

Lampiran 1

**DAFTAR PERUSAHAAN MANUFAKTUR YANG *LISTING* DI BURSA EFEK
MALAYSIA TAHUN 2012-2014
(Menyajikan laporan keuangan secara berturut-turut)**

NO	KODE	NAMA PERUSAHAAN
1	ADVENTA	Adventa Berhad
2	AFUJIYA	ABM Fujiya Berhad
3	AISB	Amalgamated Industrial Steel Berhad
4	AJIJAYA	Ajiya Berhad
5	AJR	Harvest Court Industries Berhad
6	AKNIGHT	Asia Knight Berhad
7	ANCOM	Ancom Berhad
8	ANNJOO	Ann Joo Resources Berhad
9	APB	APB Resources Berhad
10	ARANK	A-Rank Berhad
11	ASIAPLY	Asia Poly Holdings Berhad
12	ASTINO	Astino Berhad
13	ASUPREM	Astral Supreme Berhad
14	AT	At Systematization Berhad
15	ATURMJU	Aturmaju Resources Berhad
16	BHIC	Boustead Heavy Industries Corporation Berhad
17	BIG	B.I.G. Industries Berhad
18	BKOON	Boon Koon Group Berhad
19	BOILERM	Boilermech Holdings Berhad
20	BOXPAK	Box-Pak (Malaysia) Bhd
21	BSLCORP	BSL Corporation Berhad

Lampiran 1 (lanjutan)

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NO	KODE	NAMA PERUSAHAAN
22	BTM	BTM Resources Berhad
23	CANONE	Can-one Berhad
24	CAP	Cymao Holding Berhad
25	CAREPLS	Careplus Group Berhad
26	CBIP	CB Industrial Product Holding Berhad
27	CFM	Computer Forms (Malaysia) Berhad
28	CHINA AU	China Automobile Parts Holdings Limited
29	CHOO	Choo Bee Metal Industries Berhad
30	CICB	Central Industrial Corporation Berhad
31	CME	CME Group Berhad
32	CN ASIA	CN Asia Corporation Bhd
33	COASTAL	Coastal Contracts Bhd
34	COMCORP	Comintel Corporation Bhd
35	CONNECT	Connectcounty Holdings Berhad
36	CSCSTEEL	Csc Steel Holdings Berhad
37	CYL	Cyl Corporation Berhad
38	DAIBOCHI	Daibochi Plastic And Packaging Industry Bhd
39	DATA	D'nonce Technology Bhd
40	DOLMITE	Dolomite Corporation Berhad
41	DOMINAN	Dominant Enterprise Berhad
42	DRBHCOM	Drb-Hicom Berhad

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NO	KODE	NAMA PERUSAHAAN
43	DUFU	Dufu Technology corp. Berhad
44	EG	Eg Industries Berhad
45	EONMETAL	Econmetall
46	ES CERAM	Es Ceramics Technology Berhad
47	FACBIND	Facb Industries Incorporated Berhad
48	FIBON	Fibon Berhad
49	FIMACOR	Fima Corporation Berhad
50	FLONIC	Flonic Hi-Tec Bhd
51	FURNWEB	Furniweb Industrial Products Berhad
52	GBH	Goh Ban Huat Berhad
53	GESHEN	Ge-Shen Corporation Berhad
54	GLOTEC	Globaltec Formation Berhad
55	GPA	Gpa Holdings Berhad
56	GPHAROS	Golden Pharos Berhad
57	GREENYB	Greenyield Berhad
58	GUH	Guh Holdings Berhad
59	HARTA	Hartalega Holdings Berhad
60	HIAP HUA	Hiap Huat Holdings Berhad
61	HIGHTEC	Kumpulan H & L High-Tech Berhad
62	IJACOBS	Ideal Jacobs (Malaysia) Corporation Bhd
63	IMASPRO	Imaspro Corporation Berhad

Lampiran 1 (lanjutan)

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NO	KODE	NAMA PERUSAHAAN
64	IRETEX	Ire-Text Corporation Berhad
65	JADI	Jadi Imaging Holdings Berhad
66	JAGBERHA	Infortech Alliance Berhad
67	JAVA	Java Berhad
68	JMR	Jmr Conglomeration Bhd
69	JOHOTIN	Johore Tin Berhad
70	JTIASA	Jaya Tiasa Holdings Berhad
71	KEINHIN	Kein Hing International Berhad
72	KIALIM	Kia Lim Berhad
73	KIANJOO	Kian Joo Can Factory Berhad
74	KIMHIN	Kim Hin Industry Berhad
75	KNM	Knm Group Berhad
76	KOBAY	Kobay Technology Bhd
77	KOMARK	Komarkcorp Berhad
78	KOSSAN	Kossan Rubber Industries Bhd
79	KPOWER	Kumpulan Powernet Berhad
80	KSSC	K. Seng Seng Corporation Berhad
81	KYM	Kym Holdings Bhd
82	LAFMSIA	Lafarge Building Better Cities
83	LBALUM	Lb Aluminium Berhad
84	LCTH	Lcth Corporation Berhad

Lampiran 1 (lanjutan)

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NO	KODE	NAMA PERUSAHAAN
85	LIONDIV	Lion Diversified Holdings Berhad
86	LSTEEL	Leader Steel Holdings Berhad
87	LUSTER	Luster Industries Bhd
88	MBL	Muar ban Lee Group Berhad
89	MELEWAR	Melewar Industrial Group Berhad
90	MERCURY	Mercury Industries Berhad
91	METALR	Metal Reclamation Bhd
92	MINHO	Minho (M) Berhad
93	ML GLOBA	ML Global Berhad
94	MQ	Mq Technology Berhad
95	MULTICO	Multi-code Electronics Industries (M) Berhad
96	NILEX	Nipress Moving The World
97	NWP	Nwp Holdings Berhad
98	OCNCASH	Oceancash Pacific Berhad
99	OCTAGON	Octagon Consolidated Berhad
100	OKA	Oka Corporation Bhd
101	P.I.E	P.I.E. Industrial Berhad
102	PA	P.A. Resources Berhad
103	PENSONI	Pensonic Holdings Berhad
104	PERSTIM	Perusahaan Sadur Timah Malaysia (Perstima) Berhad
105	PERWAJA	Perwaja Holdings Berhad

Lampiran 1 (lanjutan)

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NO	KODE	NAMA PERUSAHAAN
106	PETGAS	Petronas
107	PETRONM	Petron Malaysia Refining & Marketing Bhd
108	PLASTRAD	Plastrade Technology Berhad
109	PMBTECH	PMB Technology Berhad
110	POLY	Poly Glass Fibre (M) Bhd
111	PPHB	Public Packages Holdings Berhad
112	PREMIER	Premier Nalfin Berhad
113	PRESS ME	Press Metal Berhad
114	PRESTAR	Prestar Resources Berhad
115	PRG	Prg Holdings Berhad
116	PWROTH	Priceworth International Berhad
117	QUALITY	Quality Concrete Holdings Berhad
118	RALCO	Ralco Corporation Berhad
119	RAPID	Rapid Synergy
120	RESINTC	Resintech Berhad
121	RUBBEREX	Rubberex Corporation (M) Berhad
122	SAB	Southern Acids (M) Berhad
123	SAM	Sam Engineering & Equipment (M) Berhad
124	SANICHI	Sanichi Technology Berhad
125	SAPIND	Sapura Industrial
126	SCABLE	Sarawak Cable Berhad

Lampiran 1 (lanjutan)

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NO	KODE	NAMA PERUSAHAAN
127	SCB	Southern Acid Bhd
128	SCGM	Scgm Bhd
129	SCIB	Sarawak Consolidated Industries Berhad
130	SCIENTX	Scientex Berhad
131	SCNWOLF	Scanwolf Corporation Berhad
132	SCOMIEN	Scomi Engineering Bhd
133	SCOMNET	Supercomnet Technologies Berhad
134	SCOPE	Scope Industries Berhad
135	SEACERA	Seacera Group Berhad
136	SEALINK	Sealink International Berhad
137	SIGGAS	Sig Gases Berhad
138	SINO HUA	Sino Hua-An International Berhad
139	SKBSHUT	SKB Shutters Corporation Berhad
140	SKPRES	SKP Resources Bhd
141	SMISCOR	SMIS Corporation Berhad
142	SSTEEL	Southern Steel Berhad
143	STC	Success Transformer Corporation Berhad
144	SUBUR	Subur Tiasa Holding Berhad
145	SUPERLN	Superlon Holdings Berhad
146	TATT	TATT Giap Group Berhad
147	TECFAST	Techfast Holdings Berhad

Lampiran 1 (lanjutan)

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NO	KODE	NAMA PERUSAHAAN
148	TEKALA	Tekala Corporation Berhad
149	TGVAN	Thong Guan Industries Berhad
150	TIENWAH	Tien Wah Press Holdings Berhad
151	TOMYPAK	Tomypak Holdings Berhad
152	TOYOINK	Toyo Ink Group Berhad
153	TWPH	Timberwell Berhad
154	UCHI	Uchi Technologies Berhad
155	ULICORP	United U-li Corporation Bhd
156	UMSNGB	UMS-Neiken Group Berhad
157	WCT	WCT Holding Berhad
158	WELLCAL	Wellcall Holdings Berhad
159	WONG	Wong Engineering Corporation Berhad
160	WOODLAN	Woodlandor Holdings Berhad
161	WTK	WTK Holdings Berhad
162	WZSTEEL	Wz Steel Berhad
163	YLI	YLI Holdings Berhad

Lampiran 2

**DAFTAR PERUSAHAAN MANUFAKTUR YANG *LISTING* DI BURSA EFEK
INDONESIA TAHUN 2012-2014
(Menyajikan laporan keuangan secara berturut-turut)**

NO	KODE	NAMA PERUSAHAAN
1	ADES	PT Akasha Wira International Tbk
2	AISA	PT Tiga Pilar Sejahtera Food Tbk
3	ALDO	PT Alkindo Pratama Tbk
4	ALMI	PT Alumindo Light Metal Industri Tbk
5	AMFG	PT Asahimas Flat Glass Tbk
6	ARGO	PT. Argo Pantes Tbk
7	ASGR	PT Astra Graphia Tbk
8	BATA	PT Sepatu Bata Tbk
9	BIMA	PT. Primarindo Asia Infrastructure Tbk
10	BISI	PT BISI International Tbk
11	BRNA	PT Mitrabahtera Segara Sejati Tbk
12	BRPT	PT Barito Pacific Tbk
13	BUDI	PT Budi Acid Jaya Tbk
14	BWPT	PT Eagle High Plantations Tbk
15	CNTX	PT Century Texttile Industry Tbk
16	CPRO	PT Central Proteina Prima Tbk
17	FASW	PT Fajar Surya Wisesa Tbk
18	FPNI	PT Lotte Chemical Titan Tbk
19	GDST	PT Gunawan Dianjaya Steel Tbk
20	GDYR	PT Goodyear Indonesia Tbk
21	GGRM	PT Gudang Garam Tbk

Lampiran 2 (lanjutan)

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(Menyajikan laporan keuangan secara berturut-turut)**

NO	KODE	NAMA PERUSAHAAN
22	GZCO	PT Gozco Plantations Tbk
23	IGAR	PT Champion Pacific Indonesia Tbk
24	IIKP	PT Inti Agri Resources Tbk
25	INDS	PT Indospring Tbk
26	INRU	PT Toba Pulp Lestari Tbk
27	INTA	PT Intraco Pinta Tbk
28	IPOL	PT Indopoly Swakarsa Industri Tbk
29	JAWA	PT Jaya Agra Wattie Tbk
30	JECC	PT Jembo Cable Company Tbk
31	JPFA	PT Japfa Comfeed Indonesia Tbk
32	JPRS	PT Jaya Pari Steel Tbk
33	KBLI	PT KMI Wire And Cable Tbk
34	KBLM	PT Kabelindo Murni Tbk
35	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk
36	KIAS	PT Keramik Indonesia Assosiasi, Tbk
37	KLBF	PT Kalbe Farma Tbk
38	KOBX	PT Kobex Indo Tractors Tbk
39	LION	PT Lion Metal Works Tbk
40	LMSH	PT Lionmesh Prima Tbk
41	LSIP	PT PP London Sumatra Indonesia Tbk
42	MLBI	PT Multi Bintang Indonesia Tbk

Lampiran 2 (lanjutan)

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NO	KODE	NAMA PERUSAHAAN
43	MLIA	PT Mulia Industrindo Tbk
44	MLPL	PT Multi Polar Tbk
45	MTDL	PT Metrodata Electronics Tbk
46	MYOR	PT Mayora Indah Tbk
47	MYRX	PT Hanson International Tbk
48	NIKL	PT Latinusa Tbk
49	PALM	PT Provident Agro Tbk
50	PRAS	PT Prima Alloy Steel Universal Tbk
51	PTSN	PT Sat Nusapersada Tbk
52	RDTX	PT Roda Vivatex Tbk
53	RICY	PT Ricky Putra Globalindo Tbk
54	RMBA	PT Bentoel Internasional Investama Tbk
55	ROTI	PT Nippon Indosari Corpindo Tbk
56	SGRO	PT Sampoerna Agro Tbk
57	SIAP	PT Sekawan Intipratama Tbk
58	SIMP	PT Salim Ivomas Pratama Tbk
59	SMBR	PT Semen BaTuraja (PerSero) Tbk
60	SRSN	PT Indo Acidatama Tbk
61	SSTM	PT Sunson Textile Manufacturer Tbk
62	STTP	PT Siantar Top Tbk
63	TBLA	PT Tunas Baru Lampung Tbk

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NO	KODE	NAMA PERUSAHAAN
64	TCID	PT Mandom Indonesia Tbk
65	TFCO	PT Tifico Fiber Indonesia Tbk
66	TIRA	PT Tira Austenite Tbk
67	TKIM	PT Pabrik Kertas Tjiwi Kimia Tbk
68	TOTO	PT Surya Toto Indonesia Tbk
69	TPIA	PT Chandra Asri Petrochemical Tbk
70	TRIS	PT Trisula International Tbk
71	TRST	PT Trias Sentosa, Tbk
72	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk
73	UNSP	PT Bakrie Sumatera Plantations Tbk
74	WIIM	PT Wismilak Inti Makmur Tbk
75	YPAS	PT Yanaprima Hastapersada Tbk

Lampiran 3**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2012**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
1	ADVENTA	0.52	5	0.6	3	4
2	AFUJIYA	0.62	6	0.67	3	5
3	AISB	0.57	6	0.5	4	4
4	AJIJAYA	0.62	6	0.67	3	5
5	AJR	0.58	7	0.43	3	5
6	AKNIGHT	0.57	8	0.38	3	4
7	ANCOM	0.6	7	0.43	3	6
8	ANNJOO	0.58	7	0.43	3	5
9	APB	0.62	8	0.25	3	5
10	ARANK	0.58	6	0.67	3	4
11	ASIAPLY	0.6	6	0.5	3	4
12	ASTINO	0.6	5	0.4	3	4
13	ASUPREM	0.58	5	0.6	4	4
14	AT	0.57	7	0.43	3	4
15	ATURMJU	0.58	7	0.43	3	5
16	BHIC	0.58	6	0.33	3	4
17	BIG	0.6	5	0.6	3	5
18	BKOON	0.63	7	0.43	3	5
19	BOILERM	0.6	7	0.29	3	5
20	BOXPAK	0.58	7	0.57	3	5
21	BSLCORP	0.6	7	0.43	3	5
22	BTM	0.62	7	0.43	3	5
23	CANONE	0.63	6	0.33	3	5
24	CAP	0.57	5	0.6	3	6
25	CAREPLS	0.62	6	0.33	3	4
26	CBIP	0.6	8	0.38	3	5
27	CFM	0.58	6	0.67	3	4
28	CHINA AU	0.6	5	0.6	3	5
29	CHOO	0.62	8	0.5	3	5
30	CICB	0.55	9	0.44	3	5

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2012**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
31	CME	0.54	7	0.71	3	4
32	CN ASIA	0.58	6	0.5	4	5
33	COASTAL	0.6	6	0.5	3	5
34	COMCORP	0.54	10	0.5	4	5
35	CONNECT	0.6	7	0.43	3	5
36	CSCSTEEL	0.58	8	0.25	4	4
37	CYL	0.62	6	0.33	3	6
38	DAIBOCHI	0.6	7	0.43	3	5
39	DATA	0.55	7	0.43	3	4
40	DOLMITE	0.58	7	0.43	4	5
41	DOMINAN	0.62	9	0.33	3	5
42	DRBHCORP	0.6	8	0.63	3	6
43	DUFU	0.62	8	0.38	4	4
44	EG	0.6	7	0.57	4	5
45	EONMETAL	0.57	7	0.29	4	5
46	ES CERAM	0.6	5	0.4	3	5
47	FACBIND	0.58	8	0.38	3	4
48	FIBON	0.63	8	0.5	3	4
49	FIMACOR	0.63	5	0.4	3	5
50	FLONIC	0.57	8	0.5	4	5
51	FURNWEB	0.58	8	0.38	4	5
52	GBH	0.54	8	0.38	3	5
53	GESHEN	0.6	7	0.57	4	6
54	GLOTEC	0.57	9	0.33	3	4
55	GPA	0.63	8	0.38	3	4
56	GPHAROS	0.6	8	0.38	3	5
57	GREENYB	0.55	6	0.33	3	5
58	GUH	0.57	8	0.5	3	5
59	HARTA	0.57	8	0.5	3	6
60	HIAP HUA	0.58	6	0.5	3	5

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2012**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
61	HIGHTEC	0.6	7	0.43	3	6
62	IJACOBS	0.57	9	0.56	4	4
63	IMASPRO	0.54	5	0.6	3	4
64	IRETEX	0.6	4	0.5	3	6
65	JADI	0.62	7	0.43	3	5
66	JAGBERHA	0.62	6	0.67	3	4
67	JAVA	0.57	4	0.75	3	4
68	JMR	0.57	9	0.33	3	4
69	JOHOTIN	0.62	6	0.5	3	4
70	JTIASA	0.62	9	0.44	4	5
71	KEINHIN	0.58	6	0.5	3	5
72	KIALIM	0.62	7	0.29	3	5
73	KIANJOO	0.55	8	0.5	3	5
74	KIMHIN	0.57	7	0.43	3	5
75	KNM	0.62	7	0.57	4	5
76	KOBAY	0.57	7	0.43	3	4
77	KOMARK	0.58	9	0.33	4	4
78	KOSSAN	0.62	10	0.3	3	5
79	KPOWER	0.6	6	0.5	3	5
80	KSSC	0.57	6	0.67	4	5
81	KYM	0.6	6	0.5	3	5
82	LAFMSIA	0.57	8	0.38	4	4
83	LBALUM	0.6	8	0.63	3	5
84	LCTH	0.58	7	0.43	3	4
85	LIONDIV	0.57	4	0.5	3	4
86	LSTEEL	0.55	7	0.29	3	4
87	LUSTER	0.57	9	0.44	3	5
88	MBL	0.58	8	0.38	3	4
89	MELEWAR	0.6	10	0.4	3	5
90	MERCURY	0.55	4	0.5	3	5

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2012**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
91	METALR	0.62	4	0.75	3	4
92	MINHO	0.6	9	0.33	4	5
93	ML GLOBA	0.57	8	0.5	4	5
94	MQ	0.57	7	0.43	4	5
95	MULTICO	0.62	5	0.4	3	5
96	NILEX	0.57	6	0.67	4	5
97	NWP	0.58	5	0.6	3	5
98	OCNCASH	0.55	6	0.33	3	5
99	OCTAGON	0.54	9	0.44	3	5
100	OKA	0.62	6	0.5	3	4
101	P.I.E	0.6	7	0.43	3	5
102	PA	0.58	7	0.71	3	4
103	PENSONI	0.57	8	0.5	4	4
104	PERSTIM	0.6	7	0.29	3	4
105	PERWAJA	0.58	10	0.4	3	5
106	PETGAS	0.58	10	0.4	3	6
107	PETRONM	0.6	9	0.56	3	5
108	PLASTRAD	0.58	6	0.5	4	5
109	PMBTECH	0.57	9	0.33	3	4
110	POLY	0.6	6	0.5	3	5
111	PPHB	0.58	8	0.38	3	5
112	PREMIER	0.57	6	0.67	3	5
113	PRESS ME	0.58	9	0.44	3	4
114	PRESTAR	0.58	9	0.44	3	5
115	PRG	0.58	9	0.33	3	5
116	PWROTH	0.57	5	0.4	3	5
117	QUALITY	0.62	5	0.6	3	4
118	RALCO	0.62	6	0.67	3	4
119	RAPID	0.62	6	0.5	3	4
120	RESINTC	0.63	7	0.43	3	5

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2012**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
121	RUBBEREX	0.6	7	0.57	3	4
122	SAB	0.57	9	0.33	4	4
123	SAM	0.52	8	0.5	4	5
124	SANICHI	0.52	5	0.6	3	5
125	SAPIND	0.55	7	0.43	3	5
126	SCABLE	0.58	9	0.33	3	5
127	SCB	0.58	8	0.5	3	5
128	SCGM	0.58	7	0.43	3	4
129	SCIB	0.6	6	0.33	3	4
130	SCIENIX	0.58	8	0.5	4	5
131	SCNWOLF	0.54	7	0.43	3	4
132	SCOMIEN	0.55	8	0.63	3	4
133	SCOMNET	0.6	6	0.33	3	4
134	SCOPE	0.58	7	0.43	3	4
135	SEACERA	0.58	5	0.6	4	4
136	SEALINK	0.6	6	0.67	4	5
137	SIGGAS	0.54	5	0.6	3	5
138	SINO HUA	0.58	7	0.43	3	4
139	SKBSHUT	0.55	8	0.38	3	5
140	SKPRES	0.55	6	0.5	3	5
141	SMISCOR	0.6	6	0.67	4	5
142	SSTEEL	0.58	7	0.43	3	4
143	STC	0.6	6	0.33	3	4
144	SUBUR	0.55	6	0.67	3	4
145	SUPERLN	0.6	6	0.5	4	5
146	TATT	0.62	9	0.33	3	5
147	TECFAST	0.6	7	0.57	3	5
148	TEKALA	0.6	9	0.33	3	5
149	TGVAN	0.62	6	0.67	4	4
150	TIENWAH	0.63	6	0.67	4	4

Lampiran 3 (tambahan)

HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2012

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
151	TOMYPAK	0.62	6	0.67	3	4
152	TOYOINK	0.57	7	0.71	3	5
153	TWPH	0.6	6	0.33	3	5
154	UCHI	0.55	7	0.43	3	4
155	ULICORP	0.62	8	0.63	4	5
156	UMSNGB	0.63	6	0.67	4	5
157	WCT	0.58	8	0.38	3	6
158	WELLCAL	0.62	6	0.67	3	4
159	WONG	0.58	7	0.43	3	5
160	WOODLAN	0.6	5	0.6	4	5
161	WTK	0.55	5	0.6	4	5
162	WZSTEEL	0.57	6	0.67	4	5
163	YLI	0.55	5	0.6	4	4

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2013**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
1	ADVENTA	0.52	5	0.6	3	4
2	AFUJIYA	0.62	6	0.67	3	5
3	AISB	0.57	6	0.5	4	4
4	AJIJAYA	0.62	6	0.67	3	5
5	AJR	0.58	7	0.43	3	5
6	AKNIGHT	0.57	8	0.38	3	4
7	ANCOM	0.6	7	0.43	3	6
8	ANNJOO	0.58	7	0.43	3	5
9	APB	0.62	8	0.25	3	5
10	ARANK	0.58	6	0.67	3	4
11	ASIAPLY	0.6	6	0.5	3	4
12	ASTINO	0.6	5	0.4	3	4
13	ASUPREM	0.58	5	0.6	4	4
14	AT	0.57	7	0.43	3	4
15	ATURMJU	0.58	7	0.43	3	5
16	BHIC	0.58	6	0.33	3	4
17	BIG	0.6	5	0.6	3	5
18	BKOON	0.63	7	0.43	3	5
19	BOILERM	0.6	7	0.29	3	5
20	BOXPAK	0.58	7	0.57	3	5
21	BSLCORP	0.6	7	0.43	3	5
22	BTM	0.62	7	0.43	3	5
23	CANONE	0.63	6	0.33	3	5
24	CAP	0.57	5	0.6	3	6
25	CAREPLS	0.62	6	0.33	3	4
26	CBIP	0.6	8	0.38	3	5
27	CFM	0.58	6	0.67	3	4
28	CHINA AU	0.6	5	0.6	3	5
29	CHOO	0.62	8	0.5	3	5
30	CICB	0.55	9	0.44	3	5

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2013**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
31	CME	0.54	7	0.71	3	4
32	CN ASIA	0.58	6	0.5	4	5
33	COASTAL	0.6	6	0.5	3	5
34	COMCORP	0.54	10	0.5	4	5
35	CONNECT	0.6	7	0.43	3	5
36	CSCSTEEL	0.58	8	0.25	4	4
37	CYL	0.62	6	0.33	3	6
38	DAIBOCHI	0.6	7	0.43	3	5
39	DATA	0.55	7	0.43	3	4
40	DOLMITE	0.58	7	0.43	4	5
41	DOMINAN	0.62	9	0.33	3	5
42	DRBHCORP	0.6	8	0.63	3	6
43	DUFU	0.62	8	0.38	4	4
44	EG	0.6	7	0.57	4	5
45	EONMETAL	0.57	7	0.29	4	5
46	ES CERAM	0.6	5	0.4	3	5
47	FACBIND	0.58	8	0.38	3	4
48	FIBON	0.63	8	0.5	3	4
49	FIMACOR	0.63	5	0.4	3	5
50	FLONIC	0.57	8	0.5	4	5
51	FURNWEB	0.58	8	0.38	4	5
52	GBH	0.54	8	0.38	3	5
53	GESHEN	0.6	7	0.57	4	6
54	GLOTEC	0.57	9	0.33	3	4
55	GPA	0.63	8	0.38	3	4
56	GPHAROS	0.6	8	0.38	3	5
57	GREENYB	0.55	6	0.33	3	5
58	GUH	0.57	8	0.5	3	5
59	HARTA	0.57	8	0.5	3	6
60	HIAP HUA	0.58	6	0.5	3	5

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2013**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
61	HIGHTEC	0.6	7	0.43	3	6
62	IJACOBS	0.57	9	0.56	4	4
63	IMASPRO	0.54	5	0.6	3	4
64	IRETEX	0.6	4	0.5	3	6
65	JADI	0.62	7	0.43	3	5
66	JAGBERHA	0.62	6	0.67	3	4
67	JAVA	0.57	4	0.75	3	4
68	JMR	0.57	9	0.33	3	4
69	JOHOTIN	0.62	6	0.5	3	4
70	JTIASA	0.62	9	0.44	4	5
71	KEINHIN	0.58	6	0.5	3	5
72	KIALIM	0.62	7	0.29	3	5
73	KIANJOO	0.55	8	0.5	3	5
74	KIMHIN	0.57	7	0.43	3	5
75	KNM	0.62	7	0.57	4	5
76	KOBAY	0.57	7	0.43	3	4
77	KOMARK	0.58	9	0.33	4	4
78	KOSSAN	0.62	10	0.3	3	5
79	KPOWER	0.6	6	0.5	3	5
80	KSSC	0.57	6	0.67	4	5
81	KYM	0.6	6	0.5	3	5
82	LAFMSIA	0.57	8	0.38	4	4
83	LBALUM	0.6	8	0.63	3	5
84	LCTH	0.58	7	0.43	3	4
85	LIONDIV	0.57	4	0.5	3	4
86	LSTEEL	0.55	7	0.29	3	4
87	LUSTER	0.57	9	0.44	3	5
88	MBL	0.58	8	0.38	3	4
89	MELEWAR	0.6	10	0.4	3	5
90	MERCURY	0.55	4	0.5	3	5

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2013**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
91	METALR	0.62	4	0.75	3	4
92	MINHO	0.6	9	0.33	4	5
93	ML GLOBA	0.57	8	0.5	4	5
94	MQ	0.57	7	0.43	4	5
95	MULTICO	0.62	5	0.4	3	5
96	NILEX	0.57	6	0.67	4	5
97	NWP	0.58	5	0.6	3	5
98	OCNCASH	0.55	6	0.33	3	5
99	OCTAGON	0.54	9	0.44	3	5
100	OKA	0.62	6	0.5	3	4
101	P.I.E	0.6	7	0.43	3	5
102	PA	0.58	7	0.71	3	4
103	PENSONI	0.57	8	0.5	4	4
104	PERSTIM	0.6	7	0.29	3	4
105	PERWAJA	0.58	10	0.4	3	5
106	PETGAS	0.58	10	0.4	3	6
107	PETRONM	0.6	9	0.56	3	5
108	PLASTRAD	0.58	6	0.5	4	5
109	PMBTECH	0.57	9	0.33	3	4
110	POLY	0.6	6	0.5	3	5
111	PPHB	0.58	8	0.38	3	5
112	PREMIER	0.57	6	0.67	3	5
113	PRESS ME	0.58	9	0.44	3	4
114	PRESTAR	0.58	9	0.44	3	5
115	PRG	0.58	9	0.33	3	5
116	PWROTH	0.57	5	0.4	3	5
117	QUALITY	0.62	5	0.6	3	4
118	RALCO	0.62	6	0.67	3	4
119	RAPID	0.62	6	0.5	3	4
120	RESINTC	0.63	7	0.43	3	5

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2013**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
121	RUBBEREX	0.6	7	0.57	3	4
122	SAB	0.57	9	0.33	4	4
123	SAM	0.52	8	0.5	4	5
124	SANICHI	0.52	5	0.6	3	5
125	SAPIND	0.55	7	0.43	3	5
126	SCABLE	0.58	9	0.33	3	5
127	SCB	0.58	8	0.5	3	5
128	SCGM	0.58	7	0.43	3	4
129	SCIB	0.6	6	0.33	3	4
130	SCIENIX	0.58	8	0.5	4	5
131	SCNWOLF	0.54	7	0.43	3	4
132	SCOMIEN	0.55	8	0.63	3	4
133	SCOMNET	0.6	6	0.33	3	4
134	SCOPE	0.58	7	0.43	3	4
135	SEACERA	0.58	5	0.6	4	4
136	SEALINK	0.6	6	0.67	4	5
137	SIGGAS	0.54	5	0.6	3	5
138	SINO HUA	0.58	7	0.43	3	4
139	SKBSHUT	0.55	8	0.38	3	5
140	SKPRES	0.55	6	0.5	3	5
141	SMISCOR	0.6	6	0.67	4	5
142	SSTEEL	0.58	7	0.43	3	4
143	STC	0.6	6	0.33	3	4
144	SUBUR	0.55	6	0.67	3	4
145	SUPERLN	0.6	6	0.5	4	5
146	TATT	0.62	9	0.33	3	5
147	TECFAST	0.6	7	0.57	3	5
148	TEKALA	0.6	9	0.33	3	5
149	TGVAN	0.62	6	0.67	4	4
150	TIENWAH	0.63	6	0.67	4	4

Lampiran 3 (tambahan)

HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2013

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
151	TOMYPAK	0.62	6	0.67	3	4
152	TOYOINK	0.57	7	0.71	3	5
153	TWPH	0.6	6	0.33	3	5
154	UCHI	0.55	7	0.43	3	4
155	ULICORP	0.62	8	0.63	4	5
156	UMSNGB	0.63	6	0.67	4	5
157	WCT	0.58	8	0.38	3	6
158	WELLCAL	0.62	6	0.67	3	4
159	WONG	0.58	7	0.43	3	5
160	WOODLAN	0.6	5	0.6	4	5
161	WTK	0.55	5	0.6	4	5
162	WZSTEEL	0.57	6	0.67	4	5
163	YLI	0.55	5	0.6	4	4

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2014**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
1	ADVENTA	0.52	5	0.6	3	4
2	AFUJIYA	0.62	6	0.67	3	5
3	AISB	0.57	6	0.5	4	4
4	AJIJAYA	0.62	6	0.67	3	5
5	AJR	0.58	7	0.43	3	5
6	AKNIGHT	0.57	8	0.38	3	4
7	ANCOM	0.6	7	0.43	3	6
8	ANNJOO	0.58	7	0.43	3	5
9	APB	0.62	8	0.25	3	5
10	ARANK	0.58	6	0.67	3	4
11	ASIAPLY	0.6	6	0.5	3	4
12	ASTINO	0.6	5	0.4	3	4
13	ASUPREM	0.58	5	0.6	4	4
14	AT	0.57	7	0.43	3	4
15	ATURMJU	0.58	7	0.43	3	5
16	BHIC	0.58	6	0.33	3	4
17	BIG	0.6	5	0.6	3	5
18	BKOON	0.63	7	0.43	3	5
19	BOILERM	0.6	7	0.29	3	5
20	BOXPAK	0.58	7	0.57	3	5
21	BSLCORP	0.6	7	0.43	3	5
22	BTM	0.62	7	0.43	3	5
23	CANONE	0.63	6	0.33	3	5
24	CAP	0.57	5	0.6	3	6
25	CAREPLS	0.62	6	0.33	3	4
26	CBIP	0.6	8	0.38	3	5
27	CFM	0.58	6	0.67	3	4
28	CHINA AU	0.6	5	0.6	3	5
29	CHOO	0.62	8	0.5	3	5
30	CICB	0.55	9	0.44	3	5

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2014**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
31	CME	0.54	7	0.71	3	4
32	CN ASIA	0.58	6	0.5	4	5
33	COASTAL	0.6	6	0.5	3	5
34	COMCORP	0.54	10	0.5	4	5
35	CONNECT	0.6	7	0.43	3	5
36	CSCSTEEL	0.58	8	0.25	4	4
37	CYL	0.62	6	0.33	3	6
38	DAIBOCHI	0.6	7	0.43	3	5
39	DATA	0.55	7	0.43	3	4
40	DOLMITE	0.58	7	0.43	4	5
41	DOMINAN	0.62	9	0.33	3	5
42	DRBHCORP	0.6	8	0.63	3	6
43	DUFU	0.62	8	0.38	4	4
44	EG	0.6	7	0.57	4	5
45	EONMETAL	0.57	7	0.29	4	5
46	ES CERAM	0.6	5	0.4	3	5
47	FACBIND	0.58	8	0.38	3	4
48	FIBON	0.63	8	0.5	3	4
49	FIMACOR	0.63	5	0.4	3	5
50	FLONIC	0.57	8	0.5	4	5
51	FURNWEB	0.58	8	0.38	4	5
52	GBH	0.54	8	0.38	3	5
53	GESHEN	0.6	7	0.57	4	6
54	GLOTEC	0.57	9	0.33	3	4
55	GPA	0.63	8	0.38	3	4
56	GPHAROS	0.6	8	0.38	3	5
57	GREENYB	0.55	6	0.33	3	5
58	GUH	0.57	8	0.5	3	5
59	HARTA	0.57	8	0.5	3	6
60	HIAP HUA	0.58	6	0.5	3	5

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2014**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
61	HIGHTEC	0.6	7	0.43	3	6
62	IJACOBS	0.57	9	0.56	4	4
63	IMASPRO	0.54	5	0.6	3	4
64	IRETEX	0.6	4	0.5	3	6
65	JADI	0.62	7	0.43	3	5
66	JAGBERHA	0.62	6	0.67	3	4
67	JAVA	0.57	4	0.75	3	4
68	JMR	0.57	9	0.33	3	4
69	JOHOTIN	0.62	6	0.5	3	4
70	JTIASA	0.62	9	0.44	4	5
71	KEINHIN	0.58	6	0.5	3	5
72	KIALIM	0.62	7	0.29	3	5
73	KIANJOO	0.55	8	0.5	3	5
74	KIMHIN	0.57	7	0.43	3	5
75	KNM	0.62	7	0.57	4	5
76	KOBAY	0.57	7	0.43	3	4
77	KOMARK	0.58	9	0.33	4	4
78	KOSSAN	0.62	10	0.3	3	5
79	KPOWER	0.6	6	0.5	3	5
80	KSSC	0.57	6	0.67	4	5
81	KYM	0.6	6	0.5	3	5
82	LAFMSIA	0.57	8	0.38	4	4
83	LBALUM	0.6	8	0.63	3	5
84	LCTH	0.58	7	0.43	3	4
85	LIONDIV	0.57	4	0.5	3	4
86	LSTEEL	0.55	7	0.29	3	4
87	LUSTER	0.57	9	0.44	3	5
88	MBL	0.58	8	0.38	3	4
89	MELEWAR	0.6	10	0.4	3	5
90	MERCURY	0.55	4	0.5	3	5

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2014**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
91	METALR	0.62	4	0.75	3	4
92	MINHO	0.6	9	0.33	4	5
93	ML GLOBA	0.57	8	0.5	4	5
94	MQ	0.57	7	0.43	4	5
95	MULTICO	0.62	5	0.4	3	5
96	NILEX	0.57	6	0.67	4	5
97	NWP	0.58	5	0.6	3	5
98	OCNCASH	0.55	6	0.33	3	5
99	OCTAGON	0.54	9	0.44	3	5
100	OKA	0.62	6	0.5	3	4
101	P.I.E	0.6	7	0.43	3	5
102	PA	0.58	7	0.71	3	4
103	PENSONI	0.57	8	0.5	4	4
104	PERSTIM	0.6	7	0.29	3	4
105	PERWAJA	0.58	10	0.4	3	5
106	PETGAS	0.58	10	0.4	3	6
107	PETRONM	0.6	9	0.56	3	5
108	PLASTRAD	0.58	6	0.5	4	5
109	PMBTECH	0.57	9	0.33	3	4
110	POLY	0.6	6	0.5	3	5
111	PPHB	0.58	8	0.38	3	5
112	PREMIER	0.57	6	0.67	3	5
113	PRESS ME	0.58	9	0.44	3	4
114	PRESTAR	0.58	9	0.44	3	5
115	PRG	0.58	9	0.33	3	5
116	PWROTH	0.57	5	0.4	3	5
117	QUALITY	0.62	5	0.6	3	4
118	RALCO	0.62	6	0.67	3	4
119	RAPID	0.62	6	0.5	3	4
120	RESINTC	0.63	7	0.43	3	5

Lampiran 3 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2014**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
121	RUBBEREX	0.6	7	0.57	3	4
122	SAB	0.57	9	0.33	4	4
123	SAM	0.52	8	0.5	4	5
124	SANICHI	0.52	5	0.6	3	5
125	SAPIND	0.55	7	0.43	3	5
126	SCABLE	0.58	9	0.33	3	5
127	SCB	0.58	8	0.5	3	5
128	SCGM	0.58	7	0.43	3	4
129	SCIB	0.6	6	0.33	3	4
130	SCIENIX	0.58	8	0.5	4	5
131	SCNWOLF	0.54	7	0.43	3	4
132	SCOMIEN	0.55	8	0.63	3	4
133	SCOMNET	0.6	6	0.33	3	4
134	SCOPE	0.58	7	0.43	3	4
135	SEACERA	0.58	5	0.6	4	4
136	SEALINK	0.6	6	0.67	4	5
137	SIGGAS	0.54	5	0.6	3	5
138	SINO HUA	0.58	7	0.43	3	4
139	SKBSHUT	0.55	8	0.38	3	5
140	SKPRES	0.55	6	0.5	3	5
141	SMISCOR	0.6	6	0.67	4	5
142	SSTEEL	0.58	7	0.43	3	4
143	STC	0.6	6	0.33	3	4
144	SUBUR	0.55	6	0.67	3	4
145	SUPERLN	0.6	6	0.5	4	5
146	TATT	0.62	9	0.33	3	5
147	TECFAST	0.6	7	0.57	3	5
148	TEKALA	0.6	9	0.33	3	5
149	TGVAN	0.62	6	0.67	4	4
150	TIENWAH	0.63	6	0.67	4	4

Lampiran 3 (tambahan)

HASIL SAMPLING PERUSAHAAN MANUFAKTUR MALAYSIA TAHUN 2014

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
151	TOMYPAK	0.62	6	0.67	3	4
152	TOYOINK	0.57	7	0.71	3	5
153	TWPH	0.6	6	0.33	3	5
154	UCHI	0.55	7	0.43	3	4
155	ULICORP	0.62	8	0.63	4	5
156	UMSNGB	0.63	6	0.67	4	5
157	WCT	0.58	8	0.38	3	6
158	WELLCAL	0.62	6	0.67	3	4
159	WONG	0.58	7	0.43	3	5
160	WOODLAN	0.6	5	0.6	4	5
161	WTK	0.55	5	0.6	4	5
162	WZSTEEL	0.57	6	0.67	4	5
163	YLI	0.55	5	0.6	4	4

Lampiran 4**HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2012**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
1	ADES	0.51	3	0.33	3	4
2	AISA	0.41	5	0.2	4	3
3	ALDO	0.52	3	0.33	3	6
4	ALMI	0.46	4	0.5	3	4
5	AMFG	0.45	4	0.5	4	15
6	ARGO	0.41	4	0.5	3	4
7	ASGR	0.48	3	0.33	3	14
8	BATA	0.43	3	0.67	3	5
9	BIMA	0.49	3	0.33	3	8
10	BISI	0.43	7	0.57	4	7
11	BRNA	0.5	3	0.33	3	4
12	BRPT	0.47	3	0.33	3	8
13	BUDI	0.41	2	0.5	3	6
14	BWPT	0.41	3	0.67	3	6
15	CNTX	0.45	6	0.33	5	4
16	CPRO	0.47	3	0.67	3	12
17	FASW	0.48	5	0.4	3	14
18	FPNI	0.48	2	0.5	3	4
19	GDST	0.47	3	0.33	3	5
20	GDYR	0.46	4	0.5	3	4
21	GGRM	0.46	6	0.33	3	6
22	GZCO	0.49	6	0.5	3	8
23	IGAR	0.5	7	0.43	3	4
24	IIKP	0.46	2	0.5	3	4
25	INDS	0.48	4	0.5	3	5
26	INRU	0.48	3	0.33	3	2
27	INTA	0.45	3	0.33	3	6
28	IPOL	0.5	3	0.33	3	5
29	JAWA	0.46	3	0.33	3	5
30	JECC	0.5	5	0.4	3	18

Lampiran 4 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2012**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
31	JPFA	0.51	5	0.4	3	4
32	JPRS	0.51	2	0.5	3	12
33	KBLI	0.5	3	0.33	3	4
34	KBLM	0.51	5	0.4	3	4
35	KBRI	0.46	6	0.33	3	8
36	KIAS	0.42	6	0.33	4	6
37	KLBF	0.47	3	0.33	3	4
38	KOBX	0.4	2	0.5	3	5
39	LION	0.41	3	0.33	3	3
40	LMSH	0.4	4	0.5	3	4
41	LSIP	0.46	3	0.33	2	13
42	MLBI	0.5	6	0.33	3	5
43	MLIA	0.43	3	0.33	3	12
44	MLPL	0.46	5	0.4	3	4
45	MTDL	0.5	2	0.5	3	5
46	MYOR	0.46	4	0.5	3	5
47	MYRX	0.46	6	0.33	4	6
48	NIKL	0.4	6	0.5	3	10
49	PALM	0.43	6	0.33	3	12
50	PRAS	0.39	3	0.33	3	4
51	PTSN	0.39	3	0.33	3	4
52	RDTX	0.46	5	0.4	3	2
53	RICY	0.5	4	0.5	3	4
54	RMBA	0.42	4	0.5	3	4
55	ROTI	0.43	4	0.75	3	4
56	SGRO	0.42	6	0.33	3	4
57	SIAP	0.42	3	0.33	3	1
58	SIMP	0.48	3	0.33	3	9
59	SMBR	0.43	2	0.5	3	4
60	SRSN	0.38	4	0.5	4	6

Lampiran 4 (tambahan)

HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2012

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
61	SSTM	0.53	6	0.17	3	4
62	STTP	0.41	7	0.43	3	4
63	TBLA	0.42	3	0.33	3	4
64	TCID	0.43	5	0.4	3	14
65	TFCO	0.53	3	0.33	3	4
66	TIRA	0.41	7	0.29	3	5
67	TKIM	0.42	4	0.5	3	9
68	TOTO	0.37	4	0.75	3	12
69	TPIA	0.53	5	0.2	4	12
70	TRIS	0.49	3	0.33	3	9
71	TRST	0.49	7	0.43	3	6
72	ULTJ	0.44	3	0.33	3	3
73	UNSP	0.43	4	0.75	2	4
74	WIIM	0.4	2	0.5	3	3
75	YPAS	0.42	2	0.5	3	4

Lampiran 4 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2013**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
1	ADES	0.51	3	0.33	3	3
2	AISA	0.41	5	0.2	4	3
3	ALDO	0.52	3	0.33	3	5
4	ALMI	0.46	4	0.5	3	4
5	AMFG	0.45	4	0.5	4	14
6	ARGO	0.41	4	0.5	3	4
7	ASGR	0.48	3	0.33	3	7
8	BATA	0.43	3	0.67	3	5
9	BIMA	0.49	3	0.33	3	8
10	BISI	0.43	7	0.57	4	6
11	BRNA	0.5	3	0.33	3	4
12	BRPT	0.47	3	0.33	3	8
13	BUDI	0.42	2	0.5	3	4
14	BWPT	0.41	3	0.67	3	6
15	CNTX	0.45	6	0.33	5	4
16	CPRO	0.47	3	0.67	3	12
17	FASW	0.48	5	0.4	3	14
18	FPNI	0.47	2	0.5	3	4
19	GDST	0.43	3	0.33	3	5
20	GDYR	0.46	4	0.5	3	4
21	GGRM	0.4	6	0.33	3	6
22	GZCO	0.49	6	0.5	3	8
23	IGAR	0.46	7	0.43	3	4
24	IIKP	0.45	2	0.5	3	4
25	INDS	0.48	4	0.5	3	5
26	INRU	0.47	3	0.33	3	2
27	INTA	0.47	3	0.33	3	5
28	IPOL	0.5	3	0.33	3	5
29	JAWA	0.46	3	0.33	3	5
30	JECC	0.5	5	0.4	3	18

Lampiran 4 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2013**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
31	JPFA	0.51	5	0.4	3	4
32	JPRS	0.51	2	0.5	3	12
33	KBLI	0.5	3	0.33	3	4
34	KBLM	0.51	5	0.4	3	4
35	KBRI	0.46	6	0.33	3	5
36	KIAS	0.42	6	0.33	4	6
37	KLBF	0.47	3	0.33	3	4
38	KOBX	0.4	2	0.5	3	4
39	LION	0.41	3	0.33	3	3
40	LMSH	0.4	4	0.5	3	4
41	LSIP	0.46	3	0.33	2	4
42	MLBI	0.5	6	0.33	3	5
43	MLIA	0.43	3	0.33	3	12
44	MLPL	0.46	5	0.4	3	4
45	MTDL	0.5	2	0.5	3	4
46	MYOR	0.46	4	0.5	3	4
47	MYRX	0.46	6	0.33	4	5
48	NIKL	0.4	6	0.5	3	7
49	PALM	0.43	6	0.33	3	7
50	PRAS	0.39	3	0.33	3	4
51	PTSN	0.39	3	0.33	3	4
52	RDTX	0.46	5	0.4	3	2
53	RICY	0.5	4	0.5	3	4
54	RMBA	0.42	4	0.5	3	4
55	ROTI	0.43	4	0.75	3	4
56	SGRO	0.42	6	0.33	3	4
57	SIAP	0.42	3	0.33	3	1
58	SIMP	0.48	3	0.33	3	7
59	SMBR	0.43	2	0.5	3	4
60	SRSN	0.38	4	0.5	4	4

Lampiran 4 (tambahan)

HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2013

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
61	SSTM	0.53	6	0.17	3	4
62	STTP	0.41	7	0.43	3	4
63	TBLA	0.42	3	0.33	3	4
64	TCID	0.43	5	0.4	3	14
65	TFCO	0.53	3	0.33	3	4
66	TIRA	0.41	7	0.29	3	4
67	TKIM	0.42	4	0.5	3	9
68	TOTO	0.37	4	0.75	3	12
69	TPIA	0.53	5	0.2	4	10
70	TRIS	0.49	3	0.33	3	4
71	TRST	0.49	7	0.43	3	3
72	ULTJ	0.44	3	0.33	3	2
73	UNSP	0.43	4	0.75	2	4
74	WIIM	0.4	2	0.5	3	3
75	YPAS	0.42	2	0.5	3	4

Lampiran 4 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2014**

NO	NAMA	MDSC	ADK	DKI	JKA	JRKA
1	ADES	0.51	3	0.33	3	3
2	AISA	0.41	5	0.2	4	3
3	ALDO	0.52	3	0.33	3	5
4	ALMI	0.46	4	0.5	3	4
5	AMFG	0.45	4	0.5	4	4
6	ARGO	0.41	4	0.5	3	4
7	ASGR	0.48	3	0.33	3	4
8	BATA	0.43	3	0.67	3	4
9	BIMA	0.49	3	0.33	3	8
10	BISI	0.43	7	0.57	4	4
11	BRNA	0.5	3	0.33	3	4
12	BRPT	0.47	3	0.33	3	8
13	BUDI	0.41	2	0.5	3	4
14	BWPT	0.41	3	0.67	3	5
15	CNTX	0.41	6	0.33	5	4
16	CPRO	0.44	3	0.67	3	12
17	FASW	0.46	5	0.4	3	14
18	FPNI	0.47	2	0.5	3	4
19	GDST	0.43	3	0.33	3	4
20	GDYR	0.43	4	0.5	3	4
21	GGRM	0.4	6	0.33	3	6
22	GZCO	0.47	6	0.5	3	8
23	IGAR	0.46	7	0.43	3	4
24	IIKP	0.45	2	0.5	3	4
25	INDS	0.43	4	0.5	3	5
26	INRU	0.47	3	0.33	3	2
27	INTA	0.45	3	0.33	3	5
28	IPOL	0.5	3	0.33	3	4
29	JAWA	0.46	3	0.33	3	5
30	JECC	0.5	5	0.4	3	17

Lampiran 4 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2014**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
31	JPFA	0.51	5	0.4	3	4
32	JPRS	0.51	2	0.5	3	12
33	KBLI	0.5	3	0.33	3	4
34	KBLM	0.51	5	0.4	3	4
35	KBRI	0.46	6	0.33	3	5
36	KIAS	0.42	6	0.33	4	6
37	KLBF	0.47	3	0.33	3	4
38	KOBX	0.4	2	0.5	3	4
39	LION	0.41	3	0.33	3	2
40	LMSH	0.4	4	0.5	3	4
41	LSIP	0.46	3	0.33	2	1
42	MLBI	0.5	6	0.33	3	5
43	MLIA	0.43	3	0.33	3	12
44	MLPL	0.46	5	0.4	3	4
45	MTDL	0.5	2	0.5	3	4
46	MYOR	0.46	4	0.5	3	4
47	MYRX	0.46	6	0.33	4	4
48	NIKL	0.4	6	0.5	3	7
49	PALM	0.43	6	0.33	3	4
50	PRAS	0.39	3	0.33	3	4
51	PTSN	0.39	3	0.33	3	4
52	RDTX	0.46	5	0.4	3	2
53	RICY	0.5	4	0.5	3	4
54	RMBA	0.42	4	0.5	3	4
55	ROTI	0.43	4	0.75	3	2
56	SGRO	0.42	6	0.33	3	4
57	SIAP	0.42	3	0.33	3	1
58	SIMP	0.48	3	0.33	3	4
59	SMBR	0.43	2	0.5	3	4
60	SRSN	0.38	4	0.5	4	4

Lampiran 4 (tambahan)

HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2014

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
61	SSTM	0.53	6	0.17	3	4
62	STTP	0.41	7	0.43	3	4
63	TBLA	0.42	3	0.33	3	4
64	TCID	0.43	5	0.4	3	12
65	TFCO	0.53	3	0.33	3	4
66	TIRA	0.41	7	0.29	3	4
67	TKIM	0.42	4	0.5	3	9
68	TOTO	0.37	4	0.75	3	12
69	TPIA	0.53	5	0.2	4	4
70	TRIS	0.49	3	0.33	3	4
71	TRST	0.49	7	0.43	3	3
72	ULTJ	0.44	3	0.33	3	2
73	UNSP	0.43	4	0.75	2	4
74	WIIM	0.4	2	0.5	3	3
75	YPAS	0.42	2	0.5	3	4

Lampiran 4**HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2012**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
1	ADES	0.51	3	0.33	3	4
2	AISA	0.41	5	0.2	4	3
3	ALDO	0.52	3	0.33	3	6
4	ALMI	0.46	4	0.5	3	4
5	AMFG	0.45	4	0.5	4	15
6	ARGO	0.41	4	0.5	3	4
7	ASGR	0.48	3	0.33	3	14
8	BATA	0.43	3	0.67	3	5
9	BIMA	0.49	3	0.33	3	8
10	BISI	0.43	7	0.57	4	7
11	BRNA	0.5	3	0.33	3	4
12	BRPT	0.47	3	0.33	3	8
13	BUDI	0.41	2	0.5	3	6
14	BWPT	0.41	3	0.67	3	6
15	CNTX	0.45	6	0.33	5	4
16	CPRO	0.47	3	0.67	3	12
17	FASW	0.48	5	0.4	3	14
18	FPNI	0.48	2	0.5	3	4
19	GDST	0.47	3	0.33	3	5
20	GDYR	0.46	4	0.5	3	4
21	GGRM	0.46	6	0.33	3	6
22	GZCO	0.49	6	0.5	3	8
23	IGAR	0.5	7	0.43	3	4
24	IIKP	0.46	2	0.5	3	4
25	INDS	0.48	4	0.5	3	5
26	INRU	0.48	3	0.33	3	2
27	INTA	0.45	3	0.33	3	6
28	IPOL	0.5	3	0.33	3	5
29	JAWA	0.46	3	0.33	3	5
30	JECC	0.5	5	0.4	3	18

Lampiran 4 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2012**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
31	JPFA	0.51	5	0.4	3	4
32	JPRS	0.51	2	0.5	3	12
33	KBLI	0.5	3	0.33	3	4
34	KBLM	0.51	5	0.4	3	4
35	KBRI	0.46	6	0.33	3	8
36	KIAS	0.42	6	0.33	4	6
37	KLBF	0.47	3	0.33	3	4
38	KOBX	0.4	2	0.5	3	5
39	LION	0.41	3	0.33	3	3
40	LMSH	0.4	4	0.5	3	4
41	LSIP	0.46	3	0.33	2	13
42	MLBI	0.5	6	0.33	3	5
43	MLIA	0.43	3	0.33	3	12
44	MLPL	0.46	5	0.4	3	4
45	MTDL	0.5	2	0.5	3	5
46	MYOR	0.46	4	0.5	3	5
47	MYRX	0.46	6	0.33	4	6
48	NIKL	0.4	6	0.5	3	10
49	PALM	0.43	6	0.33	3	12
50	PRAS	0.39	3	0.33	3	4
51	PTSN	0.39	3	0.33	3	4
52	RDTX	0.46	5	0.4	3	2
53	RICY	0.5	4	0.5	3	4
54	RMBA	0.42	4	0.5	3	4
55	ROTI	0.43	4	0.75	3	4
56	SGRO	0.42	6	0.33	3	4
57	SIAP	0.42	3	0.33	3	1
58	SIMP	0.48	3	0.33	3	9
59	SMBR	0.43	2	0.5	3	4
60	SRSN	0.38	4	0.5	4	6

Lampiran 4 (tambahan)

HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2012

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
61	SSTM	0.53	6	0.17	3	4
62	STTP	0.41	7	0.43	3	4
63	TBLA	0.42	3	0.33	3	4
64	TCID	0.43	5	0.4	3	14
65	TFCO	0.53	3	0.33	3	4
66	TIRA	0.41	7	0.29	3	5
67	TKIM	0.42	4	0.5	3	9
68	TOTO	0.37	4	0.75	3	12
69	TPIA	0.53	5	0.2	4	12
70	TRIS	0.49	3	0.33	3	9
71	TRST	0.49	7	0.43	3	6
72	ULTJ	0.44	3	0.33	3	3
73	UNSP	0.43	4	0.75	2	4
74	WIIM	0.4	2	0.5	3	3
75	YPAS	0.42	2	0.5	3	4

Lampiran 4 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2013**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
1	ADES	0.51	3	0.33	3	3
2	AISA	0.41	5	0.2	4	3
3	ALDO	0.52	3	0.33	3	5
4	ALMI	0.46	4	0.5	3	4
5	AMFG	0.45	4	0.5	4	14
6	ARGO	0.41	4	0.5	3	4
7	ASGR	0.48	3	0.33	3	7
8	BATA	0.43	3	0.67	3	5
9	BIMA	0.49	3	0.33	3	8
10	BISI	0.43	7	0.57	4	6
11	BRNA	0.5	3	0.33	3	4
12	BRPT	0.47	3	0.33	3	8
13	BUDI	0.42	2	0.5	3	4
14	BWPT	0.41	3	0.67	3	6
15	CNTX	0.45	6	0.33	5	4
16	CPRO	0.47	3	0.67	3	12
17	FASW	0.48	5	0.4	3	14
18	FPNI	0.47	2	0.5	3	4
19	GDST	0.43	3	0.33	3	5
20	GDYR	0.46	4	0.5	3	4
21	GGRM	0.4	6	0.33	3	6
22	GZCO	0.49	6	0.5	3	8
23	IGAR	0.46	7	0.43	3	4
24	IIKP	0.45	2	0.5	3	4
25	INDS	0.48	4	0.5	3	5
26	INRU	0.47	3	0.33	3	2
27	INTA	0.47	3	0.33	3	5
28	IPOL	0.5	3	0.33	3	5
29	JAWA	0.46	3	0.33	3	5
30	JECC	0.5	5	0.4	3	18

Lampiran 4 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2013**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
31	JPFA	0.51	5	0.4	3	4
32	JPRS	0.51	2	0.5	3	12
33	KBLI	0.5	3	0.33	3	4
34	KBLM	0.51	5	0.4	3	4
35	KBRI	0.46	6	0.33	3	5
36	KIAS	0.42	6	0.33	4	6
37	KLBF	0.47	3	0.33	3	4
38	KOBX	0.4	2	0.5	3	4
39	LION	0.41	3	0.33	3	3
40	LMSH	0.4	4	0.5	3	4
41	LSIP	0.46	3	0.33	2	4
42	MLBI	0.5	6	0.33	3	5
43	MLIA	0.43	3	0.33	3	12
44	MLPL	0.46	5	0.4	3	4
45	MTDL	0.5	2	0.5	3	4
46	MYOR	0.46	4	0.5	3	4
47	MYRX	0.46	6	0.33	4	5
48	NIKL	0.4	6	0.5	3	7
49	PALM	0.43	6	0.33	3	7
50	PRAS	0.39	3	0.33	3	4
51	PTSN	0.39	3	0.33	3	4
52	RDTX	0.46	5	0.4	3	2
53	RICY	0.5	4	0.5	3	4
54	RMBA	0.42	4	0.5	3	4
55	ROTI	0.43	4	0.75	3	4
56	SGRO	0.42	6	0.33	3	4
57	SIAP	0.42	3	0.33	3	1
58	SIMP	0.48	3	0.33	3	7
59	SMBR	0.43	2	0.5	3	4
60	SRSN	0.38	4	0.5	4	4

Lampiran 4 (tambahan)

HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2013

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
61	SSTM	0.53	6	0.17	3	4
62	STTP	0.41	7	0.43	3	4
63	TBLA	0.42	3	0.33	3	4
64	TCID	0.43	5	0.4	3	14
65	TFCO	0.53	3	0.33	3	4
66	TIRA	0.41	7	0.29	3	4
67	TKIM	0.42	4	0.5	3	9
68	TOTO	0.37	4	0.75	3	12
69	TPIA	0.53	5	0.2	4	10
70	TRIS	0.49	3	0.33	3	4
71	TRST	0.49	7	0.43	3	3
72	ULTJ	0.44	3	0.33	3	2
73	UNSP	0.43	4	0.75	2	4
74	WIIM	0.4	2	0.5	3	3
75	YPAS	0.42	2	0.5	3	4

Lampiran 4 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2014**

NO	NAMA	MDSC	ADK	DKI	JKA	JRKA
1	ADES	0.51	3	0.33	3	3
2	AISA	0.41	5	0.2	4	3
3	ALDO	0.52	3	0.33	3	5
4	ALMI	0.46	4	0.5	3	4
5	AMFG	0.45	4	0.5	4	4
6	ARGO	0.41	4	0.5	3	4
7	ASGR	0.48	3	0.33	3	4
8	BATA	0.43	3	0.67	3	4
9	BIMA	0.49	3	0.33	3	8
10	BISI	0.43	7	0.57	4	4
11	BRNA	0.5	3	0.33	3	4
12	BRPT	0.47	3	0.33	3	8
13	BUDI	0.41	2	0.5	3	4
14	BWPT	0.41	3	0.67	3	5
15	CNTX	0.41	6	0.33	5	4
16	CPRO	0.44	3	0.67	3	12
17	FASW	0.46	5	0.4	3	14
18	FPNI	0.47	2	0.5	3	4
19	GDST	0.43	3	0.33	3	4
20	GDYR	0.43	4	0.5	3	4
21	GGRM	0.4	6	0.33	3	6
22	GZCO	0.47	6	0.5	3	8
23	IGAR	0.46	7	0.43	3	4
24	IIKP	0.45	2	0.5	3	4
25	INDS	0.43	4	0.5	3	5
26	INRU	0.47	3	0.33	3	2
27	INTA	0.45	3	0.33	3	5
28	IPOL	0.5	3	0.33	3	4
29	JAWA	0.46	3	0.33	3	5
30	JECC	0.5	5	0.4	3	17

Lampiran 4 (tambahan)**HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2014**

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
31	JPFA	0.51	5	0.4	3	4
32	JPRS	0.51	2	0.5	3	12
33	KBLI	0.5	3	0.33	3	4
34	KBLM	0.51	5	0.4	3	4
35	KBRI	0.46	6	0.33	3	5
36	KIAS	0.42	6	0.33	4	6
37	KLBF	0.47	3	0.33	3	4
38	KOBX	0.4	2	0.5	3	4
39	LION	0.41	3	0.33	3	2
40	LMSH	0.4	4	0.5	3	4
41	LSIP	0.46	3	0.33	2	1
42	MLBI	0.5	6	0.33	3	5
43	MLIA	0.43	3	0.33	3	12
44	MLPL	0.46	5	0.4	3	4
45	MTDL	0.5	2	0.5	3	4
46	MYOR	0.46	4	0.5	3	4
47	MYRX	0.46	6	0.33	4	4
48	NIKL	0.4	6	0.5	3	7
49	PALM	0.43	6	0.33	3	4
50	PRAS	0.39	3	0.33	3	4
51	PTSN	0.39	3	0.33	3	4
52	RDTX	0.46	5	0.4	3	2
53	RICY	0.5	4	0.5	3	4
54	RMBA	0.42	4	0.5	3	4
55	ROTI	0.43	4	0.75	3	2
56	SGRO	0.42	6	0.33	3	4
57	SIAP	0.42	3	0.33	3	1
58	SIMP	0.48	3	0.33	3	4
59	SMBR	0.43	2	0.5	3	4
60	SRSN	0.38	4	0.5	4	4

Lampiran 4 (tambahan)

HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2014

NO	PERUSAHAAN	MDSC	ADK	DKI	JKA	JRKA
61	SSTM	0.53	6	0.17	3	4
62	STTP	0.41	7	0.43	3	4
63	TBLA	0.42	3	0.33	3	4
64	TCID	0.43	5	0.4	3	12
65	TFCO	0.53	3	0.33	3	4
66	TIRA	0.41	7	0.29	3	4
67	TKIM	0.42	4	0.5	3	9
68	TOTO	0.37	4	0.75	3	12
69	TPIA	0.53	5	0.2	4	4
70	TRIS	0.49	3	0.33	3	4
71	TRST	0.49	7	0.43	3	3
72	ULTJ	0.44	3	0.33	3	2
73	UNSP	0.43	4	0.75	2	4
74	WIIM	0.4	2	0.5	3	3
75	YPAS	0.42	2	0.5	3	4

Lampiran 5

Daftar Indikator *Mandatory Disclosure* Malaysia menurut *PriceWaterhouse (PWC)*

NO	KETERANGAN CHECKLIST
	General disclosures
	Present in the statement of profit or loss and other comprehensive income, in addition to the profit or loss and other comprehensive income sections:
1	(a) profit or loss;
2	(b) total other comprehensive income; and
3	(c) comprehensive income for the period, being the total of profit or loss and other comprehensive income.
	Present the following items, in addition to the profit or loss and other comprehensive income sections, as allocations of profit or loss and other comprehensive income for the period:
	(a) profit or loss for the period attributable to:
4	(i) non-controlling interests, and
5	(ii) owners of the parent; and
	(b) comprehensive income for the period attributable to:
6	(i) non-controlling interests, and
7	(ii) owners of the parent.
8	If an entity presents profit or loss in a separate statement, present the information set out in IAS 1 para 81B(a) in that statement.
9	Present additional line items, headings and subtotals in the statement(s) presenting profit or loss and other comprehensive income, where such presentation is relevant to an understanding of the entity's financial performance.
	Include in the profit or loss section or the statement of profit or loss, in addition to items required by other IFRSs, line items that present the following amounts for the period:
10	(a) revenue;
11	(b) finance costs;
12	(c) share of the profit or loss of associates and joint ventures accounted for using the equity method;
13	(d) tax expense; and
	(ea) a single amount for the total of discontinued operations (see IFRS 5).

Present, in the other comprehensive income section, line items for amounts of other comprehensive income in the period, classified by nature (including share of the other comprehensive income of associates and joint ventures accounted for using the equity method) and grouped into those that, in accordance with other IFRSs:

- 14** (a) will not be reclassified subsequently to profit or loss; and
15 (b) will be reclassified subsequently to profit or loss when specific conditions are met.

An entity may present items of other comprehensive income either:

- 16** (a) net of related tax effects,
(b) before related tax effects, with one amount shown for the aggregate amount of income tax relating to those items. If an entity elects this alternative, allocate the tax between
17 the items that might be reclassified subsequently to the profit or loss section and those that will not be reclassified subsequently to the profit or loss section.

- 18** Disclose, either in the statement of profit or loss and other comprehensive income or in the notes, the amount of income tax relating to each item of other comprehensive income, including reclassification adjustments.

- 19** Disclose reclassification adjustments relating to components of other comprehensive income.

- 20** An entity may present reclassification adjustments in the statement(s) of profit or loss and other comprehensive income or in the notes. An entity presenting classification adjustments in the notes presents the components of other comprehensive income after any related reclassification adjustments.

- 21** Where items of income and expense are material, disclose their nature and amount separately.

- 22** Give an analysis of expenses recognised in profit or loss using a classification based on either their nature or their function within the entity, whichever provides information that is reliable and more relevant. Entities are encouraged to present this analysis in the statement(s) of profit or loss and other comprehensive income.

- 23** Where an entity uses a 'by function' analysis, it discloses (at a minimum) cost of sales separate from other expenses.
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- 24 Where the entity classifies expenses by function, disclose additional information on the nature of expenses, including depreciation, amortisation and employee benefits expense.
- Government grants related to income are presented as part of profit or loss, either:
- 25 a) separately or under a general heading such as ‘Other income’; or
- 26 (b) deducted in reporting the related expense.
- 27 An entity that chooses to disclose earnings per share based on its separate financial statements presents such earnings per share information only in its statement of comprehensive income and not in the consolidated financial statements.
- 28 An entity that presents the items of profit or loss in a separate statement, as described in IAS 1 para 10A (as amended in 2011), presents earnings per share only in that separate statement.
- 29 Prepare and present an opening IFRS statement of financial position at the date of transition to IFRSs.
- 30 Disclose separately the amount of income tax relating to each component of other comprehensive income
- 31 Disclose the nature and amount of a change in an accounting estimate that has an effect in the current period or that is expected to have an effect in future periods. If it is impracticable to estimate the amount, disclose this fact.
- 32 When the entity settles a dividend payable by distributing noncash assets, present any difference between the carrying amount of the assets distributed and the carrying amount of the dividend payable as a separate line item in profit or loss.

Individual items

- Disclose the amount of each significant category of revenue recognised during the period, including revenue arising from:
- 33 (a) the sale of goods;
- 34 (b) the rendering of services;
- 35 (c) interest;
- 36 (d) royalties; and
- 37 (e) dividends.
- 38 Disclose the amount of non-cash revenue arising from exchanges of goods or services included in each significant category of revenue.
-

Circumstances that would give rise to the separate disclosure of items of income and expense include:

- 39** (a) the write-down of inventories to net realisable value or of property, plant and equipment to recoverable amount, as well as the reversal of such write-downs;
- 40** (b) a restructuring of the activities of an entity and the reversal of any provisions for the costs of restructuring;
- 41** (c) disposals of items of property, plant and equipment;
- 42** (d) disposals of investments;
- 43** (e) discontinued operations;
- 44** (f) litigation settlements; and
- 45** (g) other reversals of provisions.

46 Present an analysis of expenses recognised in profit or loss using a classification based on either the nature of expenses or their function within the entity, whichever provides information that is reliable and more relevant. Entities are encouraged to present this analysis in the statement of comprehensive income or in the separate income statement (if presented).

If expenses are classified by function, as a minimum, disclose the cost of sales separately from other expenses.

- 47** (a) depreciation and amortisation expense; and
- 48** (b) employee benefits expense.

Employee benefits – disclose:

- 49** (a) the expense for defined contribution plans;
- 50** (b) the amounts in its financial statements arising from its defined benefit plans;
- 51** (c) the expense resulting from other long-term employee benefits, if material; and
- 52** (d) the expense resulting from termination benefits, if material.

53 Disclose research and development expenditure recognised as an expense during the period.

54 Disclose the amount of foreign exchange differences recognised in profit or loss except for those arising on financial instruments measured at fair value through profit or loss in accordance with IAS 39.

Disclose for each class of assets the following amounts recognised during the period, and the line item(s) of the income statement in which they are included:

- 55** (a) impairment losses; and
-

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- 56 (b) reversals of impairment losses.
Disclose separately:
- 57 (a) the amount of impairment losses; and
- 58 (b) reversals of impairment losses;
Disclose the line item(s) of the statement of comprehensive
- 59 income in which any amortisation of intangible assets is
included.
- 60 Disclose a gain or loss recognised in accordance with IFRIC
19 as a separate line item in profit or loss or in the notes.

Income tax

- 61 Disclose the major components of tax expense (income). IAS
12 para 80 gives examples of the major components of tax
expense (income).

Provide an explanation of the relationship between tax
expense (income) and accounting profit in either of the
following forms:

- 62 (a) numerical reconciliation between tax expense (income)
and product of accounting profit, multiplied by the
applicable tax rate(s), disclosing also the basis on which
the applicable tax rate(s) is (are) computed (refer to IAS 12
para 85); or

- 63 (b) a numerical reconciliation between the average effective
tax rate and the applicable tax rate, disclosing also the
basis on which the applicable tax rate is computed (refer
to IAS 12 para 85).

- 64 Provide an explanation of changes in the applicable tax rate(s)
compared to the previous period.

Extraordinary items

- 65 No items of income and expense should be presented as
extraordinary items, either on the face of the statement(s)
presenting profit or loss and other comprehensive income or in
the
notes.
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Lampiran 6

Daftar Indikator *Mandatory Disclosure* Indonesia menurut *PriceWaterhouse (PWC)*

NO	KETERANGAN CHECKLIST
	Refer to the Appendix to PSAK 1. for an example statement of comprehensive income Present all items of income and expense recognised in a period in a single statement of comprehensive income
	Include in the statement of comprehensive income the main components the following amounts for the period:
1	(a) revenue
2	(b) cost of goods sold
3	(c) gross profit
4	(d) operating expenses
5	(e) other income
6	(f) other expenses
7	(g) finance cost
8	(h) share of profit (loss) from associates and/or joint venture
9	(i) profit (loss) before tax
10	(j) income (expense) tax
11	(k) profit (loss) from continuing operation for the year
12	(l) post-tax profit (loss) from discontinued operations
13	(m) profit (loss) for the year
14	(n) other comprehensive income
15	(o) related income tax
16	(p) post-tax other comprehensive income
17	(q) total comprehensive income (loss) for the year
	(r) profit or loss for the period attributable to
18	(i) non-controlling interests
19	(ii) owners of the parent
	(s) total comprehensive income for the period attributable to:
20	(i) non-controlling interests
21	(ii) owners of the parent
22	(t) basic and diluted earnings per share
	(u) a single amount comprising the total of :
23	(i) the post-tax profit or loss on discontinued operations;

-
- 24 (ii) the post-tax gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal groups that make up discontinued operations.
- 25 Entities may present the line items and disclosure as information required by paragraph 81 (a) - (f) and 82 (a) above in the statement of comprehensive income or in the separate income statement (if presented).
- 26 Present additional line items, headings and subtotals in the statement of comprehensive income when such presentation is relevant to an understanding of the entity's financial performance, the presentation is free of bias and undue prominence, the presentation is applied consistently and the methods are described in detail in the accounting policies.
- 27 Disclose, either in the statement of comprehensive income or in the notes, the amount of income tax relating to each component of other comprehensive income including reclassification adjustments.

Components of other comprehensive income include:

- 28 (a) changes in revaluation surplus (see PSAK 16 and PSAK 19);
- 29 (b) actuarial gains and losses on defined benefit plans recognised in accordance with PSAK 24 paragraph 99
- 30 (c) gains and losses arising from translating the financial statements of a foreign operation (see PSAK 10);
- 31 (d) gains and losses on remeasuring available-for-sale financial assets (see PSAK 55);
- 32 (e) the effective portion of gains and losses on hedging instruments in a cash flow hedge (see PSAK 55);
- 33 (f) other comprehensive income on investment in associates / joint ventures.
- 34 Disclose reclassification adjustments relating to components of other comprehensive income.
- 35 An entity may present reclassification adjustments in the statement of comprehensive income or in the notes. An entity presenting classification adjustments in the notes presents the components of other comprehensive income after any related reclassification adjustments.
- 36 Disclose separately the amount of income tax relating to each component of other comprehensive income.
- 37 Disclose the nature and amount of a change in an accounting estimate that has an effect in the current period or that is expected to have an effect in future periods. If it is impracticable to estimate the amount, disclose this
-

fact.

- 38** If the entity settles a dividend payable by distributing non-cash assets, the entity present any difference between the carrying amount of the assets distributed and the carrying amount of the dividend payable as a separate line item in profit or loss.
- 39** Dividends classified as an expense may be presented in the statement of comprehensive income or separate income statement (if presented) either with interest in other liabilities or as a separate item. Disclosure of interest and dividends is subject to the requirements of PSAK 1, Presentation of Financial Statements and PSAK 60, Financial Statement: Disclosures. In some circumstances, because of the differences between interest and dividends with respect to matters such as tax deductibility, it is desirable to disclose them separately in the statement of comprehensive income or separate income statement (if presented). Disclosures of the tax effects are made in accordance with PSAK 46, Income Taxes.
- 40** Gains and losses related to changes in the carrying amount of a financial liability are recognised as income or expense in profit or loss even when they relate to an instrument that includes a right to the residual interest in the assets of the entity in exchange for cash or another financial asset. Under PSAK 1, Presentation of Financial Statements, the entity should present any gain or loss arising from remeasurement of such an instrument separately in the statement of comprehensive income when it is relevant in explaining the entity's performance.

Individual items

Disclose the amount of each significant category of revenue recognised during the period, including revenue arising from:

- 41** (a) the sale of goods
- 42** (b) the rendering of services
- 43** (c) interest;
- 44** (d) royalties
- 45** (e) dividends
- 46** Disclose the amount of revenue from each of the main product/service.
- 47** Disclose the name of customer with sales amount of more than 10% of the total revenue.
- 48** Disclose the amount of revenue each significant categories of revenue, which are identified separately between related parties and third parties.
- 49** Disclose the amount of non-cash revenue arising from exchanges of goods or services included in each significant category of revenue
- (a) cost of goods manufactured, which consist of the following:**
-

-
- 50 (i) raw material
51 (ii) labor cost
52 (iii) overhead cost
53 then, add/deduct beginning and ending balance of inventory
54 (b) the name of the supplier with amount of purchase of more than 10% of revenue.

In general, the entity should disclose details of operating expenses according to function, such as:

- 55 (a) selling expense
56 (b) distribution expense
57 (c) general and administrative expense.

Entity should disclose the following:

(a) borrowing cost, which consist of:

- 58 (i) financial expense which is computed using effective interest rate method
59 (ii) financial expense on financial lease which was recognised based on applicable SAK
60 (iii) foreign exchange difference resulting from loan denominated in foreign currency which was treated as adjustment to interest

(b) other finance cost arising from financial instrument transactions, which consist of:

- 61 (i) impairment losses from quoted investment, such as available- for-sale
62 (ii) net loss from financial instrument recognised at fair value through profit and loss
63 (iii) amortisation of premium/discount of future contract intended for hedging.

Circumstances that would give rise to the separate disclosure of items of income and expense include:

- 64 (a) the write-down of inventories to net realisable value or of property, plant and equipment to recoverable amount, as well as the reversal of such write-downs
65 (b) a restructuring of the activities of an entity and the reversal of any provisions for the costs of restructuring
66 (c) disposals of items of fixed assets
67 (d) disposals of investments
68 (e) discontinued operations
69 (f) litigation settlements
70 (g) other reversals of provisions.
-

-
- 71 Present an analysis of expense by function on the statement of comprehensive income. Entities may still present statement of comprehensive income by nature if it is specifically prescribed by their industries which would make the presentation more relevant and reliable.
- 72 If expenses are classified by function, disclose additional information on the nature of expenses, including depreciation, amortisation expense and employee benefits expense.
- 73 If expenses are classified by function, as a minimum, disclose the cost of sales separately from other expenses.
- 74 Disclose research and development expenditure recognised as an expense during the period.

- 75 Disclose the amount of foreign exchange differences recognised in profit or loss except for those arising on financial instruments measured at fair value through profit or loss in accordance with PSAK 55.

For each class of assets, the entity shall disclose the following:

- 76 (a) impairment losses amounts recognised in profit or loss during the period, and the line item(s) of the statement of comprehensive income in which they are included
- 77 (b) reversals of impairment losses amounts recognised in profit or loss during the period, and the line item(s) of the statement of comprehensive income in which they are included;
- 78 (c) impairment losses amounts on revaluated assets recognised in other comprehensive income during the period
- 79 (d) reversals of impairment losses on revaluated assets that recognised in other comprehensive income during the period.
- 80 Disclose the amortisation of intangible assets recognised during the period and the line item(s) of the statement of comprehensive income.

If the entity has agency transactions, the following items should be disclosed separately in the notes to the financial statements:

- 81 (a) regular sales and sales under agency (distributorship);
- 82 (b) commission income earned by the entity as an agent from agency transaction
- (c) details of net income earned as the principal on an agency transaction, which consist of the following:**
- 83 (i) gross revenue
- 84 (ii) return/rebate/discounts
- 85 (iii) total net revenue.
-

86 Disclose gain or loss in recognised in accordance with ISAK 28 par 9 and 10 as a separate line item in profit or loss or in the notes to financial statements.

Income taxes

Disclose the major components of tax expense (income).

Components of tax expense (income) may include:

- 87** (a) current tax expense (income);
- 88** (b) any adjustments recognised in the period for current tax of prior periods
- 89** (c) the amount of deferred tax expense (income) relating to the origination and reversal of temporary differences
- 90** (d) the amount of deferred tax expense (income) relating to changes in tax rates or the imposition of new taxes
- 91** (e) the amount of the benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce current tax expense
- 92** (f) the amount of the benefit from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce deferred tax expense
- 93** (g) deferred tax expense arising from the write-down, or reversal of a previous write-down, of a deferred tax asset in accordance with paragraph 56
- 94** (h) the amount of tax expense (income) relating to those changes in accounting policies and errors that are included in profit or loss in accordance with PSAK 25, because they accounted for retrospectively.

Provide an explanation of the relationship between tax expense (income) and accounting profit in either of the following forms:

- 95** (a) numerical reconciliation between tax expense (income) and product of accounting profit, multiplied by the applicable tax rate(s), disclosing also the basis on which the applicable tax rate(s) is (are) computed
- 96** (b) a numerical reconciliation between the average effective tax rate and the applicable tax rate, disclosing also the basis on which the applicable tax rate is computed.
- 97** Provide an explanation of changes in the applicable tax rate(s) compared to the previous period.

Disclose reconciliation and computation of current tax expense on a stand-alone and consolidated basis as follows:

- 98** (a) profit before tax
- 99** (b) tax effect on the adjustments
- 100** (c) taxable income
-

101 Disclose the computation of deferred and current income tax expense with effective tax rate according to applicable tax regulation.

102 Disclose a statement that taxable income reconciliation is used as the basis in filling the annual corporate tax return.

An entity shall offset current tax assets and current tax liabilities if, and only if, the entity:

103 (a) has a legally enforceable right to set off the recognised amounts

103 (b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

An entity shall offset deferred tax assets and deferred tax liabilities if, and only if:

104 (a) the entity has a legally enforceable right to set off current tax assets against current tax liabilities

(b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on either:

105 (i) the same taxable entity

106 (ii) different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Extraordinary items

107 An entity should not present items of income and expense as extraordinary items on the face of comprehensive statement of income, separate income statement (if presented) or in the notes to financial statements.

Lampiran 7

HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

1. Uji Deskriptif

a. Uji Deskriptif Indonesia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
MDSC	225	.37	.53	.4524	.04021
ADK	225	2.00	7.00	4.0133	1.46836
DKI	225	.17	.75	.4179	.12224
JKA	225	2.00	5.00	3.0933	.40664
JRKA	225	1.00	18.00	5.5911	3.30069
Valid N (listwise)	225				

b. Uji Deskriptif Malaysia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
MDSC	489	.42	.52	.4671	.03020
ADK	489	4	10	6.92	1.389
DKI	489	.25	.75	.4794	.12074
JKA	489	3	4	3.24	.427
JRKA	489	4	6	4.68	.578
Valid N (listwise)	489				

2. Uji Normalitas

a. Uji Normalitas Indonesia

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		225
Normal Parameters ^{a,b}	Mean	-.0006544
	Std. Deviation	.03702305
Most Extreme Differences	Absolute	.087
	Positive	.087
	Negative	-.069
Kolmogorov-Smirnov Z		1.306
Asymp. Sig. (2-tailed)		.066

a. Test distribution is Normal.

b. Calculated from data.

b. Uji Normalitas Malaysia

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		489
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.02985845
Most Extreme Differences	Absolute	.094
	Positive	.093
	Negative	-.094
Kolmogorov-Smirnov Z		2.070
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

3. Uji Multikolinieritas

a. Uji Multikolinieritas Indonesia

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.546	.023		23.786	.000		
	ADK	-.001	.002	-.033	-.498	.619	.887	1.128
	DKI	-.127	.021	-.386	-6.041	.000	.937	1.067
	JKA	-.015	.007	-.153	-2.322	.021	.881	1.135
	JRKA	.002	.001	.140	2.238	.026	.978	1.023

a. Dependent Variable: MDSC

b. Uji Multikolinieritas Malaysia

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.443	.018		25.038	.000		
	ADK	-.002	.001	-.088	-1.723	.085	.779	1.284
	DKI	-.011	.013	-.045	-.874	.383	.760	1.316
	JKA	.003	.003	.044	.957	.339	.947	1.056
	JRKA	.007	.002	.132	2.915	.004	.990	1.011

a. Dependent Variable: MDSC

4. Uji Heteroskedastisitas

a. Uji Heteroskedastisitas Indonesia

Correlations

			ADK	DKI	JKA	JRKA	Unstandardized Residual
Spearman's rho	ADK	Correlation Coefficient	1.000	-.101	.309**	.131	.044
		Sig. (2-tailed)	.	.130	.000	.050	.514
		N	225	225	225	225	225
	DKI	Correlation Coefficient	-.101	1.000	-.133*	.096	.001
		Sig. (2-tailed)	.130	.	.046	.151	.983
		N	225	225	225	225	225
	JKA	Correlation Coefficient	.309**	-.133*	1.000	.076	.005
		Sig. (2-tailed)	.000	.046	.	.257	.941
		N	225	225	225	225	225
	JRKA	Correlation Coefficient	.131	.096	.076	1.000	.045
		Sig. (2-tailed)	.050	.151	.257	.	.506
		N	225	225	225	225	225
	Unstandardized Residual	Correlation Coefficient	.044	.001	.005	.045	1.000
		Sig. (2-tailed)	.514	.983	.941	.506	.
		N	225	225	225	225	225

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

b. Uji Heteroskedastisitas Malaysia

Correlations

			ADK	DKI	JKA	JRKA	Unstandardized Residual
Spearman's rho	ADK	Correlation Coefficient	1.000	-.435**	.035	.100*	.001
		Sig. (2-tailed)	.	.000	.444	.027	.977
		N	489	489	489	489	489
	DKI	Correlation Coefficient	-.435**	1.000	.196**	-.033	-.041
		Sig. (2-tailed)	.000	.	.000	.467	.364
		N	489	489	489	489	489
	JKA	Correlation Coefficient	.035	.196**	1.000	.001	-.008
		Sig. (2-tailed)	.444	.000	.	.989	.852
		N	489	489	489	489	489
	JRKA	Correlation Coefficient	.100*	-.033	.001	1.000	-.019
		Sig. (2-tailed)	.027	.467	.989	.	.680
		N	489	489	489	489	489
	Unstandardized Residual	Correlation Coefficient	.001	-.041	-.008	-.019	1.000
		Sig. (2-tailed)	.977	.364	.852	.680	.
		N	489	489	489	489	489

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

5. Uji Nilai F

a. Uji Nilai F Indonesia

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.056	4	.014	10.162	.000 ^a
	Residual	.306	220	.001		
	Total	.362	224			

a. Predictors: (Constant), JRKA, JKA, DKI, ADK

b. Dependent Variable: MDSC

b. Uji Nilai F Malaysia

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.010	4	.003	2.807	.025 ^a
	Residual	.435	484	.001		
	Total	.445	488			

a. Predictors: (Constant), JRKA, JKA, ADK, DKI

b. Dependent Variable: MDSC

6. Uji Adjusted R2

a. Uji Adjusted R2 Indonesia

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.439 ^a	.192	.178	.02720	1.963

a. Predictors: (Constant), JRKA, ADK, DKI, JKA

b. Dependent Variable: MDSC

b. Uji Adjusted R2 Malaysia

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.180 ^a	.032	.024	.02151	2.015

a. Predictors: (Constant), JRKA, ADK, JKA, DKI

b. Dependent Variable: MDSC

7. Uji Nilai t

a. Uji Nilai t Indonesia

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.546	.023		23.786	.000		
	ADK	-.001	.002	-.033	-.498	.619	.887	1.128
	DKI	-.127	.021	-.386	-6.041	.000	.937	1.067
	JKA	-.015	.007	-.153	-2.322	.021	.881	1.135
	JRKA	.002	.001	.140	2.238	.026	.978	1.023

a. Dependent Variable: MDSC

b. Uji Nilai t Malaysia

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.443	.018		25.038	.000		
	ADK	-.002	.001	-.088	-1.723	.085	.779	1.284
	DKI	-.011	.013	-.045	-.874	.383	.760	1.316
	JKA	.003	.003	.044	.957	.339	.947	1.056
	JRKA	.007	.002	.132	2.915	.004	.990	1.011

a. Dependent Variable: MDSC

8. Uji Beda t

a. Uji Group

Group Statistics

NEGARA	N	Mean	Std. Deviation	Std. Error Mean
NILAI INDONESIA	225	.4524	.04021	.00268
MALAYSIA	489	.4671	.03020	.00137

b. Uji Levene

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	95% Confidence Interval of the Difference	
									Lower	Upper
NILAI	Equal variances assumed	34.894	.000	-5.386	712	.000	-.01461	.00271	-.01994	-.00929
	Equal variances not assumed			-4.856	344.738	.000	-.01461	.00301	-.02053	-.00869

9. Uji Chow

a. Nilai Residual Indonesia

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.056	4	.014	10.162	.000 ^a
	Residual	.306	220	.001		
	Total	.362	224			

a. Predictors: (Constant), JRKA, JKA, DKI, ADK

b. Dependent Variable: MDSC

b. Nilai Residual Malaysia

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.010	4	.003	2.807	.025 ^a
	Residual	.435	484	.001		
	Total	.445	488			

a. Predictors: (Constant), JRKA, JKA, ADK, DKI

b. Dependent Variable: MDSC

c. Nilai Residual Gabungan

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.016	4	.004	3.524	.007 ^a
	Residual	.824	709	.001		
	Total	.840	713			

a. Predictors: (Constant), JRKA, DKI, JKA, ADK

b. Dependent Variable: MDSC

