

## LAMPIRAN 1

**Tabel 4.1**  
**Kriteria sampel**

keterangan	Jumlah perusahaan
Perusahaan property yang terdaftar di bursa efek Indonesia	61
Perusahaan yang sudah terdaftar sebelum tahun 2012	48
Perusahaan yang tidak memiliki data yang lengkap selama periode penelitian pada tahun (2012-2016)	(28)
Perusahaan yang memenuhi kriteria untuk memiliki data lengkap , dari tahun 2012 -2016	20

**Tabel 4.2**  
**Outlier**

Tahun	2012	2013	2014	2015	2016
Jumlah data	20	20	20	20	203
Outlier	(0)	(1)	(1)	(1)	(3)
total	20	19	19	19	17

**Tabel 4.3**  
**Sampel Penelitian**

<b>No</b>	<b>kode</b>	<b>Nama perusahaan</b>
1	APLN	Agung Podomoro Land Tbk
2	ASRI	Alam Sutera Realty Tbk
3	BCIP	Bumi Citra Permai Tbk
4	BIPP	Bhuwanatala Indah Permai Tbk
5	BKSL	Sentul City Tbk
6	COWL	Cowell Development Tbk
7	CTRA	Ciputra Development Tbk
8	DART	Duta Anggada Realty Tbk
9	EMDE	Megapolitan Developments Tbk
10	JRPT	Jaya Real Property Tbk
11	KIJA	Kawasan Industri Jababeka Tbk
12	KPIG	Mnc Land Tbk
13	LPCK	Lippo Cikarang Tbk
14	LPKR	Lippo Karawaci Tbk
15	MDLN	Modernland Realty Tbk
16	MKPI	Metropolitan Kentjana Tbk
17	OMRE	Indonesia Prima Property Tbk
18	PLIN	Plaza Indonesia Realty Tbk
19	PWON	Pakuwon Jati Tbk
20	SMRA	Summarecon Agung Tbk

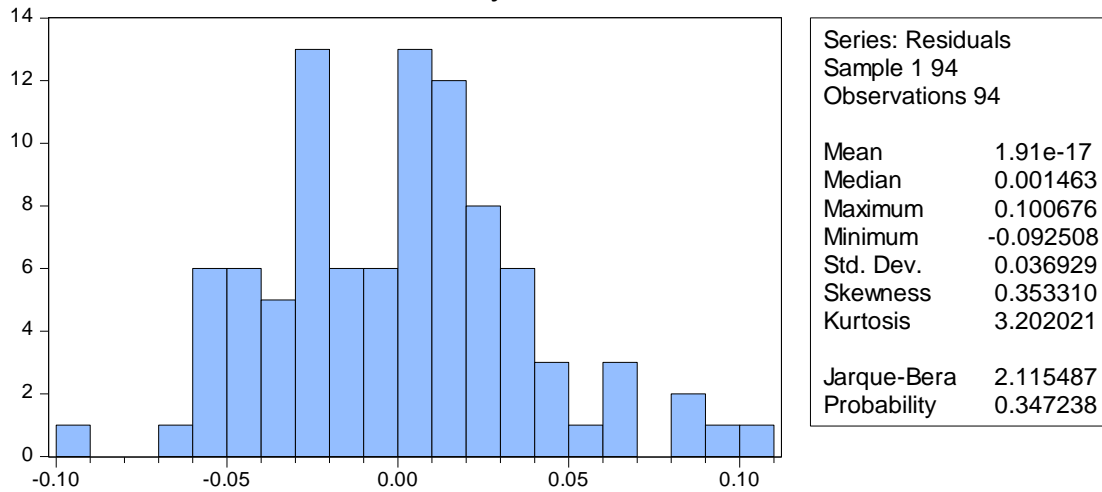
## Lampiran 2

**TABEL 4.4**  
**Analisis Deskriptif**

	<b>CH</b>	<b>LV</b>	<b>CCC</b>	<b>CF</b>
<b>Mean</b>	0.060552	0.385586	540.1498	0.121246
<b>Median</b>	0.048300	0.394935	470.3874	0.092565
<b>Maximum</b>	0.221409	0.797302	2445.776	0.463090
<b>Minimum</b>	-0.034460	0.067280	-25.98098	-0.029370
<b>Std. Dev.</b>	0.054571	0.143244	495.7070	0.101978
<b>Skewness</b>	0.917775	0.128608	1.557289	1.557306
<b>Kurtosis</b>	3.332636	3.116513	5.821944	5.258343
<b>Jarque-Bera</b>	13.62956	0.312295	69.18386	57.97027
<b>Probability</b>	0.001097	0.855433	0.000000	0.000000
<b>Sum</b>	5.691847	36.24512	50774.09	11.39714
<b>Sum Sq. Dev.</b>	0.276955	1.908252	22852461	0.967149
<b>Observations</b>	94	94	94	94

### Lampiran 3

**Tabel 4.5**  
**Uji Normalitas**



**Tabel 4.6**  
**Uji Autokorelasi**

Dependent Variabel: CH  
Method: Least Squares  
Date: 03/11/18 Time: 11:34  
Sample: 1 94  
Included observations: 94

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.063402	0.013392	-4.734294	0.0000
LV	0.263160	0.027923	9.424503	0.0000
CCC	-4.20E-06	8.33E-06	-0.504325	0.6153
CF	0.204144	0.040040	5.098494	0.0000
R-squared	0.542065	Mean dependent var		0.060552
Adjusted R-squared	0.526800	S.D. dependent var		0.054571
S.E. of regression	0.037539	Akaike info criterion		-3.685241
Sum squared resid	0.126827	Schwarz criterion		-3.577016
Log likelihood	177.2063	Hannan-Quinn criter.		-3.641526
F-statistic	35.51147	Durbin-Watson stat		1.785268
Prob(F-statistic)	0.000000			

#### Lampiran 4

**Tabel 4.7**  
**Uji Multikolinearitas**

Variance Inflation Factors  
Date: 03/11/18 Time: 12:36  
Sample: 1 94  
Included observations: 94

Variabel	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.000179	11.96344	NA
LV	0.000780	8.788376	1.055815
CCC	6.94E-11	2.474623	1.124769
CF	0.001603	2.672405	1.100300

**Tabel 4.8**  
**Uji Heteroskedastisitas**

Heteroskedasticity Test: Harvey

F-statistic	0.522873	Prob. F(3,90)	0.6676
Obs*R-squared	1.610269	Prob. Chi-Square(3)	0.6571
Scaled explained SS	2.323269	Prob. Chi-Square(3)	0.5081

## Lampiran 5

**Tabel 4.9**  
**Uji analisis Berganda, Uji T , Uji F dan Koefisien determinasi**

Dependent Variabel: CH  
Method: Least Squares  
Date: 03/11/18 Time: 11:34  
Sample: 1 94  
Included observations: 94

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.063402	0.013392	-4.734294	0.0000
LV	0.263160	0.027923	9.424503	0.0000
CCC	-4.20E-06	8.33E-06	-0.504325	0.6153
CF	0.204144	0.040040	5.098494	0.0000
R-squared	0.542065	Mean dependent var		0.060552
Adjusted R-squared	0.526800	S.D. dependent var		0.054571
S.E. of regression	0.037539	Akaike info criterion		-3.685241
Sum squared resid	0.126827	Schwarz criterion		-3.577016
Log likelihood	177.2063	Hannan-Quinn criter.		-3.641526
F-statistic	35.51147	Durbin-Watson stat		1.785268
Prob(F-statistic)	0.000000			

## Lampiran 6

**Tabel Data Setelah outlier  
Tahun 2012-2016**

No	Code	Tahun	<i>Leverage</i>	<i>Cash conversion cycle</i>	<i>Cash flow</i>	<i>Cash holding</i>
1	APLN	2012	0.650682	388.7237	0.095012	0.103025
2		2013	0.55087	541.9632	0.06722	0.129
3		2014	0.69585	748.1244	0.07307	0.13468
4		2015	0.43805	713.8853	0.08274	0.06287
5		2016	0.42706	833.7483	0.07358	0.01026
6	ASRI	2012	0.637136	433.14	0.128019	0.142995
7		2013	0.47153	479.1655	0.03124	0.01673
8		2014	0.45623	818.2408	0.06195	0.03349
9		2015	0.47266	2445.776	0.02608	0.0185
10		2016	0.4832	846.5306	0.02837	0.04867
11	BCIPP	2012	0.418875	529.4198	0.045312	0.006773
12		2013	0.35727	247.0001	0.07225	0.01897
13		2014	0.4351	251.603	0.03575	0.00497
14		2015	0.45106	680.8986	0.00159	0.00451
15		2016	0.43232	275.8866	0.07077	0.00893
16	BIPP	2012	0.516463	62.673	0.02175	0.028141
17		2013	0.06728	-6.44303	0.24236	0.00005
18		2014	0.20669	13.34362	0.03704	0.02303

19		2015	0.11402	9.184781	0.11676	0.04239
20		2016	0.21389	0.851338	0.02111	-0.00253
21	BKSL	2012	0.209962	1737.088	0.044358	0.011924
22		2015	0.36847	1891.705	0.00175	0.04725
23		2016	0.24955	1141.161	0.05679	0.0117
24	COWL	2012	0.413151	189.8505	0.118575	0.155683
25		2013	0.26777	262.3249	0.05591	-0.03446
26		2014	0.56309	1439.117	0.06394	0.06705
27		2015	0.47308	1365.323	-0.02937	-0.00752
28		2016	0.45706	227.4883	0.04984	0.00193
29	CTRA	2012	0.506828	746.044	0.122486	0.171995
30		2013	0.46211	414.2906	0.09908	0.11811
31		2014	0.38915	535.0606	0.09772	0.07104
32		2015	0.39602	461.6093	0.0905	0.07869
33		2016	0.40639	599.5855	0.06634	0.08465
34	DART	2012	0.325866	357.7056	0.148147	0.00725
35		2013	0.28932	341.2128	0.11261	0.01202
36		2014	0.25376	151.1969	0.07564	0.01221
37		2015	0.16531	-8.32323	0.03918	0.00615
38		2016	0.32739	48.4264	0.04374	0.01537
39	EMDE	2012	0.449019	1963.615	0.054661	0.125252
40		2013	0.30179	392.8592	0.07501	0.04521



41		2014	0.4272	543.4654	0.06854	0.10082
42		2015	0.33347	601.4877	0.09444	0.06834
43		2016	0.40875	761.674	0.08701	0.08214
44	JRPT	2012	0.642287	770.3004	0.128686	0.166844
45		2013	0.42211	662.9479	0.08133	0.04293
46		2014	0.34917	398.8247	-0.00484	0.00178
47		2015	0.30628	679.9344	0.14429	0.02008
48		2016	0.29934	587.094	0.08426	0.03164
49	KIJA	2012	0.432898	562.4561	0.099019	0.032625
50		2013	0.39506	-25.981	0.03846	0.06184
51		2014	0.32894	109.8902	0.09872	0.04827
52		2015	0.38781	89.56743	0.07782	0.06393
53		2016	0.35221	205.1264	0.09069	0.04833
54	KPIG	2012	0.187258	29.86493	0.341129	0.032911
55		2013	0.11501	624.9971	0.11772	0.00215
56		2014	0.14893	410.132	0.1296	0.02345
57		2015	0.14827	105.4041	0.11507	0.02154
58		2016	0.14462	252.0543	0.20474	0.00469
59	LPCK	2012	0.60661	2095.536	0.171995	0.104552
60		2013	0.38313	922.8626	0.12851	0.04712
61		2014	0.22833	949.2492	0.16852	0.0442
62		2015	0.25075	642.3341	0.13521	0.07204

63		2016	0.17233	1051.201	0.07074	0.09265
64	LPKR	2012	0.593636	1374.477	0.112756	0.128019
65		2013	0.39481	970.9709	0.07074	0.01904
66		2014	0.41595	551.2842	0.11644	0.07681
67		2015	0.39038	1265.889	0.04311	0.01612
68		2016	0.38525	963.0474	0.07132	0.05795
69	MDLN	2012	0.640093	330.3475	0.103025	0.221409
70		2013	0.3429	650.0506	0.2541	-0.01653
71		2014	0.36004	84.49712	-0.01095	0.04027
72		2015	0.39361	309.0909	0.0685	0.02354
73		2016	0.39662	625.8367	0.0281	0.01528
74	MKPI	2012	0.347138	-3.84164	0.41525	0.087667
75		2013	0.22873	5.779002	0.28661	0.01313
76		2014	0.52583	10.7015	0.26414	0.19199
77	MORE	2012	0.308218	598.5264	0.432039	0.069542
78		2013	0.28217	603.3108	0.23983	0.06703
79		2014	0.13177	543.9094	0.46309	0.05423
80		2015	0.15175	568.7562	0.24826	0.05703
81	PLIN	2012	0.452835	4.685285	0.383197	0.080035
82		2013	0.39959	-0.15864	0.26819	0.09543
83		2014	0.4068	-9.13412	0.21479	0.12232
84		2015	0.41458	0.643924	0.43098	0.12435

85	PWON	2012	0.676247	367.8816	0.236768	0.165795
86		2013	0.51173	189.7967	0.21954	0.17656
87		2014	0.39058	260.627	0.2093	0.09889
88		2015	0.37563	299.0166	0.10375	0.06005
89		2016	0.3619	355.5748	0.158	0.08461
90	SMRA	2012	0.797302	501.1194	0.169515	0.212919
91		2013	0.55916	417.6365	0.12269	0.11934
92		2014	0.44303	243.0319	0.1263	0.05431
93		2015	0.445	537.9805	0.08277	0.04714
94		2016	0.47976	551.2726	0.07445	0.07574

## Lampiran 7

Seluruh data sebelum di outlier

**Tabel Data**  
*cash holding tahun 2012-2016*

<i>CASH HOLDING PERUSAHAAN PROPERTY DAN REAL ESTATE TAHUN 2012-2016</i>						
NO	EMITEN	2012	2013	2014	2015	2016
1	APLN	0.1080	0.1614	0.1831	0.1178	0.0456
2	ASRI	0.1499	0.0617	0.0520	0.0341	0.0589
3	BCIP	0.0071	0.0211	0.0113	0.0079	0.0113
4	BIPP	0.0295	0.0089	0.0257	0.0501	0.0125
5	BKSL	0.0125	0.0463	0.0244	0.0510	0.0270
6	COWL	0.1632	0.0145	0.0714	0.0139	0.0061
7	CTRA	0.1803	0.1722	0.1227	0.1155	0.1193
8	DART	0.0076	0.0143	0.0165	0.0111	0.0187
9	EMDE	0.1313	0.0846	0.1262	0.1062	0.1140
10	JRPT	0.1749	0.0954	0.0304	0.0292	0.0404
11	KIJA	0.0342	0.0721	0.0699	0.0849	0.0738
12	KPIG	0.0345	0.0125	0.0272	0.0297	0.0136
13	LPCK	0.1096	0.0800	0.0682	0.0925	0.1204
14	LPKR	0.1342	0.0593	0.0946	0.0445	0.0713
15	MDLN	0.2321	0.0531	0.0562	0.0404	0.0274
16	MKPI	0.0919	0.0407	0.2042	0.3278	0.3195
17	MORE	0.0729	0.0889	0.0809	0.0813	0.0128
18	PLIN	0.0839	0.1206	0.1585	0.1719	0.0861
19	PWON	0.1738	0.2287	0.1675	0.1103	0.1177
20	SMRA	0.2232	0.1863	0.1102	0.0802	0.0998
RATA RATA		0.1077	0.0811	0.0851	0.0800	0.0698
MINIMUM		0.0071	0.0089	0.0113	0.0079	0.0061
MAKASIMUM		0.2321	0.2287	0.2042	0.3278	0.3195

**Tabel data**  
***cash flow* tahun 2012 -2016**

NO	EMITEN	2012	2013	2014	2015	2016
1	APLN	0.0996	0.0971	0.1022	0.1134	0.1076
2	ASRI	0.1342	0.0715	0.0834	0.0511	0.0437
3	BCIP	0.0475	0.0865	0.0617	0.0201	0.0768
4	BIPP	0.0228	0.2492	0.1118	0.1503	0.0662
5	BKSL	0.0465	0.0680	0.0136	0.0157	0.0615
6	COWL	0.1243	0.0932	0.0919	- 0.0018	0.0493
7	CTRA	0.1284	0.1376	0.1390	0.1322	0.1060
8	DART	0.1553	0.1592	0.1234	0.0762	0.0666
9	EMDE	0.0573	0.0922	0.0962	0.1233	0.1240
10	JRPT	0.1349	0.1218	0.0317	0.1538	0.1304
11	KIJA	0.1038	0.0696	0.1196	0.1137	0.1248
12	KPIG	0.3576	0.2250	0.1971	0.1742	0.2570
13	LPCK	0.1803	0.1826	0.2233	0.2022	0.1314
14	LPKR	0.1182	0.1062	0.1483	0.0876	0.0976
15	MDLN	0.1080	0.2865	0.0750	0.0910	0.0554
16	MKPI	0.4353	0.4172	0.3893	0.4998	0.5236
17	MORE	0.4529	0.3757	0.5758	0.4210	0.1397
18	PLIN	0.4017	0.3887	0.3314	0.5304	0.6477
19	PWON	0.2482	0.2940	0.2975	0.1930	0.2159
20	SMRA	0.1777	0.1760	0.1791	0.1365	0.1154
	RATA RATA	0.1767	0.1849	0.1696	0.1642	0.1570
	MINIMUM	0.0228	0.0680	0.0136	- 0.0018	0.0437
	MAKASIMUM	0.4529	0.4172	0.5758	0.5304	0.6477

**Tabel Data**  
**Leverage tahun 2012 -2016**

NO	EMITEN	2012	2013	2014	2015	2016
1	APLN	0.6821	0.7555	0.9225	0.7148	0.6415
2	ASRI	0.6679	0.6719	0.6578	0.6700	0.6842
3	BCIP	0.4391	0.4890	0.5818	0.6256	0.6200
4	BIPP	0.5414	0.2297	0.2756	0.1967	0.2729
5	BKSL	0.2201	0.3722	0.3836	0.4345	0.3799
6	COWL	0.4331	0.3977	0.6824	0.6778	0.6604
7	CTRA	0.5313	0.6215	0.5756	0.5687	0.5770
8	DART	0.3416	0.3918	0.3713	0.2767	0.4104
9	EMDE	0.4707	0.4430	0.5601	0.5015	0.5592
10	JRPT	0.6733	0.6241	0.5364	0.4672	0.4395
11	KIJA	0.4538	0.5312	0.4883	0.5343	0.5125
12	KPIG	0.1963	0.1739	0.2011	0.2086	0.2072
13	LPCK	0.6359	0.5739	0.4005	0.3709	0.2836
14	LPKR	0.6223	0.5815	0.5904	0.5675	0.5555
15	MDLN	0.6710	0.5442	0.5233	0.5506	0.5618
16	MKPI	0.3639	0.3379	0.6272	0.7505	0.6439
17	MORE	0.3231	0.3791	0.2455	0.2254	0.0349
18	PLIN	0.4747	0.5420	0.5694	0.5854	0.5490
19	PWON	0.7089	0.7244	0.6079	0.5580	0.5293
20	SMRA	0.8358	0.8099	0.6860	0.6508	0.6750
RATA RATA		0.5143	0.5097	0.5243	0.5068	0.4899
MINIMUM		0.1963	0.1739	0.2011	0.1967	0.0349
MAKASIMUM		0.8358	0.8099	0.9225	0.7505	0.6842

**Tabel Data**  
**Cash conversion cycle tahun 2012-2016**

NO	EMITEN	2012	2013	2014	2015	2016
1	APLN	407	664	947	1007	1133
2	ASRI	454	615	1003	2747	1671
3	BCIP	555	413	376	794	514
4	BIPP	66	-3	7	6	-17
5	BKSL	1821	5026	5146	2438	1873
6	COWL	199	322	1536	1826	775
7	CTRA	782	649	730	681	804
8	DART	375	454	287	78	72
9	EMDE	2058	1010	847	855	1018
10	JRPT	807	905	670	881	851
11	KIJA	590	151	155	136	246
12	KPIG	31	634	600	286	338
13	LPCK	2197	1582	1424	1069	1372
14	LPKR	1441	1403	972	1558	1430
15	MDLN	346	754	311	402	747
16	MKPI	-4	4.57	12	0	1
17	MORE	627	792	781	803	6416
18	PLIN	5	1	-9	-2	12
19	PWON	386	305	352	405	477
20	SMRA	525	575	416	663	750

RATA RATA	683.4	812.82	828.15	831.65	1024.15
MINIMUM	-4	-3	-9	-2	-17
MAKASIMUM	2197	5026	5146	2747	6416



<i>CASH HOLDING</i> PERUSAHAAN TAHUN 2012				
NO	EMITEN	KAS DAN SETARA KAS	TOTAL ASET	<i>CASH HOLDING</i>
1	APLN	1641315519	15195642352	0.1080
2	ASRI	1641315519	10946417244	0.1499
3	BCIP	2416699338	341565287503	0.0071
4	BIPP	5261088024	178403632950	0.0295
5	BKSL	76910552193	6154231305371	0.0125
6	COWL	290322102485	1778428912031	0.1632
7	CTRA	2708108605767	15023391727244	0.1803
8	DART	32548905000	4293161447000	0.0076
9	EMDE	116406984414	886378756878	0.1313
10	JRPT	874334501000	4998260900000	0.1749
11	KIJA	241847003916	7077817870077	0.0342
12	KPIG	94101193154	2728806704532	0.0345
13	LPCK	310472781137	2832000551101	0.1096
14	LPKR	3337357407919	24869295733093	0.1342
15	MDLN	1065857565523	4591920046013	0.2321
16	MKPI	234584159078	2553203639852	0.0919
17	MORE	56401158889	774036052884	0.0729
18	PLIN	331487639	3950266763	0.0839
19	PWON	1315146118	7565819916	0.1738
20	SMRA	2427999474	10876386685	0.2232

<i>CASH HOLDING PERUSAHAAN TAHUN 2013</i>				
NO	EMITEN	KAS DAN SETARA KAS	TOTAL ASET	<i>CASH HOLDING</i>
1	APLN	3177138834	19679908990	0.1614
2	ASRI	890181387	14428082567	0.0617
3	BCIP	9112734508	432216712637	0.0211
4	BIPP	4943655391	557633263041	0.0089
5	BKSL	493413277207	10665713361698	0.0463
6	COWL	28296996777	1944913754306	0.0145
7	CTRA	3463817225281	20114871381857	0.1722
8	DART	68091001000	4768449638000	0.0143
9	EMDE	79393200081	938536950089	0.0846
10	JRPT	588003052000	6163177866000	0.0954
11	KIJA	595494841630	8255167231158	0.0721
12	KPIG	92373928789	7361429209148	0.0125
13	LPCK	308287552112	3854166345345	0.0800
14	LPKR	1855051780961	31300362430266	0.0593
15	MDLN	511884602460	9647813079565	0.0531
16	MKPI	115638115141	2838815438871	0.0407
17	MORE	73096234601	822190160767	0.0889
18	PLIN	497850834	4126804890	0.1206
19	PWON	2126205589	9298245408	0.2287
20	SMRA	2544844590	13659136825	0.1863

<i>CASH HOLDING</i> PERUSAHAAN TAHUN 2014				
NO	EMITEN	KAS DAN SETARA KAS	TOTAL ASET	<i>CASH HOLDING</i>
1	APLN	4336362908	23685737844	0.1831
2	ASRI	880753891	16924366954	0.0520
3	BCIP	6669726783	590329940916	0.0113
4	BIPP	15784434656	613810885565	0.0257
5	BKSL	243426003899	9986973579779	0.0244
6	COWL	262825831266	3682393492170	0.0714
7	CTRA	2888571962757	23538715238878	0.1227
8	DART	84271804000	5114273658000	0.0165
9	EMDE	148761440369	1179018690672	0.1262
10	JRPT	203371270000	6684613561000	0.0304
11	KIJA	594747499843	8508937032120	0.0699
12	KPIG	271006907906	9965854377307	0.0272
13	LPCK	299525912718	4390498820383	0.0682
14	LPKR	3582643822338	37856376874602	0.0946
15	MDLN	582506875704	10359146927433	0.0562
16	MKPI	881408426438	4316214269222	0.2042
17	MORE	65928571890	814450866669	0.0809
18	PLIN	720157412	4544932176	0.1585
19	PWON	2809034171	16770742538	0.1675
20	SMRA	1695076608	15379478994	0.1102

<i>CASH HOLDING PERUSAHAAN TAHUN 2015</i>				
NO	EMITEN	KAS DAN SETARA KAS	TOTAL ASET	<i>CASH HOLDING</i>
1	APLN	2894283235	24559174988	0.1178
2	ASRI	638388319	18709870126	0.0341
3	BCIP	5295950137	672554159879	0.0079
4	BIPP	66404797093	1324396226004	0.0501
5	BKSL	568154714921	11145896809593	0.0510
6	COWL	49380689764	3540585749217	0.0139
7	CTRA	3034144319662	26258718560250	0.1155
8	DART	63895297000	5739863241000	0.0111
9	EMDE	127054477065	1196040969781	0.1062
10	JRPT	221004359000	7578101438000	0.0292
11	KIJA	826807285771	9740694660705	0.0849
12	KPIG	330105961589	11127313993463	0.0297
13	LPCK	506775141351	5476757336509	0.0925
14	LPKR	1839366003277	41326558178049	0.0445
15	MDLN	518620338294	12843050665229	0.0404
16	MKPI	1871711820045	5709371372467	0.3278
17	MORE	66641573406	819722919219	0.0813
18	PLIN	802942721	4671089985	0.1719
19	PWON	2071163531	18778122467	0.1103
20	SMRA	1503546080	18758262022	0.0802

<i>CASH HOLDING PERUSAHAAN TAHUN 2016</i>				
NO	EMITEN	KAS DAN SETARA KAS	TOTAL ASET	<i>CASH HOLDING</i>
1	APLN	1172966926	25711953382	0.0456
2	ASRI	1189458923	20186130682	0.0589
3	BCIP	8891667627	789137743984	0.0113
4	BIPP	20553531102	1648021678720	0.0125
5	BKSL	306772765213	11359506311011	0.0270
6	COWL	21186936762	3493055380115	0.0061
7	CTRA	3467585000000	29072250000000	0.1193
8	DART	113603058000	6066257596000	0.0187
9	EMDE	155448589979	1363641661657	0.1140
10	JRPT	342704464000	8484436652000	0.0404
11	KIJA	791865371859	10733598205115	0.0738
12	KPIG	192620732976	14157428109357	0.0136
13	LPCK	680390947973	5653153184505	0.1204
14	LPKR	3249702000000	45603683000000	0.0713
15	MDLN	398848586075	14540108285179	0.0274
16	MKPI	2112641475830	6612200867199	0.3195
17	MORE	54787653230	4264983383118	0.0128
18	PLIN	394917680	4586569370	0.0861
19	PWON	2432450704	20674141654	0.1177
20	SMRA	2076201416	20810319657	0.0998

<b>DATA CASH FLOW TAHUN 2012</b>				
<b>NO</b>	<b>EMITEN</b>	<b>LABA SETELAH PAJAK+DEPRESIASI</b>	<b>TOTAL ASET-KAS DAN SETARA KAS</b>	<b>CASH FLOW</b>
1	APLN	1291953765	12970542416	0.0996
2	ASRI	1248469014	9305101725	0.1342
3	BCIP	16118514281	339148588165	0.0475
4	BIPP	3951895157	173142544926	0.0228
5	BKSL	282802751667	6077320753178	0.0465
6	COWL	185040147459	1488106809546	0.1243
7	CTRA	1580998010288	12315283121477	0.1284
8	DART	661539013000	4260612542000	0.1553
9	EMDE	44096766788	769971772464	0.0573
10	JRPT	556473974000	4123926399000	0.1349
11	KIJA	709910849394	6835970866161	0.1038
12	KPIG	942110948709	2634705511378	0.3576
13	LPCK	454743805812	2521527769964	0.1803
14	LPKR	2544774202355	21531938325174	0.1182
15	MDLN	380679329318	3526062480490	0.1080
16	MKPI	1009332642793	2318619480774	0.4353
17	MORE	325020375369	717634893995	0.4529
18	PLIN	1453514177	3618779124	0.4017
19	PWON	1551267669	6250673798	0.2482
20	SMRA	1501488823	8448387211	0.1777

<b>DATA CASH FLOW TAHUN 2013</b>				
<b>NO</b>	<b>EMITEN</b>	<b>LABA SETELAH PAJAK+DEPRESIASI</b>	<b>TOTAL ASET-KAS DAN SETARA KAS</b>	<b>CASH FLOW</b>
1	APLN	1602879615	16502770156	0.0971
2	ASRI	968468472	13537901180	0.0715
3	BCIP	36603371912	423103978129	0.0865
4	BIPP	137741509505	552689607650	0.2492
5	BKSL	692169071579	10172300084491	0.0680
6	COWL	178654438464	1916616757529	0.0932
7	CTRA	2290661132591	16651054156576	0.1376
8	DART	748502033000	4700358637000	0.1592
9	EMDE	79178015035	859143750008	0.0922
10	JRPT	678802355000	5575174814000	0.1218
11	KIJA	533166173668	7659672389528	0.0696
12	KPIG	1635292020176	7269055280359	0.2250
13	LPCK	647370262921	3545878793233	0.1826
14	LPKR	3127447456944	29445310649305	0.1062
15	MDLN	2617847013203	9135928477105	0.2865
16	MKPI	1136125020391	2723177323730	0.4172
17	MORE	281445502380	749093926166	0.3757
18	PLIN	1410493664	3628954056	0.3887
19	PWON	2108937268	7172039819	0.2940
20	SMRA	1956035074	11114292235	0.1760

<b>DATA CASH FLOW TAHUN 2014</b>				
<b>NO</b>	<b>EMITEN</b>	<b>LABA SETELAH PAJAK+DEPRESIASI</b>	<b>TOTAL ASET-KAS DAN SETARA KAS</b>	<b>CASH FLOW</b>
1	APLN	1977123090	19349374936	0.1022
2	ASRI	1338539556	16043613063	0.0834
3	BCIP	35992250695	583660214133	0.0617
4	BIPP	66855907854	598026450909	0.1118
5	BKSL	132660301908	9743547575880	0.0136
6	COWL	314124899136	3419567660904	0.0919
7	CTRA	2870935760027	20650143276121	0.1390
8	DART	620894765000	5030001854000	0.1234
9	EMDE	99125078998	1030257250303	0.0962
10	JRPT	205287139520	6481242291000	0.0317
11	KIJA	946458726096	7914189532277	0.1196
12	KPIG	1910877840698	9694847469401	0.1971
13	LPCK	913552039007	4090972907665	0.2233
14	LPKR	5081165408313	34273733052264	0.1483
15	MDLN	733063692175	9776640051729	0.0750
16	MKPI	1337244049866	3434805842784	0.3893
17	MORE	430999625109	748522294779	0.5758
18	PLIN	1267675521	3824774764	0.3314
19	PWON	4153012437	13961708367	0.2975
20	SMRA	2451518422	13684402386	0.1791



<b>DATA CASH FLOW TAHUN 2015</b>				
<b>NO</b>	<b>EMITEN</b>	<b>LABA SETELAH PAJAK+DEPRESIASI</b>	<b>TOTAL ASET-KAS DAN SETARA KAS</b>	<b>CASH FLOW</b>
1	APLN	2456984735	21664891753	0.1134
2	ASRI	923777182	18071481807	0.0511
3	BCIP	13400570754	667258209742	0.0201
4	BIPP	189052094377	1257991428911	0.1503
5	BKSL	166309759210	10577742094672	0.0157
6	COWL	-6125824631	3491205059453	-0.0018
7	CTRA	3070132162426	23224574240588	0.1322
8	DART	432227276000	5675967944000	0.0762
9	EMDE	131784840601	1068986492716	0.1233
10	JRPT	1131215974000	7357097079000	0.1538
11	KIJA	1013258687184	8913887374934	0.1137
12	KPIG	1881259361574	10797208031874	0.1742
13	LPCK	1004949083150	4969982195158	0.2022
14	LPKR	3457199076031	39487192174772	0.0876
15	MDLN	1121824294979	12324430326935	0.0910
16	MKPI	1918108157419	3837659552422	0.4998
17	MORE	317080520757	753081345813	0.4210
18	PLIN	2051733184	3868147264	0.5304
19	PWON	3225018514	16706958936	0.1930
20	SMRA	2355411391	17254715942	0.1365

<b>DATA CASH FLOW TAHUN 2016</b>				
<b>NO</b>	<b>EMITEN</b>	<b>LABA SETELAH PAJAK+DEPRESIASI</b>	<b>TOTAL ASET-KAS DAN SETARA KAS</b>	<b>CASH FLOW</b>
1	APLN	2640261188	24538986456	0.1076
2	ASRI	830754956	18996671759	0.0437
3	BCIP	59904708397	780246076357	0.0768
4	BIPP	107698282216	1627468147618	0.0662
5	BKSL	679543030391	11052733545798	0.0615
6	COWL	171326985652	3471868443353	0.0493
7	CTRA	2713127000000	25604665000000	0.1060
8	DART	396432961000	5952654538000	0.0666
9	EMDE	149757682457	1208193071678	0.1240
10	JRPT	1062069775883	8141732188000	0.1304
11	KIJA	1240395511847	9941732833256	0.1248
12	KPIG	3588352027838	13964807376381	0.2570
13	LPCK	653191021756	4972762236532	0.1314
14	LPKR	4132491000000	42353981000000	0.0976
15	MDLN	783160932239	14141259699104	0.0554
16	MKPI	2356182484882	4499559391369	0.5236
17	MORE	588100194218	4210195729888	0.1397
18	PLIN	2714845283	4191651690	0.6477
19	PWON	3938119627	18241690950	0.2159
20	SMRA	2162041686	18734118241	0.1154

<b>DATA LEVERAGE TAHUN 2012</b>				
<b>NO</b>	<b>EMITEN</b>	<b>TOTAL HUTANG</b>	<b>TOTAL ASSET-KAS DAN SETARAKAS</b>	<b>LEVERAGE]</b>
1	APLN	8846738582	12970542416	0.6821
2	ASRI	6214542510	9305101725	0.6679
3	BCIP	148933499856	339148588165	0.4391
4	BIPP	93735575350	173142544926	0.5414
5	BKSL	1337823358974	6077320753178	0.2201
6	COWL	644554039238	1488106809546	0.4331
7	CTRA	6542646764992	12315283121477	0.5313
8	DART	1455444731000	4260612542000	0.3416
9	EMDE	362440053575	769971772464	0.4707
10	JRPT	2776832018000	4123926399000	0.6733
11	KIJA	3102416681281	6835970866161	0.4538
12	KPIG	517095757111	2634705511378	0.1963
13	LPCK	1603531402254	2521527769964	0.6359
14	LPKR	13399189342618	21531938325174	0.6223
15	MDLN	2365906152924	3526062480490	0.6710
16	MKPI	843680212454	2318619480774	0.3639
17	MORE	231833886315	717634893995	0.3231
18	PLIN	1717982629	3618779124	0.4747
19	PWON	4431284367	6250673798	0.7089
20	SMRA	7060986827	8448387211	0.8358

<b>DATA LEVERAGE TAHUN 2013</b>				
<b>NO</b>	<b>EMITEN</b>	<b>TOTAL HUTANG</b>	<b>TOTAL ASSET-KAS DAN SETARAKAS</b>	<b>LEVERAGE]</b>
1	APLN	12467225599	16502770156	0.7555
2	ASRI	9096297873	13537901180	0.6719
3	BCIP	206894862462	423103978129	0.4890
4	BIPP	126968794620	552689607650	0.2297
5	BKSL	3785870536508	10172300084491	0.3722
6	COWL	762326960130	1916616757529	0.3977
7	CTRA	10349358292156	16651054156576	0.6215
8	DART	1841771878000	4700358637000	0.3918
9	EMDE	380595770404	859143750008	0.4430
10	JRPT	3479530351000	5575174814000	0.6241
11	KIJA	4069135357955	7659672389528	0.5312
12	KPIG	1264109614694	7269055280359	0.1739
13	LPCK	2035080266357	3545878793233	0.5739
14	LPKR	17122789125041	29445310649305	0.5815
15	MDLN	4972112587194	9135928477105	0.5442
16	MKPI	920106415024	2723177323730	0.3379
17	MORE	283967210735	749093926166	0.3791
18	PLIN	1967052840	3628954056	0.5420
19	PWON	5195736526	7172039819	0.7244
20	SMRA	9001470158	11114292235	0.8099

<b>DATA LEVERAGE TAHUN 2014</b>				
<b>N O</b>	<b>EMITE N</b>	<b>TOTAL HUTANG</b>	<b>TOTAL ASSET- KAS DAN SETARAKAS</b>	<b>LEVERAGE ]</b>
1	APLN	15223273846	16502770156	0.9225
2	ASRI	10553173020	16043613063	0.6578
3	BCIP	339598235730	583660214133	0.5818
4	BIPP	164803358823	598026450909	0.2756
5	BKSL	3738076300718	9743547575880	0.3836
6	COWL	2333445012053	3419567660904	0.6824
7	CTRA	1188627777520 5	20650143276121	0.5756
8	DART	1867445219000	5030001854000	0.3713
9	EMDE	577002853189	1030257250303	0.5601
10	JRPT	3476270913000	6481242291000	0.5364
11	KIJA	3864235183317	7914189532277	0.4883
12	KPIG	1949976160138	9694847469401	0.2011
13	LPCK	1638364646380	4090972907665	0.4005
14	LPKR	2023554701650 5	34273733052264	0.5904
15	MDLN	5115802013637	9776640051729	0.5233
16	MKPI	2154420021554	3434805842784	0.6272
17	MORE	183733395898	748522294779	0.2455
18	PLIN	2177800983	3824774764	0.5694
19	PWON	8487671758	13961708367	0.6079
20	SMRA	9386842550	13684402386	0.6860

<b>DATA LEVERAGE TAHUN 2015</b>				
<b>NO</b>	<b>EMITEN</b>	<b>TOTAL HUTANG</b>	<b>TOTAL ASSET-KAS DAN SETARAKAS</b>	<b>LEVERAGE]</b>
1	APLN	15486506060	21664891753	0.7148
2	ASRI	12107460464	18071481807	0.6700
3	BCIP	417449370209	667258209742	0.6256
4	BIPP	247411164002	1257991428911	0.1967
5	BKSL	4596177463580	10577742094672	0.4345
6	COWL	2366446562423	3491205059453	0.6778
7	CTRA	13208497280343	23224574240588	0.5687
8	DART	1570676258000	5675967944000	0.2767
9	EMDE	536106853364	1068986492716	0.5015
10	JRPT	3437170298000	7357097079000	0.4672
11	KIJA	4762940390118	8913887374934	0.5343
12	KPIG	2252031109380	10797208031874	0.2086
13	LPCK	1843461568152	4969982195158	0.3709
14	LPKR	22409793619707	39487192174772	0.5675
15	MDLN	6785593826555	12324430326935	0.5506
16	MKPI	2880175893867	3837659552422	0.7505
17	MORE	169746533637	753081345813	0.2254
18	PLIN	2264520602	3868147264	0.5854
19	PWON	9323066490	16706958936	0.5580
20	SMRA	11228512108	17254715942	0.6508

<b>DATA LEVERAGE TAHUN 2016</b>				
<b>NO</b>	<b>EMITEN</b>	<b>TOTAL HUTANG</b>	<b>TOTAL ASSET-KAS DAN SETARAKAS</b>	<b>LEVERAGE]</b>
1	APLN	15741190673	24538986456	0.6415
2	ASRI	12998285601	18996671759	0.6842
3	BCIP	483773183279	780246076357	0.6200
4	BIPP	444202117934	1627468147618	0.2729
5	BKSL	4199257402891	11052733545798	0.3799
6	COWL	2292924704109	3471868443353	0.6604
7	CTRA	14774323000000	25604665000000	0.5770
8	DART	2442909056000	5952654538000	0.4104
9	EMDE	675649658921	1208193071678	0.5592
10	JRPT	3578037749000	8141732188000	0.4395
11	KIJA	5095107624314	9941732833256	0.5125
12	KPIG	2893801200699	13964807376381	0.2072
13	LPCK	1410461654803	4972762236532	0.2836
14	LPKR	23528544000000	42353981000000	0.5555
15	MDLN	7944774284719	14141259699104	0.5618
16	MKPI	2897296559011	4499559391369	0.6439
17	MORE	146961455436	4210195729888	0.0349
18	PLIN	2301324680	4191651690	0.5490
19	PWON	9654447854	18241690950	0.5293
20	SMRA	12644764172	18734118241	0.6750

<b>DATA CASH CONVERSION CYCLE TAHUN 2012</b>					
<b>NO</b>	<b>Kode</b>	<i>Days Inventory</i> <b>(Hari)</b>	<i>Days Receivable</i> <b>(Hari)</b>	<i>Days Payable</i> <b>(Hari)</b>	<i>Cash Conversion Cycle</i> <b>(Hari)</b>
1	APLN	385	129	107	407
2	ASRI	466	1	13	454
3	BCIP	572	47	64	555
4	BIPP	0	66	0	66
5	BKSL	1640	273	92	1821
6	COWL	221	48	70	199
7	CTRA	730	55	2	782
8	DART	385	5	15	375
9	EMDE	1805	417	163	2058
10	JRPT	839	2	34	807
11	KIJA	422	179	11	590
12	KPIG	3	52	24	31
13	LPCK	2177	19	0	2197
14	LPKR	1148	356	63	1441
15	MDLN	288	131	72	346
16	MKPI	4	17	25	-4
17	OMRE	619	30	22	627
18	PLIN	4	25	24	5
19	PWON	377	22	13	386
20	SMRA	550	11	36	525



<b>DATA CASH CONVERSION CYCLE TAHUN 2013</b>					
NO	Kode	<i>Days Inventory</i> (Hari)	<i>Days Receivable</i> (Hari)	<i>Days Payable</i> (Hari)	<i>Cash Conversion Cycle</i> (Hari)
1	APLN	723	105	164	664
2	ASRI	640	8	33	615
3	BCIP	422	16	25	413
4	BIPP	12	17	33	-3
5	BKSL	5071	237	281	5026
6	COWL	324	24	27	322
7	CTRA	706	39	96	649
8	DART	490	4	40	454
9	EMDE	861	250	101	1010
10	JRPT	951	6	52	905
11	KIJA	164	31	43	151
12	KPIG	702	5	73	634
13	LPCK	1565	17	0	1582
14	LPKR	1401	42	40	1403
15	MDLN	745	69	60	754
16	MKPI	4.22	20.23	19.88	4.57
17	OMRE	784	35	28	792
18	PLIN	7	33	39	1
19	PWON	303	18	46	305
20	SMRA	571	16	12	575

DATA CASH CONVERSION CYCLE TAHUN 2014					
NO o	Kode	<i>Days Invento ry (Hari)</i>	<i>Days Receivabl e (Hari)</i>	<i>Days Payable (Hari)</i>	<i>Cash Conversion Cycle (Hari)</i>
1	APLN	1034	85	172	947
2	ASRI	1034	13	44	1003
3	BCIP	386	18	29	376
4	BIPP	5	22	20	7
5	BKSL	5056	301	211	5146
6	COWL	1595	13	73	1536
7	CTRA	779	44	94	730
8	DART	306	41	60	287
9	EMDE	786	190	129	847
10	JRPT	692	10	32	670
11	KIJA	156	38	39	155
12	KPIG	649	5	53	600
13	LPCK	1431	13	20	1424
14	LPKR	966	30	23	972
15	MDLN	272	56	17	311
16	MKPI	5	19	12	12
17	OMRE	780	22	21	781
18	PLIN	8	32	49	-9
19	PWON	356	25	28	352
20	SMRA	419	5	9	416

<b>DATA CASH CONVERSION CYCLE TAHUN 2015</b>					
<b>NO</b> <b>o</b>	<b>Kode</b>	<i>Days</i> <i>Invento</i> <i>ry</i> <b>(Hari)</b>	<i>Days</i> <i>Receivabl</i> <i>e</i> <b>(Hari)</b>	<i>Days</i> <i>Payable</i> <b>(Hari)</b>	<i>Cash</i> <i>Conversion</i> <i>Cycle</i> <b>(Hari)</b>
1	APLN	1056	58	115	998
2	ASRI	2784	16	53	2747
3	BCIP	799	28	34	794
4	BIPP	8	14	17	6
5	BKSL	2314	360	236	2438
6	COWL	1968	13	155	1826
7	CTRA	726	42	88	681
8	DART	0	78	0	78
9	EMDE	905	121	170	855
10	JRPT	914	11	44	881
11	KIJA	143	44	51	136
12	KPIG	304	3	21	286
13	LPCK	1094	4	28	1069
14	LPKR	1558	59	60	1558
15	MDLN	241	183	22	402
16	MKPI	2	13	16	0
17	OMRE	806	15	18	803
18	PLIN	9	29	40	-2
19	PWON	421	21	37	405
20	SMRA	662	9	8	663

**Data Cash conversion cycle tahun 2016**

NO o	Kode	<i>Days Invento ry</i> (Hari)	<i>Days Receivabl e</i> (Hari)	<i>Days Payable</i> (Hari)	<i>Cash Conversion Cycle</i> (Hari)
1	APLN	1217	60	144	1133
2	ASRI	1748	24	101	1671
3	BCIP	514	17	17	514
4	BIPP	6	21	44	-17
5	BKSL	1717	288	133	1873
6	COWL	840	17	82	775
7	CTRA	841	51	88	804
8	DART	9	63	0	72
9	EMDE	1060	166	208	1018
10	JRPT	922	10	81	851
11	KIJA	218	88	60	246
12	KPIG	376	5	44	338
13	LPCK	1342	44	14	1372
14	LPKR	1417	63	50	1430
15	MDLN	530	321	104	747
16	MKPI	2	15	16	1
17	OMRE	6434	8	26	6416
18	PLIN	8	29	25	12
19	PWON	500	14	37	477
20	SMRA	721	36	8	750

**Data Days Receivable tahun 2012-2016**

<b>DATA DAYS RECEIVABLE ( DSO) 2012</b>					
No	Kode	Penjualan (Rupiah)	Piutang Usaha (Rupiah)	<i>Account Receivable Turnover (x)</i>	<i>Days Receivable (Hari)</i>
1	APLN	4689429510000	1660329310000	2.8243972336	129
2	ASRI	2446413889000	8930409000	273.9419761178	1
3	BCIP	104857964996	13642539806	7.6861029168	47
4	BIPP	30129322906	5423208530	5.5556268470	66
5	BKSL	622705425776	464953520210	1.3392853236	273
6	COWL	311479199666	41370058889	7.5290973238	48
7	CTRA	3322669123181	499199621870	6.6559928686	55
8	DART	845718621000	11281218000	74.9669602165	5
9	EMDE	109022049506	124564723662	0.8752241108	417
10	JRPT	1101821376000	14644395000	162.5893496454	2
11	KIJA	1400611694161	687997764546	2.0357794259	179
12	KPIG	409022943610	57751201650	7.0825010030	52
13	LPCK	1013069147506	53682354168	18.8715484484	19
14	LPKR	610214023204	594377013788	1.0266447205	356
15	MDLN	1012520476880	363040259636	2.7890032855	131
16	MKPI	888505551111	41548186230	21.3849419609	17
17	OMRE	297872638598	24308522528	12.2538355943	30
18	PLIN	1709975626000	117822542000	14.5131449125	25
19	PWON	2165396882000	127672383000	16.9605738619	22
20	SMRA	3463163272000	106417642000	32.5431310722	11

<b>DATA DAYS RECEIVABLE ( DSO) 2013</b>				
No	Kode	Penjualan (Rupiah)	Piutang Usaha (Rupiah)	<i>Account Receivable Turnover (x)</i>
1	APLN	4901191373000	1406226765000	3.4853492303
2	ASRI	3684239761000	82481154000	44.6676553652
3	BCIP	179872005359	8083273516	22.2523715179
4	BIPP	57595616624	2760148442	20.8668547487
5	BKSL	961988029182	623999969945	1.5416475569
6	COWL	330837427396	21989658092	15.0451374010
7	CTRA	5077062064784	541362630253	9.3783016800
8	DART	829383362000	9732130000	85.2211552867
9	EMDE	225134645500	154497163795	1.4572089220
10	JRPT	1315680488000	22676233000	58.0202403106
11	KIJA	2739598333777	230554954026	11.8826261849
12	KPIG	588108771772	7710910387	76.26969349
13	LPCK	1327909165616	60458302338	21.9640498371
14	LPKR	6666214436739	771671659700	8.6386669161
15	MDLN	1843944981934	350863107622	5.2554541697
16	MKPI	999232949734	55371148415	18.0460940099
17	OMRE	252660725868	24213539142	10.4346879812
18	PLIN	1393191548000	125997654000	11.0572816538
19	PWON	3029797151000	149289157000	20.2948238967
20	SMRA	4093789495000	178708238000	22.9076708540

<b>DATA DAYS RECEIVABLE ( DSO) 2014</b>					
No	Kode	Penjualan (Rupiah)	Piutang Usaha (Rupiah)	<i>Account Receivable Turnover (x)</i>	<i>Days Receivable e (Hari)</i>
1	APLN	5296565860000	1239584470000	4.2728559353	85
2	ASRI	3630914079000	129963540000	27.9379438187	13
3	BCIP	215981034965	10584740184	20.4049444021	18
4	BIPP	98672667613	6060667588	16.2808248729	22
5	BKSL	712472394627	586613945326	1.2145507285	301
6	COWL	566385701354	20723324774	27.3308316851	13
7	CTRA	6344235902316	764769485039	8.2956185183	44
8	DART	1287984466000	144717248000	8.9000066253	41
9	EMDE	311279776496	161827389771	1.9235296135	190
10	JRPT	1936340442000	51840510000	37.3518787142	10
11	KIJA	2799065226163	292109514451	9.5822459992	38
12	KPIG	1013177159749	12960023533	78.1771080252	5
13	LPCK	1792376641870	65539228311	27.3481499258	13
14	LPKR	11655041747007	951103629896	12.2542290668	30
15	MDLN	2839771320340	434514586000	6.5355028619	56
16	MKPI	1154895387803	60236237281	19.1727677547	19
17	OMRE	247295677198	15102729385	16.3742374569	22
18	PLIN	1521681297000	132547193000	11.4802981682	32
19	PWON	3872272942000	262955540000	14.7259606776	25
20	SMRA	5756983558000	76412195000	75.3411619441	5

<b>DATA DAYS RECEIVABLE ( DSO) 2015</b>					
No	Kode	Penjualan (Rupiah)	Piutang Usaha (Rupiah)	<i>Account Receivable Turnover (x)</i>	<i>Days Receiv able (Hari)</i>
1	APLN	5971581977000	940878189000	6.3468173105	58
2	ASRI	2783700318000	119787944000	23.2385682987	16
3	BCIP	170737112014	13171042705	12.9630672254	28
4	BIPP	111644042531	4425761841	25.2259490099	14
5	BKSL	559801139534	551551248278	1.0149576151	360
6	COWL	583329689427	20128736490	28.9799456472	13
7	CTRA	7514286638929	874125095817	8.5963515690	42
8	DART	842706924000	179616253000	4.6917075149	78
9	EMDE	325313686454	107962730713	3.0132035778	121
10	JRPT	2150206788000	65033468000	33.0630805049	11
11	KIJA	3139920233815	377001929901	8.3286582502	44
12	KPIG	1139373543601	8728696214	130.5319277550	3
13	LPCK	21200553079169	209660603616	101.1184395806	4
14	LPKR	8910177991351	1434348000000	6.2120057276	59
15	MDLN	2962460902526	1485131670267	1.9947462988	183
16	MKPI	2094490911234	74378545520	28.1598799303	13
17	OMRE	262234886917	10693281570	24.5233313273	15
18	PLIN	1644546338000	131425579000	12.5131374768	29
19	PWON	4625052737000	267679776000	17.2783047196	21
20	SMRA	5623560624000	145921281000	38.5383172726	9



<b>DATA DAYS RECEIVABLE ( DSO) 2016</b>					
No	Kode	Penjualan (Rupiah)	Piutang Usaha (Rupiah)	<i>Account Receivable Turnover (x)</i>	<i>Days Receivable (Hari)</i>
1	APLN	6006952123000	988678996000	6.0757355495	60
2	ASRI	2715688780000	178069874000	15.2506918717	24
3	BCIP	227824738771	10726892474	21.2386522307	17
4	BIPP	113883200419	6482345802	17.5682081607	21
5	BKSL	1206574998918	953215524447	1.2657945323	288
6	COWL	570072055705	26177729544	21.7769862259	17
7	CTRA	6739315000000	937575000000	7.1880276245	51
8	DART	754737513000	129961653000	5.8073862218	63
9	EMDE	330444925707	150518526313	2.1953770994	166
10	JRPT	2381022659000	66971438000	35.5528077357	10
11	KIJA	2931015007454	704332625573	4.1614074104	88
12	KPIG	585135225293	8150260778	71.7934359686	5
13	LPCK	1544898127282	185285395625	8.3379379258	44
14	LPKR	10537827000000	1822596000000	5.7817678740	63
15	MDLN	2465211935368	2169407729860	1.1363525175	321
16	MKPI	2564831067149	102970682663	24.9083622718	15
17	OMRE	242237199644	5628592689	43.0369033662	8
18	PLIN	1659204584000	133996476000	12.3824494011	29
19	PWON	4841104813000	185527013000	26.0938002220	14
20	SMRA	3463163272000	539087187000	10.0131278153	36

**Data Days Inventory tahun 2012-2016**

DATA DAYS INVENTORY ( DIO) 2012				
NO	EMITEN	INVENTORY	HPP/365	DAYS INVENTORY
1	APLN	2747070420000	7136829888	384.91
2	ASRI	1250185572000	2683609115	465.86
3	BCIP	98022066492	171431860	571.78
4	BIPP	0	36918928	0.00
5	BKSL	1253660438610	764386235	1640.09
6	COWL	103037924555	466201631	221.02
7	CTRA	3310133622905	4537277508	729.54
8	DART	524459040000	1360872934	385.38
9	EMDE	224789075673	124562641	1804.63
10	JRPT	1137466563000	1355454501	839.18
11	KIJA	624275520205	1480869394	421.56
12	KPIG	1586011166	476191937	3.33
13	LPCK	2939769092521	1350132748	2177.39
14	LPKR	10504909573401	9148678001	1148.24
15	MDLN	438397558308	1523386074	287.78
16	MKPI	3691448715	1000770226	3.69
17	OMRE	250275971630	404187154	619.21
18	PLIN	9647801000	2488614252	3.88
19	PWON	963171376000	2551992737	377.42
20	SMRA	2819763900000	5126510595	550.04

**DATA DAYS INVENTORY ( DIO) 2013**

NO	EMITEN	INVENTORY	HPP/365	DAYS INVENTORY
1	APLN	5044506155000	6976220962	723
2	ASRI	3237430204000	5059765526	640
3	BCIP	115993790272	274994094	422
4	BIPP	694625615	56361559	12
5	BKSL	5069546965817	999792077	5071
6	COWL	119834384431	369535066	324
7	CTRA	4891787434247	6933121017	706
8	DART	564422762000	1152306148	490
9	EMDE	259225715256	301037278	861
10	JRPT	1362387188000	1433336893	951
11	KIJA	702957092072	4296248915	164
12	KPIG	630636345794	897773714	702
13	LPCK	2509523464941	1603262833	1565
14	LPKR	13894009358067	9916634275	1401
15	MDLN	1042753160220	1400450202	745
16	MKPI	5116307225	1211786681	4
17	OMRE	255620522797	325959373	784
18	PLIN	10992493000	1574107532	7
19	PWON	1051080776000	3465420770	303
20	SMRA	3058266151000	5354984953	571

**DATA DAYS INVENTORY ( DIO) 2014**

NO	EMITEN	INVENTORY	HPP/365	DAYS INVENTORY
1	APLN	7480373253000	7237630611	1034
2	ASRI	3751482422000	3627933849	1034
3	BCIP	118032607634	305486312	386
4	BIPP	588113445	121547738	5
5	BKSL	5378816734406	1063779745	5056
6	COWL	1017768538530	638119086	1595
7	CTRA	6428907748460	8248086214	779
8	DART	513804291000	1680133378	306
9	EMDE	303689037067	386374392	786
10	JRPT	1677316809000	2423446942	692
11	KIJA	660287301946	4238560265	156
12	KPIG	942901821627	1452618596	649
13	LPCK	2882167964180	2014740689	1431
14	LPKR	16553035543518	17144285233	966
15	MDLN	924431530063	3396625526	272
16	MKPI	6748794550	1406811375	5
17	OMRE	262196588743	336178764	780
18	PLIN	12859039000	1571421071	8
19	PWON	1671766462000	4696569353	356
20	SMRA	3103251759000	7397556901	419

**DATA DAYS INVENTORY ( DIO) 2015**

NO	EMITEN	INVENTORY	HPP/365	DAYS INVENTORY
1	APLN	8332771243000	7892289027	1056
2	ASRI	5550193294000	1993526066	2784
3	BCIP	193743730909	242496823	799
4	BIPP	993447445	119752329	8
5	BKSL	2091135695239	903676365	2314
6	COWL	1086584298595	552140824	1968
7	CTRA	7531393605944	10371444801	726
8	DART	189548314000	1153113361644	0
9	EMDE	313170959674	346147837	905
10	JRPT	2216103145000	2423827205	914
11	KIJA	687997764546	4798315161	143
12	KPIG	947762085945	3121571352	304
13	LPCK	2764560724663	2527752742	1094
14	LPKR	20458990316986	13127824932	1558
15	MDLN	850914211062	3525169792	241
16	MKPI	6314353898	2758003621	2
17	OMRE	269082301351	333678309	806
18	PLIN	13817722000	1605018762	9
19	PWON	2254347345000	5360342463	421
20	SMRA	4924806927000	7443166186	662

<b>DATA DAYS INVENTORY ( DIO) 2016</b>				
<b>NO</b>	<b>EMITEN</b>	<b>INVENTORY</b>	<b>HPP/365</b>	<b>DAYS INVENTORY</b>
1	APLN	9943306772000	8171283195	1217
2	ASRI	5990358125000	3426930710	1748
3	BCIP	147335782238	286541375	514
4	BIPP	691603836	112060686	6
5	BKSL	2195886134796	1278979744	1717
6	COWL	504769177711	600846062	840
7	CTRA	7945370000000	9450989041	841
8	DART	77730483000	8683057589	9
9	EMDE	400078634161	377285334	1060
10	JRPT	2380325235000	2582612260	922
11	KIJA	1008624071796	4624216975	218
12	KPIG	975563616907	2593077352	376
13	LPCK	2843763737370	2118625006	1342
14	LPKR	23370271000000	16494961644	1417
15	MDLN	1252848043333	2365758371	530
16	MKPI	6232218968	3056184603	2
17	OMRE	1999503790440	310785591	6434
18	PLIN	12934273000	1644433142	8
19	PWON	2859709620000	5719397148	500
20	SMRA	5531046712000	7669967682	721

**Data days Payable tahun 2012-2016**

DATA DAYS PAYABLE ( DPO) 2012					
No	Kode	HPP (Rupiah)	Utang Usaha (Rupiah)	<i>Account Payable Turnover</i>	<i>Days Payable (Hari)</i>
1	APLN	2604942909000	761161682000	3.422325336	107
2	ASRI	979517327000	35257449000	27.78185475	13
3	BCIP	62572629026	11021357731	5.677397518	64
4	BIPP	13475408614	0	0	0
5	BKSL	279000975740	70061983857	3.98220205	92
6	COWL	170163595338	32856479279	5.178996626	70
7	CTRA	1656106290289	10494810706	157.8023975	2
8	DART	496718621000	20788352000	23.89408362	15
9	EMDE	45465364039	20332991367	2.236039116	163
10	JRPT	494740893000	45987755000	10.75810056	34
11	KIJA	540517328812	16642698501	32.47774565	11
12	KPIG	173810057028	11218665640	15.49293495	24
13	LPCK	492798453193	20420453	24132.59163	0
14	LPKR	3339267470227	575701267461	5.800347609	63
15	MDLN	556035917155	110218845558	5.044835249	72
16	MKPI	365281132577	24802911268	14.72734909	25
17	OMRE	147528311233	8717722375	16.92280448	22
18	PLIN	908344202000	60012628000	15.13588443	24
19	PWON	931477349000	33928967000	27.45374915	13
20	SMRA	1871176367000	184224757000	10.15702991	36

DATA DAYS PAYABLE ( DPO) 2013					
No	Kode	HPP (Rupiah)	Utang Usaha (Rupiah)	<i>Account Payable Turnover</i>	<i>Days Payable (Hari)</i>
1	APLN	2546320651000	761161682000	2.230873669	164
2	ASRI	1846814417000	165088747000	11.18679771	33
3	BCIP	100372844364	6795796344	14.7698429	25
4	BIPP	20571969213	1865522446	11.02745735	33
5	BKSL	364924107989	280973292579	1.298785748	281
6	COWL	134880298986	9798002430	13.76610181	27
7	CTRA	2530589171262	662646503249	3.818912737	96
8	DART	420591744000	46549799000	9.035307413	40
9	EMDE	109878606334	30464870974	3.606731387	101
10	JRPT	523167966000	73953116000	7.074319438	52
11	KIJA	1568130853976	186607433215	8.403367577	43
12	KPIG	327687405636	65394853782	5.010905089	73
13	LPCK	585190934219	0	24132.59163	0
14	LPKR	3619571510440	397748177608	9.100159	40
15	MDLN	511164323787	84161273677	6.073629	60
16	MKPI	442302138467	24086973203	18.36271	19.88
17	OMRE	118975171133	9012964596	13.20045	28
18	PLIN	574549249000	60884000000	9.436786	39
19	PWON	1264878581000	54754091000	23.10108	16
20	SMRA	1954569508000	63235093000	30.90957	12



DATA DAYS PAYABLE ( DPO) 2014					
No	Kode	HPP (Rupiah)	Utang Usaha (Rupiah)	<i>Account Payable Turnover</i>	<i>Days Payable (Hari)</i>
1	APLN	2641735173000	1241790549000	2.127359703	172
2	ASRI	1324195855000	160587425000	8.245949862	44
3	BCIP	111502503759	8740699302	12.75670286	29
4	BIPP	44364924439	2414890392	18.37140294	20
5	BKSL	388279606960	224640932614	1.728445491	211
6	COWL	232913466452	46314197611	5.028986325	73
7	CTRA	3010551468142	772909335952	3.895090055	94
8	DART	613248683000	99991653000	6.132998751	60
9	EMDE	141026653014	49908158592	2.825723429	129
10	JRPT	884558134000	76359658000	11.58410288	32
11	KIJA	1547074496678	164079264971	9.42882391	39
12	KPIG	530205787464	77460980193	6.844811235	53
13	LPCK	735380351408	40444166780	18.18260605	20
14	LPKR	6257664110188	395133955463	15.83681692	23
15	MDLN	1239768317073	58868327399	21.0600228	17
16	MKPI	513486151740	16546751325	31.03244508	12
17	OMRE	122705248928	7010065902	17.50415055	21
18	PLIN	573568691000	76553881000	7.492352883	49
19	PWON	1714247814000	133696678000	12.82191779	28
20	SMRA	2700108269000	64655692000	41.76133896	9

DATA DAYS PAYABLE ( DPO) 2015					
No	Kode	HPP (Rupiah)	Utang Usaha (Rupiah)	<i>Account Payable Turnover</i>	<i>Days Payable (Hari)</i>
1	APLN	2880685495000	909343705000	3.167873137	115
2	ASRI	727637014000	106020899000	6.863146991	53
3	BCIP	88511340526	8127650524	10.89015088	34
4	BIPP	43709600057	2007817278	21.76971009	17
5	BKSL	329841873198	212959117741	1.548850675	236
6	COWL	201531400662	85306830691	2.36242982	155
7	CTRA	3785577352309	913690404343	4.143172933	88
8	DART	420886377000000	105901470000	3974.320441	0
9	EMDE	126343960586	58984665544	2.141979774	170
10	JRPT	884696930000	107349249000	8.241295941	44
11	KIJA	1751385033732	245155463466	7.143977168	51
12	KPIG	1139373543601	65161453589	17.48539176	21
13	LPCK	922629750742	70309221918	13.12245713	28
14	LPKR	4791656100182	782916296824	6.120266138	60
15	MDLN	1286686974186	77795199012	16.53941362	22
16	MKPI	1006671321769	43086938663	23.36372351	16
17	OMRE	121792582809	6049143253	20.1338566	18
18	PLIN	585831848000	63809757000	9.18091332	40
19	PWON	1956524999000	198258709000	9.868545038	37
20	SMRA	2716755658000	63006515000	43.11864667	8

DATA DAYS PAYABLE ( DPO) 2016					
No	Kode	HPP (Rupiah)	Utang Usaha (Rupiah)	<i>Account Payable Turnover</i>	<i>Days Payable (Hari)</i>
1	APLN	2982518366000	1174672223000	2.539021786	144
2	ASRI	1250829709000	347618256000	3.598285439	101
3	BCIP	104587601982	4987985848	20.96790271	17
4	BIPP	40902150471	4881801907	8.378494509	44
5	BKSL	466827606461	169723271400	2.750522086	133
6	COWL	219308812476	49003595828	4.475361629	82
7	CTRA	3449611000000	829102000000	4.160659364	88
8	DART	3169316020000	136751668	23175.70284	0
9	EMDE	137709146845	78611058146	1.751778313	208
10	JRPT	942653475000	207980481000	4.532413188	81
11	KIJA	1687839195955	276839692176	6.096810695	60
12	KPIG	946473233588	113023515122	8.374126681	44
13	LPCK	773298127082	29661759890	26.07054099	14
14	LPKR	6020661000000	818572000000	7.355078112	50
15	MDLN	863501805517	246639090679	3.501074396	104
16	MKPI	1115507380190	48796696254	22.86030543	16
17	OMRE	113436740700	8133984354	13.94602396	26
18	PLIN	600218097000	41271343000	14.543217	25
19	PWON	2087579959000	211649226000	9.863395196	37
20	SMRA	2799538204000	57614375000	48.59096717	8