

LAMPIRAN – LAMPIRAN

Lampiran 1. Daftar Entitas Manufaktur Yang Masuk Indeks Saham Syariah (ISSI) Periode 2015 – 2017

1. Sub Sektor Kosmetik dan Bahan Keperluan Rumah Tangga

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
1.	ADES	Akasha Wira International Tbk <i>d.h Ades Waters Indonesia Tbk</i>	✓	✓
2.	MBTO	Martina Berto Tbk	✓	✓
3.	MRAT	Mustika Ratu Tbk	X	
4.	TCID	Mandom Indonesia Tbk	✓	✓

Sumber : Bursa Efek Indonesia, 2018

2. Sub Sektor Tekstil dan Garment

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
5.	ADMG	Polychem Indonesia Tbk	✓	X
6.	INDR	Indo Rama Synthetic Tbk	✓	X
7.	PBRX	Pan Brothers Tbk	✓	X
8.	RICY	Ricky Putra Globalindo Tbk	✓	✓
9.	SSTM	Sunson Textile Manufacturer Tbk	X	
10.	STAR	Star Petrochem Tbk	✓	✓
11.	TFCO	Tifico Fiber Indonesia Tbk	✓	X
12.	TRIS	Trisula International Tbk	✓	✓
13.	UNIT	Nusantara Inti Corpora Tbk	✓	✓
14.	UNTX	Unitex Tbk	X	X

Sumber : Bursa Efek Indonesia, 2018

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3. Sub Sektor Makanan dan Minuman

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
15.	AISA	Tiga Pilar Sejahtera Food Tbk	✓	✓
16.	ICBP	Indofood CBP Sukses Makmur Tbk	✓	✓
17.	INDF	Indofood Sukses Makmur Tbk	✓	✓
18.	MYOR	Mayora Indah Tbk	✓	✓
19.	PSDN	Prashida Aneka Niaga Tbk	✓	✓
20.	ROTI	Nippon Indosari Corporindo Tbk	✓	✓
21.	SKBM	Sekar Bumi Tbk	✓	✓
22.	SKLT	Sekar Laut Tbk	X	
23.	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	✓	✓
24.	UNVR	Unilever Indonesia Tbk	✓	✓
25.	CEKA	Cahaya Kalbar Tbk	✓	✓
26.	AKPI	Argha Karya Prima Industry Tbk	✓	✓

Sumber : Bursa Efek Indonesia, 2018

4. Sub Sektor Plastik dan Kemasan

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
27.	APLI	Asiaplast Industries Tbk	✓	✓
28.	FPNI	Lotte Chemical Titan Tbk d.h Titan Kimia Nusantara Tbk d.h Fatra Polindo Nusa Industri Tbk	✓	X
29.	IGAR	Champion Pasific Indonesia Tbk d.h Kageo Igar Jaya Tbk	✓	✓
30.	IMPC	Impack Pratama Industri Tbk	✓	✓
31.	SIAP	Sekawan Intipratama Tbk	X	
32.	SIMA	Siwani Makmur Tbk	✓	✓
33.	TRST	Trias Sentosa Tbk	✓	✓
34.	YPAS	Yana Prima Hasta Persada Tbk	✓	✓

Sumber : Bursa Efek Indonesia, 2018

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5. Sub Sektor Pulp dan Kertas

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
35.	ALDO	Alkindo Naratama Tbk	✓	✓
36.	DAJK	Dwi Aneka Jaya Kemasindo Tbk	X	
37.	INRU	Toba Pulp Lestari Tbk	✓	X
38.	FASW	Fajar Surya Wisesa Tbk	X	
39.	SPMA	Suparma Tbk	✓	✓

Sumber : Bursa Efek Indonesia, 2018

6. Sub Sektor Logam dan Sejenisnya

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
40.	ALKA	Alaska Industrindo Tbk	✓	✓
41.	BTON	Beton Jaya Manunggal Tbk	✓	✓
42.	CTBN	Citra Turbindo Tbk	✓	X
43.	GDST	Gunawan Dianjaya Steel Tbk	✓	✓
44.	INAI	Indal Aluminium Industry Tbk	✓	✓
45.	JKSW	Jakarta Kyoei Steel Work LTD Tbk	✓	✓
46.	JPRS	Jaya Pari Steel Tbk	X	
47.	LION	Lion Metal Works Tbk	✓	✓
48.	LMSH	Lionmesh Prima Tbk	✓	✓
49.	NIKL	Pelat Timah Nusantara Tbk	✓	X
50.	ALMI	Alumindo Light Metal Industry Tbk	✓	✓

Sumber : Bursa Efek Indonesia, 2018

7. Sub Sektor Keramik, Porselen, dan Kaca

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
51.	AMFG	Asahimas Flat Glass Tbk	✓	✓
52.	ARNA	Arwana Citra Mulia Tbk	✓	✓
53.	KIAS	Keramika Indonesia Asosiasi Tbk	✓	✓
54.	TOTO	Surya Toto Indonesia Tbk	✓	✓
55.	ASII	Astra International Tbk	✓	✓
56.	AUTO	Astra Auto Part Tbk	✓	✓

Sumber : Bursa Efek Indonesia, 2018

Lampiran 1. Daftar Entitas Manufaktur Yang Masuk Indeks Saham Syariah (ISSI) Periode 2015 – 2017 (lanjutan)

8. Sub Sektor Otomotif dan Komponen

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
57.	BRAM	Indo Kordsa Tbk d.h Branta Mulia Tbk	✓	X
58.	GDYR	Goodyear Indonesia Tbk	✓	X
59.	GJTL	Gajah Tunggal Tbk	X	
60.	INDS	Indospring Tbk	✓	✓
61.	LPIN	Multi Prima Sejahtera Tbk d.h Lippo Enterprises Tbk	✓	✓
62.	MASA	Multistrada Arah Sarana Tbk	✓	X
63.	SMSM	Selamat Sempurna Tbk	✓	✓
64.	PRAS	Prima alloy steel Universal Tbk	X	

Sumber : Bursa Efek Indonesia, 2018

9. Sub Sektor Alas Kaki

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
65.	BATA	Sepatu Bata Tbk	✓	✓

Sumber : Bursa Efek Indonesia, 2018

10. Sub Sektor Kimia

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
66.	BRPT	Barito Pasific Tbk	✓	X
67.	DPNS	Duta Pertiwi Nusantara Tbk	✓	✓
68.	EKAD	Ekadharma International Tbk	✓	✓
69.	INCI	Intan Wijaya International Tbk	✓	✓
70.	SOBI	Sorini Agro Asia Corporindo Tbk	✓	✓
71.	SRSN	Indo Acitama Tbk	✓	✓
72.	TPIA	Chandra Asri Petrochemical Tbk	✓	X
73.	UNIC	Unggul Indah Cahaya Tbk	✓	X

Sumber : Bursa Efek Indonesia, 2018

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11. Sub Sektor Peralatan Rumah Tangga

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
74.	CINT	Chitose Internasional Tbk	✓	✓
75.	KICI	Kedaung Indag Can Tbk	✓	✓
76.	LMPI	Langgeng Makmur Industry Tbk	✓	✓

Sumber : Bursa Efek Indonesia, 2018

12. Sub Sektor Farmasi

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
77.	KAEF	Kimia Farma Tbk	✓	✓
78.	DVLA	Darya Varia Laboratoria Tbk	✓	✓
79.	INAF	Indofarma Tbk	✓	✓
80.	KLBF	Kalbe Farma Tbk	✓	✓
81.	MERK	Merck Tbk	✓	✓
82.	PYFA	Pyridam Farma Tbk	X	
83.	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	✓	✓
84.	SQBB	Taisho Pharmaceutical Indonesia Tbk	X	
85.	TSPC	Tempo Scan Pasific Tbk	✓	✓

Sumber : Bursa Efek Indonesia, 2018

13. Sub Sektor Pakan Ternak

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
86.	CPIN	Charoen Pokphand Indonesia Tbk	✓	✓
87.	MAIN	Malindo Feedmill Tbk	✓	✓
88.	SIPD	Siearad Produce Tbk	✓	✓

Sumber : Bursa Efek Indonesia, 2018

Lampiran 1. Daftar Entitas Manufaktur Yang Masuk Indeks Saham Syariah (ISSI) Periode 2015 – 2017 (lanjutan)

14. Sub Sektor Kabel

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
89.	IKBI	Sumi Indo Kabel Tbk	X	
90.	KBLI	KMI Wire and Cable Tbk	✓	✓
91.	KBLM	Kabelindo Murni Tbk	✓	✓
92.	SCCO	<i>Supreme Cable Manufacturing and Commerce Tbk</i>	✓	✓
93.	VOKS	Voksel Electric Tbk	✓	✓
94.	JECC	Jembo Cable Company Tbk	✓	✓

Sumber : Bursa Efek Indonesia, 2018

15. Sub Sektor Elektronika

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
95.	PTSN	Sat Nusa Persada Tbk	✓	X

Sumber : Bursa Efek Indonesia, 2018

16. Sub Sektor Semen

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
96.	INTP	Indocement Tunggal Prakasa Tbk	✓	✓
97.	SMCB	Holcim Indonesia Tbk <i>d.h Semen Cibinong Tbk</i>	✓	✓
98.	SMGR	Semen Indonesia Tbk <i>d.h Semen Gresik Tbk</i>	✓	✓
99.	WTON	Wijaya Karya Beton Tbk	✓	✓
100.	SMBR	Semen Baturaja Persero Tbk	X	

Sumber : Bursa Efek Indonesia, 2018

17. Sub Sektor Mesin dan Alat Berat

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
101.	KRAH	Grand Kartech Tbk	X	

Sumber : Bursa Efek Indonesia, 2018

18. Sub Sektor Kayu dan Pengolahannya

No.	Kode	Nama Entitas	Menyajikan Laporan Keuangan	Dalam Mata Uang Rupiah
102.	TIRT	Tirta Mahakam Resources Tbk	✓	✓

Sumber : Bursa Efek Indonesia, 2018

Keterangan :
✓ : Iya
X : Tidak



Lampiran 2. Hasil Perhitungan Beneish M – Score Entitas Sampel

1. Hasil Beneish M – Score Tahun 2015

No.	Kode	Beneish M – Score Tahun 2015	Kategori
1	AKPI	-2,85	0
2	ALKA	-4,20	0
3	ALMI	-4,30	0
4	AMFG	3,50	1
5	ARNA	-2,13	1
6	BATA	-2,01	1
7	BTON	-2,33	1
8	CEKA	-2,97	0
9	CPIN	-2,71	0
10	DPNS	-2,48	0
11	IGAR	-3,81	0
12	INAF	-2,92	0
13	INAI	-1,78	1
14	INCI	-2,73	0
15	KBLM	2,15	1
16	KICI	-2,21	1
17	LION	-2,66	0
18	LMSH	-2,23	0
19	LPIN	-4,73	0
20	MAIN	-2,65	0
21	MERK	-4,05	0
22	MYOR	-3,30	0
23	SCCO	-3,00	0
24	SKBM	-2,24	0
25	SRSN	-1,95	1
26	STAR	-3,50	0
27	TIRT	-2,78	0
28	TRIS	-2,90	0
29	UNIT	-2,22	1
30	YPAS	-3,52	0

Sumber : Diolah peneliti, 2019

Lampiran 2. Hasil Perhitungan Beneish M – Score Entitas Sampel (lanjutan)

2. Hasil Beneish M – Score Tahun 2016

No.	Kode	Beneish M – Score Tahun 2016	Kategori
1	AKPI	-2,99	0
2	ALKA	45,62	1
3	ALMI	-2,69	0
4	AMFG	-28,06	0
5	ARNA	-2,49	0
6	BATA	0,65	1
7	BTON	-0,64	1
8	CEKA	2,06	1
9	CPIN	-2,88	0
10	DPNS	-2,73	0
11	IGAR	-3,09	0
12	INAF	9,55	1
13	INAI	-1,75	1
14	INCI	-1,83	1
15	KBLM	-3,09	0
16	KICI	-1,50	1
17	LION	-2,86	0
18	LMSH	-3,22	0
19	LPIN	-3,38	0
20	MAIN	-2,41	0
21	MERK	-1,80	1
22	MYOR	-1,42	1
23	SCCO	-3,37	0
24	SKBM	-1,88	1
25	SRSN	-2,84	0
26	STAR	-3,18	0
27	TIRT	-2,72	0
28	TRIS	5,76	1
29	UNIT	-3,05	0
30	YPAS	-2,27	0

Sumber : Diolah peneliti, 2019

Lampiran 2. Hasil Perhitungan Beneish M – Score Entitas Sampel (lanjutan)

3. Hasil Beneish M – Score Tahun 2017

No.	Kode	Beneish M – Score Tahun 2017	Kategori
1	AKPI	-2,18	1
2	ALKA	2,90	1
3	ALMI	-1,14	1
4	AMFG	-3,07	0
5	ARNA	-3,03	0
6	BATA	-3,29	0
7	BTON	-2,86	0
8	CEKA	-2,92	0
9	CPIN	-1,80	1
10	DPNS	-1,85	1
11	IGAR	-1,84	1
12	INAF	-2,81	0
13	INAI	-2,93	0
14	INCI	-2,44	0
15	KBLM	1,84	1
16	KICI	-2,60	0
17	LION	-1,55	1
18	LMSH	-0,52	1
19	LPIN	0,51	1
20	MAIN	-2,13	1
21	MERK	-2,97	0
22	MYOR	-2,18	1
23	SCCO	-0,98	1
24	SKBM	-0,60	1
25	SRSN	-3,21	0
26	STAR	-1,08	1
27	TIRT	-1,54	1
28	TRIS	-2,57	0
29	UNIT	-2,57	0
30	YPAS	-1,56	1

Sumber : Diolah peneliti, 2019

Lampiran 2. Hasil Perhitungan Beneish M – Score (lanjutan)

Keterangan :

- 1 : Entitas yang terindikasi melakukan kecurangan
- 0 : Entitas yang tidak terindikasi melakukan kecurangan



Lampiran 3. Hasil Perhitungan Variabel Independen

No.	Kode Entitas	Tahun	<i>Financial Stability (X1)</i>	<i>External Pressure (X2)</i>	<i>Personal Financial Need (X3)</i>	<i>Financial Target (X4)</i>	<i>Nature Of Industry (X5)</i>	<i>Ineffective Monitoring (X6)</i>	<i>AUDREPORT (X7)</i>
1	AKPI	2015	0,23	0,62	0,00	0,01	0,02	0,33	1
		2016	-0,10	0,54	0,00	0,01	-0,04	0,33	1
		2017	0,05	0,55	0,02	0,02	0,04	0,33	1
2	ALKA	2015	-0,70	0,57	0,00	0,02	0,02	0,50	1
		2016	-0,06	0,55	0,00	-0,01	-0,01	0,33	1
		2017	0,55	0,74	0,00	0,00	0,00	0,33	1
3	ALMI	2015	-0,47	0,74	0,02	0,00	-0,18	0,50	0
		2016	-0,02	0,81	0,02	-0,02	0,12	0,50	0
		2017	0,09	0,84	0,02	-0,04	-0,06	0,50	1
4	AMFG	2015	0,08	0,21	0,00	0,11	0,03	0,33	1
		2016	0,22	0,30	0,00	0,06	0,02	0,33	1
		2017	0,12	0,43	0,00	0,04	0,04	0,33	1
5	ARNA	2015	0,12	0,37	0,00	0,18	0,51	0,33	1
		2016	0,07	0,39	0,37	0,05	1,01	0,33	1
		2017	0,04	0,36	0,37	0,06	-1,15	0,50	1

Lampiran 3. Hasil Perhitungan Variabel Independen (lanjutan)

No.	Kode Entitas	Tahun	<i>Financial Stability (X1)</i>	<i>External Pressure (X2)</i>	<i>Personal Financial Need (X3)</i>	<i>Financial Target (X4)</i>	<i>Nature Of Industry (X5)</i>	<i>Ineffective Monitoring (X6)</i>	<i>AUDREPORT (X7)</i>
6	BATA	2015	0,03	0,31	0,00	0,09	-0,04	0,40	1
		2016	0,01	0,31	0,00	0,16	0,05	0,50	1
		2017	0,06	0,32	0,00	0,05	0,07	0,50	1
7	BTON	2015	0,05	0,19	0,10	0,04	0,10	0,50	0
		2016	-0,03	0,19	0,10	0,04	-0,08	0,50	1
		2017	0,03	0,16	0,10	-0,03	-0,01	0,50	1
8	CEKA	2015	0,14	0,57	0,00	0,03	-0,01	0,33	1
		2016	-0,04	0,38	0,01	0,07	0,01	0,33	1
		2017	-0,02	0,35	0,01	0,18	-0,04	0,33	1
9	CPIN	2015	0,16	0,49	0,00	0,07	0,03	0,60	1
		2016	-0,02	0,42	0,00	0,08	-0,01	0,60	0
		2017	0,01	0,36	0,00	0,09	0,02	0,33	1
10	DPNS	2015	0,02	0,12	0,00	0,05	-0,02	0,33	1
		2016	0,07	0,11	0,00	0,03	-0,04	0,33	1
		2017	0,04	0,13	0,00	0,03	0,10	0,33	1

Lampiran 3. Hasil Perhitungan Variabel Independen (lanjutan)

No.	Kode Entitas	Tahun	<i>Financial Stability (X1)</i>	<i>External Pressure (X2)</i>	<i>Personal Financial Need (X3)</i>	<i>Financial Target (X4)</i>	<i>Nature Of Industry (X5)</i>	<i>Ineffective Monitoring (X6)</i>	<i>AUDREPORT (X7)</i>
11	IGAR	2015	-0,10	0,21	0,00	0,16	0,00	0,50	0
		2016	0,20	0,15	0,00	0,12	-0,02	0,33	0
		2017	0,14	0,14	0,00	0,14	0,00	0,33	0
12	INAF	2015	0,19	0,61	0,00	0,00	0,03	0,33	0
		2016	-0,36	0,46	0,00	0,01	-0,01	0,33	0
		2017	0,06	0,50	0,00	-0,01	-0,02	0,33	0
13	INAI	2015	0,33	0,82	0,01	0,02	-0,15	0,50	0
		2016	0,01	0,81	0,01	0,02	0,01	0,50	1
		2017	-0,10	0,77	0,01	0,03	0,00	0,50	1
14	INCI	2015	0,13	0,07	0,14	0,07	-0,09	0,33	0
		2016	0,37	0,10	0,34	0,06	0,04	0,33	0
		2017	0,11	0,12	0,34	0,03	-0,06	0,33	1
15	KBLM	2015	0,01	0,55	0,00	0,03	0,04	0,33	1
		2016	-0,02	0,50	0,00	0,14	0,01	0,33	0
		2017	0,48	0,36	0,00	0,02	-0,03	0,33	0

Lampiran 3. Hasil Perhitungan Variabel Independen (lanjutan)

No.	Kode Entitas	Tahun	<i>Financial Stability (X1)</i>	<i>External Pressure (X2)</i>	<i>Personal Financial Need (X3)</i>	<i>Financial Target (X4)</i>	<i>Nature Of Industry (X5)</i>	<i>Ineffective Monitoring (X6)</i>	<i>AUDREPORT (X7)</i>
16	KICI	2015	0,25	0,30	0,00	0,04	0,16	0,33	0
		2016	0,04	0,43	0,00	-0,09	-0,07	0,33	1
		2017	0,06	0,32	0,00	0,00	0,00	0,33	1
17	LION	2015	0,05	0,29	0,00	0,08	-0,03	0,33	0
		2016	0,07	0,31	0,00	0,07	0,03	0,33	0
		2017	-0,01	0,34	0,00	0,06	0,07	0,33	1
18	LMSH	2015	-0,05	0,16	0,26	0,06	0,00	0,33	1
		2016	0,18	0,28	0,24	0,01	0,14	0,33	1
		2017	0,01	0,20	0,21	0,04	0,11	0,33	1
19	LPIN	2015	0,44	0,64	0,00	-0,03	-0,71	0,50	1
		2016	0,32	0,89	0,00	-0,04	0,24	0,33	1
		2017	-0,78	0,14	0,00	-0,24	0,10	0,50	1
20	MAIN	2015	0,11	0,67	0,00	-0,02	-0,02	0,60	0
		2016	-0,04	0,67	0,00	-0,02	0,00	0,60	1
		2017	0,06	0,46	0,00	0,05	0,01	0,60	1

Lampiran 3. Hasil Perhitungan Variabel Independen (lanjutan)

No.	Kode Entitas	Tahun	<i>Financial Stability (X1)</i>	<i>External Pressure (X2)</i>	<i>Personal Financial Need (X3)</i>	<i>Financial Target (X4)</i>	<i>Nature Of Industry (X5)</i>	<i>Ineffective Monitoring (X6)</i>	<i>AUDREPORT (X7)</i>
21	MERK	2015	-0,11	0,26	0,00	0,28	-0,05	0,33	1
		2016	0,14	0,22	0,00	0,19	0,06	0,33	1
		2017	0,12	0,27	0,00	0,16	0,03	0,33	1
22	MYOR	2015	0,09	0,54	0,00	0,04	-0,02	0,40	0
		2016	0,12	0,52	0,25	0,10	0,00	0,40	1
		2017	0,13	0,51	0,25	0,09	-0,03	0,40	1
23	SCCO	2015	-0,05	0,48	0,06	0,08	0,01	0,33	1
		2016	0,28	0,50	0,05	0,06	0,02	0,33	0
		2017	0,39	0,32	0,05	0,08	0,00	0,33	0
24	SKBM	2015	0,14	0,52	0,03	0,17	0,00	0,33	0
		2016	0,48	0,63	0,04	0,04	0,08	0,33	1
		2017	0,38	0,37	0,02	0,01	0,00	0,33	1
25	SRSN	2015	0,19	0,41	0,12	0,03	0,03	0,38	1
		2016	0,20	0,44	0,12	0,02	0,11	0,38	1
		2017	-0,10	0,36	0,35	0,02	-0,02	0,38	1

Lampiran 3. Hasil Perhitungan Variabel Independen (lanjutan)

No.	Kode Entitas	Tahun	<i>Financial Stability (X1)</i>	<i>External Pressure (X2)</i>	<i>Personal Financial Need (X3)</i>	<i>Financial Target (X4)</i>	<i>Nature Of Industry (X5)</i>	<i>Ineffective Monitoring (X6)</i>	<i>AUDREPORT (X7)</i>
26	STAR	2015	-0,06	0,33	0,00	0,00	-0,11	0,50	1
		2016	-0,06	0,29	0,00	0,00	0,16	0,50	0
		2017	-0,12	0,20	0,00	0,00	-0,17	0,50	0
27	TIRT	2015	0,06	0,89	0,00	0,03	0,00	0,33	1
		2016	0,06	0,89	0,00	0,03	0,00	0,50	0
		2017	0,05	0,86	0,00	0,03	0,04	0,50	1
28	TRIS	2015	0,09	0,43	0,01	0,06	0,00	0,33	0
		2016	-1,24	0,24	0,01	0,17	-0,02	0,33	0
		2017	0,02	0,28	0,01	0,10	0,04	0,33	0
29	UNIT	2015	0,04	0,47	0,00	0,00	-0,02	0,50	1
		2016	-0,06	0,44	0,00	0,00	0,04	0,50	1
		2017	-0,02	0,42	0,00	0,00	0,07	0,50	0
30	YPAS	2015	-0,15	0,46	0,00	-0,03	0,18	0,33	0
		2016	0,00	0,49	0,01	-0,04	0,05	0,33	1
		2017	0,08	0,58	0,00	-0,04	-0,03	0,33	1

Sumber : Diolah Peneliti, 2019

Lampiran 4. Hasil Pengukuran Rasio Keuangan Beneish M – Score

No.	Kode Entitas	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	LVGI	TATA
1	AKPI	2015	0,84	0,53	0,55	0,88	1,33	0,98	0,67	0,04
		2016	1,06	1,16	0,78	0,89	0,76	1,19	0,53	-0,12
		2017	1,22	1,30	1,19	0,91	1,07	0,84	0,67	-0,04
2	ALKA	2015	0,22	1,01	1,71	-0,59	0,91	1,46	0,66	0,02
		2016	0,86	91,89	0,99	1,49	2,10	0,76	0,82	-0,09
		2017	6,47	0,87	0,04	1,65	1,01	0,78	1,36	0,06
3	ALMI	2015	0,52	0,20	5,50	0,97	1,48	1,11	0,82	-0,83
		2016	1,24	1,40	1,03	0,72	1,76	2,12	0,99	-0,07
		2017	1,47	0,42	1,04	1,37	1,29	0,68	0,91	0,16
4	AMFG	2015	9,86	-0,04	1,32	0,77	1,08	10,59	1,03	0,02
		2016	0,10	-59,18	0,71	8,69	2,15	0,10	1,09	0,00
		2017	0,98	0,46	0,87	0,79	0,77	1,07	0,49	-0,04
5	ARNA	2015	1,32	1,45	1,99	0,62	1,14	1,28	1,50	-0,01
		2016	0,96	1,03	1,05	0,91	0,94	0,93	1,04	0,02
		2017	0,99	0,93	0,64	0,88	0,85	0,99	1,01	-0,05

Lampiran 4. Hasil Pengukuran Rasio Keuangan Beneish M – Score (lanjutan)

No.	Kode Entitas	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	LVGI	TATA
6	BATA	2015	0,82	0,97	0,99	0,62	0,94	0,94	1,00	0,21
		2016	4,50	1,06	1,29	0,49	0,99	1,14	1,09	0,06
		2017	0,37	0,94	1,26	0,53	1,05	1,03	1,18	0,04
7	BTON	2015	1,58	0,82	0,93	0,65	0,96	1,32	1,37	0,05
		2016	1,23	4,66	1,13	0,76	1,03	1,44	0,68	-0,04
		2017	0,57	0,17	0,91	1,05	2,85	0,69	1,14	0,05
8	CEKA	2015	0,87	0,69	1,10	0,86	0,94	1,02	1,11	-0,02
		2016	0,92	2,46	9,37	1,14	0,63	0,95	0,97	0,08
		2017	0,99	0,26	1,85	0,89	0,80	1,04	1,12	-0,05
9	CPIN	2015	0,92	0,83	0,74	0,85	0,85	1,09	0,69	0,02
		2016	0,60	0,98	0,76	1,05	0,90	0,95	0,80	-0,01
		2017	0,80	1,38	1,53	1,11	0,76	0,97	0,82	0,07
10	DPNS	2015	1,13	1,02	1,03	0,65	1,02	1,12	0,77	0,02
		2016	0,79	0,97	1,31	0,67	1,07	0,74	0,67	-0,01
		2017	1,63	1,15	1,02	0,70	0,95	1,03	0,77	0,04

Lampiran 4. Hasil Pengukuran Rasio Keuangan Beneish M – Score (lanjutan)

No.	Kode Entitas	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	LVGI	TATA
11	IGAR	2015	0,93	0,99	-0,78	0,78	1,61	1,19	1,48	-0,05
		2016	0,93	0,83	-0,23	0,96	1,07	1,18	1,72	0,07
		2017	1,05	1,02	3,53	0,79	1,15	0,98	2,04	0,01
12	INAF	2015	0,83	1,12	0,76	0,93	2,46	0,85	1,06	-0,08
		2016	13,35	0,70	3,56	0,21	0,20	1,37	0,65	0,11
		2017	1,04	1,10	0,99	0,69	0,60	0,99	0,91	-0,03
13	INAI	2015	1,35	1,03	0,66	1,27	2,25	0,81	0,88	0,01
		2016	1,30	0,93	0,87	0,79	0,94	1,02	0,94	0,16
		2017	1,03	0,75	1,12	0,61	1,02	1,42	0,94	0,00
14	INCI	2015	1,22	0,88	1,16	0,89	0,79	1,02	1,45	-0,04
		2016	1,45	1,19	1,01	0,92	2,02	0,99	1,90	0,08
		2017	0,96	1,08	0,90	1,18	0,76	0,91	1,69	0,03
15	KBLM	2015	0,82	0,84	0,75	0,95	0,90	1,31	3,28	1,25
		2016	0,68	0,97	0,24	0,91	1,37	0,86	0,97	0,00
		2017	1,41	1,18	8,94	1,12	3,53	1,16	0,78	0,04

Lampiran 4. Hasil Pengukuran Rasio Keuangan Beneish M – Score (lanjutan)

No.	Kode Entitas	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	LVGI	TATA
16	KICI	2015	1,07	0,97	0,31	0,71	5,85	1,28	0,94	0,05
		2016	1,77	1,17	1,16	0,88	0,94	0,98	0,37	0,00
		2017	0,81	0,70	0,95	0,85	1,10	0,94	0,36	0,03
17	LION	2015	1,14	1,03	1,05	0,63	0,97	1,02	1,01	0,00
		2016	0,98	0,97	1,17	0,55	1,04	1,09	1,05	0,00
		2017	1,12	1,11	3,61	0,60	0,63	1,11	0,81	0,02
18	LMSH	2015	1,23	1,10	2,15	0,65	1,03	1,39	0,55	-0,05
		2016	1,03	0,62	0,13	0,78	2,20	1,00	1,73	0,02
		2017	0,64	0,97	5,98	1,23	0,41	0,77	0,85	0,01
19	LPIN	2015	0,59	0,53	0,69	0,76	1,36	1,65	1,86	-0,20
		2016	0,82	1,25	0,93	0,72	0,40	0,90	0,58	-0,14
		2017	0,64	0,60	1,49	0,47	2,26	0,09	0,92	0,74
20	MAIN	2015	0,90	0,64	1,27	0,94	1,09	1,02	0,67	-0,01
		2016	0,87	0,67	1,83	0,91	1,19	1,00	0,84	0,01
		2017	1,01	1,63	1,60	0,93	1,03	1,23	0,51	-0,06

Lampiran 4. Hasil Pengukuran Rasio Keuangan Beneish M – Score (lanjutan)

No.	Kode Entitas	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	LVGI	TATA
21	MERK	2015	0,99	1,05	1,52	0,56	1,12	1,03	0,93	-0,31
		2016	0,88	0,97	1,93	0,50	1,37	1,01	1,72	0,23
		2017	1,26	1,03	0,83	0,55	1,43	1,05	2,13	0,01
22	MYOR	2015	1,05	0,62	0,52	0,75	1,01	1,35	0,70	-0,06
		2016	1,06	1,09	2,41	0,90	0,80	0,90	0,82	0,09
		2017	1,15	1,10	0,75	0,86	0,77	0,85	0,87	0,06
23	SCCO	2015	0,89	0,94	0,29	0,85	1,27	1,14	1,02	0,00
		2016	0,86	0,57	1,06	0,79	0,78	1,36	1,38	-0,03
		2017	1,01	1,39	0,88	1,14	6,82	1,09	0,79	0,10
24	SKBM	2015	0,88	0,96	0,94	0,84	0,72	1,14	1,12	0,13
		2016	1,18	1,16	0,24	1,24	1,70	0,77	0,96	0,06
		2017	1,02	1,07	4,00	1,10	0,92	0,98	0,53	0,08
25	SRSN	2015	1,10	0,93	0,91	0,88	0,96	1,39	1,29	0,17
		2016	1,08	1,24	1,61	0,76	1,48	0,63	0,95	-0,16
		2017	0,77	0,82	1,30	0,81	1,24	1,05	0,76	-0,10

Lampiran 4. Hasil Pengukuran Rasio Keuangan Beneish M – Score (lanjutan)

No.	Kode Entitas	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	LVGI	TATA
26	STAR	2015	0,46	1,09	0,00	0,94	0,72	0,60	0,86	-0,04
		2016	1,64	0,74	0,00	0,38	1,19	1,27	0,88	-0,04
		2017	1,06	1,16	5,82	0,67	1,43	0,96	0,68	-0,12
27	TIRT	2015	0,81	1,01	1,01	0,85	1,06	1,07	0,71	-0,02
		2016	0,75	0,98	0,33	0,81	2,41	1,04	0,74	0,04
		2017	1,92	1,23	0,95	0,82	0,83	0,99	0,71	0,02
28	TRIS	2015	0,84	0,99	1,19	0,85	0,51	1,03	1,18	-0,02
		2016	4,90	0,48	13,13	0,10	0,11	4,94	0,86	0,33
		2017	0,96	1,32	1,08	0,46	1,05	1,13	1,06	0,06
29	UNIT	2015	1,10	1,13	0,97	0,79	1,12	0,85	1,04	0,06
		2016	1,07	1,02	1,07	0,60	0,96	1,23	0,91	-0,07
		2017	1,15	1,02	1,01	0,69	1,20	0,76	0,97	-0,01
30	YPAS	2015	1,14	0,81	0,93	0,60	1,01	1,60	0,54	-0,16
		2016	1,04	1,13	1,03	0,93	1,07	0,97	0,85	0,02
		2017	1,60	1,25	0,96	1,02	1,30	0,91	1,01	0,04

Sumber : Diolah Peneliti, 2019

Lampiran 5. Laporan Keuangan Entitas Sampel

1. PT. Argha Karya Prima Industry Tbk (Dalam Miliar Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 381.331.393	Rp 330.337.075	Rp 356.148.507	Rp 434.994.507
<i>Total Revenues</i>	Rp 1.951.155.436	Rp 2.023.305.635	Rp 2.059.746.768	Rp 2.067.436.741
<i>Cost Of Goods Sold</i>	Rp 1.799.004.253	Rp 1.725.962.791	Rp 1.798.077.316	Rp 1.866.026.156
<i>Total Current Assets</i>	Rp 920.128.174	Rp 1.015.820.277	Rp 870.146.141	Rp 1.003.030.428
<i>Fixed Assets</i>	Rp 1.060.731.359	Rp 1.692.447.314	Rp 1.622.384.162	Rp 1.588.222.494
<i>Total Assets</i>	Rp 2.227.042.590	Rp 2.883.143.132	Rp 2.615.909.190	Rp 2.745.325.833
<i>Depreciation & Amortization</i>	Rp 2.477.512	Rp 2.979.938	Rp 3.751.784	Rp 3.428.335
<i>Selling Expenses</i>	Rp 58.708.219	Rp 60.564.719	Rp 68.552.358	Rp 59.328.526
<i>General And Administrative Expenses</i>	Rp 50.129.120	Rp 50.129.120	Rp 65.249.300	Rp 53.674.808
<i>Long Term Debts</i>	Rp 382.560.793	Rp 789.951.724	Rp 643.854.832	Rp 558.066.815
<i>Total Current Liabilities</i>	Rp 812.876.508	Rp 985.625.515	Rp 770.887.902	Rp 961.284.302
<i>Profit Before Exceptional</i>	Rp 61.291.373	Rp 51.138.966	Rp 75.952.611	Rp 31.813.498
<i>Net Cash Flow From Operations</i>	Rp 374.353.068	Rp (50.796.252)	Rp 384.081.135	Rp 145.628.143
<i>Sales</i>	Rp 1.945.383.031	Rp 2.017.466.511	Rp 2.047.218.639	Rp 2.064.857.643
<i>Income After Tax</i>	Rp 34.659.623	Rp 27.644.714	Rp 52.393.857	Rp 13.333.970
<i>Inventories</i>	Rp 290.134.127	Rp 347.086.793	Rp 271.560.355	Rp 356.153.488

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

2. PT. Alaska Industrindo Tbk (Dalam Ribuan Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 111.013.915	Rp 14.576.752	Rp 19.116.990	Rp 209.071.666
<i>Total Revenues</i>	Rp 1.235.113.937	Rp 754.259.982	Rp 1.146.153.290	Rp 1.936.685.193
<i>Cost Of Goods Sold</i>	Rp (1.208.701.425)	Rp (730.559.426)	Rp 1.121.597.912	Rp 1.888.767.962
<i>Total Current Assets</i>	Rp 173.276.661	Rp 70.739.218	Rp 58.323.930	Rp 277.157.394
<i>Fixed Assets</i>	Rp 14.343.585	Rp 15.757.855	Rp 24.056.278	Rp 22.603.493
<i>Total Assets</i>	Rp 245.297.737	Rp 144.628.405	Rp 136.618.855	Rp 305.208.703
<i>Depreciation & Amortization</i>	Rp 357.655	Rp 430.803	Rp 308.726	Rp 287.612
<i>Selling Expenses</i>	Rp 19.374.992	Rp 17.242.948	Rp 19.972.512	Rp 26.240.045
<i>General And Administrative Expenses</i>	Rp 19.374.992	Rp 17.242.948	Rp 19.972.512	Rp 26.240.045
<i>Long Term Debts</i>	Rp 10.040.192	Rp 11.856.886	Rp 12.042.325	Rp 13.202.255
<i>Total Current Liabilities</i>	Rp 173.276.661	Rp 70.739.218	Rp 63.472.099	Rp 213.515.571
<i>Profit Before Exceptional</i>	Rp 4.319.561	Rp 416.384	Rp 276.648	Rp 16.063.389
<i>Net Cash Flow From Operations</i>	Rp (18.833.943)	Rp (2.880.134)	Rp 12.555.800	Rp (3.678.215)
<i>Sales</i>	Rp 1.230.364.713	Rp 749.146.492	Rp 1.151.605.756	Rp 1.932.783.905
<i>Income After Tax</i>	Rp 2.948.093	Rp (1.175.538)	Rp 516.167	Rp 15.406.256
<i>Inventories</i>	Rp 16.738.946	Rp 22.665.145	Rp 21.163.233	Rp 37.760.806

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

3. PT. Alumindo Light Metal Industry Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 278.752.811.664	Rp 143.680.551.292	Rp 129.840.434.330	Rp 272.641.438.893
<i>Total Revenues</i>	Rp 3.354.182.228.329	Rp 3.349.515.411.283	Rp 2.442.138.657.435	Rp 3.497.626.006.977
<i>Cost Of Goods Sold</i>	Rp 3.170.079.666.494	Rp 3.265.954.379.057	Rp 2.398.715.233.863	Rp 3.351.275.672.816
<i>Total Current Assets</i>	Rp 2.428.213.309.959	Rp 1.370.783.812.492	Rp 1.424.711.407.181	Rp 1.701.281.476.100
<i>Fixed Assets</i>	Rp 781.940.149.737	Rp 792.208.520.867	Rp 701.939.227.149	Rp 644.735.905.720
<i>Total Assets</i>	Rp 3.217.113.857.871	Rp 2.189.037.586.057	Rp 2.153.030.503.531	Rp 2.376.281.796.928
<i>Depreciation & Amortization</i>	Rp 1.311.278.315	Rp 897.304.479	Rp 450.964.763	Rp 321.119.687
<i>Selling Expenses</i>	Rp 15.344.499	Rp 12.830.701	Rp 32.983.765.282	Rp 35.372.526.007
<i>General And Administrative Expenses</i>	Rp 53.616.490.839	Rp 59.203.052.697	Rp 58.750.175.600	Rp 54.381.043.759
<i>Long Term Debts</i>	Rp 232.452.722.703	Rp 103.253.246.813	Rp 82.086.791.545	Rp 249.644.071.180
<i>Total Current Liabilities</i>	Rp 2.370.051.137.523	Rp 1.520.673.338.662	Rp 1.667.249.369.925	Rp 1.747.767.173.359
<i>Profit Before Exceptional</i>	Rp 3.919.718.495	Rp (73.877.448.238)	Rp (91.041.353.107)	Rp 4.716.551.594
<i>Net Cash Flow From Operations</i>	Rp (935.671.862.182)	Rp 1.749.582.272.593	Rp 49.190.107.633	Rp (373.368.308.766)
<i>Sales</i>	Rp 3.336.087.554.837	Rp 3.333.329.653.540	Rp 2.461.800.368.336	Rp 3.484.905.171.484
<i>Income After Tax</i>	Rp 3.664.436.757	Rp (53.613.905.767)	Rp (99.931.854.409)	Rp 8.446.455.684
<i>Inventories</i>	Rp 1.330.722.084.741	Rp 729.659.654.409	Rp 840.062.055.130	Rp 991.753.212.184

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

4. PT. Asahimas Flat Glass Tbk (Dalam Jutaan Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 354.306	Rp 353.443	Rp 358.377	Rp 367.771
<i>Total Revenues</i>	Rp 3.748.805	Rp 379.319	Rp 3.709.550	Rp 3.884.219
<i>Cost Of Goods Sold</i>	Rp 2.760.739	Rp 2.868.674	Rp 3.298.157	Rp 2.939.551
<i>Total Current Assets</i>	Rp 2.263.728	Rp 2.231.181	Rp 1.787.723	Rp 2.003.321
<i>Fixed Assets</i>	Rp 1.530.836	Rp 1.822.896	Rp 3.520.207	Rp 4.068.690
<i>Total Assets</i>	Rp 3.946.125	Rp 4.270.275	Rp 5.504.890	Rp 6.267.816
<i>Depreciation & Amortization</i>	Rp 9.872	Rp 10.902	Rp 9.773	Rp 14.736
<i>Selling Expenses</i>	Rp 338.192	Rp 356.675	Rp 353.948	Rp 383.080
<i>General And Administrative Expenses</i>	Rp 42.892	Rp 51.637	Rp 53.809	Rp 75.247
<i>Long Term Debts</i>	Rp 446.447	Rp 400.676	Rp 1.020.540	Rp 1.722.036
<i>Total Current Liabilities</i>	Rp 398.238	Rp 479.376	Rp 885.086	Rp 996.903
<i>Profit Before Exceptional</i>	Rp 605.163	Rp 464.263	Rp 348.561	Rp 63.589
<i>Net Cash Flow From Operations</i>	Rp 564.250	Rp 366.837	Rp 333.042	Rp 299.081
<i>Sales</i>	Rp 3.672.186	Rp 3.665.989	Rp 3.724.075	Rp 3.885.791
<i>Income After Tax</i>	Rp 464.152	Rp 341.346	Rp 260.444	Rp 38.569
<i>Inventories</i>	Rp 745.048	Rp 861.194	Rp 957.425	Rp 1.144.420

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

5. PT. Arwana Citra Mulia Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 390.137.828.432	Rp 411.567.733.678	Rp 460.909.608.031	Rp 525.510.258.284
<i>Total Revenues</i>	Rp 1.617.531.918.837	Rp 1.295.677.524.215	Rp 1.515.271.459.736	Rp 1.737.166.521.805
<i>Cost Of Goods Sold</i>	Rp 1.087.606.057.608	Rp 1.003.838.058.164	Rp 1.182.892.442.278	Rp 1.328.188.268.126
<i>Total Current Assets</i>	Rp 507.458.459.958	Rp 509.178.006.986	Rp 642.892.045.913	Rp 740.190.524.246
<i>Fixed Assets</i>	Rp 736.206.333.096	Rp 884.792.151.368	Rp 858.698.468.313	Rp 833.704.877.050
<i>Total Assets</i>	Rp 1.259.938.133.543	Rp 1.430.779.475.454	Rp 1.543.216.299.146	Rp 1.601.346.561.573
<i>Depreciation & Amortization</i>	Rp 557.177.398	Rp 586.408.818	Rp 607.633.574	Rp 690.753.174
<i>Selling Expenses</i>	Rp 134.546.263.812	Rp 137.713.044.045	Rp 148.241.385.093	Rp 166.016.838.507
<i>General And Administrative Expenses</i>	Rp 39.997.786.004	Rp 40.806.819.230	Rp 46.480.834.432	Rp 55.577.976.150
<i>Long Term Debts</i>	Rp 34.322.926.514	Rp 37.193.077.532	Rp 118.496.947.035	Rp 116.793.930.674
<i>Total Current Liabilities</i>	Rp 315.672.948.473	Rp 498.857.920.866	Rp 476.631.150.852	Rp 455.152.838.360
<i>Profit Before Exceptional</i>	Rp 348.684.411.976	Rp 95.514.316.424	Rp 123.838.299.924	Rp 166.203.941.034
<i>Net Cash Flow From Operations</i>	Rp 1.609.758.677.687	Rp 1.291.926.384.471	Rp 1.511.978.367.218	Rp 1.732.985.361.870
<i>Sales</i>	Rp 238.937.995.916	Rp 111.918.147.182	Rp 95.618.365.174	Rp 245.599.197.741
<i>Income After Tax</i>	Rp 261.879.784.046	Rp 71.209.943.348	Rp 91.375.910.975	Rp 122.183.909.643
<i>Inventories</i>	Rp 58.178.336.958	Rp 83.987.840.161	Rp 168.265.862.770	Rp 150.201.267.307

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

6. PT. Sepatu Bata Tbk (Dalam Ribuan Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 33.623.825	Rp 31.536.622	Rp 123.625.110	Rp 44.188.452
<i>Total Revenues</i>	Rp 1.008.904.601	Rp 1.149.993.593	Rp 1.001.677.245	Rp 975.220.211
<i>Cost Of Goods Sold</i>	Rp 558.227.929	Rp 622.099.195	Rp 568.351.159	Rp 526.713.772
<i>Total Current Assets</i>	Rp 490.875.888	Rp 521.210.881	Rp 533.900.133	Rp 567.954.415
<i>Fixed Assets</i>	Rp 245.225.987	Rp 234.746.191	Rp 219.554.437	Rp 218.946.522
<i>Total Assets</i>	Rp 774.891.087	Rp 795.257.974	Rp 804.742.917	Rp 855.691.231
<i>Depreciation & Amortization</i>	Rp 3.812.734	Rp 3.875.398	Rp 3.663.923	Rp 3.479.886
<i>Selling Expenses</i>	Rp 235.948.633	Rp 250.450.762	Rp 254.691.210	Rp 257.327.795
<i>General And Administrative Expenses</i>	Rp 110.348.811	Rp 119.760.966	Rp 111.929.306	Rp 109.121.956
<i>Long Term Debts</i>	Rp 33.059.856	Rp 37.139.249	Rp 39.852.948	Rp 45.884.975
<i>Total Current Liabilities</i>	Rp 316.233.635	Rp 210.931.517	Rp 207.734.690	Rp 230.497.528
<i>Profit Before Exceptional</i>	Rp 99.545.892	Rp 148.803.618	Rp 65.302.022	Rp 79.524.179
<i>Net Cash Flow From Operations</i>	Rp 62.179.864	Rp (19.631.483)	Rp 19.176.233	Rp 47.680.636
<i>Sales</i>	Rp 1.008.727.515	Rp 1.028.850.578	Rp 999.802.379	Rp 974.536.083
<i>Income After Tax</i>	Rp 71.246.429	Rp 129.519.446	Rp 42.231.663	Rp 53.654.376
<i>Inventories</i>	Rp 314.628.156	Rp 282.546.591	Rp 324.917.517	Rp 383.148.815

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

7. PT. Beton Jaya Manunggal Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 23.911.795.561	Rp 30.553.873.740	Rp 29.622.279.310	Rp 23.621.644.483
<i>Total Revenues</i>	Rp 100.676.899.623	Rp 81.572.134.596	Rp 64.527.124.168	Rp 90.688.075.548
<i>Cost Of Goods Sold</i>	Rp 84.296.093.141	Rp 65.445.759.149	Rp 61.788.701.504	Rp 68.011.442.761
<i>Total Current Assets</i>	Rp 125.563.722.796	Rp 136.555.010.564	Rp 128.801.476.086	Rp 138.161.399.969
<i>Fixed Assets</i>	Rp 14.238.319.647	Rp 13.159.542.885	Rp 11.883.973.967	Rp 11.007.927.237
<i>Total Assets</i>	Rp 174.088.741.855	Rp 183.116.245.288	Rp 177.290.628.918	Rp 183.501.650.442
<i>Depreciation & Amortization</i>	Rp 241.948.735	Rp 232.786.357	Rp 203.331.014	Rp 65.344.955
<i>Selling Expenses</i>	Rp 200.603.367	Rp 174.693.540	Rp 217.917.568	Rp 230.898.438
<i>General And Administrative Expenses</i>	Rp 6.330.162.815	Rp 6.821.620.482	Rp 7.768.144.999	Rp 7.488.022.386
<i>Long Term Debts</i>	Rp 2.369.097.748	Rp 2.674.463.531	Rp 3.234.091.785	Rp 3.627.177.081
<i>Total Current Liabilities</i>	Rp 24.837.582.186	Rp 31.337.185.002	Rp 30.523.107.064	Rp 25.235.541.036
<i>Profit Before Exceptional</i>	Rp 9.481.642.753	Rp 7.804.262.097	Rp (8.214.698.964)	Rp 14.737.057.056
<i>Net Cash Flow From Operations</i>	Rp 7.643.755.010	Rp (1.520.287.645)	Rp (1.794.007.269)	Rp 6.005.724.423
<i>Sales</i>	Rp 96.008.496.750	Rp 67.679.530.150	Rp 62.760.109.860	Rp 88.010.862.980
<i>Income After Tax</i>	Rp 7.536.835.958	Rp 6.323.778.025	Rp (5.974.737.984)	Rp 11.370.927.212
<i>Inventories</i>	Rp 9.084.619.107	Rp 13.238.783.961	Rp 7.351.791.153	Rp 9.266.415.834

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

8. PT. Wilmar Cahaya Indonesia Tbk *d.h* Cahaya Kalbar Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 315.050.325.217	Rp 260.193.339.065	Rp 282.360.634.308	Rp 289.906.617.201
<i>Total Revenues</i>	Rp 3.702.431.023.249	Rp 3.495.978.326.855	Rp 4.121.555.317.673	Rp 4.259.354.967.744
<i>Cost Of Goods Sold</i>	Rp 3.478.089.661.187	Rp 3.186.844.410.552	Rp 3.973.458.868.193	Rp 3.680.603.252.346
<i>Total Current Assets</i>	Rp 1.053.321.371.198	Rp 1.253.019.074.345	Rp 1.103.865.252.070	Rp 988.479.957.549
<i>Fixed Assets</i>	Rp 221.559.766.343	Rp 221.003.080.305	Rp 215.976.492.549	Rp 212.312.805.803
<i>Total Assets</i>	Rp 1.284.150.037.341	Rp 1.485.826.210.015	Rp 1.425.964.152.418	Rp 1.392.636.444.501
<i>Depreciation & Amortization</i>	Rp 1.891.786.689	Rp 2.000.699.180	Rp 3.122.672.373	Rp 3.835.977.826
<i>Selling Expenses</i>	Rp 79.419.182.455	Rp 61.191.765.268	Rp 72.368.779.720	Rp 72.724.361.949
<i>General And Administrative Expenses</i>	Rp 27.208.872.444	Rp 41.743.723.416	Rp 42.737.216.576	Rp 51.447.784.731
<i>Long Term Debts</i>	Rp 27.917.794.870	Rp 29.461.394.411	Rp 33.835.271.614	Rp 45.209.179.614
<i>Total Current Liabilities</i>	Rp 718.681.070.349	Rp 816.471.301.252	Rp 504.208.767.076	Rp 444.383.077.820
<i>Profit Before Exceptional</i>	Rp 56.866.547.178	Rp 142.271.353.890	Rp 285.827.837.455	Rp 143.195.939.366
<i>Net Cash Flow From Operations</i>	Rp (147.806.952.847)	Rp 168.614.370.234	Rp 176.087.317.362	Rp 208.851.008.007
<i>Sales</i>	Rp 3.701.868.790.192	Rp 3.485.733.830.354	Rp 4.115.541.761.173	Rp 4.257.738.486.908
<i>Income After Tax</i>	Rp 41.001.414.954	Rp 106.549.446.980	Rp 249.697.013.626	Rp 107.420.886.839
<i>Inventories</i>	Rp 475.991.159.222	Rp 424.593.167.957	Rp 556.574.980.730	Rp 415.268.436.704

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

9. PT. Charoen Pokphand Indonesia Tbk (Dalam Jutaan Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 3.159.286	Rp 2.998.307	Rp 2.316.015	Rp 2.359.678
<i>Total Revenues</i>	Rp 29.279.318	Rp 30.287.456	Rp 38.697.937	Rp 49.591.980
<i>Cost Of Goods Sold</i>	Rp 25.016.020	Rp 24.967.568	Rp 31.743.222	Rp 43.116.098
<i>Total Current Assets</i>	Rp 10.009.670	Rp 12.013.294	Rp 11.817.645	Rp 11.720.730
<i>Fixed Assets</i>	Rp 9.058.302	Rp 11.123.465	Rp 11.233.847	Rp 11.009.361
<i>Total Assets</i>	Rp 20.841.795	Rp 24.684.915	Rp 24.204.994	Rp 24.522.593
<i>Depreciation & Amortization</i>	Rp 14.671	Rp 21.308	Rp 24.005	Rp 31.004
<i>Selling Expenses</i>	Rp 545.889	Rp 627.460	Rp 821.978	Rp 1.175.052
<i>General And Administrative Expenses</i>	Rp 961.508	Rp 1.070.037	Rp 1.232.950	Rp 1.391.056
<i>Long Term Debts</i>	Rp 5.369.335	Rp 6.419.646	Rp 4.497.494	Rp 3.760.216
<i>Total Current Liabilities</i>	Rp 4.467.242	Rp 5.703.842	Rp 5.550.257	Rp 5.059.552
<i>Profit Before Exceptional</i>	Rp 2.105.972	Rp 2.281.628	Rp 3.983.661	Rp 3.255.705
<i>Net Cash Flow From Operations</i>	Rp 462.975	Rp 1.707.438	Rp 4.157.137	Rp 1.624.465
<i>Sales</i>	Rp 29.150.275	Rp 30.107.727	Rp 30.107.727	Rp 30.107.727
<i>Income After Tax</i>	Rp 1.745.724	Rp 1.832.598	Rp 2.251.813	Rp 2.496.787
<i>Inventories</i>	Rp 4.321.016	Rp 5.454.001	Rp 5.109.719	Rp 5.696.607

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

10. PT. Duta Pertiwi Nusantara Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 13.123.911.989	Rp 13.617.649.620	Rp 10.276.286.000	Rp 15.854.405.910
<i>Total Revenues</i>	Rp 141.097.394.893	Rp 129.602.700.130	Rp 123.823.362.212	Rp 117.302.238.976
<i>Cost Of Goods Sold</i>	Rp 98.907.795.081	Rp 91.681.654.471	Rp 86.448.407.274	Rp 86.428.325.414
<i>Total Current Assets</i>	Rp 183.045.202.210	Rp 185.099.466.179	Rp 174.907.377.454	Rp 181.198.774.207
<i>Fixed Assets</i>	Rp 12.712.559.053	Rp 12.324.438.849	Rp 11.927.709.719	Rp 11.011.716.195
<i>Total Assets</i>	Rp 268.891.042.610	Rp 274.483.110.371	Rp 296.129.565.784	Rp 308.491.173.960
<i>Depreciation & Amortization</i>	Rp 1.437.757.151	Rp 1.365.415.671	Rp 1.229.415.045	Rp 1.197.863.908
<i>Selling Expenses</i>	Rp 7.581.064.688	Rp 7.509.402.291	Rp 5.969.221.367	Rp 5.969.221.367
<i>General And Administrative Expenses</i>	Rp 24.917.415.595	Rp 26.027.221.840	Rp 17.745.395.564	Rp 17.188.869.659
<i>Long Term Debts</i>	Rp 18.464.737.755	Rp 19.321.908.486	Rp 21.331.236.675	Rp 21.822.996.796
<i>Total Current Liabilities</i>	Rp 14.384.941.579	Rp 13.865.122.841	Rp 11.533.925.524	Rp 18.832.789.797
<i>Profit Before Exceptional</i>	Rp 17.194.970.495	Rp 11.832.026.060	Rp 12.288.056.506	Rp 7.568.252.565
<i>Net Cash Flow From Operations</i>	Rp 6.455.175.786	Rp 5.105.993.427	Rp 14.127.914.662	Rp (3.994.084.302)
<i>Sales</i>	Rp 132.775.925.237	Rp 118.475.319.120	Rp 115.940.711.050	Rp 111.294.849.755
<i>Income After Tax</i>	Rp 14.528.830.097	Rp 9.859.176.172	Rp 10.009.391.103	Rp 5.963.420.071
<i>Inventories</i>	Rp 44.095.625.492	Rp 36.630.468.186	Rp 31.771.219.374	Rp 41.165.365.600

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

11. PT. Champion Pasific Indonesia Tbk d.h Kageo Igar Jaya Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 147.207.368.613	Rp 125.281.326.453	Rp 136.984.654.250	Rp 138.818.678.276
<i>Total Revenues</i>	Rp 740.703.846.133	Rp 681.132.438.337	Rp 800.528.123.510	Rp 774.137.609.100
<i>Cost Of Goods Sold</i>	Rp 627.224.368.557	Rp 576.095.243.965	Rp 651.717.629.066	Rp 632.967.231.181
<i>Total Current Assets</i>	Rp 302.146.092.589	Rp 309.534.956.646	Rp 361.504.735.608	Rp 396.252.892.753
<i>Fixed Assets</i>	Rp 46.081.516.352	Rp 66.489.781.540	Rp 70.591.030.568	Rp 86.389.049.329
<i>Total Assets</i>	Rp 383.936.040.590	Rp 350.619.526.939	Rp 439.465.673.296	Rp 513.022.591.574
<i>Depreciation & Amortization</i>	Rp 1.325.235.034	Rp 1.175.693.455	Rp 1.165.689.801	Rp 1.240.207.640
<i>Selling Expenses</i>	Rp 12.898.393.165	Rp 15.277.185.339	Rp 18.702.874.872	Rp 16.175.225.122
<i>General And Administrative Expenses</i>	Rp 17.843.206.985	Rp 18.410.219.759	Rp 28.076.941.084	Rp 28.332.249.408
<i>Long Term Debts</i>	Rp 19.625.809.516	Rp 11.077.815.153	Rp 3.365.755.813	Rp 10.134.575.231
<i>Total Current Liabilities</i>	Rp 73.319.694.813	Rp 62.393.966.974	Rp 62.350.881.953	Rp 60.941.267.200
<i>Profit Before Exceptional</i>	Rp 76.194.715.546	Rp 63.236.346.206	Rp 95.774.588.017	Rp 95.764.791.063
<i>Net Cash Flow From Operations</i>	Rp 25.762.820.842	Rp 80.061.208.533	Rp 63.717.738.725	Rp 88.100.059.088
<i>Sales</i>	Rp 737.863.227.409	Rp 677.331.846.043	Rp 792.794.834.768	Rp 761.926.952.217
<i>Income After Tax</i>	Rp 55.155.278.768	Rp 51.416.184.307	Rp 69.305.629.795	Rp 72.376.683.136
<i>Inventories</i>	Rp 119.618.779.661	Rp 112.347.499.544	Rp 111.926.303.398	Rp 106.859.235.186

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

12. PT. Indofarma Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 428.094.040.226	Rp 417.908.533.886	Rp 1.674.702.722.328	Rp 1.631.317.499.096
<i>Total Revenues</i>	Rp 1.385.973.425.862	Rp 1.621.898.667.657	Rp 486.769.208.671	Rp 457.950.747.823
<i>Cost Of Goods Sold</i>	Rp 1.069.010.401.518	Rp 1.291.844.221.034	Rp 345.816.002.944	Rp 337.276.847.998
<i>Total Current Assets</i>	Rp 782.887.635.406	Rp 1.068.157.388.878	Rp 550.755.405.712	Rp 553.825.268.030
<i>Fixed Assets</i>	Rp 394.584.546.295	Rp 398.427.199.954	Rp 400.353.819.032	Rp 464.661.147.415
<i>Total Assets</i>	Rp 1.249.763.660.131	Rp 1.533.708.564.241	Rp 1.126.524.736.436	Rp 1.203.169.923.100
<i>Depreciation & Amortization</i>	Rp 5.984.730.913	Rp 2.436.358.960	Rp 12.591.474.123	Rp 24.978.344.634
<i>Selling Expenses</i>	Rp 178.691.719.923	Rp 170.602.072.659	Rp 48.543.752.519	Rp 46.111.217.457
<i>General And Administrative Expenses</i>	Rp 91.559.637.202	Rp 97.041.063.397	Rp 61.212.467.974	Rp 56.518.183.042
<i>Long Term Debts</i>	Rp 61.496.036.452	Rp 94.268.546.525	Rp 78.166.592.969	Rp 86.040.171.199
<i>Total Current Liabilities</i>	Rp 600.565.598.576	Rp 846.731.120.973	Rp 439.697.556.731	Rp 512.068.142.023
<i>Profit Before Exceptional</i>	Rp 7.768.986.701	Rp 14.175.137.737	Rp 8.137.589.337	Rp (6.864.599.334)
<i>Net Cash Flow From Operations</i>	Rp 148.726.901.608	Rp 134.284.985.659	Rp (119.307.250.251)	Rp 24.057.114.007
<i>Sales</i>	Rp 1.381.436.578.115	Rp 1.621.898.667.657	Rp 1.674.702.722.328	Rp 1.631.317.499.096
<i>Income After Tax</i>	Rp 1.440.337.677	Rp 6.565.707.419	Rp (17.367.399.212)	Rp (46.284.759.301)
<i>Inventories</i>	Rp 216.406.886.501	Rp 300.271.746.960	Rp 292.411.114.993	Rp 254.673.984.636

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

13. PT. Indal Aluminium Industry Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 224.307.738.029	Rp 447.292.024.486	Rp 537.147.728.751	Rp 419.444.191.279
<i>Total Revenues</i>	Rp 955.825.659.143	Rp 1.407.336.244.337	Rp 1.300.944.456.702	Rp 988.371.694.682
<i>Cost Of Goods Sold</i>	Rp 822.587.747.306	Rp 1.216.870.812.948	Rp 1.111.377.175.714	Rp 795.476.989.375
<i>Total Current Assets</i>	Rp 644.378.101.805	Rp 955.465.955.552	Rp 974.282.450.341	Rp 860.749.259.575
<i>Fixed Assets</i>	Rp 103.335.945.534	Rp 231.997.724.037	Rp 240.067.780.723	Rp 226.998.517.718
<i>Total Assets</i>	Rp 893.663.745.450	Rp 1.330.259.296.537	Rp 1.339.032.413.455	Rp 1.213.916.545.120
<i>Depreciation & Amortization</i>	Rp 628.062.578	Rp 625.072.656	Rp 686.485.631	Rp 639.036.060
<i>Selling Expenses</i>	Rp 17.880.493.066	Rp 25.829.001.953	Rp 19.552.384.449	Rp 16.784.025.009
<i>General And Administrative Expenses</i>	Rp 62.038.012.091	Rp 69.700.053.037	Rp 70.870.530.901	Rp 80.919.983.641
<i>Long Term Debts</i>	Rp 176.585.800.453	Rp 138.308.151.083	Rp 109.593.711.781	Rp 69.260.585.876
<i>Total Current Liabilities</i>	Rp 595.335.758.497	Rp 952.130.242.797	Rp 971.422.099.001	Rp 867.251.288.494
<i>Profit Before Exceptional</i>	Rp 33.183.307.818	Rp 57.114.061.880	Rp 58.097.472.991	Rp 52.292.073.203
<i>Net Cash Flow From Operations</i>	Rp 42.164.840.053	Rp 47.011.856.454	Rp (149.761.732.022)	Rp 51.365.012.507
<i>Sales</i>	Rp 933.462.438.255	Rp 1.384.675.922.166	Rp 1.284.510.320.664	Rp 980.285.748.450
<i>Income After Tax</i>	Rp 22.415.476.342	Rp 28.615.673.167	Rp 35.552.975.244	Rp 38.651.704.520
<i>Inventories</i>	Rp 329.435.397.918	Rp 278.873.240.213	Rp 273.663.610.424	Rp 210.332.360.094

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

14. PT. Intan Wijaya International Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 17.177.954.119	Rp 26.413.647.515	Rp 46.741.563.765	Rp 68.928.603.979
<i>Total Revenues</i>	Rp 115.902.582.541	Rp 145.503.803.656	Rp 177.064.678.278	Rp 270.645.374.975
<i>Cost Of Goods Sold</i>	Rp 86.309.154.555	Rp 103.276.421.100	Rp 133.771.586.731	Rp 209.449.833.745
<i>Total Current Assets</i>	Rp 86.975.126.394	Rp 107.268.622.816	Rp 118.743.367.562	Rp 145.540.638.781
<i>Fixed Assets</i>	Rp 50.390.263.713	Rp 48.483.386.129	Rp 128.538.899.975	Rp 135.918.981.861
<i>Total Assets</i>	Rp 147.755.842.523	Rp 169.546.066.314	Rp 269.351.381.344	Rp 303.788.390.330
<i>Depreciation & Amortization</i>	Rp 587.810.614	Rp 718.556.686	Rp 934.189.852	Rp 1.310.193.083
<i>Selling Expenses</i>	Rp 4.787.415.931	Rp 7.921.096.235	Rp 12.053.064.364	Rp 16.564.384.105
<i>General And Administrative Expenses</i>	Rp 12.689.673.960	Rp 14.558.142.953	Rp 15.044.730.399	Rp 21.175.896.825
<i>Long Term Debts</i>	Rp 4.567.012.939	Rp 4.410.219.931	Rp 6.104.880.320	Rp 6.881.047.184
<i>Total Current Liabilities</i>	Rp 11.084.537.386	Rp 6.761.434.983	Rp 20.420.038.273	Rp 28.527.518.002
<i>Profit Before Exceptional</i>	Rp 11.486.543.972	Rp 19.220.641.866	Rp 13.294.748.095	Rp 22.077.467.345
<i>Net Cash Flow From Operations</i>	Rp (7.581.339.094)	Rp 25.782.575.358	Rp (8.289.910.044)	Rp 12.507.667.355
<i>Sales</i>	Rp 110.023.088.698	Rp 136.668.408.270	Rp 176.067.561.639	Rp 269.706.737.385
<i>Income After Tax</i>	Rp 11.056.884.369	Rp 16.960.660.023	Rp 9.988.836.259	Rp 16.554.272.131
<i>Inventories</i>	Rp 22.411.804.859	Rp 15.628.806.361	Rp 26.696.938.543	Rp 24.386.752.038

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

15. PT. Kabelindo Murni Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 217.551.157.518	Rp 188.382.157.321	Rp 130.020.144.789	Rp 225.854.420.637
<i>Total Revenues</i>	Rp 919.604.343.452	Rp 968.248.113.416	Rp 987.511.845.517	Rp 1.216.561.934.747
<i>Cost Of Goods Sold</i>	Rp 841.195.579.256	Rp 870.095.238.042	Rp 884.704.931.071	Rp 1.109.571.811.710
<i>Total Current Assets</i>	Rp 356.301.386.185	Rp 362.277.745.626	Rp 394.738.153.988	Rp 548.840.102.130
<i>Fixed Assets</i>	Rp 289.754.886.655	Rp 291.209.032.493	Rp 244.138.597.496	Rp 682.650.826.458
<i>Total Assets</i>	Rp 647.249.655.440	Rp 654.385.717.061	Rp 639.091.366.917	Rp 1.235.198.847.468
<i>Depreciation & Amortization</i>	Rp 3.756.188.941	Rp 4.191.920.448	Rp 2.551.462.502	Rp 2.004.315.856
<i>Selling Expenses</i>	Rp 7.191.346.184	Rp 15.827.071.538	Rp 13.820.459.392	Rp 19.307.500.237
<i>General And Administrative Expenses</i>	Rp 21.669.465.551	Rp 23.999.697.564	Rp 21.262.954.971	Rp 30.724.782.127
<i>Long Term Debts</i>	Rp 14.708.551.484	Rp 15.266.645.714	Rp 15.171.816.630	Rp 9.346.807.304
<i>Total Current Liabilities</i>	Rp 342.253.230.813	Rp 342.643.691.341	Rp 303.264.273.023	Rp 434.423.462.965
<i>Profit Before Exceptional</i>	Rp 27.370.807.811	Rp 841.195.579.256	Rp 34.528.844.006	Rp 44.548.264.596
<i>Net Cash Flow From Operations</i>	Rp 6.098.895.903	Rp 24.641.687.071	Rp 33.243.538.568	Rp (5.645.375.903)
<i>Sales</i>	Rp 919.537.870.594	Rp 967.710.339.797	Rp 987.409.109.474	Rp 1.215.476.677.995
<i>Income After Tax</i>	Rp 20.498.841.379	Rp 91.036.548.405	Rp 21.245.022.916	Rp 43.994.949.645
<i>Inventories</i>	Rp 91.036.548.405	Rp 137.507.066.544	Rp 153.138.363.028	Rp 148.328.308.855

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

16. PT. Kedaung Indag Can Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 9.593.155.210	Rp 9.169.136.579	Rp 17.374.100.610	Rp 15.992.752.679
<i>Total Revenues</i>	Rp 103.631.030.791	Rp 92.886.701.638	Rp 99.430.681.194	Rp 113.488.340.423
<i>Cost Of Goods Sold</i>	Rp 82.439.147.507	Rp 73.336.794.428	Rp 81.482.795.340	Rp 84.383.772.346
<i>Total Current Assets</i>	Rp 65.027.601.187	Rp 73.424.766.792	Rp 79.416.740.506	Rp 90.345.642.590
<i>Fixed Assets</i>	Rp 8.253.323.849	Rp 49.109.501.110	Rp 46.674.790.441	Rp 45.101.494.586
<i>Total Assets</i>	Rp 100.322.024.001	Rp 133.831.888.816	Rp 139.809.135.385	Rp 149.420.009.884
<i>Depreciation & Amortization</i>	Rp 174.575.531	Rp 174.448.431	Rp 176.621.270	Rp 154.427.519
<i>Selling Expenses</i>	Rp 1.775.773.595	Rp 1.621.987.666	Rp 1.927.424.896	Rp 2.122.413.737
<i>General And Administrative Expenses</i>	Rp 11.838.658.558	Rp 13.947.895.857	Rp 14.477.398.816	Rp 15.452.652.127
<i>Long Term Debts</i>	Rp 4.143.609.589	Rp 27.677.684.778	Rp 45.536.501.712	Rp 35.942.470.914
<i>Total Current Liabilities</i>	Rp 8.227.166.909	Rp 12.782.596.690	Rp 14.856.909.996	Rp 12.385.069.176
<i>Profit Before Exceptional</i>	Rp 6.759.219.483	Rp 2.710.606.804	Rp 577.669.984	Rp 10.638.117.951
<i>Net Cash Flow From Operations</i>	Rp 1.313.583.361	Rp (4.055.527.244)	Rp (97.291.055)	Rp 6.225.044.449
<i>Sales</i>	Rp 102.971.318.497	Rp 91.734.724.118	Rp 99.382.027.031	Rp 113.414.715.049
<i>Income After Tax</i>	Rp 5.026.825.403	Rp (13.000.883.220)	Rp 362.936.663	Rp 7.946.916.114
<i>Inventories</i>	Rp 47.833.812.926	Rp 57.384.023.808	Rp 55.360.728.016	Rp 63.032.212.909

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

17. PT. Lion Metal Works Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 79.221.770.890	Rp 94.307.316.712	Rp 85.756.914.841	Rp 90.480.093.427
<i>Total Revenues</i>	Rp 391.333.506.668	Rp 409.559.651.406	Rp 379.137.149.036	Rp 358.389.980.358
<i>Cost Of Goods Sold</i>	Rp 231.021.913.035	Rp 246.976.933.512	Rp 224.172.295.542	Rp 226.264.507.840
<i>Total Current Assets</i>	Rp 487.363.953.548	Rp 508.345.199.844	Rp 542.813.854.009	Rp 503.156.333.673
<i>Fixed Assets</i>	Rp 101.606.366.543	Rp 112.954.807.003	Rp 120.394.121.583	Rp 97.577.993.791
<i>Total Assets</i>	Rp 605.165.911.239	Rp 639.330.150.373	Rp 685.812.995.987	Rp 681.937.947.736
<i>Depreciation & Amortization</i>	Rp 3.353.742.320	Rp 3.830.682.622	Rp 3.936.305.061	Rp 5.141.548.019
<i>Selling Expenses</i>	Rp 42.633.061.496	Rp 41.450.754.872	Rp 39.234.580.136	Rp 33.114.904.009
<i>General And Administrative Expenses</i>	Rp 55.102.109.678	Rp 62.680.161.509	Rp 65.969.680.919	Rp 76.794.678.328
<i>Long Term Debts</i>	Rp 47.077.194.563	Rp 51.037.129.224	Rp 62.676.337.255	Rp 75.824.040.171
<i>Total Current Liabilities</i>	Rp 132.155.047.281	Rp 133.693.524.978	Rp 152.533.565.561	Rp 153.806.819.548
<i>Profit Before Exceptional</i>	Rp 62.576.422.459	Rp 58.451.801.513	Rp 54.671.394.698	Rp 20.175.438.794
<i>Net Cash Flow From Operations</i>	Rp 60.865.531.678	Rp 59.304.153.529	Rp 53.300.060.257	Rp 9.661.711.698
<i>Sales</i>	Rp 377.622.622.150	Rp 389.251.192.409	Rp 379.137.149.036	Rp 349.690.796.141
<i>Income After Tax</i>	Rp 48.712.977.670	Rp 46.018.637.487	Rp 42.345.417.055	Rp 9.282.943.009
<i>Inventories</i>	Rp 152.663.366.101	Rp 147.350.263.810	Rp 156.466.742.733	Rp 168.528.042.587

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

18. PT. Lionmesh Prima Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 24.106.193.844	Rp 20.876.982.285	Rp 19.348.826.694	Rp 17.642.819.503
<i>Total Revenues</i>	Rp 253.690.836.696	Rp 178.180.012.988	Rp 159.721.845.140	Rp 225.928.073.572
<i>Cost Of Goods Sold</i>	Rp 231.920.099.123	Rp 164.218.627.743	Rp 139.395.429.411	Rp 196.416.750.209
<i>Total Current Assets</i>	Rp 103.238.666.138	Rp 89.126.109.044	Rp 98.274.709.046	Rp 89.570.023.525
<i>Fixed Assets</i>	Rp 29.522.279.223	Rp 27.799.616.826	Rp 61.896.024.068	Rp 55.856.775.347
<i>Total Assets</i>	Rp 141.034.984.628	Rp 133.782.751.041	Rp 162.828.169.250	Rp 161.163.426.840
<i>Depreciation & Amortization</i>	Rp 173.687.750	Rp 158.821.111	Rp 159.938.837	Rp 354.611.050
<i>Selling Expenses</i>	Rp 2.035.020.503	Rp 1.985.566.761	Rp 2.339.304.170	Rp 2.435.449.371
<i>General And Administrative Expenses</i>	Rp 9.893.557.243	Rp 9.666.105.515	Rp 8.141.467.418	Rp 8.918.738.972
<i>Long Term Debts</i>	Rp 9.084.630.447	Rp 10.323.099.874	Rp 10.034.936.864	Rp 10.622.970.307
<i>Total Current Liabilities</i>	Rp 19.357.303.490	Rp 11.018.274.023	Rp 35.476.763.264	Rp 20.918.453.456
<i>Profit Before Exceptional</i>	Rp 11.276.097.270	Rp 3.807.172.880	Rp 9.424.028.642	Rp 17.488.236.349
<i>Net Cash Flow From Operations</i>	Rp 9.999.770.412	Rp 10.910.801.951	Rp 6.871.373.245	Rp 15.388.660.677
<i>Sales</i>	Rp 249.072.012.369	Rp 174.598.965.938	Rp 157.855.084.036	Rp 224.371.164.551
<i>Income After Tax</i>	Rp 7.605.091.176	Rp 1.944.443.395	Rp 6.252.814.811	Rp 12.967.113.850
<i>Inventories</i>	Rp 31.012.674.869	Rp 22.493.024.478	Rp 42.726.524.501	Rp 35.272.492.728

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

19. PT. Multi Prima Sejahtera Tbk d.h Lippo Enterprises Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 18.762.929.663	Rp 19.097.955.832	Rp 20.211.708.795	Rp 24.170.705.935
<i>Total Revenues</i>	Rp 72.333.059.139	Rp 125.754.180.263	Rp 163.013.788.319	Rp 303.710.851.458
<i>Cost Of Goods Sold</i>	Rp 50.818.758.742	Rp 55.239.227.613	Rp 90.087.524.287	Rp 77.203.138.724
<i>Total Current Assets</i>	Rp 84.882.248.725	Rp 142.576.406.096	Rp 187.053.339.566	Rp 133.470.797.422
<i>Fixed Assets</i>	Rp 5.536.585.377	Rp 69.344.314.572	Rp 136.748.543.809	Rp 5.603.518.132
<i>Total Assets</i>	Rp 180.781.762.691	Rp 324.054.785.283	Rp 477.838.306.256	Rp 268.116.498.330
<i>Depreciation & Amortization</i>	Rp 360.597.769	Rp 3.261.749.860	Rp 17.112.762.497	Rp 290.201.438
<i>Selling Expenses</i>	Rp 20.227.939.653	Rp 59.631.544.317	Rp 66.121.468.186	Rp 5.205.469.856
<i>General And Administrative Expenses</i>	Rp 15.934.218.084	Rp 44.070.393.466	Rp 55.066.771.024	Rp 14.599.257.866
<i>Long Term Debts</i>	Rp 9.387.468.000	Rp 27.007.960.032	Rp 164.081.054.848	Rp 11.019.366.544
<i>Total Current Liabilities</i>	Rp 39.239.103.931	Rp 180.556.111.049	Rp 262.362.231.020	Rp 25.635.299.203
<i>Profit Before Exceptional</i>	Rp (7.788.837.591)	Rp (18.699.419.952)	Rp (86.192.120.269)	Rp 195.149.603.918
<i>Net Cash Flow From Operations</i>	Rp (19.166.579.997)	Rp 46.282.975.488	Rp (17.348.531.716)	Rp (3.669.565.594)
<i>Sales</i>	Rp 70.155.464.867	Rp 777.901.716.898	Rp 141.746.864.032	Rp 102.949.173.758
<i>Income After Tax</i>	Rp (9.416.233.847)	Rp (18.173.655.308)	Rp (64.037.459.813)	Rp 191.977.703.453
<i>Inventories</i>	Rp 53.259.970.197	Rp 39.606.789.768	Rp 40.987.802.787	Rp 39.845.465.230

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

20. PT. Malindo Feedmill Tbk (Dalam Ribuan Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 463.895.660	Rp 440.819.308	Rp 418.447.977	Rp 440.951.649
<i>Total Revenues</i>	Rp 4.509.165.180	Rp 4.777.035.926	Rp 5.238.442.557	Rp 5.441.704.286
<i>Cost Of Goods Sold</i>	Rp 4.179.751.129	Rp 4.235.099.164	Rp 4.352.648.763	Rp 4.876.948.219
<i>Total Current Assets</i>	Rp 1.875.171.451	Rp 2.027.927.921	Rp 1.671.749.560	Rp 1.695.042.774
<i>Fixed Assets</i>	Rp 1.576.504.953	Rp 1.822.001.729	Rp 1.956.951.734	Rp 2.038.990.401
<i>Total Assets</i>	Rp 3.530.183.618	Rp 3.962.068.064	Rp 3.826.862.840	Rp 4.072.245.477
<i>Depreciation & Amortization</i>	Rp 11.157.016	Rp 11.809.284	Rp 10.605.569	Rp 10.729.342
<i>Selling Expenses</i>	Rp 106.254.514	Rp 130.741.048	Rp 121.945.882	Rp 173.670.960
<i>General And Administrative Expenses</i>	Rp 200.991.064	Rp 202.818.909	Rp 244.386.746	Rp 295.693.796
<i>Long Term Debts</i>	Rp 707.331.044	Rp 892.680.798	Rp 696.399.064	Rp 505.563.706
<i>Total Current Liabilities</i>	Rp 1.520.801.969	Rp 1.742.383.588	Rp 1.865.529.073	Rp 1.385.790.005
<i>Profit Before Exceptional</i>	Rp (108.415.750)	Rp (72.133.569)	Rp 281.221.622	Rp 4.359.212
<i>Net Cash Flow From Operations</i>	Rp (301.780.493)	Rp (26.280.191)	Rp 251.605.232	Rp 265.893.212
<i>Sales</i>	Rp 4.502.078.127	Rp 4.775.014.772	Rp 5.237.701.149	Rp 5.441.395.835
<i>Income After Tax</i>	Rp (84.841.276)	Rp (62.097.227)	Rp 211.960.537	Rp 48.698.329
<i>Inventories</i>	Rp 610.432.352	Rp 549.633.835	Rp 623.565.099	Rp 707.610.857

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

21. PT. Merck Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 143.402.727	Rp 161.529.606	Rp 149.184.469	Rp 211.148.780
<i>Total Revenues</i>	Rp 868.925.904	Rp 992.426.466	Rp 1.036.794.362	Rp 1.162.989.798
<i>Cost Of Goods Sold</i>	Rp 404.600.761	Rp 487.190.159	Rp 492.613.670	Rp 568.653.431
<i>Total Current Assets</i>	Rp 595.338.719	Rp 483.679.971	Rp 508.615.377	Rp 569.889.512
<i>Fixed Assets</i>	Rp 81.384.920	Rp 110.784.138	Rp 129.991.953	Rp 177.729.098
<i>Total Assets</i>	Rp 711.055.830	Rp 641.646.818	Rp 743.934.894	Rp 847.006.544
<i>Depreciation & Amortization</i>	Rp 3.046.267	Rp 3.674.605	Rp 3.128.326	Rp 2.972.256
<i>Selling Expenses</i>	Rp 217.622.485	Rp 254.087.074	Rp 272.947.995	Rp 292.716.263
<i>General And Administrative Expenses</i>	Rp 46.732.138	Rp 57.427.363	Rp 54.656.124	Rp 92.150.137
<i>Long Term Debts</i>	Rp 36.991.366	Rp 35.667.641	Rp 40.640.296	Rp 46.598.015
<i>Total Current Liabilities</i>	Rp 129.820.145	Rp 132.435.895	Rp 120.622.129	Rp 184.971.088
<i>Profit Before Exceptional</i>	Rp 4.622.839	Rp 7.426.862	Rp 214.916.161	Rp 205.784.642
<i>Net Cash Flow From Operations</i>	Rp 289.725.783	Rp 203.711.206	Rp 43.799.001	Rp 195.831.865
<i>Sales</i>	Rp 863.207.535	Rp 983.446.471	Rp 1.034.806.890	Rp 1.156.648.155
<i>Income After Tax</i>	Rp 182.147.224	Rp 142.545.462	Rp 153.842.847	Rp 144.677.294
<i>Inventories</i>	Rp 183.724.387	Rp 161.124.628	Rp 231.211.654	Rp 289.064.085

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

22. PT. Mayora Indah Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 3.046.371.390.443	Rp 3.368.430.940.065	Rp 4.364.284.552.253	Rp 5.744.121.818.525
<i>Total Revenues</i>	Rp 14.205.341.414.343	Rp 14.996.061.720.358	Rp 18.382.256.894.313	Rp 20.947.594.286.088
<i>Cost Of Goods Sold</i>	Rp 11.633.862.469.470	Rp 10.620.394.515.840	Rp 13.449.537.442.446	Rp 15.841.619.191.077
<i>Total Current Assets</i>	Rp 6.508.768.623.440	Rp 7.454.347.029.087	Rp 8.739.782.750.141	Rp 10.647.199.571.313
<i>Fixed Assets</i>	Rp 3.585.011.717.083	Rp 3.770.695.841.693	Rp 3.859.420.029.792	Rp 3.988.757.428.380
<i>Total Assets</i>	Rp 10.297.997.020.540	Rp 11.342.715.686.221	Rp 12.922.421.859.142	Rp 14.915.849.800.251
<i>Depreciation & Amortization</i>	Rp 20.374.665.556	Rp 21.214.775.871	Rp 27.279.631.752	Rp 36.909.990.968
<i>Selling Expenses</i>	Rp 1.283.950.832.627	Rp 1.876.101.745.607	Rp 2.078.013.791.657	Rp 1.909.487.278.891
<i>General And Administrative Expenses</i>	Rp 360.410.942.140	Rp 459.613.541.413	Rp 507.166.421.388	Rp 605.008.088.455
<i>Long Term Debts</i>	Rp 3.106.623.134.352	Rp 2.996.760.596.340	Rp 2.773.114.553.072	Rp 3.087.875.111.223
<i>Total Current Liabilities</i>	Rp 3.114.337.601.361	Rp 3.151.495.162.694	Rp 3.884.051.319.005	Rp 4.473.628.322.956
<i>Profit Before Exceptional</i>	Rp 529.267.706.614	Rp 1.640.494.765.801	Rp 1.845.683.269.238	Rp 2.186.884.603.474
<i>Net Cash Flow From Operations</i>	Rp (862.339.383.145)	Rp 2.336.785.497.955	Rp 659.314.197.175	Rp 1.275.530.669.068
<i>Sales</i>	Rp 14.169.088.278.238	Rp 14.818.730.635.847	Rp 18.349.959.898.358	Rp 20.816.673.946.473
<i>Income After Tax</i>	Rp 409.618.689.484	Rp 1.250.233.128.560	Rp 1.388.676.127.665	Rp 1.630.953.830.893
<i>Inventories</i>	Rp 1.966.800.644.217	Rp 1.763.233.048.130	Rp 2.123.676.041.546	Rp 1.825.267.160.976

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

23. PT. Supreme Cable Manufacturing and Commerce Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 839.963.857.293	Rp 712.904.601.474	Rp 589.745.189.803	Rp 780.650.761.560
<i>Total Revenues</i>	Rp 3.736.834.895.158	Rp 3.565.030.801.553	Rp 3.443.524.949.420	Rp 4.494.731.769.818
<i>Cost Of Goods Sold</i>	Rp 3.370.802.964.521	Rp 3.193.857.567.003	Rp 2.818.357.856.006	Rp 3.908.921.718.806
<i>Total Current Assets</i>	Rp 1.293.776.722.303	Rp 1.380.917.436.620	Rp 2.019.188.845.621	Rp 2.171.012.758.933
<i>Fixed Assets</i>	Rp 295.398.107.771	Rp 317.988.081.159	Rp 322.517.672.904	Rp 1.687.349.407.527
<i>Total Assets</i>	Rp 1.856.007.190.010	Rp 1.773.144.328.632	Rp 2.449.935.491.586	Rp 4.014.244.589.706
<i>Depreciation & Amortization</i>	Rp 2.963.862.718	Rp 2.497.543.472	Rp 3.262.298.417	Rp 2.482.801.331
<i>Selling Expenses</i>	Rp 31.994.092.690	Rp 34.587.987.794	Rp 53.354.268.656	Rp 76.450.806.678
<i>General And Administrative Expenses</i>	Rp 73.384.223.357	Rp 79.784.823.609	Rp 97.047.389.302	Rp 138.421.516.986
<i>Long Term Debts</i>	Rp 20.025.935.772	Rp 31.653.868.971	Rp 34.356.405.692	Rp 39.780.108.199
<i>Total Current Liabilities</i>	Rp 1.043.362.648.524	Rp 826.026.927.582	Rp 1.195.158.412.670	Rp 1.246.236.997.513
<i>Profit Before Exceptional</i>	Rp 182.347.242.356	Rp 206.056.283.235	Rp 439.602.100.346	Rp 345.230.356.594
<i>Net Cash Flow From Operations</i>	Rp 62.171.128.817	Rp 197.980.124.011	Rp 522.526.634.709	Rp (70.250.625.762)
<i>Sales</i>	Rp 3.703.267.949.291	Rp 3.533.081.041.052	Rp 3.378.572.000.577	Rp 4.440.404.595.541
<i>Income After Tax</i>	Rp 137.618.900.727	Rp 159.119.646.125	Rp 340.593.630.534	Rp 269.730.298.809
<i>Inventories</i>	Rp 274.129.087.012	Rp 293.477.384.474	Rp 355.622.092.371	Rp 482.618.892.149

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

24. PT. Sekar Bumi Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 109.126.959.276	Rp 94.300.351.511	Rp 158.097.017.422	Rp 200.512.105.090
<i>Total Revenues</i>	Rp 1.080.777.304.972	Rp 1.060.281.637.883	Rp 1.503.947.766.349	Rp 1.875.840.548.193
<i>Cost Of Goods Sold</i>	Rp 929.138.094.083	Rp 905.851.004.622	Rp 1.315.078.883.021	Rp 1.655.321.857.120
<i>Total Current Assets</i>	Rp 272.465.354.367	Rp 331.017.053.342	Rp 519.269.756.899	Rp 836.639.597.232
<i>Fixed Assets</i>	Rp 88.753.715.633	Rp 94.895.004.316	Rp 436.018.707.335	Rp 485.558.490.029
<i>Total Assets</i>	Rp 452.235.358.180	Rp 525.775.780.812	Rp 1.001.657.012.004	Rp 1.623.027.475.045
<i>Depreciation & Amortization</i>	Rp 1.845.888.102	Rp 2.764.371.452	Rp 7.370.055.698	Rp 8.956.297.689
<i>Selling Expenses</i>	Rp 46.526.407.172	Rp 51.304.410.474	Rp 42.793.027.405	Rp 53.608.400.130
<i>General And Administrative Expenses</i>	Rp 58.577.281.469	Rp 65.937.473.026	Rp 85.274.389.158	Rp 103.126.402.694
<i>Long Term Debts</i>	Rp 24.566.114.675	Rp 31.425.903.515	Rp 164.287.924.725	Rp 88.193.264.140
<i>Total Current Liabilities</i>	Rp 208.533.101.221	Rp 243.013.908.918	Rp 468.979.800.633	Rp 511.596.750.506
<i>Profit Before Exceptional</i>	Rp 68.463.171.377	Rp 60.842.705.614	Rp 30.809.950.308	Rp 31.761.022.154
<i>Net Cash Flow From Operations</i>	Rp 63.492.941.629	Rp (9.783.025.330)	Rp (33.834.235.357)	Rp (98.662.799.904)
<i>Sales</i>	Rp 1.480.764.903.724	Rp 1.362.245.580.664	Rp 1.501.115.928.446	Rp 1.841.487.199.828
<i>Income After Tax</i>	Rp 90.094.363.594	Rp 40.150.568.620	Rp 22.545.456.050	Rp 25.880.464.791
<i>Inventories</i>	Rp 111.766.911.295	Rp 108.659.590.967	Rp 238.247.341.317	Rp 293.162.796.955

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

25. PT. Indo Acitama Tbk (Dalam Ribuan Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 94.876.679	Rp 117.335.496	Rp 118.463.589	Rp 95.520.907
<i>Total Revenues</i>	Rp 476.222.830	Rp 537.630.281	Rp 501.687.308	Rp 522.426.160
<i>Cost Of Goods Sold</i>	Rp 376.489.241	Rp 417.139.227	Rp 410.835.586	Rp 407.409.419
<i>Total Current Assets</i>	Rp 335.892.150	Rp 440.739.212	Rp 481.542.567	Rp 422.532.126
<i>Fixed Assets</i>	Rp 122.183.633	Rp 125.627.353	Rp 220.066.270	Rp 211.756.440
<i>Total Assets</i>	Rp 464.949.206	Rp 574.073.314	Rp 717.149.704	Rp 652.726.454
<i>Depreciation & Amortization</i>	Rp 1.384.264	Rp 1.487.602	Rp 1.752.470	Rp 1.352.893
<i>Selling Expenses</i>	Rp 13.878.962	Rp 34.279.446	Rp 23.882.399	Rp 26.353.619
<i>General And Administrative Expenses</i>	Rp 58.994.919	Rp 80.478.270	Rp 43.530.350	Rp 47.295.992
<i>Long Term Debts</i>	Rp 23.924.472	Rp 30.613.578	Rp 38.754.782	Rp 39.003.535
<i>Total Current Liabilities</i>	Rp 116.994.521	Rp 203.379.900	Rp 276.341.289	Rp 198.217.020
<i>Profit Before Exceptional</i>	Rp 30.050.062	Rp 20.714.663	Rp 1.688.362	Rp 18.969.208
<i>Net Cash Flow From Operations</i>	Rp 9.622.985	Rp (76.732.543)	Rp 114.821.748	Rp 85.865.101
<i>Sales</i>	Rp 472.834.591	Rp 531.573.325	Rp 500.539.668	Rp 521.481.727
<i>Income After Tax</i>	Rp 14.600.316	Rp 15.504.788	Rp 11.056.051	Rp 17.698.567
<i>Inventories</i>	Rp 182.628.520	Rp 223.054.752	Rp 264.136.305	Rp 264.621.844

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

26. PT. Star Petrochem Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 92.919.212.334	Rp 49.064.926.881	Rp 40.800.014.603	Rp 37.347.034.900
<i>Total Revenues</i>	Rp 228.649.617.854	Rp 264.427.429.636	Rp 134.143.623.048	Rp 115.332.859.309
<i>Cost Of Goods Sold</i>	Rp 181.895.254.417	Rp 214.833.539.261	Rp 100.307.649.640	Rp 90.260.282.563
<i>Total Current Assets</i>	Rp 457.148.015.947	Rp 412.696.940.471	Rp 386.235.136.503	Rp 321.284.372.984
<i>Fixed Assets</i>	Rp 318.769.811.984	Rp 316.323.612.813	Rp 303.390.837.904	Rp 290.509.898.711
<i>Total Assets</i>	Rp 775.917.827.931	Rp 729.020.553.284	Rp 690.187.353.961	Rp 614.705.038.056
<i>Depreciation & Amortization</i>	Rp 141.368.280	Rp 195.708.225	Rp 157.701.668	Rp 105.865.953
<i>Selling Expenses</i>	Rp 5.066.671.885	Rp 1.983.144.355	Rp 694.244.560	Rp 285.239.095
<i>General And Administrative Expenses</i>	Rp 5.965.463.574	Rp 5.668.193.029	Rp 4.247.418.775	Rp 3.812.663.656
<i>Long Term Debts</i>	Rp 24.672.743.435	Rp 11.195.432.203	Rp 6.978.984.463	Rp 8.450.338.945
<i>Total Current Liabilities</i>	Rp 262.328.823.129	Rp 228.149.112.195	Rp 193.182.418.174	Rp 115.972.411.559
<i>Profit Before Exceptional</i>	Rp 6.775.346.163	Rp 2.646.564.128	Rp 5.929.514.821	Rp 4.758.401.598
<i>Net Cash Flow From Operations</i>	Rp (31.499.865.702)	Rp 33.093.380.375	Rp 36.390.716.827	Rp 78.783.737.756
<i>Sales</i>	Rp 228.622.027.943	Rp 258.967.329.940	Rp 129.480.611.941	Rp 114.496.159.735
<i>Income After Tax</i>	Rp 481.696.033	Rp 306.885.570	Rp 462.555.307	Rp 594.726.798
<i>Inventories</i>	Rp 79.238.223.389	Rp 60.990.413.694	Rp 50.894.621.608	Rp 25.983.778.836

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

27. PT. Tirta Mahakam Resources Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 45.664.063.706	Rp 38.795.207.550	Rp 28.879.969.062	Rp 53.651.218.597
<i>Total Revenues</i>	Rp 814.821.122.903	Rp 853.095.660.962	Rp 851.920.828.365	Rp 825.477.618.635
<i>Cost Of Goods Sold</i>	Rp 660.299.379.470	Rp 693.414.299.003	Rp 689.484.158.130	Rp 697.837.557.027
<i>Total Current Assets</i>	Rp 491.854.559.646	Rp 520.354.933.692	Rp 558.602.090.736	Rp 589.913.892.673
<i>Fixed Assets</i>	Rp 183.149.192.387	Rp 198.328.135.715	Rp 241.725.872.258	Rp 253.719.803.577
<i>Total Assets</i>	Rp 716.491.912.027	Rp 763.168.027.178	Rp 815.997.477.795	Rp 859.299.056.455
<i>Depreciation & Amortization</i>	Rp 1.293.416.669	Rp 1.315.841.602	Rp 661.816.859	Rp 839.282.356
<i>Selling Expenses</i>	Rp 63.893.101.702	Rp 69.837.370.326	Rp 69.262.124.985	Rp 60.878.092.761
<i>General And Administrative Expenses</i>	Rp 25.580.625.913	Rp 29.934.037.408	Rp 34.427.218.893	Rp 38.126.760.872
<i>Long Term Debts</i>	Rp 192.473.782.287	Rp 197.326.541.255	Rp 192.637.764.711	Rp 221.761.267.659
<i>Total Current Liabilities</i>	Rp 445.342.122.045	Rp 479.533.182.534	Rp 496.551.611.099	Rp 513.715.444.072
<i>Profit Before Exceptional</i>	Rp 24.953.920.838	Rp 829.306.792	Rp 37.132.935.023	Rp 2.334.588.272
<i>Net Cash Flow From Operations</i>	Rp 73.334.021.253	Rp 16.167.875.835	Rp 2.138.273.411	Rp (12.654.191.609)
<i>Sales</i>	Rp 814.572.005.112	Rp 852.780.085.776	Rp 843.528.979.435	Rp 795.611.411.050
<i>Income After Tax</i>	Rp 20.893.337.922	Rp (865.431.603)	Rp 28.988.504.757	Rp 1.001.385.942
<i>Inventories</i>	Rp 326.708.721.310	Rp 338.446.411.134	Rp 376.801.257.461	Rp 387.677.204.036

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

28. PT. Trisula International Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 136.017.529.682	Rp 131.397.352.760	Rp 137.088.565.674	Rp 102.611.537.784
<i>Total Revenues</i>	Rp 751.153.330.561	Rp 863.870.378.791	Rp 183.986.229.355	Rp 143.036.086.125
<i>Cost Of Goods Sold</i>	Rp 557.964.669.059	Rp 639.374.267.782	Rp 84.929.959.203	Rp 84.580.073.182
<i>Total Current Assets</i>	Rp 387.852.596.236	Rp 428.277.334.914	Rp 105.339.604.963	Rp 95.342.827.611
<i>Fixed Assets</i>	Rp 115.284.987.594	Rp 121.530.925.217	Rp 7.088.709.550	Rp 7.560.882.662
<i>Total Assets</i>	Rp 521.920.090.728	Rp 574.346.433.075	Rp 256.157.930.377	Rp 260.582.560.966
<i>Depreciation & Amortization</i>	Rp 3.940.210.040	Rp 8.493.997.882	Rp 9.440.888.465	Rp 9.108.827.130
<i>Selling Expenses</i>	Rp 75.811.159.193	Rp 85.469.696.880	Rp 79.856.323.894	Rp 73.574.257.394
<i>General And Administrative Expenses</i>	Rp 59.531.730.858	Rp 74.470.576.569	Rp 88.524.611.912	Rp 74.534.944.635
<i>Long Term Debts</i>	Rp 21.659.669.964	Rp 18.241.355.108	Rp 386.187.862	Rp 334.594.063
<i>Total Current Liabilities</i>	Rp 191.709.343.326	Rp 226.897.001.062	Rp 60.950.660.562	Rp 73.790.072.691
<i>Profit Before Exceptional</i>	Rp 48.442.710.589	Rp 50.169.354.682	Rp 32.809.545.233	Rp (7.694.893.804)
<i>Net Cash Flow From Operations</i>	Rp 51.371.394	Rp 61.186.196.427	Rp (52.741.405.417)	Rp (22.102.115.176)
<i>Sales</i>	Rp 746.828.922.732	Rp 859.743.472.895	Rp 901.909.489.240	Rp 773.806.956.330
<i>Income After Tax</i>	Rp 36.522.815.125	Rp 44.185.600.626	Rp 25.213.015.324	Rp 14.198.889.550
<i>Inventories</i>	Rp 167.719.631.272	Rp 196.559.200.496	Rp 187.917.258.688	Rp 189.713.973.747

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

29. PT. Nusantara Inti Corpora Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 20.459.843.797	Rp 26.197.058.195	Rp 24.488.887.846	Rp 27.899.868.813
<i>Total Revenues</i>	Rp 102.697.989.738	Rp 119.341.551.635	Rp 104.410.766.111	Rp 103.431.417.698
<i>Cost Of Goods Sold</i>	Rp 65.777.549.682	Rp 81.280.912.404	Rp 71.880.722.732	Rp 71.817.530.038
<i>Total Current Assets</i>	Rp 87.589.595.022	Rp 127.287.422.486	Rp 119.703.443.513	Rp 132.822.954.660
<i>Fixed Assets</i>	Rp 347.163.555.335	Rp 327.374.018.080	Rp 307.293.251.267	Rp 287.690.731.442
<i>Total Assets</i>	Rp 440.522.832.644	Rp 460.539.382.206	Rp 432.913.180.372	Rp 426.384.622.878
<i>Depreciation & Amortization</i>	Rp 1.756.858.644	Rp 1.476.576.900	Rp 1.445.381.938	Rp 1.131.228.646
<i>Selling Expenses</i>	Rp 2.169.759.416	Rp 1.980.671.224	Rp 2.338.365.235	Rp 2.055.102.428
<i>General And Administrative Expenses</i>	Rp 3.532.321.765	Rp 3.638.854.268	Rp 3.691.661.889	Rp 2.486.332.598
<i>Long Term Debts</i>	Rp 3.936.129.582	Rp 4.082.322.558	Rp 4.337.568.007	Rp 1.396.615.511
<i>Total Current Liabilities</i>	Rp 194.344.206.162	Rp 213.482.744.909	Rp 184.553.791.553	Rp 179.729.679.061
<i>Profit Before Exceptional</i>	Rp 5.614.786.742	Rp 1.661.391.489	Rp 1.915.481.906	Rp 1.539.428.122
<i>Net Cash Flow From Operations</i>	Rp 26.832.155.682	Rp (24.744.623.459)	Rp 30.168.393.183	Rp 4.295.116.078
<i>Sales</i>	Rp 102.448.044.300	Rp 118.260.140.704	Rp 104.109.821.503	Rp 103.245.048.266
<i>Income After Tax</i>	Rp 352.883.734	Rp 385.953.128	Rp 860.775.734	Rp 1.062.124.056
<i>Inventories</i>	Rp 46.464.388.233	Rp 50.916.708.614	Rp 48.647.675.737	Rp 55.946.019.924

Sumber : Bursa Efek Indonesia, 2018

Lampiran 5. Laporan Keuangan Entitas Sampel (lanjutan)

30. PT. Yana Prima Hasta Persada Tbk (Dalam Rupiah)

Keterangan	2014	2015	2016	2017
<i>Trade Receivables</i>	Rp 59.792.567.897	Rp 44.615.778.193	Rp 46.690.513.376	Rp 81.141.894.695
<i>Total Revenues</i>	Rp 424.455.495.745	Rp 277.897.870.979	Rp 278.702.609.762	Rp 302.672.349.408
<i>Cost Of Goods Sold</i>	Rp 395.932.551.110	Rp 254.905.336.988	Rp 258.234.380.699	Rp 284.888.808.374
<i>Total Current Assets</i>	Rp 130.490.593.485	Rp 104.222.023.392	Rp 118.108.607.817	Rp 148.857.935.337
<i>Fixed Assets</i>	Rp 180.149.137.587	Rp 166.690.538.767	Rp 153.609.623.357	Rp 145.775.746.645
<i>Total Assets</i>	Rp 320.882.480.510	Rp 279.189.768.587	Rp 280.257.664.992	Rp 303.542.864.533
<i>Depreciation & Amortization</i>	Rp 1.202.930.041	Rp 1.097.159.351	Rp 942.024.215	Rp 686.314.032
<i>Selling Expenses</i>	Rp 7.055.614.460	Rp 7.287.060.156	Rp 6.577.391.143	Rp 5.593.681.229
<i>General And Administrative Expenses</i>	Rp 13.474.224.672	Rp 14.171.075.543	Rp 14.203.312.448	Rp 14.886.109.935
<i>Long Term Debts</i>	Rp 65.789.667.871	Rp 43.692.580.017	Rp 16.950.195.991	Rp 10.078.148.508
<i>Total Current Liabilities</i>	Rp 94.377.062.611	Rp 85.097.667.841	Rp 121.306.029.590	Rp 166.371.675.360
<i>Profit Before Exceptional</i>	Rp (9.411.618.895)	Rp (10.055.066.010)	Rp (11.208.138.846)	Rp (14.897.231.307)
<i>Net Cash Flow From Operations</i>	Rp 52.054.364.496	Rp 33.677.132.098	Rp (16.763.181.683)	Rp (27.114.919.034)
<i>Sales</i>	Rp 421.516.175.465	Rp 277.402.566.627	Rp 278.331.887.681	Rp 302.591.131.450
<i>Income After Tax</i>	Rp (8.905.351.425)	Rp (9.880.781.293)	Rp (10.932.426.503)	Rp (14.500.028.420)
<i>Inventories</i>	Rp 352.883.734	Rp 49.039.022.667	Rp 61.770.345.901	Rp 58.144.354.721

Sumber : Bursa Efek Indonesia, 2018

Lampiran 6. Opini Audit Independen Entitas Sampel

1. Opini Audit Independen Tahun 2015

No.	Kode Entitas	Nama Entitas	Opini Audit
1	AKPI	Argha Karya Prima Industry Tbk	1
2	ALKA	Alaska Industrindo Tbk	1
3	ALMI	Alumindo Light Metal Industry Tbk	0
4	AMFG	Asahimas Flat Glass Tbk	1
5	ARNA	Arwana Citra Mulia Tbk	1
6	BATA	Sepatu Bata Tbk	1
7	BTON	Beton Jaya Manunggal Tbk	0
8	CEKA	Cahaya Kalbar Tbk	1
9	CPIN	Charoen Pokphand Indonesia Tbk	1
10	DPNS	Duta Pertiwi Nusantara Tbk	1
11	IGAR	Champion Pasific Indonesia Tbk d.h <i>Kageo Igar Jaya Tbk</i>	0
12	INAF	Indofarma Tbk	0
13	INAI	Indal Aluminium Industry Tbk	0
14	INCI	Intan Wijaya International Tbk	0
15	KBLM	Kabelindo Murni Tbk	1
16	KICI	Kedaung Indag Can Tbk	0
17	LION	Lion Metal Works Tbk	0
18	LMSH	Lionmesh Prima Tbk	1
19	LPIN	Multi Prima Sejahtera Tbk d.h <i>Lippo Enterprises Tbk</i>	1
20	MAIN	Malindo Feedmill Tbk	0
21	MERK	Merck Tbk	1
22	MYOR	Mayora Indah Tbk	0
23	SCCO	<i>Supreme Cable Manufacturing and Commerce Tbk</i>	1
24	SKBM	Sekar Bumi Tbk	0
25	SRSN	Indo Acitama Tbk	1
26	STAR	Star Petrochem Tbk	1
27	TIRT	Tirta Mahakam Resources Tbk	1
28	TRIS	Trisula International Tbk	0
29	UNIT	Nusantara Inti Corpora Tbk	1
30	YPAS	Yana Prima Hasta Persada Tbk	0

Lampiran 6. Opini Audit Independen Entitas Sampel (lanjutan)

2. Opini Audit Independen Tahun 2016

No.	Kode Entitas	Nama Entitas	Opini Audit
1	AKPI	Argha Karya Prima Industry Tbk	1
2	ALKA	Alaska Industrindo Tbk	1
3	ALMI	Alumindo Light Metal Industry Tbk	0
4	AMFG	Asahimas Flat Glass Tbk	1
5	ARNA	Arwana Citra Mulia Tbk	1
6	BATA	Sepatu Bata Tbk	1
7	BTON	Beton Jaya Manunggal Tbk	1
8	CEKA	Cahaya Kalbar Tbk	1
9	CPIN	Charoen Pokphand Indonesia Tbk	0
10	DPNS	Duta Pertiwi Nusantara Tbk	1
11	IGAR	Champion Pasific Indonesia Tbk d.h Kageo Igar Jaya Tbk	0
12	INAF	Indofarma Tbk	0
13	INAI	Indal Aluminium Industry Tbk	1
14	INCI	Intan Wijaya International Tbk	0
15	KBLM	Kabelindo Murni Tbk	0
16	KICI	Kedaung Indag Can Tbk	1
17	LION	Lion Metal Works Tbk	0
18	LMSH	Lionmesh Prima Tbk	1
19	LPIN	Multi Prima Sejahtera Tbk d.h Lippo Enterprises Tbk	1
20	MAIN	Malindo Feedmill Tbk	1
21	MERK	Merck Tbk	1
22	MYOR	Mayora Indah Tbk	1
23	SCCO	Supreme Cable Manufacturing and Commerce Tbk	0
24	SKBM	Sekar Bumi Tbk	1
25	SRSN	Indo Acitama Tbk	1
26	STAR	Star Petrochem Tbk	0
27	TIRT	Tirta Mahakam Resources Tbk	0
28	TRIS	Trisula International Tbk	0
29	UNIT	Nusantara Inti Corpora Tbk	1
30	YPAS	Yana Prima Hasta Persada Tbk	1

Lampiran 6. Opini Audit Independen Entitas Sampel (lanjutan)

3. Opini Audit Independen Tahun 2017

No.	Kode Entitas	Nama Entitas	Opini Audit
1	AKPI	Argha Karya Prima Industry Tbk	1
2	ALKA	Alaska Industrindo Tbk	1
3	ALMI	Alumindo Light Metal Industry Tbk	1
4	AMFG	Asahimas Flat Glass Tbk	1
5	ARNA	Arwana Citra Mulia Tbk	1
6	BATA	Sepatu Bata Tbk	1
7	BTON	Beton Jaya Manunggal Tbk	1
8	CEKA	Cahaya Kalbar Tbk	1
9	CPIN	Charoen Pokphand Indonesia Tbk	1
10	DPNS	Duta Pertiwi Nusantara Tbk	1
11	IGAR	Champion Pasific Indonesia Tbk d.h <i>Kageo Igar Jaya Tbk</i>	0
12	INAF	Indofarma Tbk	0
13	INAI	Indal Aluminium Industry Tbk	1
14	INCI	Intan Wijaya International Tbk	1
15	KBLM	Kabelindo Murni Tbk	0
16	KICI	Kedaung Indag Can Tbk	1
17	LION	Lion Metal Works Tbk	1
18	LMSH	Lionmesh Prima Tbk	1
19	LPIN	Multi Prima Sejahtera Tbk d.h <i>Lippo Enterprises Tbk</i>	1
20	MAIN	Malindo Feedmill Tbk	1
21	MERK	Merck Tbk	1
22	MYOR	Mayora Indah Tbk	1
23	SCCO	<i>Supreme Cable Manufacturing and Commerce Tbk</i>	0
24	SKBM	Sekar Bumi Tbk	1
25	SRSN	Indo Acitama Tbk	1
26	STAR	Star Petrochem Tbk	0
27	TIRT	Tirta Mahakam Resources Tbk	1
28	TRIS	Trisula International Tbk	0
29	UNIT	Nusantara Inti Corpora Tbk	0
30	YPAS	Yana Prima Hasta Persada Tbk	1

Sumber : Bursa Efek Indonesia, 2018

Keterangan :
1 : Wajar
0 : Wajar Dengan Paragraf Penjelas



Lampiran 7. Komposisi Pemegang Saham Entitas Sampel

1. Total Saham Orang Dalam

No.	Kode Entitas	Tahun		
		2015	2016	2017
1	AKPI	0	0	15536311
2	ALKA	66000	60000	60000
3	ALMI	9982700	9982700	10320400
4	AMFG	2000	2000	0
5	ARNA	0	2740000000	2740000000
6	BATA	0	0	0
7	BTON	17250000	69000000	69000000
8	CEKA	0	4500000	4500000
9	CPIN	4500000	353600	353600
10	DPNS	11329	11329	11329
11	IGAR	0	0	0
12	INAF	0	0	0
13	INAI	1599800	2238100	595100
14	INCI	25198483	60794102	60794102
15	KBLM	0	0	0
16	KICI	313080	626160	626160
17	LION	1295000	1295000	1295000
18	LMSH	24565000	22745000	19823000
19	LPIN	0	0	0
20	MAIN	0	0	0
21	MERK	0	0	0
22	MYOR	14359	5638834400	5638834400
23	SCCO	11855384	9838500	9838500
24	SKBM	31636200	38167991	38087991
25	SRSN	697978645	697978645	2077709373
26	STAR	0	0	0
27	TIRT	0	0	0
28	TRIS	11265000	7.315.000	7.325.000
29	UNIT	0	0	0
30	YPAS	2.349.500	4699000	2.349.500

Sumber : Bursa Efek Indonesia, 2018

Lampiran 7. Komposisi Pemegang Saham Entitas Sampel (lanjutan)

2. Total Saham Orang Beredar

No.	Kode Entitas	Tahun		
		2015	2016	2017
1	AKPI	680000000	680000000	680000000
2	ALKA	101533011	507665055	507665055
3	ALMI	616000000	616000000	616000000
4	AMFG	434000000	434000000	434000000
5	ARNA	7341430976	7341430976	7341430976
6	BATA	1300000000	1300000000	1300000000
7	BTON	180000000	720000000	720000000
8	CEKA	595000000	595000000	595000000
9	CPIN	16398000000	16398000000	16398000000
10	DPNS	331129952	331129952	331129952
11	IGAR	972204500	972204500	972204500
12	INAF	3099267500	3099267500	3099267500
13	INAI	316800000	316800000	633600000
14	INCI	181035556	181035556	181035556
15	KBLM	1120000000	1120000000	1120000000
16	KICI	138000000	276000000	276000000
17	LION	520160000	520160000	520160000
18	LMSH	96000000	96000000	96000000
19	LPIN	21250000	21250000	106250000
20	MAIN	2238750000	2238750000	2238750000
21	MERK	448000000	448000000	448000000
22	MYOR	894347989	22358699725	22358699725
23	SCCO	205583400	205583400	205583400
24	SKBM	936530894	936530894	1726003217
25	SRSN	6020000000	6020000000	6020000000
26	STAR	4800000602	4800000602	4800000602
27	TIRT	1011774750	1011774750	1011774750
28	TRIS	1045446325	1045446325	1047587802
29	UNIT	75422200	75422200	75422200
30	YPAS	668000089	668000089	668000089

Sumber : Bursa Efek Indonesia, 2018

Lampiran 8. Jumlah Dewan Komisaris Entitas Sampel

No.	Kode Entitas	Jumlah Komisaris Independen			Jumlah Dewan Komisaris		
		2015	2016	2017	2015	2016	2017
1	AKPI	2	2	2	6	6	6
2	ALKA	2	1	1	4	3	3
3	ALMI	2	2	2	4	4	4
4	AMFG	2	2	2	6	6	6
5	ARNA	1	1	2	3	3	4
6	BATA	2	2	2	5	4	4
7	BTON	1	1	1	2	2	2
8	CEKA	1	1	1	3	3	3
9	CPIN	3	3	1	5	5	3
10	DPNS	1	1	1	3	3	3
11	IGAR	1	1	1	2	3	3
12	INAF	1	1	1	3	3	3
13	INAI	2	2	2	4	4	4
14	INCI	1	1	1	3	3	3
15	KBLM	1	1	1	3	3	3
16	KICI	1	1	1	3	3	3
17	LION	1	1	1	3	3	3
18	LMSH	1	1	1	3	3	3
19	LPIN	2	1	2	4	3	4
20	MAIN	3	3	3	5	5	5
21	MERK	1	1	1	3	3	3
22	MYOR	2	2	2	5	5	5
23	SCCO	1	1	1	3	3	3
24	SKBM	1	1	1	3	3	3
25	SRSN	3	3	3	8	8	8
26	STAR	1	1	1	2	2	2
27	TIRT	1	1	1	3	2	2
28	TRIS	1	1	1	3	3	3
29	UNIT	1	1	1	2	2	2
30	YPAS	1	1	1	3	3	3

Sumber : Bursa Efek Indonesia, 2018

Lampiran 9. Output SPSS 23

1. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
<i>Financial Stability</i>	90	-1,24	,55	,0442	,24325
<i>External Pressure</i>	90	,07	,89	,4258	,20946
<i>Personal Financial Need</i>	90	,00	,37	,0453	,09653
<i>Financial Target</i>	90	-,24	,28	,0440	,06949
<i>Nature Of Industry</i>	90	-1,15	1,01	,0081	,19881
<i>Ineffective Monitoring</i>	90	,33	,60	,3951	,08892
<i>Valid N (listwise)</i>	90				

2. Uji Multikolnieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,527	,299		1,763	,082		
<i>Financial Stability</i>	,077	,230	,038	,335	,739	,908	1,101
<i>External Pressure</i>	-,170	,288	-,072	-,590	,557	,779	1,284
<i>Personal Financial Need</i>	-,545	,585	-,106	-,932	,354	,889	1,125
<i>Financial Target</i>	-,191	,823	-,027	-,232	,817	,866	1,154
<i>Nature Of Industry</i>	,090	,276	,036	,325	,746	,941	1,062
<i>Ineffective Monitoring</i>	-,365	,667	-,066	-,547	,586	,806	1,241
AUDREPORT	,197	,114	,191	1,735	,086	,957	1,044

a. Dependent Variable: Kecurangan Laporan Keuangan

Lampiran 8. Output SPSS 23 (lanjutan)

3. Data Outliers

Casewiselist^b

Case	Selected Status ^a	Observed	Predicted	Predicted Group	Temporary Variable	
		Kecurangan Laporan Keuangan			Resid	ZResid
35	S	1**	,138	0	,862	2,496
56	S	1**	,249	0	,751	1,737
83	S	1**	,233	0	,767	1,813

*S = Selected, U = Unselected cases, and ** = Misclassified cases.^a*

Cases with studentized residuals greater than 2,000 are listed.^b

4. Regresi Logistik

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	86	100,0
	Missing Cases	0	,0
	Total	86	100,0
Unselected Cases		0	,0
Total		86	100,0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
Tidak Terindikasi Curang	0
Terindikasi Curang	1

Lampiran 8. Output SPSS 23 (lanjutan)

Categorical Variables Codings

		Frequency	Parameter coding (1)
AUDREPORT	Wajar Dengan Kalimat Penjelas	28	,000
	Wajar Tanpa Pengecualian	58	1,000

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	114,529	-,465
	2	114,527	-,474
	3	114,527	-,474

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 114,527

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

Classification Table^{a,b}

Observed			Predicted		
			Kecurangan Laporan Keuangan		Percentage Correct
			Tidak Terindikasi		
			Curang		
Step 0	Kecurangan Laporan Keuangan	Tidak Terindikasi Curang	53	0	100,0
			33	0	,0
	Overall Percentage				61,6

a. Constant is included in the model.

b. The cut value is ,500

Lampiran 8. Output SPSS 23 (lanjutan)

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-,474	,222	4,565	1	,033	,623

Variables not in the Equation

	Score	df	Sig.
Step 0 Variables Financial Stability	6,694	1	,010
External Pressure	,001	1	,970
Personal Financial Need	,064	1	,800
Financial Target	,177	1	,674
Nature Of Industry	,397	1	,528
Ineffective Monitoring	,996	1	,318
AUDREPORT(1)	5,040	1	,025
Overall Statistics	14,213	7	,048

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

Iteration	-2 Log likelihood	Coefficients							
		Constant	Financial Stability	External Pressure	Personal Financial Need	Financial Target	Nature Of Industry	Ineffective Monitoring	AUDREPORT (1)
Step 1	99,130	-1,709	3,479	-,078	-1,667	2,271	,732	,465	1,184
1 2	97,603	-2,204	5,161	-,356	-2,083	2,990	,980	,714	1,550
3	97,560	-2,300	5,508	-,398	-2,167	3,129	1,012	,735	1,628
4	97,560	-2,303	5,519	-,399	-2,170	3,134	1,012	,735	1,631
5	97,560	-2,303	5,519	-,399	-2,170	3,134	1,012	,735	1,631

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 114,527

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

Lampiran 8. Output SPSS 23 (lanjutan)

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	16,967	7	,018
	Block	16,967	7	,018
	Model	16,967	7	,018

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	97,560 ^a	,179	,243

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

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	15,024	8	,059

Contingency Table for Hosmer and Lemeshow Test

		Kecurangan Laporan Keuangan = Tidak Terindikasi Curang		Kecurangan Laporan Keuangan = Terindikasi Curang		Total
		Observed	Expected	Observed	Expected	
Step 1	1	9	8,291	0	,709	9
	2	9	7,676	0	1,324	9
	3	8	6,998	1	2,002	9
	4	5	6,154	4	2,846	9
	5	4	5,747	5	3,253	9
	6	2	5,263	7	3,737	9
	7	4	4,837	5	4,163	9
	8	5	4,125	4	4,875	9
	9	6	3,040	3	5,960	9
	10	1	,869	4	4,131	5

Lampiran 8. Output SPSS 23 (lanjutan)

Classification Table^a

			<i>Predicted</i>		
			Kecurangan Laporan Keuangan		<i>Percentage Correct</i>
			Tidak Terindikasi Curang	Terindikasi Curang	
<i>Observed</i>					
<i>Step 1</i>	Kecurangan Laporan Keuangan	Tidak Terindikasi Curang	41	12	77,4
		Terindikasi Curang	22	11	33,3
	<i>Overall Percentage</i>				60,5

a. The cut value is ,500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
<i>Step 1^a</i>	<i>Financial Stability</i>	5,519	1,997	7,641	1	,006	249,383	4,981	12484,697
	<i>External Pressure</i>	-,399	1,396	,082	1	,775	,671	,043	10,358
	<i>Personal Financial Need</i>	-2,170	2,658	,666	1	,414	,114	,001	20,903
	<i>Financial Target</i>	3,134	4,305	,530	1	,467	22,955	,005	106069,819
	<i>Nature Of Industry</i>	1,012	1,360	,554	1	,457	2,751	,192	39,519
	<i>Ineffective Monitoring</i>	,735	3,186	,053	1	,818	2,085	,004	1074,380
	<i>AUDREPORT(1)</i>	1,631	,609	7,167	1	,007	5,107	1,548	16,852
	<i>Constant</i>	-2,303	1,494	2,377	1	,123	,100		

a. Variable(s) entered on step 1: *Financial Stability, External Pressure, Personal Financial Need, Financial Target, Nature Of Industry, Ineffective Monitoring, AUDREPORT.*

Lampiran 8. Output SPSS 23 (lanjutan)

Correlation Matrix

		<i>Constant</i>	<i>Financial Stability</i>	<i>External Pressure</i>	<i>Personal Financial Need</i>	<i>Financial Target</i>	<i>Nature Of Industry</i>	<i>Ineffective Monitoring</i>	<i>AUDREPORT (1)</i>
<i>Step</i>	<i>Constant</i>	1,000	-,397	-,186	-,139	-,423	-,176	-,796	-,380
<i>1</i>	<i>Financial Stability</i>	-,397	1,000	-,159	-,135	,122	,127	,268	,344
	<i>External Pressure</i>	-,186	-,159	1,000	,295	,328	-,086	-,275	-,103
	<i>Personal Financial Need</i>	-,139	-,135	,295	1,000	,103	-,152	-,024	-,131
	<i>Financial Target</i>	-,423	,122	,328	,103	1,000	-,055	,113	,114
	<i>Nature Of Industry</i>	-,176	,127	-,086	-,152	-,055	1,000	,231	,024
	<i>Ineffective Monitoring</i>	-,796	,268	-,275	-,024	,113	,231	1,000	,080
	<i>AUDREPORT(1)</i>	-,380	,344	-,103	-,131	,114	,024	,080	1,000