	0	1
84	GLOTEC	0.6524	0.0653	0.0652	1	1	1
85	GOCEAN	0.1538	0.1538	0.1538	1	1	1
86	GOODWAY	0.1652	0.1652	0.1652	0	0	0
87	GPA	0.2369	0.2369	0.2326	0	0	0
88	GPHAROS	0.5421	0.5421	0.5421	0	0	0
89	GREENYIELD	0.4858	0.4858	0.4858	0	0	0
90	GUH	0.1719	0.1718	0.1718	0	0	0
91	HALEX	0.5013	0.1374	0.1289	0	0	0
92	HANDAL	0.1584	0.1331	0.1581	0	0	0
93	HEVEA BOARD	0.2172	0.2597	0.1810	0	0	0
94	HHGROUP	0.1134	0.2430	0.2430	0	0	0
95	HIAP HUAT	0.1998	0.1998	0.1998	1	0	0
96	HIAPTEK	0.1392	0.1379	0.2094	0	0	0
97	HOCKHENG	0.4547	0.4545	0.4500	0	0	0
98	HOMERITZ	0.3442	0.3442	0.3442	0	0	0
99	HWATAI	0.2668	0.2668	0.2668	1	1	1
100	IJACOBS	0.1891	0.1891	0.2421	0	1	1
101	IMASPRO	0.4243	0.4243	0.4243	0	0	0
102	INCKEN	0.1176	0.1176	0.0199	0	0	0
103	INFOTECH	0.1149	0.1179	0.1682	0	0	0
104	INNO	0.5022	0.5030	0.5030	0	0	0
105	IQGROUP	0.4051	0.4062	0.4193	0	0	1
106	IRE-TEX	0.1582	0.2296	0.2466	1	1	1
107	JASKITA	0.3189	0.3189	0.3189	0	0	0
108	JAYA TIASA	0.1705	0.1335	0.0860	0	0	0
109	JERASIA	0.2828	0.2828	0.2828	0	0	0
110	JMR	0.5001	0.5001	0.5001	1	1	1

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
111	JOHOTIN	0.0939	0.0940	0.0940	0	0	0
112	KARYON	0.0662	0.0662	0.0662	0	0	0
113	KAWAN	0.2240	0.2489	0.3278	0	0	0
114	KEINHIN	0.3781	0.3753	0.3750	0	0	0
115	KFM	0.1408	0.1408	0.1399	1	1	1
116	KHEE SAN	0.1972	0.2209	0.2858	0	0	0
117	KHIND	0.3837	0.3837	0.3837	0	0	0
118	KIALIM	0.1181	0.1181	0.1181	0	0	0
119	KIANJOO	0.3290	0.3290	0.3290	0	0	0
120	KIMHIN	0.4439	0.4439	0.4439	0	0	0
121	KINTEL	0.1582	0.1801	0.1879	1	1	0
122	KLK	0.4657	0.4657	0.4657	0	0	0
123	KNM	0.0594	0.0562	0.0673	0	0	0
124	KOBAY	0.2574	0.2574	0.2602	0	0	0
125	KOMARK	0.1799	0.1313	0.1342	1	1	0
126	KOSSAN RUBBER	0.4230	0.4230	0.4230	0	0	0
127	KOTRA	0.4876	0.4884	0.4888	0	0	0
128	KRETAM	0.1547	0.1248	0.1205	0	0	0
129	KSENG	0.2058	0.1731	0.1489	0	0	0
130	KSSC	0.3850	0.3850	0.3850	0	0	0
131	KYM	0.2001	0.1468	0.1468	1	1	1
132	LAFMSIA	0.5100	0.5100	0.5100	0	0	0
133	LATITUD	0.1561	0.1561	0.1096	0	0	0
134	LBALUM	0.1517	0.3012	0.3012	0	0	0
135	LCTH	0.7064	0.7064	0.7064	0	0	0
136	LEESK	0.4414	0.4236	0.4168	0	0	0
137	LEWEKO	0.1272	0.1522	0.2032	0	1	1
138	LIHEN	0.4220	0.4220	0.4220	0	0	0

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
139	LIONDIV	0.1236	0.1533	0.2395	1	1	0
140	LONBISC	0.1554	0.0952	0.1146	0	0	0
141	LSTEEL	0.1409	0.1423	0.1435	0	0	0
142	LTKM	0.6132	0.6132	0.5959	0	0	0
143	LUSTER	0.0673	0.0907	0.0678	1	1	1
144	LYSAGHT	0.5514	0.5514	0.5514	0	0	0
145	MASTEEL	0.3094	0.3088	0.3085	0	0	0
146	MASTER PACK	0.1739	0.1739	0.1915	0	0	0
147	MAXWELL	0.2758	0.5473	0.5473	0	0	0
148	MBG	0.4902	0.4737	0.4167	0	1	0
149	MELEWAR	0.2677	0.2877	0.2677	0	0	1
150	MERCURY	0.0753	0.0753	0.0798	1	1	1
151	METROD	0.4213	0.4737	0.4213	0	0	0
152	MFLOUR	0.0872	0.0872	0.0892	0	0	0
153	MHC	0.4538	0.4538	0.4538	0	0	0
154	MIECO	0.5273	0.5676	0.5676	0	0	0
155	MINHO	0.2968	0.2972	0.2939	0	1	1
156	MQ	0.1200	0.1129	0.1183	1	1	1
157	MSC	0.2809	0.2809	0.2809	0	0	0
158	MSM	0.4003	0.4003	0.4003	0	0	0
159	MUAR BAN LEE	0.4230	0.4219	0.4196	0	0	0
160	MUDA	0.2742	0.2742	0.2742	0	0	0
161	MULTICO	0.2241	0.1669	0.1623	0	0	0
162	MYCRON	0.7140	0.7152	0.5479	0	0	0
163	NHFATT	0.3409	0.3409	0.3409	0	0	0
164	NIHSIN	0.0683	0.0567	0.0540	0	0	0
165	NSOP	0.5513	0.5513	0.5513	0	0	0
166	NTPM	0.2916	0.2881	0.2961	0	0	0

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
167	NWP	0.2245	0.5011	0.5011	1	1	1
168	NYLEX	0.1901	0.1895	0.1893	0	0	0
169	OCB	0.2822	0.2822	0.2822	0	0	0
170	OCNCASH	0.4394	0.4394	0.4394	0	1	0
171	OFI	0.3051	0.3051	0.3018	0	0	0
172	OKA	0.4922	0.4806	0.4877	0	0	0
173	OPCOM	0.1807	0.1807	0.2093	0	0	0
174	ORIENT	0.2150	0.2150	0.2150	0	0	0
175	ORNA	0.2513	0.2513	0.2513	0	0	0
176	PA RESOURCES	0.0833	0.0833	0.0833	1	1	1
177	PADINI	0.4374	0.4374	0.4374	0	0	0
178	PANAMY	0.4745	0.4745	0.4745	0	0	0
179	PAOS	0.4619	0.4619	0.4619	0	0	0
180	PARAGON	0.4937	0.4937	0.4937	1	1	1
181	PCCS	0.3999	0.3999	0.3999	0	0	0
182	PCHEM	0.6435	0.6435	0.6435	0	0	0
183	PELIKAN	0.2866	0.2866	0.2866	1	1	0
184	PENSONIC	0.0734	0.0734	0.0734	0	0	0
185	PERSTIM	0.3285	0.3285	0.3285	0	0	0
186	PIE	0.5142	0.5142	0.5142	0	0	0
187	PLASTRAD	0.3589	0.3589	0.3589	0	0	0
188	PLS	0.2342	0.2342	0.2342	0	0	0
189	PMB	0.2772	0.2772	0.2772	0	0	0
190	PNEPCB	0.1388	0.1388	0.1388	1	1	1
191	POHKONG	0.5829	0.5829	0.5829	0	0	0
192	POHUAT	0.1346	0.1343	0.1338	0	0	0
193	POLY GLASS	0.4879	0.4879	0.4879	1	1	1
194	PPB	0.3987	0.3987	0.3987	0	0	0

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
195	PPG	0.2571	0.2415	0.2363	0	0	0
196	PRESS METAL	0.0974	0.3713	0.0730	0	0	0
197	PRESTAR	0.2648	0.2867	0.2754	0	0	0
198	PRG	0.0664	0.0710	0.0966	0	0	0
199	PRLEXUS	0.0973	0.0585	0.0606	0	0	0
200	PUBLIC PACKAGE	0.4116	0.4116	0.4116	0	0	0
201	PWF	0.1851	0.1951	0.1852	0	0	0
202	PWROOT	0.1546	0.1550	0.1552	0	0	0
203	QL	0.3277	0.3277	0.3837	0	0	0
204	QUALITY	0.1814	0.1814	0.1814	0	0	0
205	RAPID	0.1209	0.0544	0.0861	0	0	0
206	RESINTC	0.2623	0.2623	0.2623	0	0	0
207	RSAWIT	0.0987	0.0987	0.0848	0	0	0
208	RUBBEREX	0.1415	0.1415	0.1427	0	0	0
209	SAB	0.3129	0.3129	0.3129	0	0	0
210	SAM	0.3537	0.6260	0.6778	0	0	0
211	SAPIND	0.4696	0.4696	0.4696	0	0	0
212	SAPRES	0.5004	0.5004	0.5004	0	0	0
213	SAUDEE	0.2629	0.2592	0.2826	0	0	0
214	SCABLE	0.1653	0.1653	0.1653	0	0	0
215	SCANWOLF	0.0945	0.0807	0.1756	0	0	0
216	SCIB	0.2063	0.1582	0.1699	1	1	1
217	SCIENTEX	0.2153	0.2136	0.2069	0	0	0
218	SCOMIEN	0.7233	0.7233	0.7233	1	1	1
219	SCOMNET	0.1909	0.1909	0.1909	0	0	0
220	SEACERA	0.0849	0.1167	0.1895	0	0	0
221	SEALINK	0.5182	0.5182	0.5182	0	0	0
222	SERNKOU	0.2000	0.2000	0.2000	0	0	0

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
223	SGB	0.1613	0.3091	0.0495	1	1	1
224	SHH	0.1040	0.1040	0.1116	0	0	0
225	SIG GASES	0.3500	0.3500	0.3500	0	0	0
226	SINO	0.2539	0.2539	0.2539	1	0	0
227	SINOTOP	0.5701	0.7220	0.7220	0	0	0
228	SKB SHUTTERS	0.5712	0.5112	0.5712	0	0	0
229	SKPRES	0.1664	0.1664	0.0747	0	0	0
230	SLP	0.4000	0.4000	0.4000	0	0	0
231	SMISCOR	0.3718	0.3718	0.3717	0	0	0
232	SNC	0.1573	0.1573	0.1573	0	0	1
233	SPRITZER	0.2757	0.3087	0.3033	0	0	0
234	SSTEEL	0.4096	0.4098	0.4146	0	0	0
235	STONE	0.1328	0.1328	0.1840	1	1	1
236	SUBUR	0.1967	0.1967	0.1595	0	0	0
237	SUNZEN	0.2745	0.2744	0.2801	0	0	0
238	SUPERLN	0.2223	0.2673	0.2672	0	0	0
239	SWSCAP	0.0807	0.0888	0.1024	1	1	1
240	SYF	0.1509	0.1512	0.3437	0	0	0
241	TAANN	0.1633	0.1633	0.1633	0	0	0
242	TAFI	0.2238	0.2238	0.2238	0	0	0
243	TAS	0.1708	0.1708	0.1706	0	0	0
244	TASEK	0.6300	0.6300	0.6300	0	0	0
245	TATGIAP	0.3369	0.3369	0.4104	1	0	0
246	TAWIN	0.3893	0.3893	0.3893	1	1	1
247	TDM	0.4630	0.4739	0.4739	0	0	0
248	TECFAST	0.1681	0.1680	0.1842	1	1	1
249	TECGUAN	0.5980	0.5980	0.5980	1	1	1
250	TEKALA	0.0679	0.0679	0.0679	1	1	1

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
251	TEKSENG	0.2122	0.2388	0.3069	0	0	0
252	TEOSENS	0.5116	0.5116	0.5112	0	0	0
253	TGL	0.3707	0.3707	0.3707	0	0	0
254	TGUAN	0.2076	0.2945	0.2965	0	0	0
255	TIENWAH	0.3018	0.2989	0.2989	0	0	0
256	TIMWELL	0.2382	0.2382	0.2382	1	1	1
257	TOMEI	0.4555	0.4555	0.4555	0	0	0
258	TOMYPAK	0.1933	0.1954	0.2551	0	0	0
259	TONGHER	0.7048	0.6337	0.6243	0	0	0
260	TOPGLOV	0.1273	0.1535	0.1965	0	0	0
261	TOYOINK	0.0932	0.0932	0.1027	0	0	0
262	TPC	0.4226	0.4527	0.5291	0	1	1
263	TSH	0.0409	0.0480	0.0480	0	0	0
264	TURIYA	0.5100	0.5100	0.5100	1	1	1
265	UCHITEC	0.1908	0.2352	0.2446	0	0	0
266	ULICORP	0.3719	0.3719	0.4091	0	0	0
267	UMSNGB	0.5093	0.5093	0.5092	0	0	0
268	UMW	0.4211	0.4077	0.3638	0	0	0
269	UPA	0.5281	0.5277	0.5273	0	0	0
270	UTDPLT	0.4182	0.4182	0.4182	0	0	0
271	VERSATL	0.2983	0.3734	0.6460	0	1	1
272	VS	0.0475	0.0883	0.1523	0	0	0
273	WANGZNG	0.3405	0.3405	0.3405	0	0	0
274	WASEONG	0.3238	0.3238	0.3229	0	0	0
275	WATTA	0.3159	0.3159	0.3159	0	0	0
276	WEIDA	0.2092	0.2092	0.2053	0	0	0
277	WONG	0.3005	0.4289	0.4289	1	1	0
278	WOODLANDOR	0.1443	0.1443	0.1483	0	0	1

No	Kode	Konsentrasi Kepemilikan			Akumulasi Kerugian		
		2016	2015	2014	2016	2015	2014
279	WTHORSE	0.0982	0.0980	0.0980	0	0	0
280	WTK	0.0841	0.0841	0.0840	0	0	0
281	WZSATU	0.1200	0.1726	0.1309	0	0	0
282	XDL	0.2634	0.2634	0.2552	0	0	0
283	XINGHE	0.2874	0.2874	0.2874	0	0	0
284	YEELEE	0.4840	0.4924	0.5031	0	0	0
285	YEN	0.3000	0.2400	0.3208	1	1	1
286	YILAI	0.3104	0.3104	0.3104	0	0	0
287	YKGI	0.2678	0.2678	0.2678	1	1	0
288	YOCB	0.5253	0.5252	0.5250	0	0	0
289	YSPSAH	0.3888	0.3890	0.3936	0	0	0
290	ZHULIAN	0.3501	0.3501	0.3501	0	0	0

Lampiran 5

Intensitas Aset Tetap dan *Market to Book Ratio* Indonesia 2014-2016

No	Kode	Intensitas Aset Tetap			<i>Market to Book Ratio</i>		
		2016	2015	2014	2016	2015	2014
1	ADES	0.4875	0.4353	0.3405	1.2678	1.4139	2.2519
2	ADMG	0.6451	0.6404	0.6284	0.4508	0.4219	0.4865
3	AKPI	0.6202	0.5870	0.4763	0.8058	0.8222	0.7883
4	ALDO	0.2708	0.3213	0.3036	1.3147	1.6375	1.6861
5	ALKA	0.1090	0.1090	0.0585	1.5932	1.0871	1.1149
6	ALMI	0.3260	0.3619	0.2431	0.8649	0.7976	0.8518
7	ALTO	0.5195	0.4941	0.4063	1.2066	1.1726	1.1913
8	AMFG	0.6395	0.4269	0.3879	0.8744	0.8718	1.0789
9	APLI	0.7371	0.5544	0.6077	0.7504	1.3349	0.6201
10	ARGO	0.7148	0.8230	0.7842	1.6832	1.4102	1.3605
11	ASII	0.1651	0.1699	0.1748	1.7450	1.4741	1.7637
12	AUTO	0.2464	0.2446	0.2298	0.9551	0.8304	1.7028
13	BAJA	0.2245	0.2630	0.2887	1.4045	0.9890	1.3553
14	BATA	0.2728	0.2952	0.3165	1.5838	2.4831	2.3000
15	BIMA	0.1235	0.1300	0.1342	3.3443	3.3314	3.4421
16	BRAM	0.5630	0.5999	0.7639	1.0834	0.8937	1.0043
17	BRNA	0.5730	0.6602	0.5392	1.0233	0.8496	1.0900
18	BRPT	0.6165	0.6956	0.6194	0.7312	0.4983	0.6191
19	BTON	0.0670	0.0719	0.0818	0.7021	0.6133	0.7161
20	BUDI	0.6043	0.5243	0.5979	0.7361	0.7484	0.8083
21	CEKA	0.1515	0.1487	0.1725	0.9406	0.8396	0.9289
22	CINT	0.4553	0.4155	0.4169	0.9739	1.0599	1.1927
23	CNTX	0.5262	0.5175	0.5460	1.0699	1.0345	1.0803
24	CPIN	0.4641	0.4506	0.4346	2.5085	2.1979	3.4466
25	CTBN	0.3565	0.2996	0.2425	2.1824	1.6399	1.7426
26	DAJK	0.6554	0.5246	0.2392	0.8244	0.8133	1.1123
27	DPNS	0.0403	0.0449	0.0473	0.5583	0.5878	0.5567

No	Kode	Intensitas Aset Tetap			<i>Market to Book Ratio</i>		
		2016	2015	2014	2016	2015	2014
28	DVLA	0.2642	0.1877	0.2151	1.5786	1.3506	1.7526
29	EKAD	0.5050	0.2479	0.2559	0.7442	0.9680	1.2107
30	ERTX	0.5678	0.1038	0.1268	0.9187	0.8736	0.4988
31	ESTI	0.3844	0.4833	0.4377	0.9601	1.2312	1.1091
32	FASW	0.7307	0.7029	0.6689	1.8156	1.0188	1.4379
33	FPNI	0.5032	0.5051	0.5032	0.7813	0.7463	0.7958
34	GDST	0.5994	0.6013	0.4989	1.0751	0.6967	0.9809
35	GDYR	0.5289	0.4657	0.4611	0.5659	1.2108	0.9568
36	GGRM	0.3256	0.3166	0.3258	2.3246	2.0679	2.4353
37	GJTL	0.4883	0.4988	0.4721	0.8866	0.7974	0.9366
38	HDTX	0.8209	0.8414	0.8221	1.1919	1.4410	0.9960
39	HMSP	0.1622	0.1652	0.2086	1.2441	1.3083	1.5846
40	ICBP	0.2462	0.2468	0.2321	3.8199	3.3848	3.4627
41	IGAR	0.1606	0.1732	0.1314	1.2999	0.7586	1.1223
42	IKAI	0.8473	0.6273	0.6618	1.4454	1.0543	0.8356
43	IKBI	0.3195	0.2786	0.2834	0.5563	0.4949	0.5231
44	IMAS	0.1508	0.1848	0.1865	0.8796	0.9937	1.1847
45	IMPC	0.3075	0.2781	0.2293	2.6382	3.0141	1.8523
46	INAF	0.3081	0.2598	0.3157	1.6331	0.9530	1.4072
47	INAI	0.1793	0.1744	0.1156	0.9599	0.9162	0.9610
48	INCI	0.4772	0.2860	0.3410	0.3041	0.4171	0.3646
49	INDF	0.3128	0.2733	0.2554	1.3121	1.0252	1.2099
50	INDR	0.5860	0.5813	0.5620	0.6928	0.6758	0.6446
51	INDS	0.5495	0.5667	0.5464	0.3798	0.3385	0.6590
52	INKP	0.5878	0.6092	0.6741	0.6464	0.6809	0.7007
53	INRU	0.5375	0.5644	0.5835	0.6122	0.7212	0.9985
54	INTP	0.4857	0.4998	0.4204	2.0133	3.1100	3.3281
55	IPOL	0.6676	0.6960	0.6635	0.6781	0.5736	0.6670
56	ISSP	0.3284	0.3439	0.2868	0.8120	0.7793	0.8869

No	Kode	Intensitas Aset Tetap			<i>Market to Book Ratio</i>		
		2016	2015	2014	2016	2015	2014
57	JECC	0.2575	0.2916	0.1144	1.0768	0.8795	1.1731
58	JPFA	0.3902	0.3967	0.4037	1.3755	1.0384	1.3075
59	JPRS	0.0320	0.0336	0.0352	0.4109	0.3326	0.5306
60	KAEF	0.2183	0.2107	0.1888	3.8188	1.8080	3.1311
61	KBLI	0.2995	0.3558	0.3069	0.8849	0.6453	0.7131
62	KBLM	0.3820	0.4450	0.4477	0.9189	0.7729	0.8198
63	KBRI	0.8725	0.7826	0.8979	1.0121	0.9403	0.8133
64	KDSI	0.3394	0.3424	0.3933	0.7566	0.7438	0.7384
65	KIAS	0.7106	0.6606	0.6238	0.8249	0.7972	1.0331
66	KICI	0.3338	0.3669	0.0823	0.6002	0.5601	0.5690
67	KRAS	0.6235	0.6372	0.4214	0.8129	0.6071	0.3035
68	LION	0.1755	0.1767	0.1679	1.1106	1.0542	1.0657
69	LMPI	0.3228	0.3300	0.3265	0.6643	0.6378	0.7248
70	LMSH	0.3801	0.2078	0.2093	0.6274	0.5721	0.6138
71	LPIN	0.2862	0.2140	0.0298	1.1322	0.9930	0.9594
72	MAIN	0.4993	0.4599	0.4466	1.2737	1.4709	1.7751
73	MASA	0.6687	0.6654	0.6698	0.7452	0.8112	0.8938
74	MBTO	0.2067	0.2239	0.2391	0.6578	0.5617	0.6129
75	MLBI	0.5618	0.6026	0.5895	1.7275	1.4576	1.8803
76	MLIA	0.7824	0.7747	0.7613	0.8854	0.9391	0.8170
77	MRAT	0.1340	0.1420	0.1550	0.4220	0.4206	0.2311
78	MYOR	0.2987	0.3324	0.3481	3.3614	2.9469	2.4179
79	MYTX	0.5982	0.5934	0.6044	1.6263	1.3306	1.2236
80	NIPS	0.3833	0.3832	0.3730	0.8517	1.0148	0.6529
81	PBRX	0.2376	0.2775	0.2063	0.9866	1.1035	1.1557
82	PICO	0.2021	0.2184	0.2221	0.7813	0.7122	0.7763
83	PRAS	0.5619	0.5612	0.5485	0.6406	0.5858	0.5782
84	PSDN	0.4316	0.4631	0.4724	0.8664	0.7604	0.7219
85	PTSN	0.4992	0.5225	0.4837	0.3574	0.3824	0.4376

No	Kode	Intensitas Aset Tetap			<i>Market to Book Ratio</i>		
		2016	2015	2014	2016	2015	2014
86	PYFA	0.4786	0.5261	0.5315	1.0090	0.7418	0.8592
87	RICY	0.2580	0.2822	0.2719	0.7566	0.7513	0.7569
88	RMBA	0.3292	0.3420	0.3483	1.6070	1.5401	1.5035
89	ROTI	0.6311	0.6730	0.7839	3.2798	2.9268	3.8235
90	SCCO	0.1316	0.1793	0.1784	1.1123	0.9117	0.9986
91	SIAP	0.0266	0.0303	0.0227	1.0132	0.9201	2.2830
92	SIDO	0.3519	0.3440	0.2804	2.6877	3.0213	3.3093
93	SIMA	0.1623	0.1819	0.1287	2.1024	2.0939	1.4034
94	SIPD	0.3255	0.3855	0.3264	0.9095	1.0285	0.7182
95	SKBM	0.4353	0.5145	0.3840	1.2306	1.7076	1.9092
96	SKLT	0.5274	0.3939	0.4013	0.8532	1.2745	1.1624
97	SMBR	0.7966	0.2408	0.1906	0.9409	0.9735	1.3523
98	SMCB	0.8404	0.8329	0.8430	0.9411	0.9525	1.4644
99	SMGR	0.6975	0.6596	0.5890	1.5392	2.0531	3.0717
100	SPMA	0.6625	0.6588	0.6643	0.5563	0.8237	0.6294
101	SRIL	0.5483	0.5628	0.4616	1.2230	1.0405	1.0134
102	SRSN	0.3069	0.2188	0.2628	0.8591	0.9319	0.9399
103	SSTM	0.4745	0.4761	0.4834	0.6987	1.1999	0.8213
104	STAR	0.4396	0.4339	0.4108	0.6377	0.6970	0.6776
105	STTP	0.4852	0.5242	0.5072	2.1903	2.6515	2.7381
106	SULI	0.4390	0.4201	0.0449	1.2970	1.7557	1.6211
107	TALF	0.6196	0.2729	0.2702	0.7612	1.5026	1.8741
108	TBMS	0.0912	0.1047	0.0889	0.8400	0.9971	0.9682
109	TCID	0.4281	0.4336	0.4958	1.7013	1.3835	2.2088
110	TFCO	0.7023	0.7423	0.7098	1.0926	1.2205	0.2565
111	TIRT	0.2962	0.2599	0.2556	0.9066	1.0463	1.0068
112	TKIM	0.4672	0.4639	0.4216	0.6632	0.6962	0.7235
113	TOTO	0.3416	0.3587	0.3914	3.1881	2.4953	2.3352
114	TPIA	0.6184	0.7024	0.5946	0.8577	3.1526	0.9581

No	Kode	Intensitas Aset Tetap			<i>Market to Book Ratio</i>		
		2016	2015	2014	2016	2015	2014
115	TRIS	0.2078	0.2116	0.2209	0.9484	1.0233	1.1185
116	TRST	0.6155	0.6258	0.6071	0.6773	0.6680	0.7871
117	TSPC	0.2743	0.2572	0.2771	1.6422	1.5629	2.5663
118	ULTJ	0.2458	0.3279	0.3438	3.2907	3.4286	3.9069
119	UNIC	0.1550	0.1695	0.1838	0.5862	0.5509	0.5998
120	UNIT	0.7098	0.7108	0.7881	0.4990	0.5150	0.5061
121	UNVR	0.5691	0.5290	0.5145	2.4869	2.4878	2.4037
122	VOKS	0.1767	0.1864	0.1958	1.3288	1.1984	1.0932
123	WIIM	0.2441	0.2471	0.2322	0.9504	0.9696	1.3436
124	WTON	0.4760	0.4483	0.4395	2.0080	2.1056	3.3944
125	YPAS	0.5481	0.5971	0.5614	2.4955	2.3754	1.5370

Lampiran 6

Intensitas Aset Tetap dan *Market to Book Ratio* Malaysia 2014-2016

No	Kode Perusahaan	Intensitas Aset Tetap			Market to Book Ratio		
		2016	2015	2014	2016	2015	2014
1	3A	0.4766	0.4274	0.4654	1.3942	1.2830	0.1710
2	ABLEGRP	0.0204	0.0207	0.0231	0.5540	0.7096	0.6889
3	ACME	0.1279	0.1011	0.1179	1.0190	0.9489	2.1964
4	ACOSTEC	0.0144	0.0640	0.2179	0.9761	0.9869	0.9036
5	ADVANCED	0.2092	0.2452	0.2565	1.2932	1.3477	1.2888
6	ADVENTA	0.3966	0.3825	0.4600	1.2817	2.5065	0.8789
7	AE MULTI	0.2281	0.3929	0.1906	0.8443	0.8597	0.7976
8	AHEALTH	0.2410	0.2567	0.2809	1.4573	1.8506	1.4489
9	AISB	0.0070	0.3257	0.3083	0.5840	0.5099	0.4914
10	AJI	0.2862	0.3164	0.3352	1.6439	1.3072	1.8575
11	AJIYA	0.3912	0.3962	0.4274	0.5499	0.4709	0.6610
12	AKNIGHT	0.1549	0.0908	0.4076	1.3994	1.8057	1.6757
13	ALCOM	0.3271	0.3638	0.4169	0.7324	0.7017	0.5771
14	AMTEK	0.1817	0.1695	0.1549	0.8374	1.0900	1.1090
15	ANNJOO	0.4391	0.4248	0.3958	1.8664	0.7583	0.8005
16	ANZO	0.6173	0.5900	0.5900	1.5786	1.0319	1.2669
17	APB	0.3683	0.3411	0.3819	0.6340	0.6964	0.8185
18	APM	0.3222	0.0301	0.2710	0.6592	0.7081	0.8607
19	A-RANK	0.4092	0.4095	0.4295	0.9697	0.7974	0.9537
20	ASIAPLY	0.1600	0.3606	0.4389	0.8790	0.8959	0.7501
21	ASTINO	0.3555	0.3000	0.8319	0.7708	0.8018	0.9334
22	AT SYSTEM	0.7409	0.7037	0.4486	1.8092	2.2009	2.3408
23	ATTA GLOBAL	0.4511	0.4130	0.4086	0.4439	0.4639	0.5541
24	ATURMAJU	0.4548	0.2462	0.2715	1.1177	1.0023	0.8906
25	BHIC	0.0864	0.0881	0.2287	1.1573	1.3073	1.3592
26	BKAWAN	0.2693	0.2737	0.3179	0.7575	0.7809	0.9251
27	BOON KOON	0.3294	0.3629	0.3518	0.6504	0.6751	0.7520

No	Kode Perusahaan	Intensitas Aset Tetap			Market to Book Ratio		
		2016	2015	2014	2016	2015	2014
28	BOXPAK	0.4631	0.4131	0.4817	1.1446	0.8656	0.8741
29	BP PLASTICS	0.3107	0.3215	0.3477	1.4013	1.5652	0.9632
30	BSL	0.4593	0.4332	0.5587	0.5472	0.5091	0.5815
31	BTM	0.6791	0.5575	0.4766	1.1077	1.3789	0.7249
32	CAB	0.4603	0.4681	0.4766	0.6964	0.6819	0.6846
33	CAELY	0.1628	0.1875	0.2353	0.7312	0.7022	0.6995
34	CAMRES	0.5697	0.5496	0.5013	0.7113	0.7475	0.6934
35	CAN-ONE	0.2643	0.2739	0.2444	0.9204	1.1649	0.8173
36	CAREPLS	0.5415	0.5835	0.5704	1.0048	1.6145	0.9960
37	CBIP	0.1092	0.0923	0.1875	1.2541	1.3666	1.5223
38	CEPCO	0.1530	0.1629	0.2060	0.8061	0.8156	0.8405
39	CFM	0.0078	0.5379	0.5238	0.8432	0.9994	1.0667
40	CHB	0.2492	0.2736	0.2956	0.9836	0.5308	0.6426
41	CHEEWAH	0.4449	0.4086	0.4152	0.9865	0.6875	0.5870
42	CHIN WELL	0.2506	0.2813	0.2788	0.9436	1.2802	0.9349
43	CHOO BEE	0.3058	0.2973	0.2782	0.4341	0.4053	0.5073
44	CHUAN	0.3292	0.3448	0.2958	0.6144	0.6382	0.6652
45	CICB	0.2595	0.2946	0.2668	1.0304	0.9233	0.7683
46	CME	0.1440	0.0573	0.0619	0.6913	0.6509	0.5520
47	CMSB	0.2091	0.2259	0.0578	1.5107	1.9800	1.7483
48	CN ASIA	0.2598	0.7800	0.7148	0.4640	0.8641	1.0566
49	COCOALND	0.4135	0.5163	0.5318	1.7621	1.2179	1.5363
50	COMCORP	0.2137	0.2017	0.2629	0.9135	0.7423	0.7030
51	CSCENIC	0.4558	0.4540	0.4731	2.1459	1.4627	1.4631
52	CSL	0.1831	0.2059	0.1812	0.0411	0.0846	0.0706
53	CYL	0.6662	0.6888	0.6915	1.1008	1.2444	0.8301
54	CYMAO	0.4052	0.3613	0.4205	0.4737	0.4390	0.5180
55	DAIBOCHI	0.4609	0.4529	0.4191	1.9962	1.8157	1.0494
56	DATA	0.2721	0.2922	0.2405	0.9093	0.8343	0.7423

No	Kode Perusahaan	Intensitas Aset Tetap			Market to Book Ratio		
		2016	2015	2014	2016	2015	2014
57	DEGEM	0.0872	0.1072	0.1501	0.5884	0.5824	0.5843
58	DENKO	0.4927	0.5365	0.5948	0.8180	0.7474	0.9055
59	DOLMITE	0.5386	0.5007	0.4619	0.8894	0.9024	0.8736
60	DOMINANT	0.2549	0.2245	0.2667	0.9380	0.8391	0.8161
61	DRBHCOM	0.1358	0.1313	0.1400	0.8396	0.8518	0.8934
62	DUFU	0.2530	0.3769	0.0704	0.7124	0.7105	0.5961
63	EG	0.2448	0.3011	0.3345	0.9129	1.1818	0.8206
64	EKSONS	0.1717	0.1753	0.2155	0.3787	0.5662	0.7222
65	EMICO	0.2580	0.2735	0.2752	0.7137	0.7130	0.7528
66	EONMETALL	0.4026	0.4492	0.4955	0.7648	0.5668	0.5315
67	EPMBB	0.5921	0.5798	0.5487	0.6764	0.6998	0.6916
68	EURO	0.3326	0.4462	0.5101	0.8406	0.9279	0.5510
69	EUROSP	0.3997	0.3805	0.3575	0.6813	0.8277	0.8092
70	EVERGREEN	0.6252	0.5846	0.6121	0.7822	1.1364	0.5115
71	FACBIND	0.0239	0.0249	0.0240	0.4768	0.4386	0.5561
72	FAREAST	0.5237	0.5503	0.5168	0.8474	0.8413	0.9714
73	FARBES	0.1579	0.2883	0.3302	0.8410	0.8933	0.8496
74	FAVELLE FAVCO	0.1855	0.1594	0.1653	1.0204	1.0538	1.3264
75	FCW	0.0179	0.0199	0.0288	1.0033	1.1339	1.6303
76	FGV	0.4791	0.3054	0.3064	0.8053	0.8767	0.9492
77	FIBON	0.1125	0.1402	0.1616	1.2833	1.7536	1.1086
78	FIMACOR	0.2905	0.1476	0.1239	0.9377	1.0396	0.4296
79	FLONIC	0.1605	0.1591	0.2258	1.2060	0.3829	1.4159
80	FOCUS LUMBER	0.1605	0.2124	0.2407	1.0293	1.8994	0.8272
81	FPI	0.2298	0.1988	0.1739	0.8053	0.8297	0.7406
82	GCB	0.2507	0.2706	0.2809	1.0616	1.1510	1.1075
83	GESHEN	0.3884	0.3262	0.4254	1.1369	1.9251	0.9543
84	GLOTEC	0.2553	0.2551	0.3544	0.7067	0.8229	0.7982

No	Kode Perusahaan	Intensitas Aset Tetap			Market to Book Ratio		
		2016	2015	2014	2016	2015	2014
85	GOCEAN	0.3382	0.6204	0.8711	1.0570	1.4608	1.7887
86	GOODWAY	0.4452	0.3383	0.3224	1.1069	1.0164	0.8869
87	GPA	0.2545	0.2202	0.2305	0.8394	0.9991	0.7554
88	GPHAROS	0.4763	0.5475	0.5327	0.7642	0.7435	0.5976
89	GREENYIELD	0.2692	0.2633	0.2630	1.1851	1.3509	2.0609
90	GUH	0.3200	0.2571	0.3623	0.6338	0.5576	0.6556
91	HALEX	0.5008	0.3685	0.3960	0.5358	0.6965	0.7670
92	HANDAL	0.2295	0.3373	0.3794	0.5359	0.6847	0.6923
93	HEVEA BOARD	0.4460	0.4856	0.5839	1.4217	1.0923	0.4258
94	HHGROUP	0.6614	0.6122	0.5714	1.0336	1.8180	0.8425
95	HIAP HUAT	0.6607	0.7259	0.6221	0.6461	0.7324	0.8671
96	HIAPTEK	0.1553	0.1827	0.1782	0.6687	0.5892	0.7460
97	HOCKHENG	0.2058	0.2018	0.2217	0.7353	0.7505	0.7777
98	HOMERITZ	0.2978	0.2615	0.2848	2.2326	2.4007	1.0264
99	HWATAI	0.2253	0.2192	0.3055	1.1054	1.0431	1.3252
100	IJACOBS	0.3334	0.3555	0.0114	0.9292	1.1209	1.2259
101	IMASPRO	0.1760	0.1812	0.2052	1.2587	1.2376	0.8796
102	INCKEN	0.7920	0.6423	0.6251	0.5090	0.5054	0.5151
103	INFOTECH	0.5055	0.0843	0.4339	1.0678	0.2677	1.2515
104	INNO	0.3758	0.4014	0.4033	2.0349	1.1076	0.7466
105	IQGROUP	0.0899	0.1031	0.1136	1.1858	1.7357	1.1100
106	IRE-TEX	0.3542	0.2955	0.2906	0.8240	0.7859	0.7024
107	JASKITA	0.1126	0.1052	0.1598	0.7483	0.8557	0.9562
108	JAYA TIASA	0.3677	0.3755	0.3241	0.8364	0.8326	1.0568
109	JERASIA	0.2222	0.1901	0.1985	0.6522	0.7601	0.6048
110	JMR	0.1883	0.1414	0.1220	1.2190	1.3285	1.2562
111	JOHOTIN	0.2967	0.2731	0.2498	1.2434	0.6730	0.6011
112	KARYON	0.3127	0.3127	0.2490	0.9817	1.1702	1.8127
113	KAWAN	0.5729	0.5576	0.5111	2.3553	2.8295	1.1917

No	Kode Perusahaan	Intensitas Aset Tetap			Market to Book Ratio		
		2016	2015	2014	2016	2015	2014
114	KEINHIN	0.4796	0.5180	0.5459	0.8994	0.6670	0.6247
115	KFM	0.8114	0.5683	0.5786	0.8453	1.3517	1.2407
116	KHEE SAN	0.6514	0.7020	0.8399	0.6202	0.6806	0.6636
117	KHIND	0.2267	0.2259	0.2321	0.8471	0.8690	0.8850
118	KIALIM	0.6921	0.6521	0.6738	0.4936	0.6684	0.5347
119	KIANJOO	0.4910	0.4498	0.4853	0.9107	1.0422	1.0581
120	KIMHIN	0.3396	0.3294	0.3517	0.5797	0.6641	0.4341
121	KINTEL	0.7445	0.7303	0.8471	0.8051	0.8091	1.0844
122	KLK	0.2763	0.2791	0.3275	1.7771	1.7521	2.1417
123	KNM	0.3027	0.2437	0.2170	0.6416	0.6234	0.6823
124	KOBAY	0.3317	0.3611	0.5014	0.6144	0.4592	0.3991
125	KOMARK	0.3323	0.6434	0.5937	0.5941	0.7066	0.6382
126	KOSSAN RUBBER	0.5558	0.5226	0.5619	3.0233	2.9375	2.3909
127	KOTRA	0.6376	0.6414	0.6230	1.0261	1.0625	1.2425
128	KRETAM	0.4058	0.4413	0.0453	1.2789	0.2331	1.4580
129	KSENG	0.2353	0.2383	0.2258	0.7728	0.8556	1.1072
130	KSSC	0.0910	0.1138	0.1196	0.6771	0.6613	0.7674
131	KYM	0.3790	0.3487	0.3961	0.7020	0.9019	0.9492
132	LAFMSIA	0.4092	0.3808	0.3676	1.7156	2.0173	2.3313
133	LATITUD	0.3546	0.3881	0.4191	1.4989	1.2390	0.9441
134	LBALUM	0.5055	0.5109	0.5275	0.5052	0.6745	0.6915
135	LCTH	0.1944	0.1976	0.1897	0.9931	0.9106	0.6565
136	LEESK	0.4665	0.4956	0.5136	1.0677	1.1559	0.9317
137	LEWEKO	0.0780	0.1136	0.1331	0.5445	0.6174	0.5240
138	LIHEN	0.0000	0.3303	0.3949	1.7987	1.7446	0.5113
139	LIONDIV	0.3729	0.3816	0.5535	1.3760	0.8407	0.9654
140	LONBISC	0.6502	0.6932	0.7741	0.5660	0.5919	0.6426
141	LSTEEL	0.6175	0.6195	0.0583	0.6343	0.6133	0.6833

No	Kode Perusahaan	Intensitas Aset Tetap			Market to Book Ratio		
		2016	2015	2014	2016	2015	2014
142	LTKM	0.3252	0.3618	0.3400	1.5216	2.8900	1.4491
143	LUSTER	0.3950	0.3638	0.4439	0.7474	0.9283	0.9464
144	LYSAGHT	0.2276	0.2409	0.2840	1.1356	1.3034	1.3208
145	MASTEEL	0.4746	0.5175	0.4927	0.7030	0.6145	0.6441
146	MASTER PACK	0.5601	0.4236	0.5263	0.5275	0.6399	0.6964
147	MAXWELL	0.0694	0.1561	0.1292	0.0394	0.1223	0.2280
148	MBG	0.2987	0.2569	0.2749	0.7072	0.9105	1.0601
149	MELEWAR	0.5693	0.5793	0.5787	0.5395	0.5267	0.5267
150	MERCURY	0.0231	0.0676	0.0980	0.8366	0.8601	1.0810
151	METROD	0.5136	0.4486	0.0771	0.7867	0.7827	0.7785
152	MFLOUR	0.3171	0.3392	0.3261	0.9164	0.9298	1.0182
153	MHC	0.3326	0.3409	0.3594	0.4264	0.4260	0.4291
154	MIECO	0.7386	0.7494	0.7823	0.5387	0.6244	0.5268
155	MINHO	0.4183	0.4537	0.4590	0.4591	0.3754	0.3218
156	MQ	0.3941	0.6919	0.7232	1.1592	2.4265	1.7006
157	MSC	0.1946	0.1225	0.1292	1.1430	1.0084	1.0493
158	MSM	0.2947	0.2427	0.1882	1.4847	1.4267	1.5957
159	MUAR BAN LEE	0.0233	0.2139	0.2360	0.7948	0.8385	1.1243
160	MUDA	0.5696	0.5707	0.5750	0.7352	0.8621	0.5454
161	MULTICO	0.5597	0.5291	0.4914	0.5181	0.6418	0.7666
162	MYCRON	0.5406	0.5445	0.6435	0.6489	0.6170	0.5568
163	NHFATT	0.6848	0.6809	0.7027	0.7158	0.6805	0.6624
164	NIHSIN	0.5807	0.4686	0.4637	0.8403	1.1104	1.3075
165	NSOP	0.6121	0.3132	0.4410	0.4638	0.6527	0.6752
166	NTPM	0.5381	0.5636	0.5247	1.9491	1.6807	2.0954
167	NWP	0.6517	0.6761	0.6972	2.4094	0.8278	1.0933
168	NYLEX	0.1736	0.1479	0.0974	0.6070	0.6801	0.6817
169	OCB	0.2984	0.2992	0.2991	0.4944	0.5615	0.5279

No	Kode Perusahaan	Intensitas Aset Tetap			Market to Book Ratio		
		2016	2015	2014	2016	2015	2014
170	OCNCASH	0.5168	0.5553	0.5567	1.1242	1.3479	1.0830
171	OFI	0.4476	0.4964	0.5033	2.5849	0.8257	0.6131
172	OKA	0.3812	0.4152	0.4488	1.2998	1.1555	0.8097
173	OPCOM	0.3161	0.2655	0.3126	1.0160	1.1043	1.4086
174	ORIENT	0.1745	0.1950	0.2138	0.2819	0.7276	0.7726
175	ORNA	0.4250	0.4593	0.4831	0.6759	0.7017	0.7260
176	PA RESOURCES	0.5155	0.4758	0.4627	0.8807	0.8152	0.8488
177	PADINI	0.1536	0.2042	0.1911	2.3632	1.8224	2.5968
178	PANAMY	0.0629	0.0618	0.0813	2.0457	1.7692	1.8055
179	PAOS	0.3942	0.4104	0.3785	0.5961	0.5531	0.5713
180	PARAGON	0.4270	0.4172	0.4584	0.7716	0.7523	0.6795
181	PCCS	0.2567	0.3049	0.3395	0.7199	0.5169	0.6076
182	PCHEM	0.5804	0.5383	0.5008	1.9142	0.1390	0.1419
183	PELIKAN	0.2797	0.2924	0.3005	0.7522	1.3759	1.2375
184	PENSONIC	0.3566	0.3707	0.3184	0.8672	0.8874	0.8398
185	PERSTIM	0.2001	0.2422	0.2616	1.7273	1.4786	1.1537
186	PIE	0.1726	0.1727	0.1234	1.5204	0.6601	0.5823
187	PLASTRAD	0.1977	0.2034	0.2538	0.7338	0.7681	0.7096
188	PLS	0.1464	0.1313	0.1331	0.7569	0.6990	0.9195
189	PMB	0.2445	0.2694	0.2463	0.9045	0.8065	0.8387
190	PNEPCB	0.3252	0.3642	0.3850	0.9851	0.6312	0.6846
191	POHKONG	0.1352	0.1515	0.1461	0.6489	0.6381	0.6783
192	POHUAT	0.3454	0.3478	0.3978	1.2457	1.4441	0.6391
193	POLY GLASS	0.3332	0.2725	0.2795	0.5509	0.6640	0.6662
194	PPB	0.0002	0.0619	0.0680	0.8738	0.9212	0.9591
195	PPG	0.4371	0.4442	0.4502	0.7204	0.6410	0.7596
196	PRESS METAL	0.6734	0.7044	0.6593	1.4169	0.8110	0.8217
197	PRESTAR	0.2636	0.2864	0.2951	0.6650	0.6825	0.7113

No	Kode Perusahaan	Intensitas Aset Tetap			Market to Book Ratio		
		2016	2015	2014	2016	2015	2014
198	PRG	0.1745	0.1789	0.1933	1.1629	0.7638	0.7652
199	PRLEXUS	0.2735	0.3517	0.3867	1.1671	1.5466	0.8350
200	PUBLIC PACKAGE	0.4215	0.4284	0.4546	0.6759	0.6672	0.7231
201	PWF	0.6955	0.7197	0.7310	0.6942	0.5400	0.5179
202	PWROOT	0.2344	0.2534	0.7310	2.2600	1.8576	2.0392
203	QL	0.4885	0.4794	0.4654	1.8755	0.5048	1.7860
204	QUALITY	0.1526	0.1603	0.1695	0.7435	0.8309	0.7434
205	RAPID	0.0125	0.0200	0.0234	2.5264	2.2512	1.8658
206	RESINTC	0.5416	0.5484	0.4866	0.5880	0.5037	0.6205
207	RSAWIT	0.4146	0.4148	0.4010	0.9496	0.9120	0.8923
208	RUBBEREX	0.5212	0.5297	0.4497	0.7783	0.7995	0.8067
209	SAB	0.2111	0.2230	0.1976	1.0003	0.9690	1.0253
210	SAM	0.1863	0.1952	0.2414	1.6810	0.7162	0.8322
211	SAPIND	0.5132	0.5071	0.4488	1.4064	0.9357	0.8503
212	SAPRES	0.0790	0.0814	0.1250	0.6685	0.5424	0.4202
213	SAUDEE	0.3286	0.3520	0.2992	0.8433	1.0067	0.8565
214	SCABLE	0.3479	0.2645	0.2941	0.8360	1.0768	1.1597
215	SCANWOLF	0.2289	0.2608	0.2766	0.7853	0.8320	1.0325
216	SCIB	0.4096	0.4777	0.4858	1.5967	1.1104	1.1224
217	SCIENTEX	0.4231	0.3920	0.3943	1.7194	0.8618	0.9391
218	SCOMIEN	0.0697	0.0725	0.0827	0.7809	0.8254	0.8336
219	SCOMNET	0.1464	0.1685	0.1845	0.7447	0.9262	0.9656
220	SEACERA	0.6957	0.7542	0.1589	0.4445	0.3417	0.9717
221	SEALINK	0.7972	0.7280	0.7250	0.8907	1.0998	1.4958
222	SERNKOU	0.2858	0.3133	0.3245	1.5769	1.0223	0.7717
223	SGB	0.2600	0.5815	0.7172	1.0110	1.7958	0.9264
224	SHH	0.3835	0.3968	0.4546	1.2336	0.8116	0.7040
225	SIG GASES	0.6987	0.6824	0.6291	0.7056	1.2257	1.2500

No	Kode Perusahaan	Intensitas Aset Tetap			Market to Book Ratio		
		2016	2015	2014	2016	2015	2014
226	SINO	0.5411	0.6269	0.4511	0.3155	0.2515	0.2274
227	SINOTOP	0.1841	0.2107	0.2400	1.0575	2.1197	0.7757
228	SKB SHUTTERS	0.3259	0.3595	0.3664	0.5598	0.4677	0.4384
229	SKPRES	0.3168	0.2852	0.2430	3.1082	2.2077	0.4733
230	SLP	0.4094	0.3708	0.4074	3.0784	2.9476	1.2057
231	SMISCOR	0.3831	0.2960	0.2810	0.5548	0.5368	0.3011
232	SNC	0.7705	0.7764	0.7043	0.6762	0.6028	0.6179
233	SPRITZER	0.6021	0.6547	0.6412	1.4925	1.1840	1.2123
234	SSTEEL	0.5894	0.5329	0.5444	0.8493	0.8009	0.8906
235	STONE	0.2949	0.3176	0.3841	0.9776	1.2971	1.1803
236	SUBUR	0.4824	0.4824	0.4882	0.7035	0.7652	0.7302
237	SUNZEN	0.3318	0.5104	0.4808	0.9845	2.8328	0.9208
238	SUPERLN	0.5139	0.5610	0.4580	2.0168	1.0556	0.5718
239	SWSCAP	0.3517	0.3898	0.3779	2.1740	1.4167	1.3895
240	SYF	0.4101	0.4622	0.5600	1.1163	0.8201	1.5284
241	TAANN	0.4476	0.4704	0.4759	1.1307	0.8912	0.8055
242	TAFI	0.4845	0.4766	0.4147	0.6256	0.5695	0.6183
243	TAS	0.0415	0.0510	0.0738	0.0028	0.8342	1.1763
244	TASEK	0.3331	0.3452	0.3316	0.1669	2.2536	0.1566
245	TATGIAP	0.6358	0.6358	0.5295	0.9025	0.9217	0.8578
246	TAWIN	0.1257	0.2500	0.2295	0.6597	0.7720	0.8471
247	TDM	0.4770	0.4710	0.4359	0.8514	0.7998	0.8655
248	TECFAST	0.2653	0.2861	0.3291	0.9709	0.9884	3.3415
249	TECGUAN	0.3322	0.3418	0.4001	0.8768	0.7670	0.7048
250	TEKALA	0.2962	0.2656	0.2325	0.8233	0.7624	0.5913
251	TEKSENG	0.7529	0.7432	0.7200	0.7842	1.0640	1.0208
252	TEOSENS	0.6156	0.6055	0.5429	1.3208	1.7296	1.6924
253	TGL	0.0295	0.0329	0.0399	0.7382	0.7883	0.8731
254	TGUAN	0.2241	0.2474	0.2256	1.1115	0.8717	0.7248

No	Kode Perusahaan	Intensitas Aset Tetap			Market to Book Ratio		
		2016	2015	2014	2016	2015	2014
255	TIENWAH	0.3841	0.4010	0.4962	0.7455	0.7137	0.6700
256	TIMWELL	0.5137	0.5226	0.4216	1.4695	1.6329	1.6529
257	TOMEI	0.0437	0.0468	0.0441	0.6599	0.7152	0.7485
258	TOMYPAK	0.5252	0.4401	0.4258	0.7012	0.7173	0.6101
259	TONGHER	0.2367	0.2335	0.2154	0.7241	0.6888	0.6787
260	TOPGLOV	0.4367	0.3819	0.5148	2.8407	1.9759	1.0027
261	TOYOINK	0.1121	0.1483	0.1389	0.8151	0.7537	0.7530
262	TPC	0.6707	0.7041	0.7403	1.3623	1.6949	0.9747
263	TSH	0.2349	0.2610	0.3100	1.2390	1.3660	1.6510
264	TURIYA	0.0702	0.0698	0.0729	0.5046	0.5628	0.5914
265	UCHITEC	0.2014	0.2295	0.3005	2.5739	2.1806	2.1597
266	ULICORP	0.3407	0.2591	0.2722	1.6791	2.6088	1.0464
267	UMSNGB	0.2761	0.2417	0.2325	1.0881	0.9939	0.8209
268	UMW	0.4721	0.4446	0.3432	0.8811	0.9486	1.1475
269	UPA	0.2672	0.2745	0.2997	0.7348	0.8419	0.6856
270	UTDPLT	0.3674	0.3783	0.3475	2.2212	2.2189	2.2487
271	VERSATL	0.4626	0.4459	0.2845	1.8964	1.4075	0.6935
272	VS	0.3430	0.3580	0.3872	1.2991	1.4430	0.6510
273	WANGZNG	0.1356	0.1482	0.1460	0.7956	0.7880	0.6863
274	WASEONG	0.3000	0.2675	0.2667	0.9063	0.8407	0.8949
275	WATTA	0.1204	0.1211	0.1280	0.6323	0.5950	0.6571
276	WEIDA	0.1800	0.1642	0.1405	0.6870	0.7738	0.7428
277	WONG	0.6296	0.6490	0.7294	1.0896	0.9427	0.9318
278	WOODLANDOR	0.3660	0.3750	0.3695	0.6476	0.6216	0.6709
279	WTHORSE	0.3832	0.3787	0.3933	0.7452	1.3645	1.0024
280	WTK	0.3333	0.3511	0.3829	0.5127	0.5927	1.0421
281	WZSATU	0.1625	0.1895	0.2362	1.1721	1.1405	1.9875
282	XDL	0.3929	0.4059	0.4469	0.3065	0.4977	0.2553
283	XINGHE	0.0329	0.0382	0.0518	0.1965	0.3744	0.3734

No	Kode Perusahaan	Intensitas Aset Tetap			Market to Book Ratio		
		2016	2015	2014	2016	2015	2014
284	YEELEE	0.4594	0.4983	0.4451	0.8609	0.8524	0.8411
285	YEN	0.3073	0.3309	0.2878	1.3576	0.6587	0.6449
286	YILAI	0.2846	0.3030	0.3259	0.6436	0.7057	0.7985
287	YKGI	0.5202	0.5119	0.5902	0.7841	0.7729	0.6807
288	YOCB	0.2326	0.2273	0.2176	0.9763	1.0840	0.8506
289	YSPSAH	0.3440	0.3623	0.3910	0.9335	1.1985	0.7756
290	ZHULIAN	0.2523	0.2653	0.2669	1.0750	1.2904	1.8745

Lampiran 7

Revaluasi Aset Tetap Indonesia 2014-2016

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
1	ADES	0	0	0
2	ADMG	0	0	0
3	AKPI	0	0	0
4	ALDO	0	0	0
5	ALKA	0	0	0
6	ALMI	0	0	0
7	ALTO	0	0	0
8	AMFG	0	0	0
9	APLI	0	0	0
10	ARGO	0	0	0
11	ASII	1	1	1
12	AUTO	1	1	0
13	BAJA	0	0	0
14	BATA	0	0	0
15	BIMA	0	0	0
16	BRAM	0	0	0
17	BRNA	1	1	0
18	BRPT	1	1	1
19	BTON	0	0	0
20	BUDI	1	1	0
21	CEKA	0	0	0
22	CINT	1	1	1
23	CNTX	0	0	0
24	CPIN	0	0	0
25	CTBN	0	0	0
26	DAJK	1	1	1
27	DPNS	0	0	0

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
28	DVLA	0	0	0
29	EKAD	1	0	0
30	ERTX	1	1	0
31	ESTI	0	0	0
32	FASW	1	1	0
33	FPNI	0	0	0
34	GDST	0	0	0
35	GDYR	0	0	0
36	GGRM	0	0	0
37	GJTL	0	0	0
38	HDTX	0	0	0
39	HMSP	0	0	0
40	ICBP	0	0	0
41	IGAR	0	0	0
42	IKAI	0	0	0
43	IKBI	0	0	0
44	IMAS	0	0	0
45	IMPC	0	0	0
46	INAF	1	1	1
47	INAI	1	1	0
48	INCI	1	1	0
49	INDF	0	0	0
50	INDR	0	0	0
51	INDS	1	1	1
52	INKP	0	0	0
53	INRU	1	1	0
54	INTP	0	0	0
55	IPOL	0	0	0
56	ISSP	1	1	1

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
57	JECC	1	1	0
58	JPFA	1	1	0
59	JPRS	0	0	0
60	KAEF	0	0	0
61	KBLI	0	0	0
62	KBLM	0	0	0
63	KBRI	0	0	0
64	KDSI	0	0	0
65	KIAS	1	0	0
66	KICI	1	1	0
67	KRAS	1	1	0
68	LION	0	0	0
69	LMPI	0	0	0
70	LMSH	0	0	0
71	LPIN	0	0	0
72	MAIN	0	0	0
73	MASA	0	0	0
74	MBTO	0	0	0
75	MLBI	0	0	0
76	MLIA	1	1	1
77	MRAT	0	0	0
78	MYOR	0	0	0
79	MYTX	0	0	0
80	NIPS	1	1	1
81	PBRX	0	0	0
82	PICO	0	0	0
83	PRAS	1	1	1
84	PSDN	0	0	0
85	PTSN	0	0	0

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
86	PYFA	0	0	0
87	RICY	0	0	0
88	RMBA	0	0	0
89	ROTI	0	0	0
90	SCCO	0	0	0
91	SIAP	0	0	0
92	SIDO	0	0	0
93	SIMA	0	0	0
94	SIPD	0	0	0
95	SKBM	0	0	0
96	SKLT	1	0	0
97	SMBR	0	0	0
98	SMCB	0	0	0
99	SMGR	1	0	0
100	SPMA	0	0	0
101	SRIL	0	0	0
102	SRSN	1	1	1
103	SSTM	0	0	0
104	STAR	0	0	0
105	STTP	0	0	0
106	SULI	1	1	0
107	TALF	1	0	0
108	TBMS	0	0	0
109	TCID	0	0	0
110	TFCO	0	0	0
111	TIRT	1	1	1
112	TKIM	0	0	0
113	TOTO	0	0	0
114	TPIA	1	1	1

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
115	TRIS	0	0	0
116	TRST	1	0	0
117	TSPC	0	0	0
118	ULTJ	0	0	0
119	UNIC	0	0	0
120	UNIT	0	0	0
121	UNVR	0	0	0
122	VOKS	0	0	0
123	WIIM	0	0	0
124	WTON	0	0	0
125	YPAS	0	0	0

Lampiran 8
Revaluasi Aset Tetap Malaysia 2014-2016

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
1	3A	0	0	0
2	ABLEGRP	0	0	0
3	ACME	0	0	0
4	ACOSTEC	0	0	0
5	ADVANCED	0	0	0
6	ADVENTA	0	0	0
7	AE MULTI	1	1	1
8	AHEALTH	1	1	1
9	AISB	1	1	1
10	AJI	0	0	0
11	AJIYA	0	0	0
12	AKNIGHT	1	1	1
13	ALCOM	0	0	0
14	AMTEK	0	0	0
15	ANNJOO	1	0	0
16	ANZO	0	0	0
17	APB	0	0	0
18	APM	1	1	1
19	A-RANK	0	0	0
20	ASIAPLY	1	0	0
21	ASTINO	0	0	0
22	AT SYSTEM	1	1	1
23	ATTA GLOBAL	1	0	0
24	ATURMAJU	0	0	0
25	BHIC	0	0	0
26	BKAWAN	1	1	1
27	BOON KOON	1	1	0

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
28	BOXPAK	0	0	0
29	BP PLASTICS	0	0	0
30	BSL	0	0	0
31	BTM	1	1	1
32	CAB	1	1	1
33	CAELY	1	1	1
34	CAMRES	0	0	0
35	CAN-ONE	1	1	1
36	CAREPLS	0	0	0
37	CBIP	0	0	0
38	CEPCO	1	1	1
39	CFM	1	1	1
40	CHB	1	1	1
41	CHEEWAH	0	0	0
42	CHIN WELL	0	0	0
43	CHOO BEE	0	0	0
44	CHUAN	1	1	1
45	CICB	0	0	0
46	CME	0	0	0
47	CMSB	0	0	0
48	CN ASIA	0	0	0
49	COCOALND	1	1	0
50	COMCORP	1	1	1
51	CSCENIC	0	0	0
52	CSL	0	0	0
53	CYL	1	1	1
54	CYMAO	0	0	0
55	DAIBOCHI	0	0	0
56	DATA	0	0	0

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
57	DEGEM	0	0	0
58	DENKO	1	1	1
59	DOLMITE	0	0	0
60	DOMINANT	1	1	1
61	DRBHCOM	0	0	0
62	DUFU	0	0	0
63	EG	0	0	0
64	EKSONS	1	1	1
65	EMICO	1	1	1
66	EONMETALL	0	0	0
67	EPMBB	0	0	0
68	EURO	0	0	0
69	EUROSP	0	0	0
70	EVERGREEN	0	0	0
71	FACBIND	0	0	0
72	FAREAST	1	1	1
73	FARMBES	0	0	0
74	FAVELLE FAVCO	1	1	1
75	FCW	0	0	0
76	FGV	0	0	0
77	FIBON	1	1	1
78	FIMACOR	1	1	1
79	FLONIC	0	0	0
80	FOCUS LUMBER	0	0	0
81	FPI	0	0	0
82	GCB	0	0	0
83	GESHEN	0	0	0
84	GLOTEC	1	1	1
85	GOCEAN	1	1	1

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
86	GOODWAY	1	1	0
87	GPA	1	1	1
88	GPHAROS	0	0	0
89	GREENYIELD	0	0	0
90	GUH	1	1	1
91	HALEX	1	1	1
92	HANDAL	0	0	0
93	HEVEA BOARD	0	0	0
94	HHGROUP	0	0	0
95	HIAP HUAT	1	1	1
96	HIAPTEK	0	0	0
97	HOCKHENG	0	0	0
98	HOMERITZ	0	0	0
99	HWATAI	0	0	0
100	IJACOBS	1	1	1
101	IMASPRO	0	0	0
102	INCKEN	1	1	1
103	INFOTECH	1	1	1
104	INNO	0	0	0
105	IQGROUP	0	0	0
106	IRE-TEX	1	1	1
107	JASKITA	0	0	0
108	JAYA TIASA	0	0	0
109	JERASIA	0	0	0
110	JMR	0	0	0
111	JOHOTIN	0	0	0
112	KARYON	0	0	0
113	KAWAN	0	0	0
114	KEINHIN	0	0	0

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
115	KFM	0	0	0
116	KHEE SAN	1	1	1
117	KHIND	0	0	0
118	KIALIM	0	0	0
119	KIANJOO	0	0	0
120	KIMHIN	0	0	0
121	KINSTEEL	1	1	1
122	KLK	1	1	1
123	KNM	1	1	1
124	KOBAY	1	1	1
125	KOMARK	1	1	1
126	KOSSAN RUBBER	0	0	0
127	KOTRA	0	0	0
128	KRETAM	0	0	0
129	KSENG	1	1	1
130	KSSC	0	0	0
131	KYM	1	1	1
132	LAFMSIA	1	1	1
133	LATITUD	0	0	0
134	LBALUM	1	1	1
135	LCTH	0	0	0
136	LEESK	0	0	0
137	LEWEKO	1	1	1
138	LIHEN	1	1	1
139	LIONDIV	1	1	0
140	LONBISC	1	1	1
141	LSTEEL	1	1	1
142	LTKM	1	1	1
143	LUSTER	0	0	0

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
144	LYSAGHT	0	0	0
145	MASTEEL	0	0	0
146	MASTER PACK	1	1	1
147	MAXWELL	0	0	0
148	MBG	0	0	0
149	MELEWAR	1	1	1
150	MERCURY	1	1	1
151	METROD	0	0	0
152	MFLOUR	0	0	0
153	MHC	1	1	1
154	MIECO	0	0	0
155	MINHO	1	1	1
156	MQ	1	1	1
157	MSC	1	1	1
158	MSM	0	0	0
159	MUAR BAN LEE	1	1	1
160	MUDA	1	1	1
161	MULTICO	0	0	0
162	MYCRON	1	1	1
163	NHFATT	1	0	0
164	NIHSIN	1	0	0
165	NSOP	1	1	1
166	NTPM	1	1	0
167	NWP	1	1	1
168	NYLEX	0	0	0
169	OCB	0	0	0
170	OCNCASH	1	1	1
171	OFI	0	0	0
172	OKA	0	0	0

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
173	OPCOM	0	0	0
174	ORIENT	0	0	0
175	ORNA	0	0	0
176	PA RESOURCES	1	1	1
177	PADINI	0	0	0
178	PANAMY	0	0	0
179	PAOS	0	0	0
180	PARAGON	0	0	0
181	PCCS	0	0	0
182	PCHEM	0	0	0
183	PELIKAN	0	0	0
184	PENSONIC	0	0	0
185	PERSTIM	1	1	1
186	PIE	1	0	0
187	PLASTRAD	0	0	0
188	PLS	1	1	1
189	PMB	0	0	0
190	PNEPCB	1	1	0
191	POHKONG	1	0	0
192	POHUAT	0	0	0
193	POLY GLASS	1	1	1
194	PPB	1	1	1
195	PPG	0	0	0
196	PRESS METAL	0	0	0
197	PRESTAR	1	1	1
198	PRG	0	0	0
199	PRLEXUS	1	1	1
200	PUBLIC PACKAGE	1	1	1
201	PWF	1	1	1

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
202	PWROOT	0	0	0
203	QL	0	0	0
204	QUALITY	0	0	0
205	RAPID	1	1	1
206	RESINTC	1	1	1
207	RSAWIT	0	0	0
208	RUBBEREX	0	0	0
209	SAB	0	0	0
210	SAM	0	0	0
211	SAPIND	0	0	0
212	SAPRES	0	0	0
213	SAUDEE	1	1	1
214	SCABLE	0	0	0
215	SCANWOLF	1	1	1
216	SCIB	0	0	0
217	SCIENTEX	1	1	1
218	SCOMIEN	0	0	0
219	SCOMNET	0	0	0
220	SEACERA	1	1	0
221	SEALINK	0	0	0
222	SERNKOU	0	0	0
223	SGB	1	1	1
224	SHH	0	0	0
225	SIG GASES	0	0	0
226	SINO	0	0	0
227	SINOTOP	0	0	0
228	SKB SHUTTERS	1	1	1
229	SKPRES	0	0	0
230	SLP	0	0	0

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
231	SMISCOR	0	0	0
232	SNC	1	1	1
233	SPRITZER	0	0	0
234	SSTEEL	0	0	0
235	STONE	1	1	1
236	SUBUR	0	0	0
237	SUNZEN	1	1	1
238	SUPERLN	1	1	0
239	SWSCAP	1	1	1
240	SYF	1	1	1
241	TAANN	0	0	0
242	TAFI	0	0	0
243	TAS	0	0	0
244	TASEK	0	0	0
245	TATGIAP	1	1	1
246	TAWIN	1	1	1
247	TDM	1	1	1
248	TECFAST	0	0	0
249	TECGUAN	1	0	0
250	TEKALA	0	0	0
251	TEKSENG	0	0	0
252	TEOSEN	1	1	1
253	TGL	1	1	1
254	TGUAN	1	1	1
255	TIENWAH	0	0	0
256	TIMWELL	1	1	1
257	TOMEI	0	0	0
258	TOMYPAK	0	0	0
259	TONGHER	0	0	0

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
260	TOPGLOV	0	0	0
261	TOYOINK	0	0	0
262	TPC	1	1	1
263	TSH	1	1	0
264	TURIYA	0	0	0
265	UCHITEC	1	1	1
266	ULICORP	0	0	0
267	UMSNGB	1	1	1
268	UMW	0	0	0
269	UPA	0	0	0
270	UTDPLT	0	0	0
271	VERSATL	1	1	1
272	VS	1	1	1
273	WANGZNG	1	1	1
274	WASEONG	0	0	0
275	WATTA	1	1	1
276	WEIDA	1	1	1
277	WONG	1	1	1
278	WOODLANDOR	1	1	1
279	WTHORSE	0	0	0
280	WTK	0	0	0
281	WZSATU	1	1	1
282	XDL	0	0	0
283	XINGHE	0	0	0
284	YEELEE	1	1	1
285	YEN	0	0	0
286	YILAI	0	0	0
287	YKGI	1	1	0
288	YOCB	1	1	1

No	Kode	Revaluasi Aset Tetap		
		2016	2015	2014
289	YSPSAH	0	0	0
290	ZHULIAN	0	0	0

Lampiran 9
Output IBM SPSS 21.0

1. Statistik Deskriptif

Indonesia

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
KK	375	.13	.98	.5236	.01174	.22742
AK	375	0	1	.30	.019	.377
IAT	375	.02	.90	.4009	.01043	.20196
MBR	375	.23	3.91	1.2489	.03952	.76533
REV	375	0	1	.19	.020	.392
Valid N (listwise)	375					

Malaysia

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
KK	870	.02	.72	.2926	.00547	.16136
AK	870	0	1	.19	.013	.396
IAT	870	.00*	.87	.3552	.00615	.18127
MBR	870	.00**	3.34	.9875	.01694	.49979
REV	870	0	1	.39	.017	.488
Valid N (listwise)	870					

*0.000013489

**0.002801982

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

Indonesia

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

Iteration	-2 Log likelihood	Coefficients
		Constant
1	366.634	-1.243
2	363.950	-1.442
Step 0 3	363.941	-1.454
4	363.941	-1.454

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 363.941

c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

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

Iteration	-2 Log likelihood	Coefficients				
		Constant	KK	AK	IAT	MBR
1	354.030	-.986	.333	.571	.158	.316
2	347.888	-1.054	.541	.873	.272	.497
Step 1 3	347.743	-1.040	.590	.928	.305	.534
4	347.743	-1.039	.592	.929	.306	.535
5	347.743	-1.039	.592	.929	.306	.535

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 363.941

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

Malaysia

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

Iteration	-2 Log likelihood	Coefficients
		Constant
Step 0 1	1165.139	-.432

2	1165.129	-.439
3	1165.129	-.439

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 1165.129

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

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

Iteration	-2 Log likelihood	Coefficients				
		Constant	KK	AK	IAT	MBR
1	1142.942	-.232	.230	.813	-.028	.255
Step 1 2	1142.779	-.222	.249	.842	-.027	.292
3	1142.779	-.222	.249	.843	-.027	.293

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 1165.129

d. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

3. Uji Kelayakan Model

Indonesia

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	16.199	4	.003
Step 1 Block	16.199	4	.003
Model	16.199	4	.003

Malaysia

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step		22.350	4	.000
Step 1	Block	22.350	4	.000
	Model	22.350	4	.000

Indonesia

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	12.872	8	.116

Contingency Table for Hosmer and Lemeshow Test

		REV = Metode Biaya		REV = Metode Revaluasi		Total
		Observed	Expected	Observed	Expected	
Step 1	1	37	35.134	1	2.866	38
	2	33	34.108	5	3.892	38
	3	36	33.124	2	4.876	38
	4	31	32.368	7	5.632	38
	5	30	31.674	8	6.326	38
	6	26	30.681	12	7.319	38
	7	27	29.816	11	8.184	38
	8	32	28.679	6	9.321	38
	9	31	27.250	7	10.750	38
	10	21	21.166	12	11.834	33

Malaysia

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	14.324	8	.074

Contingency Table for Hosmer and Lemeshow Test

	REV = Metode Biaya		REV = Metode Revaluasi		Total
	Observed	Expected	Observed	Expected	
1	61	62.498	26	24.502	87
2	62	59.209	25	27.791	87
3	55	57.541	32	29.459	87
4	55	56.267	32	30.733	87
5	49	55.035	38	31.965	87
6	66	53.580	21	33.420	87
7	48	51.822	39	35.178	87
8	52	49.219	35	37.781	87
9	38	44.954	49	42.046	87
10	43	38.874	44	48.126	87

4. Uji Koefisien Determinasi

Indonesia

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	347.743 ^a	.042	.068

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

Malaysia

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	1142.779 ^a	.025	.034

a. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

5. Tabel Klasifikasi

Indonesia

Classification Table^a

Observed		Predicted		
		REV		Percentage Correct
		Metode Biaya	Metode Revaluasi	
REV	Metode Biaya	304	0	100.0
Step 1	Metode Revaluasi	71	0	.0
Overall Percentage				81.1

a. The cut value is .500

Malaysia

Classification Table^a

Observed		Predicted		
		REV		Percentage Correct
		Metode Biaya	Metode Revaluasi	
REV	Metode Biaya	475	54	89.8
Step 1	Metode Revaluasi	287	54	15.8
Overall Percentage				60.8

a. The cut value is .500

6. Uji Hipotesis

a. Analisis Regresi Logistik

Indonesia

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
KK	.592	.300	3.903	1	.048	1.807
AK	.929	.430	4.657	1	.031	2.532
Step 1 ^a IAT	.306	.227	1.813	1	.178	1.358
MBR	.535	.247	4.687	1	.030	1.707
Constant	-1.039	.357	8.478	1	.004	.354

a. Variable(s) entered on step 1: KK, AK, IAT, MBR.

Malaysia

Variables in the Equation

	B	S.E.	Wald	Df	Sig.	Exp(B)
KK	.249	.112	4.970	1	.026	1.283
AK	.843	.224	14.180	1	.000	2.323
Step 1 ^a IAT	-.027	.084	.107	1	.744	.973
MBR	.293	.142	4.241	1	.039	1.340
Constant	-.222	.204	1.181	1	.277	.801

a. Variable(s) entered on step 1: KK, AK, IAT, MBR.

a. Analisis Regresi Linear Berganda untuk Chow Test

Restricted Residual Sum of Squares Indonesia dan Malaysia

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2.876	4	.719	3.269	.011 ^b
Residual	272.783	1240	.220		
Total	275.659	1244			

a. Dependent Variable: REV

b. Predictors: (Constant), MBR, IAT, KK, AK

Sum of Squanrestricted Regression Indonesia

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	2.410	4	.602	4.042	.003 ^b
Residual	55.148	370	.149		
Total	57.557	374			

a. Dependent Variable: REV

b. Predictors: (Constant), MBR, AK, KK, IAT

Sum of Squanrestricted Regression Malaysia

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	5.295	4	1.324	5.668	.000 ^b
Residual	202.048	865	.234		
Total	207.344	869			

a. Dependent Variable: REV

b. Predictors: (Constant), MBR, IAT, KK, AK

**PERBANDINGAN PENGARUH KONSENTRASI KEPEMILIKAN,
AKUMULASI KERUGIAN, INTENSITAS ASET TETAP, DAN MARKET
TO BOOK RATIO TERHADAP PEMILIHAN METODE REVALUASI
ASET TETAP**

**(Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Saham
Indonesia dan Malaysia)**

**COMPARISON OF THE EFFECT OF OWNERSHIP CONCENTRATION,
ACCUMULATED LOSSES, FIX ASSET INTENSITY, AND MARKET TO
BOOK RATIO ON THE SELECTION OF FIXED ASSETS REVALUATION**

**(Study on Manufacturing Companies Listed on The Stock Exchange of
Indonesia and Malaysia)**

SKRIPSI

Diajukan Guna Memenuhi Persyaratan untuk Memperoleh
Gelar Sarjana pada Program Studi Akuntansi Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Yogyakarta



Oleh:

FAJRIANITA DEWI

20140420233

**FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

2018

Skripsi Fajrianita

ORIGINALITY REPORT

9%

SIMILARITY INDEX

8%

INTERNET SOURCES

1%

PUBLICATIONS

7%

STUDENT PAPERS

PRIMARY SOURCES

1

media.neliti.com

Internet Source

3%

2

eprints.uny.ac.id

Internet Source

1%

3

www.multiparadigma.lecture.ub.ac.id

Internet Source

1%

4

Submitted to Trisakti University

Student Paper

1%

5

Submitted to Universitas Diponegoro

Student Paper

1%

6

Submitted to Universiti Tenaga Nasional

Student Paper

1%

7

Submitted to iGroup

Student Paper

1%

8

multiparadigma.lecture.ub.ac.id

Internet Source

1%

9

della-irfianis.blogspot.co.id

Internet Source

1%