

## LAMPIRAN

### Lampiran 1

#### Data Penelitian

No	Melakukn <i>right issue</i> di periode pengamatan	Menerbitkan Laporan Keuangan Sebelum dan Sesudah <i>right issue</i>	Melakukan <i>corporate action</i> selain <i>right issue</i> selama periode pengamatan	Menyajikan informasi laporan keuangan lengkap
1	AISA	AISA		AISA
2	ALTO	ALTO		ALTO
3	ASII	ASII		ASII
4	BBRM	BBRM		BBRM
5	BIPP	BIPP		BIPP
6	BRPT	BRPT		BRPT
7	CENT	CENT		CENT
8	COWL	COWL		COWL
9	DKFT	DKFT		DNET
10	DNET	DNET		DOID
11	DOID	DOID		EPMT
12	EPMT	EPMT		EXCL
13	EXCL	EXCL		GIAA
14	GIAA	GIAA		HERO
15	HERO	HERO		HOME
16	HOME	HOME		IBST
17	IBST	IBST		INDX
18	ICON	ICON		JKON
19	INDX	INDX		KIJA
20	JKON	JKON		KPIG
21	KIAS	KIAS		LPKR
22	KIJA	KIJA		MDLN
23	KPIG	KPIG		MITI
24	LPKR	LPKR		PALM
25	MDLN	MDLN		PBRX
26	MITI	MITI		PSKT
27	PALM	PALM		SIAP
28	PBRX	PBRX		SMMT
29	PSKT	PSKT		TRIO
30	SIAP	SIAP		WEHA
31	SMMT	SMMT		BBNP
32	TKIM	TKIM		BBTN
33	TPMA	TPMA		BDMN
34	TRIO	TRIO		BEKS
35	WEHA	WEHA		BMRI
36	BBNP	BBNP		BNGA
37	BBTN	BBTN		BNII
38	BDMN	BDMN		BVIC

No	Melakukan <i>right issue</i> di periode pengamatan	Menerbitkan Laporan Keuangan Sebelum dan Sesudah <i>right issue</i>	Melakukan <i>corporate action</i> selain <i>right issue</i> selama periode pengamatan	Menyajikan informasi laporan keuangan lengkap
39	BEKS	BEKS		INPC
40	BKSW	BKSW		MAYA
41	BMRI	BMRI		MCOR
42	BNGA	BNGA		NISP
43	BNII	BNII		CFIN
44	BNLI	BNLI		TRIM
45	BVIC	BVIC		ABDA
46	INPC	INPC		AMAG
47	MAYA	MAYA		LPPS
48	MCOR	MCOR		APIC
49	NISP	NISP		PNLF
50	CFIN	CFIN		
51	TRIM	TRIM		
52	ABDA	ABDA		
53	AMAG	AMAG		
54	MTFN	MTFN		
55	LPPS	LPPS		
56	APIC	APIC		
57	PNLF	PNLF		

## Lampiran 2

### Tabulasi Data Penelitian

		AISA		ALTO	
OCFR	Sebelum	-23,125,000,000	-0.0446	-174,474,886,973	-1.8188
		518,295,000,000		95,929,237,540	
	Sesudah	109,316,000,000	0.0898	-30,575,376,304	-0.1282
		1,216,997,000,000		238,474,789,272	
DER	Sebelum	1,346,881,000,000	3.5926	137,698,070,544	0.8884
		374,900,000,000		155,000,000,000	
	Sesudah	1,834,123,000,000	2.9313	706,402,717,818	3.2307
		625,700,000,000		218,652,777,700	
ROA	Sebelum	80,066,000,000	0.0413	16,167,317,065	0.0495
		1,936,950,000,000		326,619,954,340	
	Sesudah	253,664,000,000	0.0680	-10,135,298,976	-0.0074
		3,728,942,500,000		1,370,786,508,309	
NPM	Sebelum	80,066,000,000	0.1135	16,167,317,065	0.0692
		705,220,000,000		233,675,793,803	
	Sesudah	253,664,000,000	0.0923	-10,135,298,976	-0.0305
		2,747,623,000,000		332,402,373,397	
ATO	Sebelum	705,220,000,000	0.3641	233,675,793,803	0.7154

		1,936,950,000,000		326,619,954,340	
	Sesudah	2,747,623,000,000		332,402,373,397	
		3,867,576,000,000	0.7104	1,239,053,626,858	0.2683
PER	Sebelum	780		315	
		45.37	17.1920	10.43	30.2013
	Sesudah	1,080		352	
		72.18	14.9626	4.61	76.3557

		ASII		BBRM	
OCFR	Sebelum	21,250,000,000,000		139,451,145,750	
		71,139,000,000,000	0.2987	383,601,228,500	0.3635
	Sesudah	26,290,000,000,000		113,821,596,088	
		76,242,000,000,000	0.3448	684,450,665,288	0.1663
DER	Sebelum	107,806,000,000,000		1,087,249,521,750	
		3,163,000,000,000	34.0835	507,028,529,000	2.1444
	Sesudah	118,902,000,000,000		1,102,586,354,312	
		2,024,000,000,000	58.7460	752,411,230,768	1.4654
ROA	Sebelum	23,708,000,000,000		65,781,324,000	
		213,994,000,000,000	0.1108	2,012,298,851,500	0.0327
	Sesudah	16,454,000,000,000		-380,573,260,624	
		245,436,000,000,000	0.0670	2,141,547,665,496	-0.1777
NPM	Sebelum	23,708,000,000,000		65,781,324,000	
		193,000,000,000	122.8394	456,735,627,250	0.1440
	Sesudah	16,454,000,000,000		-380,573,260,624	
		184,196,000,000,000	0.0893	340,734,044,552	-1.1169
ATO	Sebelum	193,880,000,000,000		456,735,627,250	
		213,994,000,000,000	0.9060	2,012,298,851,500	0.2270
	Sesudah	184,196,000,000,000		340,734,044,552	
		245,435,000,000,000	0.7505	2,169,275,665,496	0.1571
PER	Sebelum	6,800		153	
		480	14.1667	19	8.1847
	Sesudah	6,000		51	
		357	16.8067	54	0.9381

		BIPP		BRPT	
OCFR	Sebelum	-57,998,151,268		22,088,761,332,000	
		95,133,890,607	-0.6096	4,804,754,124,000	4.5973
	Sesudah	716,968,562		711,913,888,000	
		43,892,355,147	0.0163	6,184,689,392,000	0.1151
DER	Sebelum	123,039,162,721		11,184,300,430,000	
		819,109,129,500	0.1502	7,890,034,482,000	1.4175
	Sesudah	126,968,794,620		15,883,991,032,000	
		958,511,224,100	0.1325	10,150,361,298,000	1.5649

ROA	Sebelum	-20,182,759,168	-0.1023	-1,199,657,946,000	-0.0582
		197,342,817,672		20,606,639,998,000	
	Sesudah	106,691,436,540	0.1900	-29,504,720,000	-0.0010
		561,406,598,837		29,072,388,338,000	
NPM	Sebelum	-20,182,759,168	-0.7936	-1,199,657,946,000	-0.0538
		25,431,706,095		22,303,033,514,000	
	Sesudah	106,691,436,540	1.7990	-29,504,720,000	-0.0010
		59,305,118,887		30,966,041,274,000	
ATO	Sebelum	25,431,706,095	0.1289	22,303,033,514,000	1.0823
		197,342,817,672		20,606,639,998,000	
	Sesudah	59,305,118,887	0.1056	30,966,041,274,000	1.0651
		561,406,598,837		29,072,388,338,000	
PER	Sebelum	50	-4.5455	420	-3.3245
		-11		-126	
	Sesudah	90	2.4148	303	-24.2361
		37		-13	

		CENT		COWL	
OCFR	Sebelum	4,373,719,098	0.2564	107,047,598,359	0.5657
		17,060,726,000		189,239,910,222	
	Sesudah	-17,020,144,863	-0.1007	11,559,495,005	0.0361
		168,957,495,908		320,518,403,573	
DER	Sebelum	24,654,856,005	0.4287	221,859,863,217	2.9377
		57,511,250,000		75,522,698,000	
	Sesudah	238,603,998,693	0.3714	762,326,960,130	1.5650
		642,463,013,298		487,121,402,100	
ROA	Sebelum	-7,618,751,202	-0.0710	33,321,522,166	0.0864
		107,351,965,930		385,681,565,146	
	Sesudah	-43,322,987,526	-0.0467	48,711,921,383	0.0250
		927,142,011,991		1,944,913,754,306	
NPM	Sebelum	-7,618,751,202	-0.1382	33,321,522,166	0.1839
		55,117,992,886		181,227,641,077	
	Sesudah	-43,660,455,227	-0.5796	48,711,921,383	0.1472
		75,330,678,966		330,837,427,396	
ATO	Sebelum	55,117,992,886	0.5134	181,227,641,077	0.4699
		107,351,965,930		385,681,565,146	
	Sesudah	75,330,678,966	0.0813	330,837,427,396	0.1701
		927,142,011,991		1,944,913,754,306	
PER	Sebelum	1,210	-115.6788	235	5.3264
		-10		44	
	Sesudah	199	-33.8435	470	47.0000
		-6		10	

		DNET		DOID	
OCFR	Sebelum	367,523,618	0.1100	1,164,302,943,882	0.6140
		3,341,551,514		1,896,141,153,542	
	Sesudah	8,246,109,022	6.6503	829,269,446,710	0.4146
		1,239,967,906		2,000,393,187,314	
DER	Sebelum	4,119,768,512	0.0896	7,501,452,436,708	22.0942
		46,000,000,000		339,520,593,000	
	Sesudah	2,426,993,906	0.0007	-148,254,115,160	-0.3346
		3,546,000,000,000		443,081,763,150	
ROA	Sebelum	220,829,649	0.0131	-158,671,554,045	-0.0208
		16,821,216,087		7,637,438,268,597	
	Sesudah	392,580,083,509	0.0518	-168,782,845,952	-0.0150
		7,584,772,233,394		11,270,652,828,760	
NPM	Sebelum	220,829,649	0.0159	-158,671,554,045	-0.0274
		13,927,640,669		5,798,901,592,977	
	Sesudah	392,580,083,509	203.6780	-168,782,845,952	-0.0206
		1,927,454,466		8,194,749,845,142	
ATO	Sebelum	13,927,640,669	0.8280	5,798,901,592,977	0.7593
		16,821,216,087		7,637,438,268,597	
	Sesudah	1,927,454,466	0.0003	8,194,749,845,142	0.7271
		7,584,772,233,394		11,270,652,828,760	
PER	Sebelum	250	208.3333	1,610	-68.8917
		1		-23	
	Sesudah	915	33.0564	153	-8.4192
		28		-18	

		EPMT		EXCL	
OCFR	Sebelum	213,362,237,729	0.1503	8,432,997,000,000	0.9662
		1,419,238,896,623		8,728,212,000,000	
	Sesudah	359,080,766,092	0.1545	7,166,911,000,000	0.9037
		2,323,507,638,695		7,931,046,000,000	
DER	Sebelum	1,455,960,129,836	12.7716	17,478,142,000,000	20.5177
		114,000,000,000		851,857,000,000	
	Sesudah	2,372,017,956,804	17.5145	24,977,479,000,000	29.2665
		135,432,000,000		853,449,000,000	
ROA	Sebelum	257,415,018,996	0.0791	2,830,101,000,000	0.0908
		3,254,770,280,292		31,170,654,000,000	
	Sesudah	402,771,606,068	0.0813	1,055,965,000,000	0.0262
		4,951,687,572,380		40,277,626,000,000	
NPM	Sebelum	257,415,018,996	0.0265	2,830,101,000,000	0.1496
		9,713,882,916,261		18,921,070,000,000	
	Sesudah	402,771,606,068	0.0301	1,055,965,000,000	0.0497

		13,373,032,803,518		21,265,060,000,000	
ATO	Sebelum	9,713,882,916,261		18,921,070,000,000	
		3,254,770,280,292	2.9845	31,170,654,000,000	0.6070
	Sesudah	133,730,032,803,518		21,265,060,000,000	
		4,951,687,572,380	27.0070	40,277,626,000,000	0.5280
PER	Sebelum	1,150		4,525	
		158	7.2785	332	13.6295
	Sesudah	1,750		5,200	
		149	11.7450	121	42.9752

		GIAA		HERO	
OCFR	Sebelum	1,703,067,556,750		559,711,000,000	
		12,052,661,895,750	0.1413	3,338,562,000,000	0.1677
	Sesudah	2,487,192,560,672		-117,685,000,000	
		16,579,252,213,544	0.1500	2,788,133,000,000	-0.0422
DER	Sebelum	22,498,801,228,750		3,619,007,000,000	
		14,038,890,640,250	1.6026	164,710,000,000	21.9720
	Sesudah	32,709,166,073,064		2,841,822,000,000	
		18,153,987,000,616	1.8018	209,182,000,000	13.5854
ROA	Sebelum	6,927,620,000		235,543,000,000	
		36,183,865,662,000	0.0002	5,276,736,000,000	0.0446
	Sesudah	995,013,114,616		98,251,000,000	
		45,889,992,309,904	0.0217	8,295,642,000,000	0.0118
NPM	Sebelum	6,927,620,000		235,543,000,000	
		38,833,555,839,750	0.0002	10,510,422,000,000	0.0224
	Sesudah	995,013,114,616		98,251,000,000	
		44,482,224,378,312	0.0224	13,564,029,000,000	0.0072
ATO	Sebelum	38,833,555,839,750		10,510,422,000,000	
		36,183,865,662,000	1.0732	5,276,736,000,000	1.9918
	Sesudah	995,013,114,616		13,564,029,000,000	
		45,889,992,309,904	0.0217	8,295,642,000,000	1.6351
PER	Sebelum	500		4,325	
		6	83.2986	92	47.0109
	Sesudah	309		2,380	
		41	7.5297	10	238.0000

		HOME		IBST	
OCFR	Sebelum	5,650,108,457		266,821,154,499	
		11,216,408,886	0.5037	203,655,329,757	1.3102
	Sesudah	16,738,342,863		401,523,281,959	
		23,255,503,152	0.7198	80,947,106,414	4.9603
DER	Sebelum	62,788,347,218		1,196,285,726,808	
			0.5175		1.7711

		121,336,138,800		675,452,463,500	
	Sesudah	53,535,087,612		702,030,964,968	
		226,655,048,800	0.2362	571,536,700,000	1.2283
ROA	Sebelum	813,534,246		315,989,076,632	
		176,192,944,039	0.0046	4,177,279,955,791	0.0756
	Sesudah	1,577,618,796		794,064,809,060	
		260,422,396,006	0.0061	2,801,815,792,192	0.2834
NPM	Sebelum	813,534,246		315,989,076,632	
		41,482,765,947	0.0196	506,428,719,921	0.6240
	Sesudah	1,577,618,796		794,064,809,060	
		58,008,172,555	0.0272	448,295,643,503	1.7713
ATO	Sebelum	41,482,765,947		506,428,729,921	
		176,192,944,039	0.2354	4,177,279,955,791	0.1212
	Sesudah	58,008,172,555		448,295,643,503	
		260,422,396,006	0.2227	2,801,815,792,192	0.1600
PER	Sebelum	117		5,250	
		0.67	174.6269	234	22.4359
	Sesudah	370		1,900	
		0.60	616.6667	631	3.0111

		INDX		JKON	
OCFR	Sebelum	198,336,838		-148,846,328,961	
		3,750,113,117	0.0529	1,474,579,736,710	-0.1009
	Sesudah	31,217,567,025		107,208,988,668	
		17,232,581,209	1.8115	1,862,336,444,530	0.0576
DER	Sebelum	69,560,775,722		1,542,127,841,271	
		15,636,668,150	4.4486	293,553,257,500	5.2533
	Sesudah	18,002,056,209		2,081,364,258,110	
		21,895,679,400	0.8222	326,170,397,200	6.3812
ROA	Sebelum	54,059,945		185,245,654,155	
		85,158,820,640	0.0006	2,557,731,220,187	0.0724
	Sesudah	16,532,645,830		216,245,792,090	
		147,417,713,509	0.1121	3,844,756,799,399	0.0562
NPM	Sebelum	54,059,945		185,245,654,155	
		20,055,640,994	0.0027	4,009,948,557,189	0.0462
	Sesudah	16,532,645,830		216,245,792,090	
		135,359,026,966	0.1221	4,717,079,531,523	0.0458
ATO	Sebelum	20,055,640,994		4,009,948,557,189	
		100,006,779,077	0.2005	2,557,731,220,187	1.5678
	Sesudah	135,359,026,966		4,717,079,531,523	
		147,417,713,509	0.9182	3,844,756,799,399	1.2269
PER	Sebelum	115		300	
		0.46	250.0000	62	4.8567

	Sesudah	205		850	
		45.30	4.5254	13	63.9579

		KIJA		KPIG	
OCFR	Sebelum	101,391,989,297	0.0610	109,645,829,796	0.6457
		1,662,893,616,845		169,817,374,918	
	Sesudah	654,678,104,935	0.5411	121,201,054,105	0.2577
		1,209,939,549,321		470,302,831,596	
DER	Sebelum	1,662,893,616,845	1.2445	517,095,757,111	0.2918
		1,336,147,087,700		1,772,105,645,500	
	Sesudah	3,102,416,681,281	1.7343	1,945,735,397,204	0.6014
		1,788,848,750,975		3,235,533,105,000	
ROA	Sebelum	62,123,552,946	0.0186	145,660,969,445	0.0534
		3,335,857,281,974		2,728,806,704,532	
	Sesudah	380,598,771,835	0.0538	423,177,491,594	0.0425
		7,077,817,870,077		9,964,606,193,061	
NPM	Sebelum	62,123,552,046	0.1040	145,660,969,445	0.3561
		597,419,779,479		409,022,943,610	
	Sesudah	380,598,771,835	0.2717	423,177,491,594	0.4177
		1,400,611,694,161		1,013,177,159,749	
ATO	Sebelum	597,419,779,479	0.1791	409,022,943,610	0.1499
		3,335,857,281,974		2,728,806,704,532	
	Sesudah	1,400,611,694,161	0.1979	1,013,177,159,749	0.1017
		7,077,817,870,077		9,964,606,193,061	
PER	Sebelum	120	26.6075	1,500	43.6554
		5		34	
	Sesudah	200	10.4275	1,290	20.5316
		19		63	

		LPKR		MDLN	
OCFR	Sebelum	-689,995,773,786	-0.0865	164,249,328,991	0.1342
		7,975,967,598,988		1,223,825,378,848	
	Sesudah	1,288,793,481,006	0.3704	-306,894,356,330	-0.1257
		3,479,207,471,491		2,441,922,958,749	
DER	Sebelum	7,975,967,598,988	3.6879	1,223,825,378,848	0.8007
		2,162,768,961,900		1,528,422,843,844	
	Sesudah	13,399,189,342,618	5.8061	4,972,112,587,194	2.1332
		2,307,768,961,900		2,330,844,837,094	
ROA	Sebelum	525,345,786,018	0.0325	92,045,740,181	0.0382
		16,155,384,919,926		2,410,399,588,075	
	Sesudah	2,482,547,800,091	0.0998	2,451,686,470,278	0.2541
		24,869,295,733,093		9,647,813,079,565	



NPM	Sebelum	525,345,786,018	0.1681	92,045,740,181	0.2005
		3,125,312,604,025		459,015,279,045	
	Sesudah	2,482,547,800,091	0.4030	2,451,686,470,278	1.4095
		6,160,214,023,204		1,739,441,511,960	
ATO	Sebelum	3,125,312,604,025	0.1935	459,015,279,045	0.1904
		16,155,384,919,926		2,410,399,588,075	
	Sesudah	6,160,214,023,204	0.2477	1,739,441,511,960	0.1803
		24,869,295,733,093		9,647,813,079,565	
PER	Sebelum	680	22.4422	120	4.0637
		30		30	
	Sesudah	1,000	21.5146	390	1.9937
		46		196	

		MITI		PALM	
OCFR	Sebelum	24,342,226,981	0.9652	59,265,333,000	0.1107
		25,220,775,266		535,300,070,000	
	Sesudah	8,415,139,633	0.0718	-52,789,977,000	-0.0584
		117,280,609,454		904,699,012,000	
DER	Sebelum	45,429,682,728	0.6798	2,443,989,070,000	3.4716
		66,832,280,000		703,998,000,000	
	Sesudah	20,734,349,882	0.2603	3,009,675,770,000	4.2273
		79,664,560,000		711,954,036,000	
ROA	Sebelum	21,886,865,533	0.1395	-227,454,041,000	-0.0570
		156,883,369,479		3,990,894,825,000	
	Sesudah	-179,560,694,653	-0.7213	-776,002,000	-0.0002
		248,928,487,814		4,696,939,348,000	
NPM	Sebelum	21,886,865,533	0.1564	-227,454,041,000	-0.3201
		139,985,891,541		710,567,871,000	
	Sesudah	-179,560,694,653	-5.7230	-776,002,000	-0.0007
		31,375,452,390		1,046,536,241,000	
ATO	Sebelum	139,985,891,541	0.8917	710,567,871,000	0.1780
		156,993,369,479		3,990,894,825,000	
	Sesudah	31,375,452,390	0.1260	1,046,536,241,000	0.2228
		248,928,478,814		4,696,939,348,000	
PER	Sebelum	300	35.0058	360	-4.3373
		9		-83	
	Sesudah	124	-0.8862	425	-53.1250
		-140		-8	

		PBRX		PSKT	
OCFR	Sebelum	269,079,567,750	0.4322	5,850,336,195	1.2606
		622,618,683,750		4,640,915,141	
	Sesudah	-372,456,734,328	-0.3113	-50,058,909,523	-0.2411
		1,196,483,178,024		207,665,861,901	
DER	Sebelum	1,651,118,675,500	5.7998	6,951,099,414	0.1695
		284,687,819,500		41,000,000,000	
	Sesudah	3,146,911,998,880	7.5144	361,013,158,902	0.5336
		418,784,746,048		676,546,400,000	
ROA	Sebelum	128,487,310,000	0.0449	855,456,283	0.0278
		2,864,570,698,500		30,772,661,987	
	Sesudah	145,998,512,096	0.0238	-80,476,401,237	-0.2229
		6,139,550,701,808		361,013,158,902	
NPM	Sebelum	128,487,310,000	0.0309	855,457,283	0.0231
		4,161,616,991,000		36,988,417,973	
	Sesudah	145,998,512,096	0.0252	-80,476,401,237	-1.2104
		5,803,126,461,888		66,487,929,222	
ATO	Sebelum	4,161,616,991,000	1.4528	36,988,417,873	1.2020
		2,864,570,698,500		30,772,661,987	
	Sesudah	5,803,126,461,888	0.9452	66,487,929,222	0.1294
		6,139,550,701,808		513,922,268,434	
PER	Sebelum	420	984.3346	700	67.1141
		0.43		10	
	Sesudah	560	28.8517	895	-15.0521
		19		-59	

		SIAP		SMMT	
OCFR	Sebelum	-37,056,729,119	-0.2464	193,476,483	0.0080
		150,401,554,306		24,318,308,566	
	Sesudah	-7,388,816,711	-0.1398	-31,031,317,175	-0.7989
		52,867,218,007		38,843,695,521	
DER	Sebelum	172,583,639,412	2.8764	26,450,329,731	2.6450
		60,000,000,000		10,000,000,000	
	Sesudah	253,767,988,281	0.1057	162,322,398,419	1.4429
		2,400,000,000,000		112,500,000,000	
ROA	Sebelum	-5,779,119,179	-0.0212	-1,715,597,089	-0.1945
		272,597,818,158		8,822,249,430	
	Sesudah	-36,018,041,234	-0.1296	19,337,808,450	0.0309
		277,982,362,215		626,650,331,630	
NPM	Sebelum	-5,779,119,179	-0.0235	-1,715,597,089	-0.0604
		245,690,436,569		28,418,943,204	
	Sesudah	-36,018,041,234	-0.1479	19,337,808,450	0.6495

		243,495,193,479		29,774,658,705	
ATO	Sebelum	245,690,436,569		28,418,943,204	
		272,597,818,158	0.9013	8,822,249,430	3.2213
	Sesudah	243,495,193,479		29,774,658,705	
		277,982,362,215	0.8759	626,650,331,630	0.0475
PER	Sebelum	127		2,175	
		-6	-20.3200	-20	-108.7500
	Sesudah	83		5,900	
		-1	-77.5701	19	315.6768

		TRIO		WEHA	
OCFR	Sebelum	-698,968,699,776		52,730,782,858	
		2,701,343,058,709	-0.2587	46,399,601,975	1.1364
	Sesudah	-1,034,411,612,089		55,286,078,186	
		4,733,318,360,064	-0.2185	69,097,621,618	0.8001
DER	Sebelum	2,718,061,809,435		301,192,327,415	
		445,000,000,000	6.1080	42,827,027,000	7.0328
	Sesudah	6,213,420,696,999		315,249,802,282	
		476,150,000,000	13.0493	86,141,115,600	3.6597
ROA	Sebelum	304,348,970,491		5,932,965,518	
		3,810,574,344,869	0.0799	386,060,675,421	0.0154
	Sesudah	512,411,105,941		3,512,426,245	
		8,242,588,668,790	0.0622	477,308,105,800	0.0074
NPM	Sebelum	304,348,970,491		5,932,965,518	
		7,106,893,361,439	0.0428	201,199,180,415	0.0295
	Sesudah	512,411,105,941		3,512,426,245	
		10,366,731,922,670	0.0494	239,793,008,520	0.0146
ATO	Sebelum	7,106,893,361,439		201,199,180,415	
		3,810,574,344,869	1.8650	386,060,675,421	0.5212
	Sesudah	10,366,731,922,670		239,793,008,520	
		8,242,588,668,790	1.2577	477,308,105,800	0.5024
PER	Sebelum	890		120	
		68	13.0882	14	8.3799
	Sesudah	1,290		255	
		101	12.7723	4	67.8191

		BBNP		BBTN	
OCFR	Sebelum	97,489,641,000		1,819,828,000,000	
		7,550,948,827,000	0.0129	101,469,722,000,000	0.0179
	Sesudah	172,252,646,000		1,890,484,000,000	
		8,330,772,000,000	0.0207	132,369,555,000,000	0.0143
DER	Sebelum	7,550,948,827,000	36.2579	101,469,722,000,000	19.5955

		208,256,579,000		5,178,220,000,000	
	Sesudah	8,330,772,000,000		132,369,555,000,000	
		338,416,941,000	24.6169	5,283,848,000,000	25.0517
ROA	Sebelum	35,429,831,000		1,357,839,000,000	
		8,212,208,488,000	0.0043	111,748,593,000,000	0.0122
	Sesudah	96,532,495,000		1,115,625,000,000	
		9,468,873,488,000	0.0102	144,575,961,000,000	0.0077
NPM	Sebelum	35,429,831,000		1,357,839,000,000	
		34,755,145,000	1.0194	571,494,000,000	2.3759
	Sesudah	96,532,495,000		1,115,625,000,000	
		1,080,295,340,000	0.0894	894,820,000,000	1.2468
ATO	Sebelum	34,755,145,000		571,494,000,000	
		8,212,208,488,000	0.0042	111,748,593,000,000	0.0051
	Sesudah	1,080,295,340,000		894,820,000,000	
		9,468,873,488,000	0.1141	144,575,961,000,000	0.0062
PER	Sebelum	1,300		870	
		205	6.3415	148	5.8784
	Sesudah	2,310		1,210	
		143	16.1538	106	11.4151

		BDMN		BEKS	
OCFR	Sebelum	-676,437,000,000		-226,606,000,000	
		99,597,545,000,000	-0.0068	5,529,798,000,000	-0.0410
	Sesudah	-32,688,000,000		186,826,000,000	
		127,057,997,000,000	-0.0003	8,285,208,000,000	0.0225
DER	Sebelum	99,597,545,000,000		5,529,798,000,000	
		5,317,363,000,000	18.7306	925,851,000,000	5.9727
	Sesudah	127,057,997,000,000		8,285,208,000,000	
		5,901,122,000,000	21.5312	1,075,512,000,000	7.7035
ROA	Sebelum	2,883,468,000,000		-117,991,000,000	
		118,206,573,000,000	0.0244	5,993,039,000,000	-0.0197
	Sesudah	4,117,148,000,000		63,732,000,000	
		155,791,308,000,000	0.0264	9,003,124,000,000	0.0071
NPM	Sebelum	2,883,468,000,000		-117,991,000,000	
		10,281,450,000,000	0.2805	515,943,000,000	-0.2287
	Sesudah	4,117,148,000,000		63,732,000,000	
		12,386,570,000,000	0.3324	972,949,000,000	0.0655
ATO	Sebelum	10,281,450,000,000		515,943,000,000	
		118,206,573,000,000	0.0870	5,993,039,000,000	0.0861
	Sesudah	12,386,570,000,000		972,949,000,000	
		155,791,308,000,000	0.0795	9,003,124,000,000	0.1081
PER	Sebelum	5700		116	
		343	16.6220	-22	-5.3555

	Sesudah	5,650		84	
		419	13.4983	9	9.3855

		BMRI		BNGA	
OCFR	Sebelum	10,635,474,000,000	0.0261	3,726,807,000,000	0.0287
		407,704,515,000,000		129,812,352,000,000	
	Sesudah	21,214,374,000,000	0.5254	6,247,626,000,000	0.0357
		40,380,074,000,000		174,760,569,000,000	
DER	Sebelum	407,704,515,000,000	38.8355	129,812,352,000,000	83.6194
		10,498,247,000,000		1,552,420,000,000	
	Sesudah	40,380,074,000,000	3.4611	174,760,569,000,000	108.3950
		11,666,667,000,000		1,612,257,000,000	
ROA	Sebelum	9,218,298,000,000	0.0205	2,548,153,000,000	0.0177
		449,774,551,000,000		143,652,852,000,000	
	Sesudah	16,256,581,000,000	0.0256	4,249,861,000,000	0.0215
		635,618,708,000,000		197,412,481,000,000	
NPM	Sebelum	9,218,298,000,000	0.4723	2,548,153,000,000	0.3478
		19,518,609,000,000		7,326,293,000,000	
	Sesudah	16,256,581,000,000	0.5475	4,249,861,000,000	0.4377
		29,693,664,000,000		9,709,219,000,000	
ATO	Sebelum	19,518,609,000,000	0.0434	7,326,293,000,000	0.0510
		449,774,551,000,000		143,652,852,000,000	
	Sesudah	29,693,664,000,000	0.0467	9,709,219,000,000	0.0492
		635,618,708,000,000		197,412,481,000,000	
PER	Sebelum	6,500	14.7936	1,910	17.9410
		439		106	
	Sesudah	8,100	12.1904	1,100	6.5305
		664		168	

		BNII		BVIC	
OCFR	Sebelum	3,415,476,000,000	0.0322	386,977,933,000	0.0405
		106,105,415,000,000		9,562,162,742,000	
	Sesudah	3,105,746,000,000	0.0241	403,806,725,000	0.0313
		128,668,415,000,000		12,883,548,176,000	
DER	Sebelum	106,105,415,000,000	31.1396	9,562,162,742,000	23.3426
		3,407,411,000,000		409,644,732,000	
	Sesudah	128,668,415,000,000	35.1038	12,883,648,176,000	19.5078
		3,665,370,000,000		660,434,444,000	

ROA	Sebelum	1,413,490,000,000		106,801,012,000	0.0104
		115,772,908,000,000	0.0122	10,304,852,773,000	
	Sesudah	752,684,000,000		251,411,240,000	0.0175
		143,318,466,000,000	0.0053	14,352,840,454,000	
NPM	Sebelum	1,413,490,000,000		106,801,012,000	0.1470
		5,313,735,000,000	0.2660	726,442,883,000	
	Sesudah	752,684,000,000		251,411,240,000	0.2250
		5,931,696,000,000	0.1269	1,117,271,941,000	
ATO	Sebelum	5,313,735,000,000		726,442,883,000	0.0705
		115,772,908,000,000	0.0459	10,304,852,773,000	
	Sesudah	5,931,696,000,000		1,117,271,941,000	0.0778
		143,318,466,000,000	0.0414	14,352,840,454,000	
PER	Sebelum	405		160	5.7950
		21	19.2857	28	
	Sesudah	208		117	3.7392
		11	18.9091	31	

		INPC		MAYA	
OCFR	Sebelum	-201,642,000,000		746,226,383,000	
		18,621,443,000,000	-0.0108	15,320,812,839,000	0.0487
	Sesudah	64,981,000,000		542,849,025,000	
		20,734,071,000,000	0.0031	33,321,356,997,000	0.0163
DER	Sebelum	18,621,443,000,000		15,320,812,839,000	
		950,804,000,000	19.5849	464,486,440,000	32.9844
	Sesudah	20,734,071,000,000		33,321,356,997,000	
		1,451,228,000,000	14.2873	503,134,420,000	66.2275
ROA	Sebelum	63,116,000,000		263,289,326,000	
		20,558,770,000,000	0.0031	17,166,551,873,000	0.0153
	Sesudah	110,585,000,000		439,909,674,000	
		23,453,347,000,000	0.0047	36,173,590,792,000	0.0122
NPM	Sebelum	63,116,000,000		263,289,326,000	
		465,754,000,000	0.1355	742,214,112,000	0.3547
	Sesudah	110,585,000,000		439,909,674,000	
		954,776,000,000	0.1158	1,165,240,025,000	0.3775
ATO	Sebelum	465,754,000,000		742,214,112,000	
		20,558,770,000,000	0.0227	17,166,551,873,000	0.0432
	Sesudah	954,776,000,000	0.0407	1,165,240,025,000	0.0322

		23,453,347,000,000		36,173,590,792,000	
PER	Sebelum	111		3,400	
		63	1.7587	85	39.9248
	Sesudah	79		1,880	
		8	9.3602	125	15.0136

		MCOR		NISP	
OCFR	Sebelum	149,080,000,000		18,117,000,000	
		5,739,581,000,000	0.0260	70,190,261,000,000	0.0003
	Sesudah	60,122,000,000		118,463,324,000	
		8,549,452,000,000	0.0070	518,954,796,000	0.2283
DER	Sebelum	5,739,581,000,000		70,190,261,000,000	
		428,284,000,000	13.4013	1,066,615,000,000	65.8066
	Sesudah	8,549,452,000,000		630,960,175,000	
		591,089,000,000	14.4639	74,333,333,000	8.4883
ROA	Sebelum	94,081,000,000		855,931,000,000	
		6,495,246,000,000	0.0145	79,141,737,000,000	0.0108
	Sesudah	184,646,000,000		117,018,188,000	
		9,769,591,000,000	0.0189	1,206,854,399,000	0.0970
NPM	Sebelum	94,081,000,000		855,931,000,000	
		267,933,000,000	0.3511	2,566,027,000,000	0.3336
	Sesudah	184,646,000,000		117,018,188,000	
		296,502,000,000	0.6227	1,015,868,035,000	0.1152
ATO	Sebelum	267,933,000,000		2,566,027,000,000	
		6,495,246,000,000	0.0413	79,141,737,000,000	0.0324
	Sesudah	296,502,000,000		1,015,868,035,000	
		9,769,591,000,000	0.0303	1,206,854,399,000	0.8417
PER	Sebelum	178		1,530	
		23	7.6166	116	13.1477
	Sesudah	205		1,620	
		9	22.9050	34	47.6471

		CFIN		TRIM	
OCFR	Sebelum	-722,363,237,000		-174,356,469,000	
		1,212,714,221,000	-0.5957	250,989,948,000	-0.6947
	Sesudah	349,820,010,000		-140,288,871,000	
		2,403,742,356,000	0.1455	356,964,554,000	-0.3930
DER	Sebelum	1,212,714,221,000		250,989,948,000	
		650,826,982,000	1.8633	182,750,000,000	1.3734
	Sesudah	2,403,742,356,000		356,964,554,000	
		943,699,192,000	2.5471	355,465,000,000	1.0042
ROA	Sebelum	200,711,198,000	0.0745	-128,211,222,000	-0.2606

		2,693,909,989,000		491,957,433,000	
	Sesudah	332,687,522,000		27,062,094,000	
		4,853,634,954,000	0.0685	898,043,881,000	0.0301
NPM	Sebelum	200,711,198,000		-128,211,222,000	
		402,624,447,000	0.4985	146,393,899,000	-0.8758
	Sesudah	332,687,522,000		27,062,094,000	
		880,071,948,000	0.3780	260,820,871,000	0.1038
ATO	Sebelum	402,624,447,000		146,393,899,000	
		2,693,909,989,000	0.1495	491,957,433,000	0.2976
	Sesudah	880,071,948,000		260,820,871,000	
		4,853,634,954,000	0.1813	898,043,881,000	0.2904
PER	Sebelum	660		121	
		77	8.5603	-37	-3.3006
	Sesudah	405		68	
		88	4.5955	4	17.3028

		ABDA		AMAG	
OCFR	Sebelum	275,821,990,000		102,930,868,000	
		648,319,752,000	0.4254	303,391,928,000	0.3393
	Sesudah	152,055,633,000		199,750,799,000	
		1,174,970,310,000	0.1294	584,235,474,000	0.3419
DER	Sebelum	648,319,752,000		303,391,928,000	
		89,848,944,000	7.2157	143,664,488,000	2.1118
	Sesudah	1,174,970,310,000		584,235,474,000	
		193,316,724,000	6.0780	287,329,738,000	2.0333
ROA	Sebelum	45,296,577,000		59,362,441,000	
		845,778,581,000	0.0536	654,356,727,000	0.0907
	Sesudah	118,689,198,000		155,403,118,000	
		1,796,429,549,000	0.0661	1,349,457,388,000	0.1152
NPM	Sebelum	45,296,577,000		59,362,441,000	
		425,993,155,000	0.1063	245,649,120,000	0.2417
	Sesudah	118,689,198,000		155,403,118,000	
		727,258,782,000	0.1632	441,491,099,000	0.3520
ATO	Sebelum	425,993,155,000		245,649,120,000	
		845,778,581,000	0.5037	654,356,727,000	0.3754
	Sesudah	727,258,782,000		441,491,099,000	
		1,796,429,549,000	0.4048	1,349,457,388,000	0.3272
PER	Sebelum	520		144	
		164	3.1707	48	2.9894
	Sesudah	1,830		230	
		191	9.5812	51	4.4913



		LPPS		APIC	
OCFR	Sebelum	-4,465,580,762	-0.0254	-8,039,773,335	-0.2558
		175,600,110,174		31,431,712,652	
	Sesudah	-26,165,321,535	-6.0099	-239,263,654,478	-7.3874
		4,353,718,594		32,387,978,928	
DER	Sebelum	175,600,110,174	0.1583	31,431,712,652	0.5612
		1,109,250,000,000		56,009,500,000	
	Sesudah	4,353,718,594	0.0035	32,387,978,928	0.0964
		1,257,150,000,000		336,057,000,000	
ROA	Sebelum	132,976,852,050	0.2267	9,797,222,386	0.0522
		586,579,741,418		187,789,231,158	
	Sesudah	178,166,819,618	0.1888	12,842,822,062	0.0252
		943,602,542,240		510,083,617,850	
NPM	Sebelum	132,976,852,050	57.5184	9,797,222,386	0.5199
		2,311,900,247		18,843,272,131	
	Sesudah	178,166,819,618	243.1051	12,842,822,062	0.5072
		732,879,815		25,323,497,701	
ATO	Sebelum	2,311,900,247	0.0039	18,843,272,131	0.1003
		586,579,741,418		187,789,231,158	
	Sesudah	732,879,815	0.0008	25,323,497,701	0.0496
		943,602,542,240		510,083,617,850	
PER	Sebelum	200	3.3367	245	6.2821
		60		39	
	Sesudah	167	2.5610	199	47.9518
		65		4	

		PNLF	
OCFR	Sebelum	52,495,000,000	0.0208
		2,526,724,000,000	
	Sesudah	-42,210,000,000	-0.0122
		3,450,666,000,000	
DER	Sebelum	2,526,724,000,000	0.8435
		2,995,510,000,000	
	Sesudah	3,450,666,000,000	0.9846
		3,504,513,000,000	
ROA	Sebelum	712,196,000,000	0.0874
		8,144,066,000,000	
	Sesudah	1,111,486,000,000	0.0946
		11,753,772,000,000	
NPM	Sebelum	712,196,000,000	0.2954
		2,410,642,000,000	
	Sesudah	1,111,486,000,000	0.4401

		2,525,331,000,000	
ATO	Sebelum	2,410,642,000,000	0.2960
		8,144,066,000,000	
	Sesudah	2,525,331,000,000	0.2149
		11,753,772,000,000	
PER	Sebelum	210	7.0898
		30	
	Sesudah	315	7.9505
		40	

### Lampiran 3

#### Hasil Uji Statistik Deskriptif SPSS

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SBLMOCFR	49	-1.8188	4.5973	.226020	.8176698
SSDHOCFR	49	-7.3874	6.6503	.085912	1.8644761
SBLMDER	49	.090	83.619	11.73239	17.298335
SSDHDER	49	-.3346	108.3950	11.082802	20.0025529
SBLMROA	49	-.2606	.2267	.021533	.0755215
SSDHROA	49	-.7213	.6850	.034947	.1672964
SBLMNPM	49	-.8758	122.8394	3.838290	19.1955929
SSDHNPM	49	-5.7230	243.1051	9.338992	44.8088945
SBLMATO	49	.0039	3.2213	.577845	.7256748
SSDHATO	49	.0003	27.0070	.896547	3.8278850
SBLMPER	49	-115.6788	984.3346	38.721843	150.3154424
SSDHPER	49	-77.5701	616.6667	35.757827	103.6478782
Valid N (listwise)	49				

### Lampiran 4

#### Hasil uji Normalitas

##### Tests of Normality

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
SBLMOCFR	.202	49	.000	.681	49	.000
SSDHOCFR	.337	49	.000	.562	49	.000
SBLMDER	.276	49	.000	.687	49	.000
SSDHDER	.284	49	.000	.582	49	.000
SBLMROA	.205	49	.000	.877	49	.000
SSDHROA	.281	49	.000	.690	49	.000
SBLMNPM	.497	49	.000	.210	49	.000
SSDHNPM	.519	49	.000	.221	49	.000
SBLMATO	.214	49	.000	.744	49	.000
SSDHATO	.422	49	.000	.192	49	.000
SBLMPER	.356	49	.000	.395	49	.000
SSDHPER	.332	49	.000	.480	49	.000

a. Lilliefors Significance Correction

### Lampiran 3

#### Hasil Uji Ranking Wilcoxon Signed Ranks

**Ranks**

		N	Mean Rank	Sum of Ranks
SSDHOCFR - SBLMOCFR	Negative Ranks	24 <sup>a</sup>	27.00	648.00
	Positive Ranks	25 <sup>b</sup>	23.08	577.00
	Ties	0 <sup>c</sup>		
	Total	49		
SSDHDER - SBLMDER	Negative Ranks	25 <sup>d</sup>	23.40	585.00
	Positive Ranks	24 <sup>e</sup>	26.67	640.00
	Ties	0 <sup>f</sup>		
	Total	49		
SSDHROA - SBLMROA	Negative Ranks	19 <sup>g</sup>	26.16	497.00
	Positive Ranks	30 <sup>h</sup>	24.27	728.00
	Ties	0 <sup>i</sup>		
	Total	49		
SSDHNPM - SBLMNPM	Negative Ranks	20 <sup>j</sup>	23.70	474.00
	Positive Ranks	29 <sup>k</sup>	25.90	751.00
	Ties	0 <sup>l</sup>		
	Total	49		
SSDHATO - SBLMATO	Negative Ranks	34 <sup>m</sup>	25.19	856.50
	Positive Ranks	15 <sup>n</sup>	24.57	368.50
	Ties	0 <sup>o</sup>		
	Total	49		
SSDHPER - SBLMPER	Negative Ranks	24 <sup>p</sup>	22.50	540.00
	Positive Ranks	25 <sup>q</sup>	27.40	685.00
	Ties	0 <sup>r</sup>		
	Total	49		

- a. SSDHOCFR < SBLMOCFR
- b. SSDHOCFR > SBLMOCFR
- c. SSDHOCFR = SBLMOCFR
- d. SSDHDER < SBLMDER
- e. SSDHDER > SBLMDER
- f. SSDHDER = SBLMDER
- g. SSDHROA < SBLMROA
- h. SSDHROA > SBLMROA
- i. SSDHROA = SBLMROA
- j. SSDHNPM < SBLMNPM
- k. SSDHNPM > SBLMNPM
- l. SSDHNPM = SBLMNPM
- m. SSDHATO < SBLMATO
- n. SSDHATO > SBLMATO
- o. SSDHATO = SBLMATO
- p. SSDHPER < SBLMPER
- q. SSDHPER > SBLMPER
- r. SSDHPER = SBLMPER

## Lampiran 4

### Hasil Uji Statistik dengan Wilcoxon Signed Rank

Test Statistics<sup>c</sup>

	SSDHOCFR - SBLMOCFR	SSDHDER - SBLMDER	SSDHROA - SBLMROA	SSDHNPM - SBLMNPM	SSDHATO - SBLMATO	SSDHPER - SBLMPER
Z	-.353 <sup>a</sup>	-.274 <sup>b</sup>	-1.149 <sup>b</sup>	-1.378 <sup>b</sup>	-2.427 <sup>a</sup>	-.721 <sup>b</sup>
Asymp. Sig. (2-tailed)	.724	.784	.251	.168	.015	.471

a. Based on positive ranks.

b. Based on negative ranks.

c. Wilcoxon Signed Ranks Test