

**LAMPIRAN 1:**

**DATA PERUSAHAAN MANUFAKTUR**

**2008-2010**



### DATA PERUSAHAAN MANUFAKTUR 2008

NO	KODE	NAMA
1	ADES	Ades Waters Indonesia Tbk
2	AISA	Tiga Pilar Sejahtera food Tbk
3	AQUA	Aqua Golden Mississippi Tbk
4	CEKA	Cahaya Kalbar Tbk
5	DAVO	Davomas Abadi Tbk
6	DLTA	Delta Djakarta Tbk
7	FAST	Fast Food Indonesia Tbk
8	INDF	Indofood Sukses Makmur Tbk
9	MLBI	Multi Bintang Indonesia Tbk
10	MYOR	Mayora Indah Tbk
11	PSDN	Prasidha Aneka Niaga Tbk
12	PTSP	Pioneerindo Gourmet International Tbk
13	SIPD	Sierad Produce Tbk
14	SKBM	Sekar Bumi Tbk
15	SKLT	Sekar Laut Tbk
16	SMAR	SMART Tbk
17	STTP	Siantar Top Tbk
18	TBLA	Tunas Baru Lampung Tbk
19	ULTJ	Ultra Jaya Milk Tbk
20	BATI	BAT Indonesia Tbk
21	RMBA	Bentoel International Investama Tbk
22	GGRM	Gudang Garam Tbk
23	HMSP	HM Sampoerna Tbk
24	ARGO	Argo Pantes Tbk
25	CNTX	Century Textile Industry (Centex) Tbk
26	ERTX	Eratex Djaja Tbk
27	PAFI	Panasia Filament Inti Tbk
28	HDTX	Panasia Indosyntec Tbk
29	RDTX	Roda Vitatex Tbk
30	SSTM	Sunson Textile Manufacture Tbk
31	TEJA	Textile Manufacturing Company Jaya ( Texmaco Jaya ) Tbk
32	TFCO	TIFICO Tbk ( Teijin Indonesia Fiber Corporation Tbk )
33	UNTX	Unitex Tbk
34	MYTX	APAC Citra Centertex Tbk ( formerly Apac Inti Corpora )
35	DOID	Delta Dunia Petroindo Tbk ( formerly Daeyu Orchid Indonesia )
36	ESTI	Ever Shine Textile Industry Tbk
37	FMII	Fortune Mate Indonesia Tbk
38	MYRX	Hanson International Tbk ( formerly Hanson Industri Utama )

<b>NO</b>	<b>KODE</b>	<b>NAMA</b>
39	SRSN	Indo Acidatama (formerly Sarana Nugraha ) Tbk
40	INDR	Indorama Syntetics Tbk
41	KARW	Karwell Indonesia Tbk
42	PBRX	Pan Brothers Tex Tbk
43	BIMA	Primarindo Asia Infrastructure Tbk
44	RICY	Ricky Putra Globalindo Tbk
45	BATA	Sepatu Bata Tbk
46	SIMM	Surya Intrindo Makmur Tbk
47	BRPT	Barito Pasific Tbk
48	DSUC	Daya Sakti Unggul Corporation Tbk
49	SULI	Sumalindo Lestari Jaya Tbk
50	TIRT	Tirta Mahakam Resources Tbk
51	FASW	Fajar Surya Wisesa Tbk
52	INKP	Indah Kiat Pulp & Paper Tbk
53	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
54	SPMA	Suparma Tbk
55	SAIP	Surabaya Agung Industry Tbk
56	INRU	Toba Pulp Lestari Tbk
57	AKRA	AKR Corporindo Tbk
58	BUDI	Budi Acid Jaya Tbk
59	CLPI	Colorpark Indonesia Tbk
60	ETWA	Eterindo Wahanatama Tbk
61	LTLS	Lautan Luas Tbk
62	POLY	Polysindo Eka Perkasa Tbk
63	SOBI	Sorini Agro Asia Corporindo Tbk ( formerly Sorini Corporindo)
64	UNIC	Unggul Indah Cahaya Tbk
65	TPIA	Tri Polyta Indonesia Tbk
66	DPNS	Duta Pertiwi Nusantara Tbk
67	EKAD	Ekadharma International Tbk (formerly Ekadharma Tape Industry)
68	INCI	Intanwijaya International Tbk (formerly Intanwijaya Chemichal Industry)
69	KKGI	Resource Alam Indonesia (formerly Kurnia Kapuas Utama Glue Industries) Tbk
70	AKKU	Aneka Kemasindo Utama Tbk
71	AKPI	Argha Karya Prima Industry Tbk
72	AMFG	Asahimas Flat Glass Tbk
73	APLI	Asiaplast Industries Tbk
74	BRNA	Berlina Tbk
75	DYNA	Dynaplast Tbk
76	FPNI	Titan Kimia Nusantara Tbk (formerly Fatrapolindo Nusa Industry)

<b>NO</b>	<b>KODE</b>	<b>NAMA</b>
77	IGAR	Kageo Igar Jaya (formerly Igarjaya) Tbk
78	LAPD	Leyand International (formerly Lapindo International) Tbk
79	LMPI	Langgeng Makmur Plastik Industry Ltd Tbk
80	SIMA	Siwani Makmur Tbk
81	TALF	Tunas Alfin Tbk
82	TRST	Trias Sentosa Tbk
83	YPAS	PT Yanaprima Hastapersada Tbk
84	SMCB	Holcim Indonesia Tbk
85	INTP	Indocement Tunggal Prakarsa Tbk
86	SMGR	Semen Gresik (Persero) Tbk
87	ALMI	Alumindo Light Metal Industry Tbk
88	BTON	Betonjaya Manunggal Tbk
89	CTBN	Citra Tubindo Tbk
90	INAI	Indaln Aluminium Industry Tbk
91	JKSW	Jakarta Kyoei Steel Works Tbk
92	JPRS	Jaya Pari Steel Tbk
93	LMSH	Lion Mesh Prima Tbk
94	LION	Lion Metal Works Tbk
95	PICO	Pelangi Indah Canindo Tbk
96	TMBS	Tembaga Mulia Semanan Tbk
97	TIRA	Tira Austenite Tbk
98	ITMA	Itamaraya Gold Industri Tbk
99	KICI	Kedaung Indah Can Tbk
100	KDSI	Kedaung Setia Industrial Tbk
101	ARNA	Arwana Citramulia Tbk
102	IKAI	Intikeramik Alamasri Industry Tbk
103	MLIA	Mulia Industrindo Tbk
104	TOTO	Surya Toto Indonesia Tbk
105	KIAS	Keramika Indonesia Assosiasi Tbk
106	KBLI	GT Kabel Indonesia Tbk (formerly Kabelmetal Indonesia)
107	JECC	Jembo Cable Company Tbk
108	KBLM	Kabelindo Murni Tbk
109	SCCO	Supreme Cable Manufacturing & Commerce Tbk ( formerly Sucaco)
110	IKBI	Sumi Indo Kabel Tbk (formerly Iki Indah Kabel Indonesia)
111	VOKS	Voksel Electric Tbk
112	ASGR	Astra Graphia Tbk
113	MTDL	Metrodata Electronics Tbk
114	MLPL	Multipolar Corporation Tbk
115	PTSN	Sat Nusapersada Tbk
116	MYOH	Myoh Technology Tbk

<b>NO</b>	<b>KODE</b>	<b>NAMA</b>
117	ASII	Astra International Tbk
118	AUTO	Astra Otoparts Tbk
119	BRAM	Indo Kordsa (formerly Branta Mulia) Tbk
120	GJTL	Gajah Tunggal Tbk
121	GDYR	Goodyear Indonesia Tbk
122	HEXA	Hexindo Adiperkasa Tbk
123	IMAS	Indomobil Sukses International Tbk
124	INDS	Indospring Tbk
125	INTA	Intraco Penta Tbk
126	LPIN	Multi Prima Sejahtera Tbk (formerly Lippo Enterprise)
127	MASA	Multistrada Arah Sarana Tbk
128	NIPS	Nipress Tbk
129	ADMG	Polychem Indonesia (formerly GT Petrochem Industries) Tbk
130	PRAS	Prima Alloy Steel Tbk
131	SQMI	Allbond Makmur Usaha (formerly Sanex Qianjiang Motor International) Tbk
132	SMSM	Selamat Sempurna Tbk
133	SUGI	Sugi Samapersada Tbk
134	TURI	Tunas Ridean Tbk
135	UNTR	United Tractors Tbk
136	INTD	Inter Delta Tbk
137	MDRN	Modern International (formerly Modern Photo Film Company) Tbk
138	KONI	Perdana Bangun Pusaka Tbk
139	SQBI	Bristol-Myers Squibb Indonesia Tbk
140	DVLA	Darya-Varia Laboratoria Tbk
141	INAF	Indofarma (Persero) Tbk
142	KLBF	Kalbe Farma Tbk
143	KAEF	Kimia Farma (Persero) Tbk
144	MERK	Merck Tbk
145	PYFA	Pyridam Farma Tbk
146	SCPI	Schering Plough Indonesia Tbk
147	TSPC	Tempo Scan Pasific Tbk
148	TCID	Mandom Indonesia Tbk
149	MRAT	Mustika Ratu Tbk
150	UNVR	Unilever Indonesia Tbk
151	PROD	Sara Lee Body Care Indonesia Tbk

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1	ADES	Akasha Wira International (d/h Ades Waters Indonesia) Tbk
2	AQUA	Aqua Golden Mississippi Tbk
3	CEKA	Cahaya Kalbar Tbk
4	DAVO	Davomas Abadi Tbk
5	DLTA	Delta Djakarta Tbk
6	FAST	Fast Food Indonesia Tbk
7	INDF	Indofood Sukses Makmur Tbk
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36	INDR	Indorama Syntetics Tbk
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39	BIMA	Primarindo Asia Infrastructure Tbk
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47	FASW	Fajar Surya Wisesa Tbk
48	INKP	Indah Kiat Pulp & Paper Tbk
49	KBRI	Kertas Basuki Rachmat Indonesia Tbk
50	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
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72	DYNA	Dynaplast Tbk
73	IGAR	Kageo Igar Jaya (d/h Igarjaya) Tbk
74	LMPI	Langgeng Makmur Industry Tbk
75	LAPD	Leyand International (d/h Lapindo International) Tbk
76	SIAP	Sekawan Inti Pratama Tbk

<b>NO</b>	<b>KODE</b>	<b>NAMA</b>
77	SIMA	Siwani Makmur Tbk
78	FPNI	Titan Kimia Nusantara (d/h Fatrapolindo Nusa Industri) Tbk
79	TALF	Tunas Alfin Tbk
80	TRST	Trias Sentosa Tbk
81	YPAS	PT Yanaprima Hastapersada Tbk
82	SMCB	Holcim Indonesia Tbk
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107	KBLI	KMI Wire and Cable Tbk
108	SCCO	Supreme Cable Manufacturing & Commerce Tbk ( formerly Sucaco)
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110	VOKS	Voksel Electric Tbk
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127	MASA	Multistrada Arah Sarana Tbk
128	NIPS	Nipress Tbk
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123	INTA	Intraco Penta Tbk
124	LPIN	Multi Prima Sejahtera Tbk (formerly Lippo Enterprise)
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144	TCID	Mandom Indonesia Tbk
145	MRAT	Mustika Ratu Tbk
146	UNVR	Unilever Indonesia Tbk

**LAMPIRAN 2:**

**DATA VARIABEL**

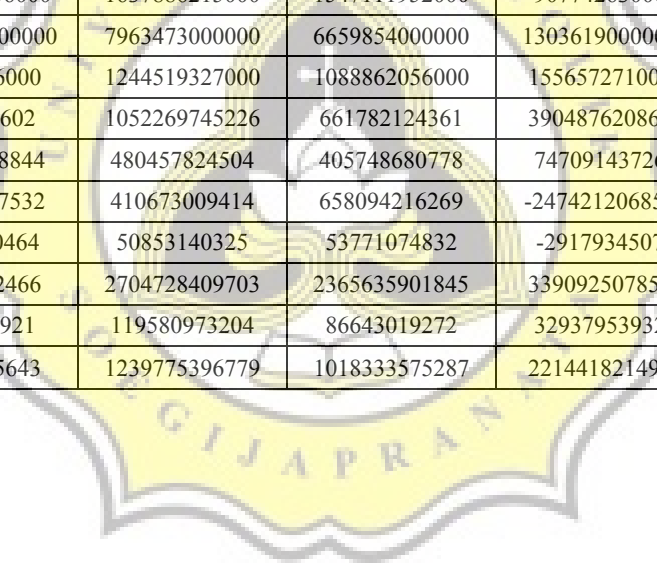
**2008-2010**



### DATA VARIABEL 2008

NO	NAMA	NI	CFO	TAC	REV 2008	REV 2007	AREV	PPE	TA-1	REC 2008
1	FAST	125267988000	225582844000	-100314856000	2022633479000	18687646000	2003945833000	166690320000	629491106000	19403451000
2	INDF	1034389000000	2684806000000	-1650417000000	38799279000000	27858304000000	10940975000000	9586545000000	29706895000000	2760971000000
3	MYOR	196230049693	138452987153	57777062540	3907674046231	2828440024641	1079234021590	1030724975463	1893175019860	751625607335
4	PSDN	9448209908	82838800928	-73390591020	713113854932	600060298001	113053556931	117341306488	291723051005	18977571691
5	SKBM	-27467782588	12232090711	-39699873299	563956028991	353194016733	210762012258	43591915547	185054839066	40840145481
6	STTP	4816495973	-9779515730	14596011703	624400880523	600330316829	24070563694	325176639144	517448084688	73625013315
7	TBLA	63336773000	460018999000	-396682226000	3955846298000	1844206985000	2111639313000	936404937000	2457120118000	152135022000
8	GGRM	1880492000000	2260895000000	-380403000000	30251643000000	27389365000	30224253635000	6608094000000	23779951000000	2098598000000
9	HDTX	-113699480903	52186849300	-165886330203	1204108091773	897134687586	306973404187	711114527886	1242648026517	207900559308
10	PBRX	-41258450842	-57466433592	16207982750	1758095115963	1623450726248	134644389715	241375043512	833092974381	211503970637
11	BRPT	-3399758000000	-849465000000	-2550293000000	18322898000000	336850000000	17986048000000	11807631000000	16912119000000	701894000000
12	AKRA	210032685000	443527060000	-233494375000	9472528799000	5894750898000	3577777901000	2215659344000	3497591029000	913459614000
13	BUDI	32981000000	79992000000	-47011000000	1551987000000	1350298000000	201689000000	971180000000	1485651000000	167477000000
14	LTLS	145846000000	-446824000000	592670000000	4458094000000	2712536000000	1745558000000	889072000000	2135084000000	838516000000
15	SOBI	142496317000	42964345000	99531972000	1493210885000	1042452321000	450758564000	350442639000	842504689000	181246577000
16	DPNS	-8262368811	-22557801369	14295432558	112678482166	100743081833	11935400333	13709494874	156052451747	31264929078
17	AKKU	-8121292902	1018816174	-9140109076	8069528041	23062063658	-14992535617	28492616091	53884736781	5954945308
18	AMFG	228268000000	476811000000	-248543000000	2235021000000	1909805000000	325216000000	874547000000	1801015000000	175181000000
19	APLI	-4821452181	41539786554	-46361238735	300785748347	192973630902	107812117445	194493973397	295233917027	33232352338
20	BRNA	20764168305	15869582296	4894586009	479934277855	375941140518	103993137337	199933558336	386975930214	107923816261
21	TALF	19784615594	26927670649	-7143055055	278944416374	245210073790	33734342584	70814367051	216305085078	44995499084
22	YPAS	18692528081	747187310	17945340771	277756675320	241229718392	36526956928	88152372645	125329783667	33973237583
23	CTBN	235173497820	111531547760	123641950060	3633925662140	3344720998600	289204663540	493840242860	2036389822880	470191591080
24	INAI	1007507925	14171890814	-13164382889	642018495853	514054505276	127963990577	37888015935	482711646072	238715767176
25	JKSW	-29915880560	25942646001	-55858526561	190056590063	131285183273	58771406790	47166537772	290139653820	173197070855

NO	NAMA	NI	CFO	TAC	REV 2008	REV 2007	AREV	PPE	TA-1	REC 2008
26	JPRS	49157545353	116894916030	-67737370677	732703320157	432807900735	299895419422	18549162154	268790167421	143996027843
27	LMSH	9237180878	302294510	8934886368	163316661433	117236745012	46079916421	9185182349	62812399313	13262242055
28	LION	37840393046	28539587020	9300806026	229607016136	179568434429	50038581707	18837324480	216129508805	37886995552
29	KICI	3057273250	-845412093	3902685343	93194684209	64063800191	29130884018	5331348180	80262032305	10215718739
30	KBLM	3987761239	-37093051465	41080812704	539697147407	499479897605	40217249802	240338185928	432681409048	148743656223
31	IKBI	97686561431	68215195636	29471365795	1645326436201	1590454911243	54871524958	122328448630	589322195547	208096557549
32	MTDL	29956430437	-68551018051	98507448488	3422199694667	2712986628572	709213066095	70304467126	1162250916208	460159534514
33	ASII	9191000000000	1058500000000	-1394000000000	9706400000000	7018300000000	2688100000000	1874200000000	6352000000000	1706300000000
34	AUTO	566025000000	490003000000	76022000000	5337720000000	4184279000000	1153441000000	702097000000	3454254000000	600414000000
35	BRAM	94775520000	199208756000	-104433236000	1637886215000	1547111952000	90774263000	647074998000	1554863136000	239189079000
36	GJTL	-624788000000	571092000000	-1195880000000	7963473000000	6659854000000	1303619000000	3618630000000	8454693000000	1406104000000
37	GDYR	812053000	-44561723000	45373776000	1244519327000	1088862056000	155657271000	548290052000	579661339000	105483387000
38	INTA	22943741774	17236305172	5707436602	1052269745226	661782124361	390487620865	12044700542	863817636457	283553224039
39	NIPS	1550888421	12888527265	-11337638844	480457824504	405748680778	74709143726	139763202283	290245843880	104628863359
40	PRAS	-14813293705	25606573827	-40419867532	410673009414	658094216269	-247421206855	165790903836	542959754143	203835521631
41	KONI	-2808330745	3444769719	-6253100464	50853140325	53771074832	-2917934507	24200662119	62924379448	4200696625
42	KAEF	55393774869	-32301017597	87694792466	2704728409703	2365635901845	339092507858	397948186334	1386739149721	687467547426
43	PYFA	2308877329	736542408	1572334921	119580973204	86643019272	32937953932	56679610907	95157347340	19736312135
44	TCID	114854035121	101359599478	13494435643	1239775396779	1018333575287	221441821492	386987364586	725197057770	156614446274





NO	NAMA	REC 2007	AREC	A	B, $\beta_0=-0.029$	C, $\beta_1=0.004$	D, $\beta_2=-0.001$	$(\Delta\text{REV}-\Delta\text{REC})/\text{TA-1}$	$\beta_0(1/\text{TA-1})$	$\beta_1[(\Delta\text{REV}-\Delta\text{REC})/\text{TA-1}]$	$\beta_2(\text{PPE}/\text{TA-1})$	NDA
				TAC/ TA-1	1/TA-1	$\Delta\text{REV}/\text{T A-1}$	PPE/TA-1					
1	FAST	18687646000	715805000	-0.159	0.000000000001589	3.183	0.265	3.182	-4.6069E-14	0.012729203	-0.000264802	0.0124644
2	INDF	2372521000000	388450000000	-0.056	0.000000000000034	0.368	0.323	0.355	-9.762E-16	0.001420886	-0.000322704	0.0010982
3	MYOR	585999492120	165626115215	0.031	0.000000000000528	0.570	0.544	0.483	-1.5318E-14	0.001930319	-0.000544443	0.0013859
4	PSDN	48347265523	-29369693832	-0.252	0.000000000003428	0.388	0.402	0.488	-9.9409E-14	0.001952856	-0.000402235	0.0015506
5	SKBM	32198978459	8641167022	-0.215	0.000000000005404	1.139	0.236	1.092	-1.5671E-13	0.004368885	-0.000235562	0.0041333
6	STTP	65001850293	8623163022	0.028	0.000000000001933	0.047	0.628	0.030	-5.6044E-14	0.000119412	-0.000628424	-0.000509
7	TBLA	243686030000	-91551008000	-0.161	0.000000000000407	0.859	0.381	0.897	-1.1802E-14	0.003586622	-0.000381099	0.0032055
8	GGRM	2788291000000	-689693000000	-0.016	0.000000000000042	1.271	0.278	1.300	-1.2195E-15	0.005200002	-0.000277885	0.0049221
9	HDTX	158519848580	49380710728	-0.133	0.000000000000805	0.247	0.572	0.207	-2.3337E-14	0.000829173	-0.000572257	0.0002569
10	PBRX	234094245355	-22590274718	0.019	0.000000000001200	0.162	0.290	0.189	-3.481E-14	0.000754944	-0.000289734	0.0004652
11	BRPT	1168601000000	-466707000000	-0.151	0.000000000000059	1.064	0.698	1.091	-1.7147E-15	0.004364386	-0.000698176	0.0036662
12	AKRA	873060468	912586553532	-0.067	0.000000000000286	1.023	0.633	0.762	-8.2914E-15	0.003048031	-0.000633482	0.0024145
13	BUDI	268643000000	-101166000000	-0.032	0.000000000000673	0.136	0.654	0.204	-1.952E-14	0.000815414	-0.000653707	0.0001617
14	LTLS	595719000000	242797000000	0.278	0.000000000000468	0.818	0.416	0.704	-1.3583E-14	0.002815367	-0.000416411	0.002399
15	SOBI	152573947000	28672630000	0.118	0.000000000001187	0.535	0.416	0.501	-3.4421E-14	0.002003958	-0.000415953	0.001588
16	DPNS	43464365749	-12199436671	0.092	0.000000000006408	0.076	0.088	0.155	-1.8583E-13	0.000618634	-8.78518E-05	0.0005308
17	AKKU	9890110797	-3935165489	-0.170	0.000000000018558	-0.278	0.529	-0.205	-5.3819E-13	-0.000820816	-0.00052877	-0.00135
18	AMFG	272174000000	-96993000000	-0.138	0.000000000000555	0.181	0.486	0.234	-1.6102E-14	0.000937713	-0.000485586	0.0004521
19	APLI	44988087399	-11755735061	-0.157	0.000000000003387	0.365	0.659	0.405	-9.8227E-14	0.001619974	-0.000658779	0.0009612
20	BRNA	84191531157	23732285104	0.013	0.000000000002584	0.269	0.517	0.207	-7.494E-14	0.000829621	-0.000516656	0.000313
21	TALF	42695845397	2299653687	-0.033	0.000000000004623	0.156	0.327	0.145	-1.3407E-13	0.000581303	-0.000327382	0.0002539
22	YPAS	18596475526	15376762057	0.143	0.000000000007979	0.291	0.703	0.169	-2.3139E-13	0.000675025	-0.000703363	-2.83E-05
23	CTBN	582155988220	-111964397140	0.061	0.000000000000491	0.142	0.243	0.197	-1.4241E-14	0.000788001	-0.000242508	0.0005455
24	INAI	215951194828	22764572348	-0.027	0.000000000002072	0.265	0.078	0.218	-6.0077E-14	0.000871737	-7.849E-05	0.0007932
25	JKSW	194089895957	-20892825102	-0.193	0.000000000003447	0.203	0.163	0.275	-9.9952E-14	0.001098288	-0.000162565	0.0009357
26	JPRS	108309753674	35686274169	-0.252	0.000000000003720	1.116	0.069	0.983	-1.0789E-13	0.003931828	-6.90098E-05	0.0038628

NO	NAMA	REC 2007	AREC	A	B, $\beta_0=-0.029$	C, $\beta_1=0.004$	D, $\beta_2=-0.001$	$(\Delta REV - \Delta REC)/TA-1$	$\beta_0(1/TA-1)$	$\beta_1[(\Delta REV - \Delta REC)/TA-1]$	$\beta_2(PPE/TA-1)$	NDA
				TAC/TA-1	$1/TA-1$	$\Delta REV/T A-1$	PPE/TA-1					
27	LMSH	12656242055	606000000	0.142	0.000000000015920	0.734	0.146	0.724	-4.6169E-13	0.002895856	-0.000146232	0.0027496
28	LION	41069561987	-3182566435	0.043	0.000000000004627	0.232	0.087	0.246	-1.3418E-13	0.000984986	-8.71576E-05	0.0008978
29	KICI	7320622754	2895095985	0.049	0.000000000012459	0.363	0.066	0.327	-3.6132E-13	0.001307507	-6.64243E-05	0.0012411
30	KBLM	130876392580	17867263643	0.095	0.000000000002311	0.093	0.555	0.052	-6.7024E-14	0.000206618	-0.000555462	-0.000349
31	IKBI	197024927315	11071630234	0.050	0.00000000001697	0.093	0.208	0.074	-4.9209E-14	0.00029729	-0.000207575	8.972E-05
32	MTDL	603092397466	-142932862952	0.085	0.000000000000860	0.610	0.060	0.733	-2.4952E-14	0.002932743	-6.04899E-05	0.0028723
33	ASII	1519400000000	186900000000	-0.022	0.00000000000016	0.423	0.295	0.394	-4.5655E-16	0.001575063	-0.000295057	0.00128
34	AUTO	744712000000	-14429800000	0.022	0.000000000000289	0.334	0.203	0.376	-8.3954E-15	0.001502772	-0.000203256	0.0012995
35	BRAM	285586513000	-46397434000	-0.067	0.000000000000643	0.058	0.416	0.088	-1.8651E-14	0.000352884	-0.000416162	-6.33E-05
36	GJTL	1581324000000	-17522000000	-0.141	0.000000000000118	0.154	0.428	0.175	-3.43E-15	0.000699654	-0.000428003	0.0002717
37	GDYR	132538532000	-27055145000	0.078	0.000000000001725	0.269	0.946	0.315	-5.0029E-14	0.001260822	-0.00094588	0.0003149
38	INTA	30833340875	252719883164	0.007	0.00000000001158	0.452	0.014	0.159	-3.3572E-14	0.000637948	-1.39436E-05	0.000624
39	NIPS	101976342265	2652521094	-0.039	0.000000000003445	0.257	0.482	0.248	-9.9915E-14	0.000993043	-0.000481534	0.0005115
40	PRAS	248687112882	-44851591251	-0.074	0.00000000001842	-0.456	0.305	-0.373	-5.3411E-14	-0.001492336	-0.000305347	-0.001798
41	KONI	4341975884	-141279259	-0.099	0.00000000015892	-0.046	0.385	-0.044	-4.6087E-13	-0.000176507	-0.000384599	-0.000561
42	KAEF	310117046596	377350500830	0.063	0.00000000000721	0.245	0.287	-0.028	-2.0912E-14	-0.000110354	-0.000286967	-0.000397
43	PYFA	17022019094	2714293041	0.017	0.00000000010509	0.346	0.596	0.318	-3.0476E-13	0.001270471	-0.000595641	0.0006748
44	TCID	119259238029	37355208245	0.019	0.00000000001379	0.305	0.534	0.254	-3.9989E-14	0.001015374	-0.000533631	0.0004817

NO	NAMA	NI	TL	TA	KA	KI	KM	KI	KM	KDK	KA	PROFIT	LEV	DA	DA ABS
1	FAST	125,267,988,000	302,213,617,000	784758815000	2	79.680	0.160	0.7968	0.0016	0.333	1	0.160	0.385	-0.172	0.172
2	INDF	1,034,389,000,000	26,432,369,000,000	39594264000000	0	50.050	0.600	0.5005	0.006	0.300	0	0.026	0.668	-0.057	0.057
3	MYOR	196,230,049,693	1,646,322,490,012	2922998415036	0	32.930	0.110	0.3293	0.0011	0.333	0	0.067	0.563	0.029	0.029
4	PSDN	9,448,209,908	150,806,780,472	286965007378	3	92.396	0.259	0.924	0.0026	0.333	1	0.033	0.526	-0.253	0.253
5	SKBM	-27,467,782,588	217,184,141,096	189504771080	0	9.690	0.520	0.0969	0.0052	0.333	0	-0.145	1.146	-0.219	0.219
6	STTP	4,816,495,973	263,312,907,036	626749784472	0	56.760	0.020	0.5676	0.0002	0.333	0	0.008	0.420	0.029	0.029
7	TBLA	63,336,773,000	1,908,927,862,000	2802497072000	3	57.150	0.100	0.5715	0.001	0.333	1	0.023	0.681	-0.165	0.165
8	GGRM	1,880,492,000,000	8,553,688,000,000	24072959000000	0	72.120	2.060	0.7212	0.0206	0.500	0	0.078	0.355	-0.021	0.021
9	HDTX	-113,699,480,903	706,414,935,024	1253264609293	0	84.380	3.660	0.8438	0.0366	0.250	0	-0.091	0.564	-0.134	0.134
10	PBRX	-41,258,450,842	854,088,268,032	952742296102	3	32.960	6.730	0.3296	0.0673	0.333	1	-0.043	0.896	0.019	0.019
11	BRPT	-3,399,758,000,000	8,309,297,000,000	17243721000000	3	72.190	0.420	0.7219	0.0042	0.333	1	-0.197	0.482	-0.154	0.154
12	AKRA	210,032,685,000	2,918,210,209,000	4874850950000	3	71.110	0.240	0.7111	0.0024	0.333	1	0.043	0.599	-0.069	0.069
13	BUDI	32,981,000,000	1,050,059,000,000	1698750000000	0	50.500	1.000	0.505	0.01	0.400	0	0.019	0.618	-0.032	0.032
14	LTLS	145,846,000,000	2,540,568,000,000	3494853000000	3	63.030	3.640	0.6303	0.0364	0.400	1	0.042	0.727	0.275	0.275
15	SOBI	142,496,317,000	516,716,634,000	1111099598000	3	85.110	0.190	0.8511	0.0019	0.333	1	0.128	0.465	0.117	0.117
16	DPNS	-8,262,368,811	33,937,781,103	142627256412	0	66.550	1.160	0.6655	0.0116	0.333	0	-0.058	0.238	0.091	0.091
17	AKKU	-8,121,292,902	16,431,504,200	42858281932	0	72.000	1.000	0.72	0.01	0.500	0	-0.189	0.383	-0.168	0.168
18	AMFG	228,268,000,000	495,792,000,000	1993033000000	0	84.540	0.020	0.8454	0.0002	0.429	0	0.115	0.249	-0.138	0.138
19	APLI	-4,821,452,181	150,600,307,494	276082674266	0	54.060	15.370	0.5406	0.1537	0.333	0	-0.017	0.545	-0.158	0.158
20	BRNA	20,764,168,305	230,646,511,298	432641907567	3	51.420	23.340	0.5142	0.2334	0.250	1	0.048	0.533	0.012	0.012
21	TALF	19,784,615,594	53,743,992,060	252521973665	3	99.750	0.250	0.9975	0.0025	0.333	1	0.078	0.213	-0.033	0.033
22	YPAS	18,692,528,081	62,060,635,440	180549748739	0	89.469	0.352	0.8947	0.0035	0.333	0	0.104	0.344	0.143	0.143
23	CTBN	235,173,497,820	1,165,657,761,720	2285345915360	0	77.600	0.660	0.776	0.0066	0.333	0	0.103	0.510	0.060	0.060
24	INAI	1,007,507,925	545,799,933,389	622405086863	3	65.870	0.030	0.6587	0.0003	0.200	1	0.002	0.877	-0.028	0.028
25	JKSW	-29,915,880,560	718,864,351,676	300344857854	3	59.230	1.330	0.5923	0.0133	0.500	1	-0.100	2.393	-0.193	0.193
26	JPRS	49,157,545,353	129,572,433,817	399343736262	3	80.950	2.200	0.8095	0.022	0.333	1	0.123	0.324	-0.256	0.256
27	LMSH	9,237,180,878	24,089,610,317	61987805413	0	32.200	25.600	0.322	0.256	0.333	0	0.149	0.389	0.139	0.139

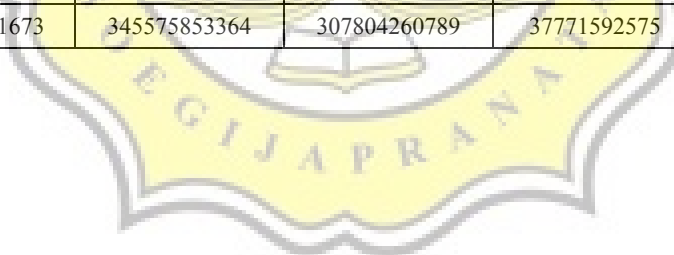
NO	NAMA	NI	TL	TA	KA	KI	KM	KI	KM	KDK	KA	PROFIT	LEV	DA	DA ABS
28	LION	37,840,393,046	51,933,803,127	253141852363	0	57.700	0.180	0.577	0.0018	0.333	0	0.149	0.205	0.042	0.042
29	KICI	3,057,273,250	20,322,482,721	86218216167	0	75.000	5.000	0.75	0.05	0.333	0	0.035	0.236	0.047	0.047
30	KBLM	3,987,761,239	233,909,133,846	459110629071	3	68.840	15.180	0.6884	0.1518	0.500	1	0.009	0.509	0.095	0.095
31	IKBI	97,686,561,431	129,272,498,459	636408514847	0	93.600	0.100	0.936	0.001	0.400	0	0.153	0.203	0.050	0.050
32	MTDL	29,956,430,437	869,035,712,567	1288795504203	3	12.930	6.420	0.1293	0.0642	0.333	1	0.023	0.674	0.082	0.082
33	ASII	9,191,000,000,000	40,163,000,000,000	80740000000000	0	50.110	0.030	0.5011	0.0003	0.500	0	0.114	0.497	-0.023	0.023
34	AUTO	566,025,000,000	1,190,886,000,000	3981316000000	0	93.910	0.070	0.9391	0.0007	0.333	0	0.142	0.299	0.021	0.021
35	BRAM	94,775,520,000	480,181,057,000	1672766471000	0	65.820	25.400	0.6582	0.254	0.286	0	0.057	0.287	-0.067	0.067
36	GJTL	-624,788,000,000	7,064,134,000,000	8713559000000	3	57.870	0.080	0.5787	0.0008	0.429	1	-0.072	0.811	-0.142	0.142
37	GDYR	812,053,000	725,600,897,000	1022329205000	0	85.000	6.640	0.85	0.0664	0.333	0	0.001	0.710	0.078	0.078
38	INTA	22,943,741,774	808,594,720,711	1137218196524	3	86.500	5.430	0.865	0.0543	0.333	1	0.020	0.711	0.006	0.006
39	NIPS	1,550,888,421	201,689,883,168	325008127626	0	37.110	18.350	0.3711	0.1835	0.333	0	0.005	0.621	-0.040	0.040
40	PRAS	-14,813,293,705	440,567,637,065	555320858382	0	81.130	6.270	0.8113	0.0627	0.333	0	-0.027	0.793	-0.073	0.073
41	KONI	-2,808,330,745	36,788,224,311	53557693882	3	72.870	5.580	0.7287	0.0558	0.333	1	-0.052	0.687	-0.099	0.099
42	KAEF	55,393,774,869	497,905,256,839	1445669799639	3	90.030	0.270	0.9003	0.0027	0.600	1	0.038	0.344	0.064	0.064
43	PYFA	2,308,877,329	29,402,274,912	98655309435	3	53.850	23.080	0.5385	0.2308	0.333	1	0.023	0.298	0.016	0.016
44	TCID	114,854,035,121	94,623,628,100	910789677565	3	79.234	0.190	0.7923	0.0019	0.400	1	0.126	0.104	0.018	0.018



### DATA VARIABEL 2009

NO	NAMA	NI	CFO	TAC	REV 2009	REV 2008	ΔREV	PPE	TA-1	REC 2009
1	INDF	2075861000000	2314507000000	-238646000000	3714083000000	3879927900000	-1658449000000	10808449000000	39591309000000	2794611000000
2	PSDN	32449818159	-44342060912	76791879071	529358364380	713113854932	-183755490552	117205567084	286965007378	37166952225
3	STTP	41072367353	99952885153	-58880517800	627114839010	624400880523	2713958487	325884194275	626749784472	61406212396
4	ULTJ	61152852190	15687936541	45464915649	1613927991404	1362606580492	251321410912	808903387439	1718997392028	178089061704
5	ARGO	-75744091000	-57703765000	-18040326000	754957095000	1091775925000	-336818830000	1204028284000	1724241351000	56628777000
6	BRPT	547265000000	1034262000000	-486997000000	14392940000000	18322898000000	-3929958000000	9809342000000	17243721000000	1239766000000
7	SULI	-103814721058	-56732177498	-47082543560	667299662367	1097078335638	-429778673271	1240894650453	2169944583777	181035055049
8	AKRA	274718650000	671152317000	-396433667000	8959841972000	9472528799000	-512686827000	2859238232000	4874850950000	1411547993000
9	ETWA	10426886250	-1025273940	11452160190	765430931319	714819368323	50611562996	20062757476	417548675139	395949552522
10	LTLS	85925000000	970833000000	-884908000000	3746865000000	4458094000000	-711229000000	879817000000	3440010000000	673322000000
11	TPIA	482884000000	601240000000	-118356000000	4739684000000	4988056000000	-248372000000	954740000000	2374666000000	378174000000
12	DPNS	7124377450	20281483012	-13157105562	93286770819	112678482166	-19391711347	11171935169	142627256412	17487721455
13	AKPI	94592657000	207512077000	-112919420000	1386209177000	1590795300000	-204586123000	748562284000	1644229905000	194325573000
14	BRNA	20260227896	27083258750	-6823030854	537142366438	479934277855	57208088583	214233768452	432191714490	148526317447
15	DYNA	65588022747	179707366125	-114119343378	1492066050977	1382073857157	109992193820	744671741429	1235004262542	249814977004
16	LMPI	5991716796	12909610155	-6917893359	381140623990	326182642756	54957981234	161251671834	560078203949	108146232221
17	YPAS	18540681482	15044881849	3495799633	278875339582	277756675320	1118664262	100081847273	180136146962	36425596591
18	CTBN	132763262346	236329386501	-103566124155	2228932876053	2851023981507	-622091105454	526547234577	1792985497368	343619159481
19	INAI	-12824140133	84367262804	-97191402937	470649560010	642018495853	-171368935843	31781721634	622405086863	204982326500
20	JPRS	1917377909	-9626220956	11543598865	302868416321	732703320157	-429834903836	19191931767	399343736262	136621309672
21	LION	33613329078	50456390635	-16843061557	197507850435	163316661433	34191189002	19613637506	253141852363	37398531439
22	LMSH	2400507034	4064913956	-1664406922	124810716264	229607016136	-104796299872	24185809936	61987805413	16555049777
23	PICO	12657347594	26731596161	-14074248567	607170700525	600190671131	6980029394	219737979541	588563565451	74756008212
24	TIRA	2202660865	27348050721	-25145389856	238088920308	254706069606	-16617149298	55896759947	228581820317	56209442023
25	KICI	5214569732	989752746	4224816986	83010877783	93194684209	-10183806426	6377246516	86218216167	17849481053

NO	NAMA	NI	CFO	TAC	REV 2009	REV 2008	ΔREV	PPE	TA-1	REC 2009
26	MITI	8925071679	22965826384	-14040754705	68328469105	95953417113	-27624948008	38117395115	127830725345	8857613113
27	KBLM	1695130121	9175310054	-7480179933	301330733974	539697147407	-238366413433	238056887055	459110629071	56693695025
28	IKBI	28718699277	112732401688	-84013702411	862112294567	1645326436201	-783214141634	122525671390	636408514847	98304079757
29	MTDL	10064638280	279800857151	-269736218871	3396917071000	3422199694667	-25282623667	64601055592	1288795504203	366213903407
30	MYOH	-515293984	57964639	-573258623	2047250938	1748702009	298548929	115832369	7546806892	6426878440
31	AUTO	768265000000	595745000000	172520000000	5265798000000	5337720000000	-71922000000	696716000000	3981316000000	748680000000
32	GJTL	905330000000	1137405000000	-232075000000	7936432000000	7963473000000	-27041000000	3609236000000	8713559000000	1580754000000
33	GDYR	121085749000	389391836000	-268306087000	1292819431000	1244519327000	48300104000	695737001000	1022329205000	112033498000
34	BRAM	72105574000	213251329000	-141145755000	1500639310000	1637886215000	-137246905000	645429255000	1672766471000	213959037000
35	INTA	37473252355	107682723082	-70209470727	1026887640305	1052269745226	-25382104921	63910054849	1137218196524	317883861209
36	NIPS	3685250963	843083666	2842167297	279929010718	480457824504	-200528813786	142205325467	325008127626	71979278460
37	PRAS	-36216313566	208243945	-36424557511	161201408520	410673009414	-249471600894	153641416794	555320858382	140332745562
38	INTD	-738676319	-5147643787	4408967468	79053542938	83046529232	-3992986294	1317532992	37669177991	2263673518
39	INAF	2125637967	40557994677	-38432356710	1125055390936	1478585255935	-353529864999	100990757228	964143569150	180351079358
40	KAEF	62596876510	120369595992	-57772719482	2854057690479	2704728409703	149329280776	402062398262	1445669799639	315656828836
41	PYFA	3772968359	5020232151	-1247263792	132000541048	119580973204	12419567844	54047384571	98655309435	17827275310
42	TCID	124611778666	188221655813	-63609877147	1388724644234	1239775396779	148949247455	399856238388	910789677565	190730397362
43	MRAT	21016846720	2437835047	18579011673	345575853364	307804260789	37771592575	64861343935	354780623962	136123532150



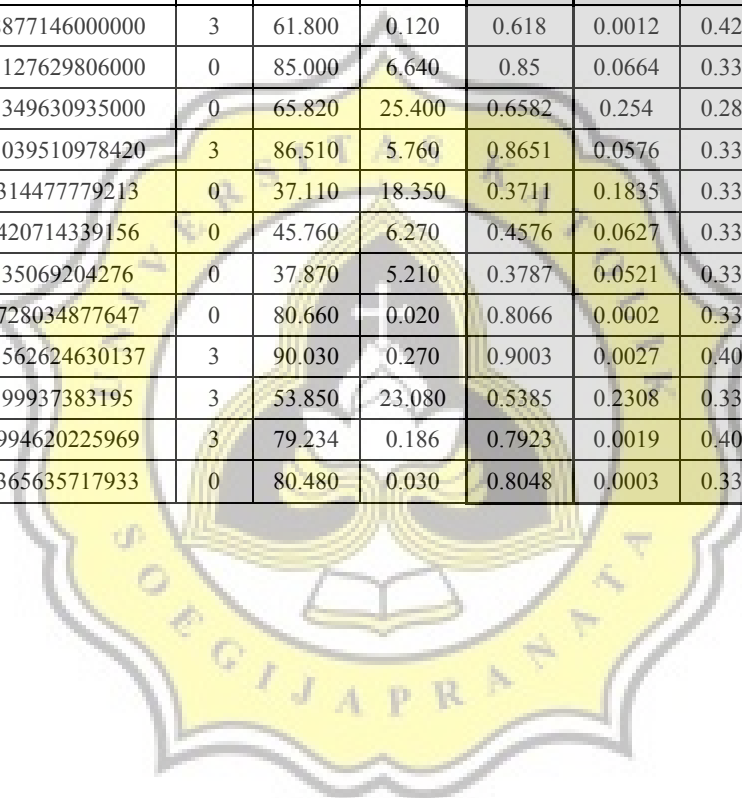
NO	NAMA	REC 2008	AREC	A	B, $\beta_0=-0.029$	C, $\beta_1=0.004$	D, $\beta_2=-0.001$	$(\Delta\text{REV}-\Delta\text{REC})/\text{TA}-1$	$\beta_0(1/\text{TA}-1)$	$\beta_1[(\Delta\text{REV}-\Delta\text{REC})/\text{TA}-1]$	$\beta_2(\text{PPE}/\text{TA}-1)$	NDA
				TAC/TA-1	1/TA-1	$\Delta\text{REV}/\text{TA}-1$	PPE/TA-1					
1	INDF	3162144000000	-367533000000	-0.006	0.0000000000000253	-0.042	0.273	-0.033	-7.32484E-16	-0.000130424	-0.000273001	-0.000403425
2	PSDN	18977571691	18189380534	0.268	0.0000000000034847	-0.640	0.408	-0.704	-1.01058E-13	-0.002814906	-0.000408432	-0.003223337
3	STTP	73625013315	-12218800919	-0.094	0.0000000000015955	0.004	0.520	0.024	-4.62705E-14	9.53028E-05	-0.000519959	-0.000424656
4	ULTJ	151204612686	26884449018	0.026	0.0000000000005817	0.146	0.471	0.131	-1.68703E-14	0.000522251	-0.000470567	5.16839E-05
5	ARGO	99566705000	-42937928000	-0.010	0.0000000000005800	-0.195	0.698	-0.170	-1.6819E-14	-0.000681763	-0.000698295	-0.001380057
6	BRPT	701894000000	537872000000	-0.028	0.000000000000580	-0.228	0.569	-0.259	-1.68177E-15	-0.001036396	-0.000568865	-0.00160526
7	SULI	71773038563	109262016486	-0.022	0.0000000000004608	-0.198	0.572	-0.248	-1.33644E-14	-0.000993649	-0.000571855	-0.001565504
8	AKRA	913459614000	498088379000	-0.081	0.0000000000002051	-0.105	0.587	-0.207	-5.9489E-15	-0.000829379	-0.000586528	-0.001415908
9	ETWA	319387491951	76562060571	0.027	0.00000000000023949	0.121	0.048	-0.062	-6.9453E-14	-0.000248599	-4.80489E-05	-0.000296647
10	LTLS	838516000000	-165194000000	-0.257	0.0000000000002907	-0.207	0.256	-0.159	-8.43021E-15	-0.000634923	-0.00025576	-0.000890683
11	TPIA	346793000000	31381000000	-0.050	0.0000000000004211	-0.105	0.402	-0.118	-1.22122E-14	-0.000471229	-0.000402052	-0.000873282
12	DPNS	31264929078	-13777207623	-0.092	0.00000000000070113	-0.136	0.078	-0.039	-2.03327E-13	-0.000157459	-7.83296E-05	-0.000235789
13	AKPI	261332437000	-67006864000	-0.069	0.0000000000006082	-0.124	0.455	-0.084	-1.76374E-14	-0.000334696	-0.000455266	-0.000789962
14	BRNA	107923816261	40602501186	-0.016	0.00000000000023138	0.132	0.496	0.038	-6.70999E-14	0.000153687	-0.000495692	-0.000342004
15	DYNA	229878584251	19936392753	-0.092	0.0000000000008097	0.089	0.603	0.073	-2.34817E-14	0.000291678	-0.000602971	-0.000311293
16	LMPI	88009275208	20136957013	-0.012	0.0000000000017855	0.098	0.288	0.062	-5.17785E-14	0.000248687	-0.000287909	-3.92223E-05
17	YPAS	33973237583	2452359008	0.019	0.0000000000005514	0.006	0.556	-0.007	-1.60989E-13	-2.96153E-05	-0.00055559	-0.000585205
18	CTBN	368892384354	-25273224873	-0.058	0.0000000000005577	-0.347	0.294	-0.333	-1.61741E-14	-0.001331451	-0.000293671	-0.001625121
19	INAI	238715767176	-33733440676	-0.156	0.0000000000016067	-0.275	0.051	-0.221	-4.65934E-14	-0.00088454	-5.10628E-05	-0.000935602
20	JPRS	143996027843	-7374718171	0.029	0.00000000000025041	-1.076	0.048	-1.058	-7.26191E-14	-0.004231544	-4.80587E-05	-0.004279603
21	LION	13262242055	24136289384	-0.067	0.00000000000039504	0.135	0.077	0.040	-1.1456E-13	0.000158882	-7.74808E-05	8.14008E-05
22	LMSH	37886995552	-21331945775	-0.027	0.00000000000161322	-1.691	0.390	-1.346	-4.67834E-13	-0.005385856	-0.00039017	-0.005776027
23	PICO	95729239123	-20973230911	-0.024	0.0000000000016991	0.012	0.373	0.047	-4.92725E-14	0.000189976	-0.000373346	-0.00018337
24	TIRA	53575660833	2633781190	-0.110	0.00000000000043748	-0.073	0.245	-0.084	-1.26869E-13	-0.000336876	-0.000244537	-0.000581413
25	KICI	10215718739	7633762314	0.049	0.00000000000115985	-0.118	0.074	-0.207	-3.36356E-13	-0.000826627	-7.39663E-05	-0.000900593
26	MITI	49913897938	-41056284825	-0.110	0.00000000000078228	-0.216	0.298	0.105	-2.26863E-13	0.000420285	-0.000298186	0.000122099

NO	NAMA	REC 2008	ΔREC	A	B, $\beta_0=-0.029$	C, $\beta_1=0.004$	D, $\beta_2=-0.001$	(ΔREV-ΔREC)/TA-1	$\beta_0(1/TA-1)$	$\beta_1[(\Delta REV-\Delta REC)/TA-1]$	$\beta_2(PPE/TA-1)$	NDA
				TAC/TA-1	1/TA-1	ΔREV/TA-1	PPE/TA-1					
27	KBLM	148743656223	-92049961198	-0.016	0.0000000000021781	-0.519	0.519	-0.319	-6.31656E-14	-0.001274782	-0.000518517	-0.001793299
28	IKBI	208096557549	-109792477792	-0.132	0.0000000000015713	-1.231	0.193	-1.058	-4.55682E-14	-0.004232638	-0.000192527	-0.004425164
29	MTDL	460159534514	-93945631107	-0.209	0.0000000000007759	-0.020	0.050	0.053	-2.25016E-14	0.000213108	-5.01251E-05	0.000162982
30	MYOH	6794770491	-367892051	-0.076	0.0000000001325064	0.040	0.015	0.088	-3.84268E-12	0.000353231	-1.53485E-05	0.000337882
31	AUTO	600414000000	148266000000	0.043	0.0000000000002512	-0.018	0.175	-0.055	-7.28402E-15	-0.000221221	-0.000174996	-0.000396218
32	GJTL	1406104000000	174650000000	-0.027	0.0000000000001148	-0.003	0.414	-0.023	-3.32815E-15	-9.25872E-05	-0.000414209	-0.000506796
33	GDYR	105483387000	6550111000	-0.262	0.0000000000009782	0.047	0.681	0.041	-2.83666E-14	0.000163352	-0.000680541	-0.000517189
34	BRAM	239189079000	-25230042000	-0.084	0.0000000000005978	-0.082	0.386	-0.067	-1.73366E-14	-0.00026786	-0.000385845	-0.000653706
35	INTA	283553224039	34330637170	-0.062	0.0000000000008793	-0.022	0.056	-0.053	-2.55008E-14	-0.000210031	-5.61986E-05	-0.000266229
36	NIPS	104628863359	-32649584899	0.009	0.0000000000030768	-0.617	0.438	-0.517	-8.92285E-14	-0.002066154	-0.000437544	-0.002503698
37	PRAS	203835521631	-63502776069	-0.066	0.0000000000018008	-0.449	0.277	-0.335	-5.22221E-14	-0.001339541	-0.000276671	-0.001616213
38	INTD	2645350894	-381677376	0.117	0.0000000000265469	-0.106	0.035	-0.096	-7.6986E-13	-0.000383476	-3.49764E-05	-0.000418453
39	INAF	206977709914	-26626630556	-0.040	0.0000000000010372	-0.367	0.105	-0.339	-3.00785E-14	-0.001356243	-0.000104747	-0.00146099
40	KAEF	687467547426	-371810718590	-0.040	0.0000000000006917	0.103	0.278	0.360	-2.00599E-14	0.001441934	-0.000278115	0.001163819
41	PYFA	19736312135	-1909036825	-0.013	0.0000000000101363	0.126	0.548	0.145	-2.93953E-13	0.000580956	-0.000547841	3.31156E-05
42	TCID	156614446274	34115951088	-0.070	0.0000000000010979	0.164	0.439	0.126	-3.18405E-14	0.000504324	-0.000439021	6.53026E-05
43	MRAT	113110363349	23013168801	0.052	0.0000000000028186	0.106	0.183	0.042	-8.17407E-14	0.000166395	-0.000182821	-1.64261E-05



NO	NAMA	NI	TL	TA	KA	KI	KM	KI	KM	KDK	KA	PROFIT	LEV	DA	DA ABS
1	INDF	2075861000000	24886781000000	40382953000000	0	50.050	0.050	0.5005	0.0005	0.300	0	0.051	0.616	-0.006	0.006
2	PSDN	32449818159	179860479264	353628509667	3	92.117	0.538	0.9212	0.0054	0.333	1	0.092	0.509	0.271	0.271
3	STTP	41072367353	144211201036	548720445825	3	56.760	7.400	0.5676	0.074	0.333	1	0.075	0.263	-0.094	0.094
4	ULTJ	61152852190	538164224542	1732701994634	0	46.820	14.720	0.4682	0.1472	0.333	0	0.035	0.311	0.026	0.026
5	ARGO	-75744091000	1424333452000	1275514074000	0	43.070	10.080	0.4307	0.1008	0.400	0	-0.059	1.117	-0.009	0.009
6	BRPT	547265000000	7573990000000	16375286000000	3	72.200	0.430	0.722	0.0043	0.600	1	0.033	0.463	-0.027	0.027
7	SULI	-103814721058	1735463136789	2009536359513	0	56.880	6.960	0.5688	0.0696	0.400	0	-0.052	0.864	-0.020	0.020
8	AKRA	274718650000	3832252552000	6059070429000	3	70.820	0.500	0.7082	0.005	0.333	1	0.045	0.632	-0.080	0.080
9	ETWA	10426886250	270972109843	553796571465	3	55.960	0.060	0.5596	0.0006	0.333	1	0.019	0.489	0.028	0.028
10	LTLS	85925000000	2125280000000	3081130000000	3	63.030	3.640	0.6303	0.0364	0.400	1	0.028	0.690	-0.256	0.256
11	TPIA	482884000000	962052000000	2747915000000	3	77.390	4.380	0.7739	0.0438	0.500	1	0.176	0.350	-0.049	0.049
12	DPNS	7124377450	27503213317	142551475929	3	66.870	1.900	0.6687	0.019	0.333	1	0.050	0.193	-0.092	0.092
13	AKPI	94592657000	756476292000	1587635868000	3	83.070	0.730	0.8307	0.0073	0.333	1	0.060	0.476	-0.068	0.068
14	BRNA	20260227896	305972833038	507226402680	3	51.420	23.340	0.5142	0.2334	0.250	1	0.040	0.603	-0.015	0.015
15	DYNA	65588022747	725497448335	1290590949137	4	74.370	0.690	0.7437	0.0069	0.250	1	0.051	0.562	-0.092	0.092
16	LMPI	5991716796	141612216701	540513720495	3	77.530	0.020	0.7753	0.0002	0.500	1	0.011	0.262	-0.012	0.012
17	YPAS	18540681482	67466291661	191136146962	0	89.469	0.352	0.8947	0.0035	0.333	0	0.097	0.353	0.020	0.020
18	CTBN	132763262346	850520858031	1863791651397	0	80.920	0.030	0.8092	0.0003	0.250	0	0.071	0.456	-0.056	0.056
19	INAI	-12824140133	406634957862	470415971203	3	65.870	0.030	0.6587	0.0003	0.200	1	-0.027	0.864	-0.155	0.155
20	JPRS	1917377909	82262329224	353951009577	3	68.420	15.530	0.6842	0.1553	0.500	1	0.005	0.232	0.033	0.033
21	LION	33613329078	43567152983	271366371297	0	57.700	0.230	0.577	0.0023	0.333	0	0.124	0.161	-0.067	0.067
22	LMSH	2400507034	33108113850	72830915980	0	32.220	25.610	0.3222	0.2561	0.667	0	0.033	0.455	-0.021	0.021
23	PICO	12657347594	379106954696	542660240316	3	94.010	0.080	0.9401	0.0008	0.333	1	0.023	0.699	-0.024	0.024
24	TIRA	2202660865	118862115042	201789482852	3	96.456	0.012	0.9646	0.0001	0.250	1	0.011	0.589	-0.109	0.109
25	KICI	5214569732	23235710680	84276874394	0	75.000	5.000	0.75	0.05	0.333	0	0.062	0.276	0.050	0.050
26	MITI	8925071679	80775593555	109355092689	3	41.380	2.340	0.4138	0.0234	0.333	1	0.082	0.739	-0.110	0.110
27	KBLM	1695130121	131065290647	354780873513	3	75.520	8.930	0.7552	0.0893	0.500	1	0.005	0.369	-0.014	0.014

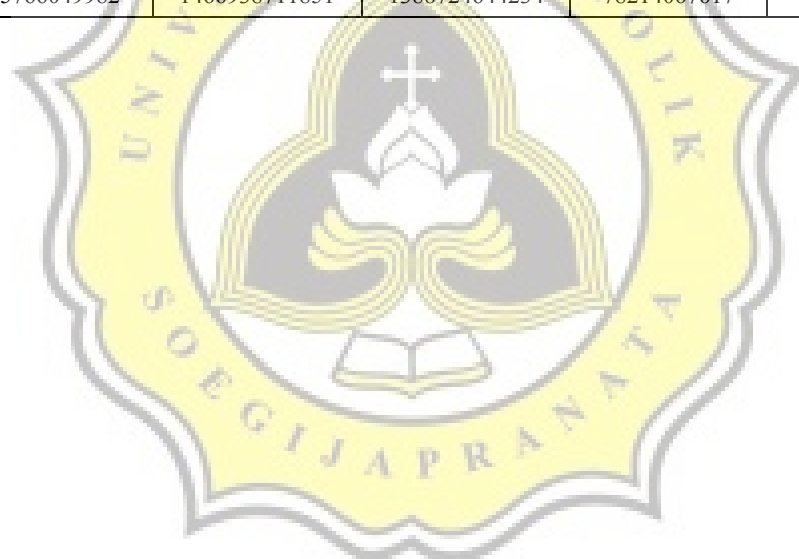
NO	NAMA	NI	TL	TA	KA	KI	KM	KI	KM	KDK	KA	PROFIT	LEV	DA	DA ABS
28	IKBI	28718699277	69844457698	561948871968	0	83.060	0.100	0.8306	0.001	0.400	0	0.051	0.124	-0.128	0.128
29	MTDL	10064638280	653775696703	1059054196506	3	12.930	10.070	0.1293	0.1007	0.333	1	0.010	0.617	-0.209	0.209
30	MYOH	-515293984	5974661708	6930528496	0	83.400	6.250	0.834	0.0625	0.500	0	-0.074	0.862	-0.076	0.076
31	AUTO	768265000000	1262292000000	4644939000000	0	95.650	0.040	0.9565	0.0004	0.333	0	0.165	0.272	0.044	0.044
32	GJTL	905330000000	6206486000000	8877146000000	3	61.800	0.120	0.618	0.0012	0.429	1	0.102	0.699	-0.026	0.026
33	GDYR	121085749000	712275749000	1127629806000	0	85.000	6.640	0.85	0.0664	0.333	0	0.107	0.632	-0.262	0.262
34	BRAM	72105574000	333646286000	1349630935000	0	65.820	25.400	0.6582	0.254	0.286	0	0.053	0.247	-0.084	0.084
35	INTA	37473252355	682054367132	1039510978420	3	86.510	5.760	0.8651	0.0576	0.333	1	0.036	0.656	-0.061	0.061
36	NIPS	3685250963	187474283792	314477779213	0	37.110	18.350	0.3711	0.1835	0.333	0	0.012	0.596	0.011	0.011
37	PRAS	-36216313566	342177431405	420714339156	0	45.760	6.270	0.4576	0.0627	0.333	0	-0.086	0.813	-0.064	0.064
38	INTD	-738676319	72044167525	35069204276	0	37.870	5.210	0.3787	0.0521	0.333	0	-0.021	2.054	0.117	0.117
39	INAF	2125637967	429313361761	728034877647	0	80.660	0.020	0.8066	0.0002	0.333	0	0.003	0.590	-0.038	0.038
40	KAEF	62596876510	567309530042	1562624630137	3	90.030	0.270	0.9003	0.0027	0.400	1	0.040	0.363	-0.041	0.041
41	PYFA	3772968359	26911380313	99937383195	3	53.850	23.080	0.5385	0.2308	0.333	1	0.038	0.269	-0.013	0.013
42	TCID	124611778666	113822972438	994620225969	3	79.234	0.186	0.7923	0.0019	0.400	1	0.125	0.114	-0.070	0.070
43	MRAT	21016846720	49211308083	365635717933	0	80.480	0.030	0.8048	0.0003	0.333	0	0.057	0.135	0.052	0.052



### DATA VARIABEL 2010

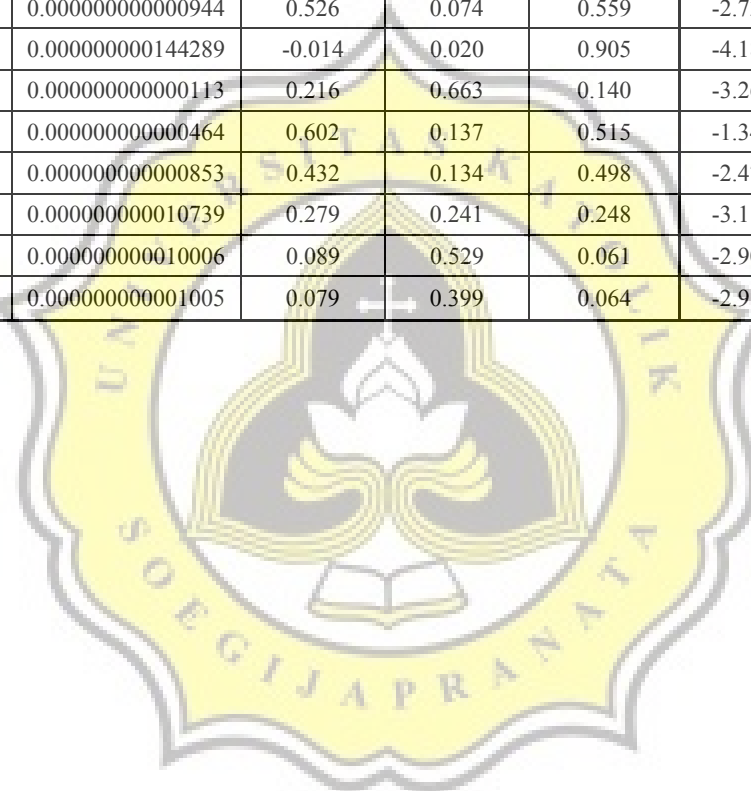
NO	NAMA	NI	CFO	TAC	REV 2010	REV 2009	ΔREV	PPE	TA-1	REC 2010
1	INDF	2952858000000	6909950000000	-3957092000000	38493360000000	37140830000000	1352530000000	11737142000000	40382953000000	3286929000000
2	SKLT	4833531934	8089259673	-3255727739	314145710944	276312034061	37833676883	97002153118	196186028659	38606051231
3	STTP	42630759100	-13517981904	56148741004	762612830093	627114839010	135497991083	319075542490	548720445825	112881407246
4	TBLA	246663187000	380781982000	-134118795000	2951113862000	2783572757000	167541105000	1157020339000	2786340214000	236107361000
5	ULTJ	107123243835	263881302428	-156758058593	1880411473916	1613927991404	266483482512	941931552988	1732701994634	193510727669
6	ARGO	-125015984000	8368304000	-133384288000	664257009000	754957095000	-90700086000	1196201884000	1461055966000	53014883000
7	HDTX	1190607578	24713058244	-23522450666	661992384716	937440532898	-275448148182	309301557065	1089713245877	83308339021
8	UNTX	-25288156801	-28650945498	3362788697	164593134280	145590262794	19002871486	65173628559	153901724876	33728678082
9	BRPT	-558630000000	773066000000	-1331696000000	16965228000000	14392940000000	2572288000000	9175086000000	16375286000000	1092570000000
10	AKRA	310916115000	427918661000	-117002546000	12194997466000	8959841972000	3235155494000	3037892760000	6059070429000	1686357862000
11	TPIA	348287000000	579350000000	-231063000000	5176270000000	4739684000000	436586000000	1138234000000	2747915000000	300025000000
12	AKKU	-4683276255	-1494101808	-3189174447	2948900092	2562014001	386886091	23306994362	32495688928	834252112
13	APLI	24659768960	30870127945	-6210358985	283739415791	284538777148	-799361357	176591737639	302381110626	44035364163
14	BRNA	34760866434	60380243328	-25619376894	568328198058	537142366438	31185831620	246845964857	507226402680	144073170468
15	LMPI	2794194212	19786335831	-16992141619	401594186536	381140623990	20453562546	183886160793	540513720495	135214561179
16	YPAS	21186130131	22436196689	-1250066558	348359143634	278875339582	69483804052	105396090565	191136146962	44608309765
17	BTON	8393401472	21402190054	-13008788582	127918509530	133110644620	-5192135090	7088476952	69783877404	13707856456
18	JKSW	6776300093	-16847539548	23623839641	181158905733	205653906365	-24495000632	47215994252	270966547227	176493092910
19	JPRS	28445580508	48826247303	-20380666795	427792535324	302868416321	124924119003	17618852275	353951009577	96926523675
20	LMSH	7350536344	9647718776	-2297182432	161011674412	197507850435	-36496176023	23302198938	72830915980	17575208610
21	LION	38631299358	32525842443	6105456915	207832622837	124810716264	83021906573	18208724225	271899974798	34269453326
22	NIKL	74576042000	-45853651000	120429693000	1361898489000	1180276179000	181622310000	69403856000	608332291000	210573411000
23	TIRA	3946516223	1378528840	2567987383	268977739355	238088920308	30888819047	63687379099	201789482852	56544381149
24	KICI	3259699213	7293507199	-4033807986	80789650755	83010877783	-2221227028	8609278457	84276874394	8850522428
25	MITI	7058787686	-13686708330	20745496016	85140507102	68328469105	16812037997	31892470687	109355092689	13963328268

NO	NAMA	NI	CFO	TAC	REV 2010	REV 2009	ΔREV	PPE	TA-1	REC 2010
26	KBLM	3921611855	5654912326	-1733300471	542618175974	301330733974	241287442000	232988366742	354780873513	107420032036
27	IKBI	4600387412	-36294909196	40895296608	1226301858648	862112294567	364189564081	112376423010	561948871968	200545307399
28	MTDL	30438567670	158368069879	-127929502209	3953971372337	3396917071000	557054301337	78487542620	1059054196506	331269717416
29	MYOH	351758748	257276	351501472	1947360109	2047250938	-99890829	135710493	6930528496	51565800
30	GJTL	830624000000	1010980000000	-180356000000	9853904000000	7936432000000	1917472000000	5882383000000	8877146000000	2259477000000
31	HEXA	301503530000	171765990000	129737540000	3592783610000	2295750150000	1297033460000	294741340000	2155286830000	540242870000
32	INTA	83081383677	70181186764	12900196913	1532682624147	1026887640305	505794983842	156617926338	1172129502335	240439305104
33	KONI	1378322048	14612473503	-13234151455	77888958822	51950337626	25938621196	22424659864	93116815117	12069635427
34	PYFA	4199202953	9538086241	-5338883288	140858442443	132000541048	8857901395	52826675604	99937383195	20587473955
35	TCID	131445098783	157211148765	-25766049982	1466938711851	1388724644234	78214067617	396755925487	994620225969	205596360445



NO	NAMA	REC 2009	ΔREC	A	B, $\beta_0 = -0.029$	C, $\beta_1 = 0.004$	D, $\beta_2 = -0.001$	$(\Delta REV - \Delta REC) / TA - 1$	$\beta_0 / (TA - 1)$	$\beta_1 [(\Delta REV - \Delta REC) / TA - 1]$	$\beta_2 (PPE / TA - 1)$	NDA
				TAC/TA-1	1/TA-1	$\Delta REV / TA - 1$	PPE/TA-1					
1	INDF	2794611000000	492318000000	-0.098	0.000000000000025	0.033	0.291	0.021	-7.1812E-16	8.52055E-05	-0.000290646	-0.00020544
2	SKLT	30333097265	8272953966	-0.017	0.0000000000005097	0.193	0.494	0.151	-1.4782E-13	0.000602708	-0.00049444	0.000108268
3	STTP	61406212396	51475194850	0.102	0.000000000001822	0.247	0.581	0.153	-5.285E-14	0.0006125	-0.00058149	3.10097E-05
4	TBLA	183294984000	52812377000	-0.048	0.000000000000359	0.060	0.415	0.041	-1.0408E-14	0.000164702	-0.000415247	-0.00025055
5	ULTJ	178089061704	15421665965	-0.090	0.000000000000577	0.154	0.544	0.145	-1.6737E-14	0.000579585	-0.00054362	3.59645E-05
6	ARGO	56628777000	-3613894000	-0.091	0.000000000000684	-0.062	0.819	-0.060	-1.9849E-14	-0.00023842	-0.000818724	-0.00105714
7	HDTX	155757075403	-72448736382	-0.022	0.000000000000918	-0.253	0.284	-0.186	-2.6613E-14	-0.000745148	-0.000283838	-0.00102899
8	UNTX	15760856566	17967821516	0.022	0.0000000000006498	0.123	0.423	0.007	-1.8843E-13	2.69016E-05	-0.000423476	-0.00039657
9	BRPT	1239766000000	-147196000000	-0.081	0.000000000000061	0.157	0.560	0.166	-1.771E-15	0.00066429	-0.000560301	0.000103989
10	AKRA	1411547993000	274809869000	-0.019	0.000000000000165	0.534	0.501	0.489	-4.7862E-15	0.001954323	-0.000501379	0.001452944
11	TPIA	378174000000	-78149000000	-0.084	0.000000000000364	0.159	0.414	0.187	-1.0553E-14	0.000749274	-0.000414217	0.000335056
12	AKKU	1032689446	-198437334	-0.098	0.0000000000030773	0.012	0.717	0.018	-8.9243E-13	7.20494E-05	-0.000717233	-0.00064518
13	APLI	43461694446	573669717	-0.021	0.000000000003307	-0.003	0.584	-0.005	-9.5905E-14	-1.81629E-05	-0.000584004	-0.00060217
14	BRNA	148526317447	-4453146979	-0.051	0.000000000001972	0.061	0.487	0.070	-5.7174E-14	0.00028105	-0.000486658	-0.00020561
15	LMPI	108146232221	27068328958	-0.031	0.000000000001850	0.038	0.340	-0.012	-5.3653E-14	-4.89517E-05	-0.000340206	-0.00038916
16	YPAS	36425596591	8182713174	-0.007	0.000000000005232	0.364	0.551	0.321	-1.5172E-13	0.001282878	-0.000551419	0.000731459
17	BTON	14489195086	-781338630	-0.186	0.000000000014330	-0.074	0.102	-0.063	-4.1557E-13	-0.000252826	-0.000101578	-0.0003544
18	JKSW	118318238137	58174854773	0.087	0.000000000003690	-0.090	0.174	-0.305	-1.0702E-13	-0.00122037	-0.00017425	-0.00139462
19	JPRS	136621309672	-39694785997	-0.058	0.000000000002825	0.353	0.050	0.465	-8.1932E-14	0.001860358	-4.97777E-05	0.00181058
20	LMSH	37398531439	-19823322829	-0.032	0.000000000013730	-0.501	0.320	-0.229	-3.9818E-13	-0.000915702	-0.000319949	-0.00123565
21	LION	16555049777	17714403549	0.022	0.000000000003678	0.305	0.067	0.240	-1.0666E-13	0.000960758	-6.69685E-05	0.000893789
22	NIKL	165032352000	45541059000	0.198	0.000000000001644	0.299	0.114	0.224	-4.7671E-14	0.000894782	-0.000114089	0.000780694
23	TIRA	56209442023	334939126	0.013	0.000000000004956	0.153	0.316	0.151	-1.4371E-13	0.000605659	-0.000315613	0.000290046
24	KICI	17849481053	-8998958625	-0.048	0.000000000011866	-0.026	0.102	0.080	-3.441E-13	0.000321689	-0.000102155	0.000219534
25	MITI	8857613113	5105715155	0.190	0.000000000009145	0.154	0.292	0.107	-2.6519E-13	0.000428195	-0.000291641	0.000136553

NO	NAMA	REC 2009	ΔREC	A	B, $\beta_0=-0.029$	C, $\beta_1=0.004$	D, $\beta_2=-0.001$	$(\Delta REV-\Delta REC)/TA-1$	$\beta_0(1/TA-1)$	$\beta_1[(\Delta REV-\Delta REC)/TA-1]$	$\beta_2(PPE/TA-1)$	NDA
				TAC/TA-1	1/TA-1	ΔREV/TA-1	PPE/TA-1					
26	KBLM	56693695025	50726337011	-0.005	0.0000000000002819	0.680	0.657	0.537	-8.1741E-14	0.002148494	-0.000656711	0.001491783
27	IKBI	98304079757	102241227642	0.073	0.000000000001780	0.648	0.200	0.466	-5.1606E-14	0.001864571	-0.000199976	0.001664594
28	MTDL	366213903407	-34944185991	-0.121	0.000000000000944	0.526	0.074	0.559	-2.7383E-14	0.002235952	-7.4111E-05	0.002161841
29	MYOH	6426878440	-6375312640	0.051	0.000000000144289	-0.014	0.020	0.905	-4.1844E-12	0.003621901	-1.95816E-05	0.003602319
30	GJTL	1580754000000	678723000000	-0.020	0.00000000000113	0.216	0.663	0.140	-3.2668E-15	0.000558174	-0.000662643	-0.00010447
31	HEXA	353339190000	186903680000	0.060	0.00000000000464	0.602	0.137	0.515	-1.3455E-14	0.002060291	-0.000136753	0.001923539
32	INTA	317883861209	-77444556105	0.011	0.00000000000853	0.432	0.134	0.498	-2.4741E-14	0.001990359	-0.000133618	0.00185674
33	KONI	9201651811	2867983616	-0.142	0.00000000010739	0.279	0.241	0.248	-3.1144E-13	0.000991041	-0.000240823	0.000750218
34	PYFA	17827275310	2760198645	-0.053	0.00000000010006	0.089	0.529	0.061	-2.9018E-13	0.000244061	-0.000528598	-0.00028454
35	TCID	190730397362	14865963083	-0.026	0.0000000001005	0.079	0.399	0.064	-2.9157E-14	0.000254763	-0.000398902	-0.00014414



NO	NAMA	NI	TL	TA	KA	KI	KM	KI	KM	KDK	KA	PROFIT	LEV	DA	DA ABS
1	INDF	2,952,858,000,000	22,423,117,000,000	47275955000000	0	50.050	0.060	0.5005	0.0006	0.300	0	0.062	0.474	-0.098	0.098
2	SKLT	4,833,531,934	81,070,404,211	199375442469	0	96.100	0.120	0.961	0.0012	0.333	0	0.024	0.407	-0.017	0.017
3	STTP	42,630,759,100	201,933,973,559	649273975648	3	56.760	4.240	0.5676	0.0424	0.333	1	0.066	0.311	0.102	0.102
4	TBLA	246,663,187,000	2,409,512,453,000	3651105169000	3	56.650	0.100	0.5665	0.001	0.333	1	0.068	0.660	-0.048	0.048
5	ULTJ	107,123,243,835	705,472,336,001	2006595762260	0	46.620	14.720	0.4662	0.1472	0.333	0	0.053	0.352	-0.091	0.091
6	ARGO	-125,015,984,000	1,216,329,528,000	1428233566000	3	54.640	2.400	0.5464	0.024	0.500	1	-0.088	0.852	-0.090	0.090
7	HDTX	1,190,607,578	465,702,102,837	1014303374267	0	88.630	3.660	0.8863	0.0366	0.500	0	0.001	0.459	-0.021	0.021
8	UNTX	-25,288,156,801	317,460,918,173	153901724876	3	69.370	0.010	0.6937	0.0001	0.333	1	-0.164	2.063	0.022	0.022
9	BRPT	-558,630,000,000	8,145,729,000,000	16015188000000	3	72.200	0.490	0.722	0.0049	0.600	1	-0.035	0.509	-0.081	0.081
10	AKRA	310,916,115,000	4,806,757,170,000	7665590356000	3	59.240	0.630	0.5924	0.0063	0.333	1	0.041	0.627	-0.021	0.021
11	TPIA	348,287,000,000	953,955,000,000	30030860000000	3	78.420	4.150	0.7842	0.0415	0.400	1	0.116	0.318	-0.084	0.084
12	AKKU	-4,683,276,255	13,551,814,894	28379813055	0	79.000	1.000	0.79	0.01	0.500	0	-0.165	0.478	-0.097	0.097
13	APLI	24,659,768,960	105,490,781,452	334950548997	0	66.660	6.670	0.6666	0.0667	0.333	0	0.074	0.315	-0.020	0.020
14	BRNA	34,760,866,434	326,943,862,376	550907476933	2	51.420	23.340	0.5142	0.2334	0.250	1	0.063	0.593	-0.050	0.050
15	LMPI	2,794,194,212	207,224,495,511	608920103517	3	76.720	0.010	0.7672	0.0001	0.500	1	0.005	0.340	-0.031	0.031
16	YPAS	21,186,130,131	69,360,273,967	200856257619	0	89.469	0.352	0.8947	0.0035	0.333	0	0.105	0.345	-0.007	0.007
17	BTON	8,393,401,472	16,630,315,057	89824014717	3	79.870	9.580	0.7987	0.0958	0.500	1	0.093	0.185	-0.186	0.186
18	JKSW	6,776,300,093	670,205,063,705	289987562836	3	59.230	1.330	0.5923	0.0133	0.500	1	0.023	2.311	0.089	0.089
19	JPRS	28,445,580,508	111,147,337,335	411281598196	3	68.420	15.530	0.6842	0.1553	0.500	1	0.069	0.270	-0.059	0.059
20	LMSH	7,350,536,344	31,414,708,371	78200046845	0	32.220	14.090	0.3222	0.1409	0.333	0	0.094	0.402	-0.030	0.030
21	LION	38,631,299,358	43,971,457,126	303899974798	0	57.700	0.230	0.577	0.0023	0.333	0	0.127	0.145	0.022	0.022
22	NIKL	74,576,042,000	430,238,661,000	917662004000	3	80.590	0.030	0.8059	0.0003	0.333	1	0.081	0.469	0.197	0.197
23	TIRA	3,946,516,223	122,080,076,621	217836655892	3	96.456	0.012	0.9646	0.0001	0.250	1	0.018	0.560	0.012	0.012
24	KICI	3,259,699,213	22,001,345,739	85942208666	0	75.000	5.000	0.75	0.05	0.333	0	0.038	0.256	-0.048	0.048
25	MITI	7,058,787,686	79,417,209,721	114924725356	3	32.430	2.340	0.3243	0.0234	0.333	1	0.061	0.691	0.190	0.190
26	KBLM	3,921,611,855	175,593,546,135	403194715268	3	69.350	6.400	0.6935	0.064	0.500	1	0.010	0.436	-0.006	0.006
27	IKBI	4,600,387,412	108,391,265,412	600820329651	0	93.060	0.100	0.9306	0.001	0.400	0	0.008	0.180	0.071	0.071

NO	NAMA	NI	TL	TA	KA	KI	KM	KI	KM	KDK	KA	PROFIT	LEV	DA	DA ABS
28	MTDL	30,438,567,670	584,565,539,799	945242001932	3	12.320	10.830	0.1232	0.1083	0.333	1	0.032	0.618	-0.123	0.123
29	MYOH	351,758,748	3,961,204,372	3062204781	0	83.400	6.250	0.834	0.0625	0.333	0	0.115	1.294	0.047	0.047
30	GJTL	830,624,000,000	6,844,970,000,000	10371567000000	3	59.010	0.080	0.5901	0.0008	0.375	1	0.080	0.660	-0.020	0.020
31	HEXA	301,503,530,000	1,133,346,900,000	2305057220000	3	76.215	0.202	0.7622	0.002	0.333	1	0.131	0.492	0.058	0.058
32	INTA	83,081,383,677	1,198,084,207,003	1634903848219	3	82.210	3.530	0.8221	0.0353	0.333	1	0.051	0.733	0.009	0.009
33	KONI	1,378,322,048	61,274,121,869	84841378260	3	72.370	5.580	0.7237	0.0558	0.333	1	0.016	0.722	-0.143	0.143
34	PYFA	4,199,202,953	23,361,793,395	100586999230	3	53.850	23.080	0.5385	0.2308	0.333	1	0.042	0.232	-0.053	0.053
35	TCID	131,445,098,783	98,758,935,129	1047238440003	4	73.785	5.175	0.7379	0.0518	0.400	1	0.126	0.094	-0.026	0.026





## UJI REGRESI RUMUS MANAJEMEN LABA

### REGRESI

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	PPE, DELTA <sup>b</sup>	.	Enter

a. Dependent Variable: TAC

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.022 <sup>a</sup>	.000	-.013	.139193

a. Predictors: (Constant), PPE, DELTA

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.001	2	.001	.036	.965 <sup>b</sup>
	Residual	2.790	144	.019		
	Total	2.791	146			

a. Dependent Variable: TAC

b. Predictors: (Constant), PPE, DELTA

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.029	.012		-2.442	.016
	DELTA	.004	.022	.016	.189	.850
	PPE	-.001	.003	-.016	-.193	.848

a. Dependent Variable: TAC

**LAMPIRAN 3:**

**HASIL PENGUJIAN STATISTIK**

**DESKRIPTIF DAN ASUMSI KLASIK**



## STATISTIK DESKRIPTIF

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KI	92	0.123	0.998	0.67563	0.185812
KM	92	0.0001	0.2561	0.055120	0.0764719
KDK	92	0.200	0.667	0.37062	0.089042
PROFIT	92	-0.197	0.176	0.03982	0.068860
LEV	92	0.094	2.393	0.50987	0.390117
DA	92	0.007	0.193	0.06562	0.041809
Valid N (listwise)	92				

## UJI ASUMSI KLASIK

### UJI NORMALITAS 1 (SEBELUM DATA NORMAL)

#### Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	122	100.0%	0	0.0%	122	100.0%

#### Descriptives

	Statistic	Std. Error
Mean	.0E-7	.00583623
95% Confidence Interval for Mean	Lower Bound Upper Bound	-.0115544 .0115544
5% Trimmed Mean		-.0051549
Median		-.0149595
Variance		.004
Std. Deviation		.06446326
Minimum		-.10470
Maximum		.20181
Range		.30651
Interquartile Range		.07416
Skewness	1.188	.219
Kurtosis	1.179	.435

**M-Estimators**

	Huber's M-Estimator <sup>a</sup>	Tukey's Biweight <sup>b</sup>	Hampel's M-Estimator <sup>c</sup>	Andrews' Wave <sup>d</sup>
Unstandardized Residual	-.0123175	-.0183435	-.0126350	-.0184438

- a. The weighting constant is 1.339.
- b. The weighting constant is 4.685.
- c. The weighting constants are 1.700, 3.400, and 8.500
- d. The weighting constant is 1.340\*pi.

**Percentiles**

		Percentiles						
		5	10	25	50	75	90	95
Weighted Average( Definition 1)	Unstandardized Residual	-.0795434	.0686306	.0483721	-.0149595	.0257923	.0952766	.1572812
Tukey's Hinges	Unstandardized Residual			.0483442	-.0149595	.0249605		

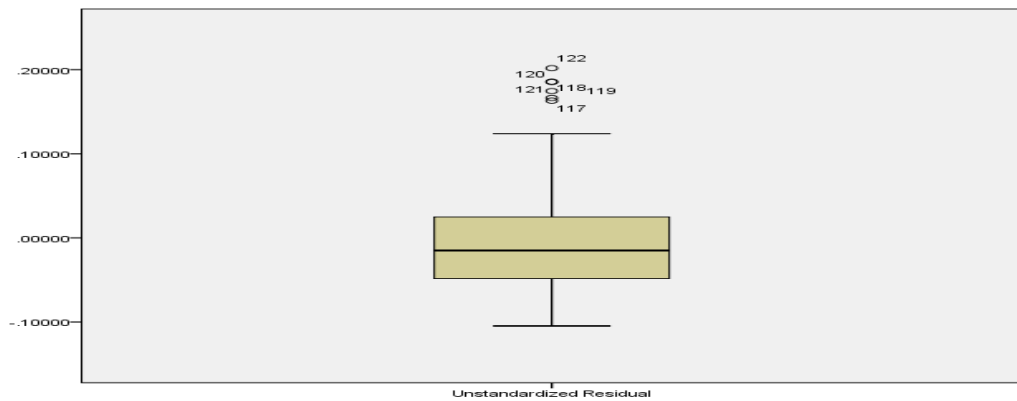
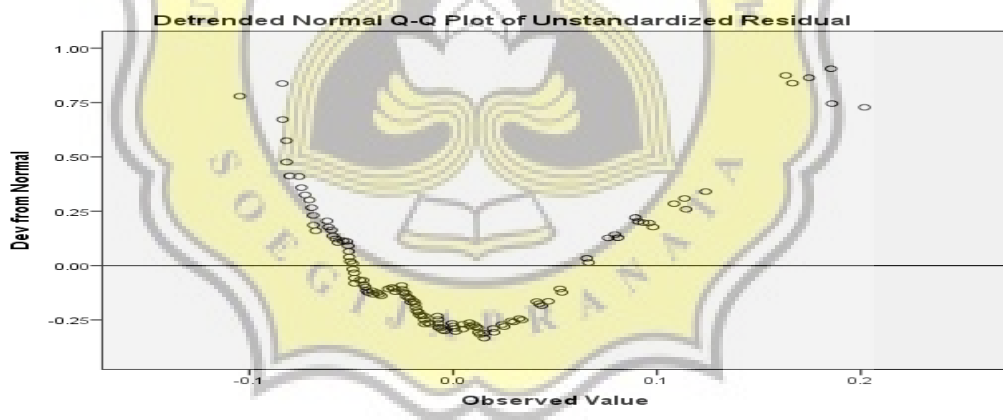
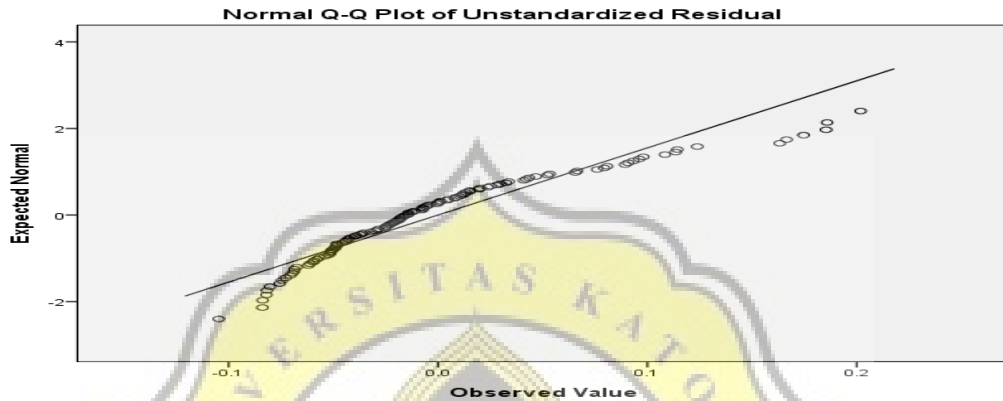
**Extreme Values**

		Case Number	Value
Unstandardized Residual	Highest	1	.20181
		2	.18584
		3	.18538
		4	.17462
		5	.16644
Unstandardized Residual	Lowest	1	-.10470
		2	-.08384
		3	-.08372
		4	-.08189
		5	-.08170

**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.128	122	.000	.904	122	.000

a. Lilliefors Significance Correction



## UJI NORMALITAS 2 (SEBELUM DATA NORMAL)

### Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	112	100.0%	0	0.0%	112	100.0%

### Descriptives

		Statistic	Std. Error
Unstandardized Residual	Mean	-.0042700	.00486769
	95% Confidence Interval for Mean		
	Lower Bound	-.0139157	
	Upper Bound	.0053756	
	5% Trimmed Mean	-.0073912	
	Median	-.0149595	
	Variance	.003	
	Std. Deviation	.05151480	
	Minimum	-.08025	
	Maximum	.16318	
	Range	.24343	
	Interquartile Range	.06407	
	Skewness	.948	.228
	Kurtosis	.472	.453

### M-Estimators

	Huber's M-Estimator <sup>a</sup>	Tukey's Biweight <sup>b</sup>	Hampel's M-Estimator <sup>c</sup>	Andrews' Wave <sup>d</sup>
Unstandardized Residual	-.0129048	-.0172748	-.0122866	-.0174684

- The weighting constant is 1.339.
- The weighting constant is 4.685.
- The weighting constants are 1.700, 3.400, and 8.500
- The weighting constant is  $1.340 \cdot \pi$ .

**Percentiles**

		Percentiles						
		5	10	25	50	75	90	95
Weighted Average(Definition 1)	Unstandardized Residual	-.0698690	-.0607200	-.0441318	-.0149595	.0199373	.0803810	.1016565
Tukey's Hinges	Unstandardized Residual			-.0440626	-.0149595	.0198248		

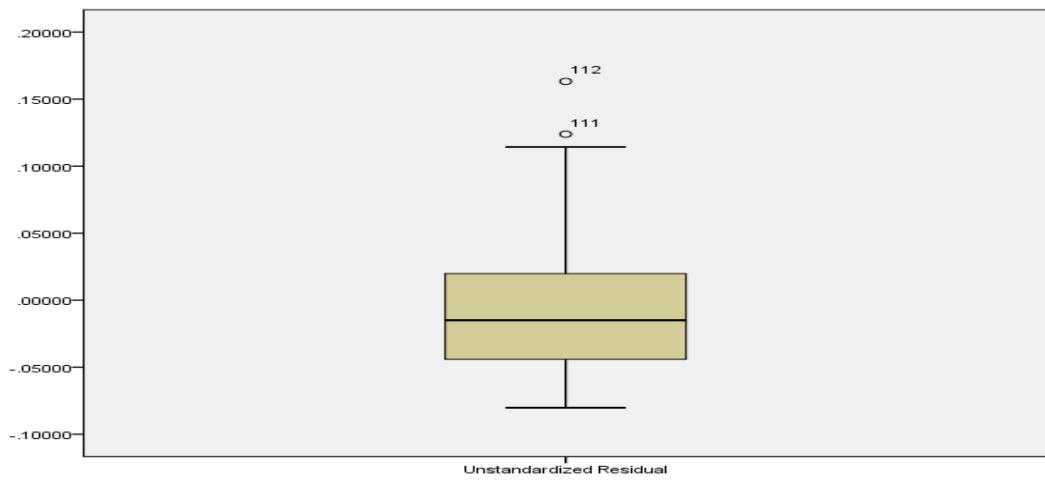
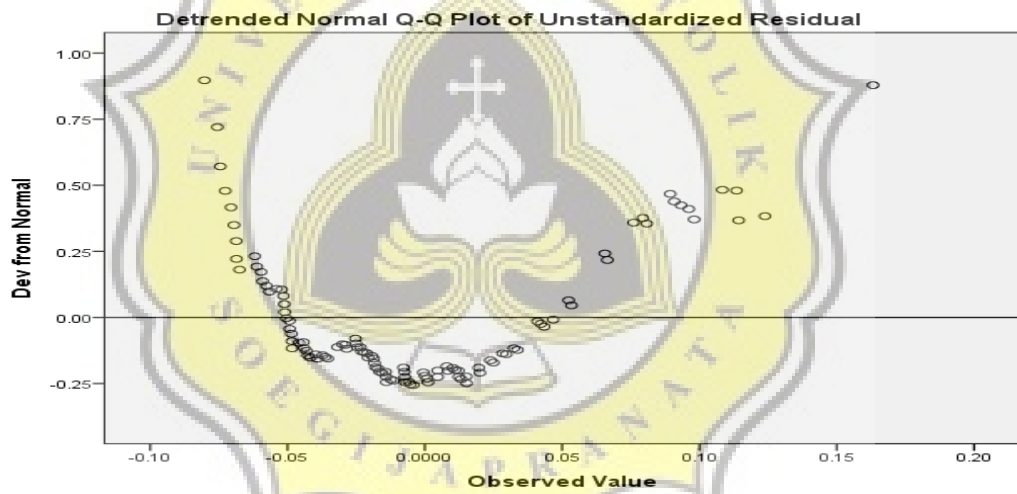
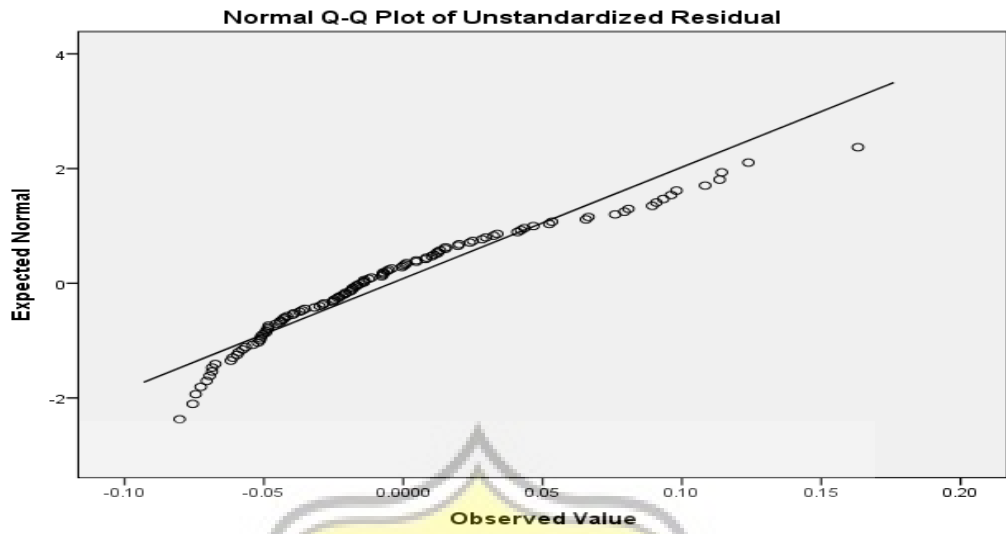
**Extreme Values**

		Case Number	Value
Highest	1	112	.16318
	2	111	.12385
	3	110	.11428
	4	109	.11353
	5	108	.10835
Lowest	1	1	-.08025
	2	2	-.07555
	3	3	-.07448
	4	4	-.07269
	5	5	-.07057

**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.106	112	.003	.929	112	.000

a. Lilliefors Significance Correction





### UJI NORMALITAS 3 (SEBELUM DATA NORMAL)

#### Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	102	100.0%	0	0.0%	102	100.0%

#### Descriptives

		Statistic	Std. Error
Unstandardized Residual	Mean	-.0071362	.00422391
	95% Confidence Interval for Mean		
	Lower Bound	-.0155153	
	Upper Bound	.0012429	
	5% Trimmed Mean	-.0093838	
	Median	-.0149595	
	Variance	.002	
	Std. Deviation	.04265937	
	Minimum	-.06949	
	Maximum	.09805	
	Range	.16754	
	Interquartile Range	.05784	
	Skewness	.774	.239
Kurtosis	-.045	.474	

#### M-Estimators

	Huber's M-Estimator <sup>a</sup>	Tukey's Biweight <sup>b</sup>	Hampel's M-Estimator <sup>c</sup>	Andrews' Wave <sup>d</sup>
Unstandardized Residual	-.0132765	-.0154875	-.0123001	-.0156050

- The weighting constant is 1.339.
- The weighting constant is 4.685.
- The weighting constants are 1.700, 3.400, and 8.500
- The weighting constant is  $1.340 \cdot \pi$ .

**Percentiles**

		Percentiles						
		5	10	25	50	75	90	95
Weighted Average( Definition 1)	Unstandardized Residual	-.0617891	-.0558182	-.0427068	-.0149595	.0151322	.0619030	.0880724
Tukey's Hinges	Unstandardized Residual			-.0425882	-.0149595	.0151112		

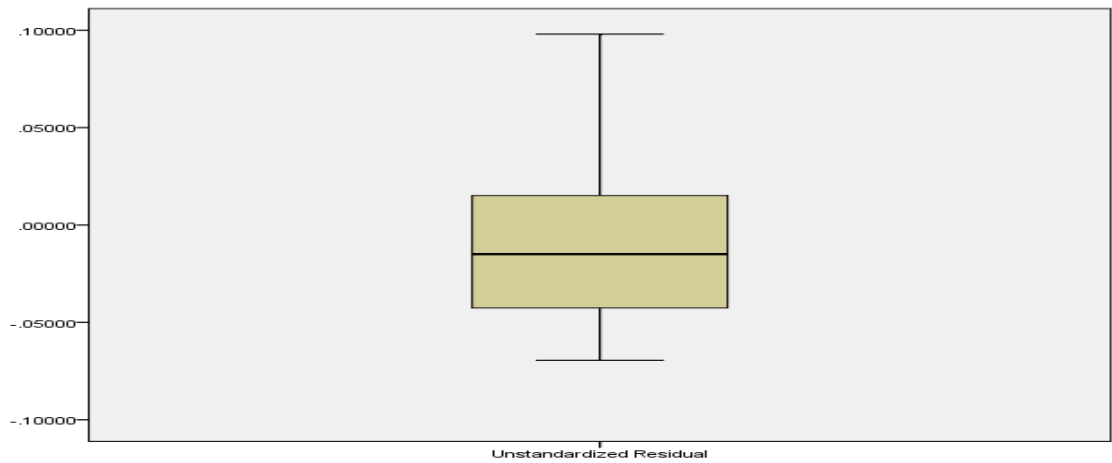
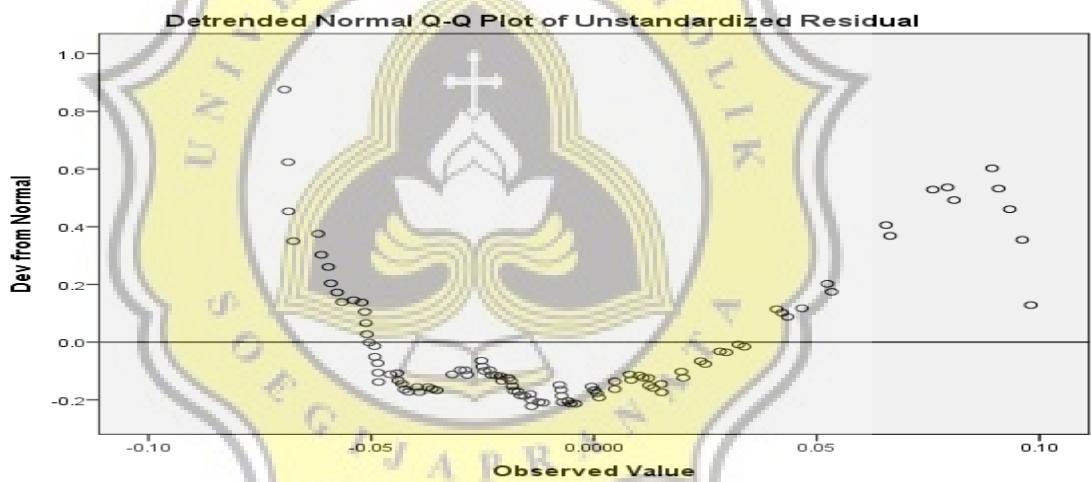
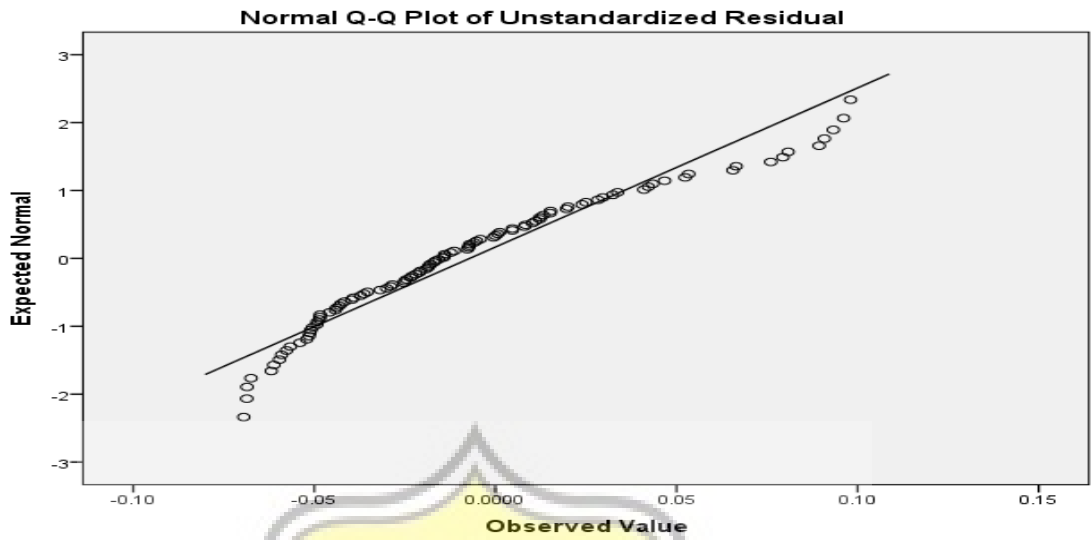
**Extreme Values**

		Case Number	Value
Highest	1	102	.09805
	2	101	.09612
	3	100	.09330
	4	99	.09083
	5	98	.08935
Lowest	1	1	-.06949
	2	2	-.06865
	3	3	-.06859
	4	4	-.06747
	5	5	-.06190

**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.094	102	.028	.937	102	.000

a. Lilliefors Significance Correction



## UJI NORMALITAS (SETELAH DATA NORMAL)\

### Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	92	100.0%	0	0.0%	92	100.0%

### Descriptives

	Statistic	Std. Error
Mean	-.0093420	.00369891
95% Confidence Interval for Mean	Lower Bound Upper Bound	-.0166894 -.0019946
5% Trimmed Mean	-.0112315	
Median	-.0149595	
Variance	.001	
Unstandardized Residual Std. Deviation	.03547868	
Minimum	-.06118	
Maximum	.08082	
Range	.14201	
Interquartile Range	.05188	
Skewness	.674	.251
Kurtosis	-.154	.498

### M-Estimators

	Huber's M-Estimator <sup>a</sup>	Tukey's Biweight <sup>b</sup>	Hampel's M-Estimator <sup>c</sup>	Andrews' Wave <sup>d</sup>
Unstandardized Residual	-.0134869	-.0139842	-.0124635	-.0139766

a. The weighting constant is 1.339.

b. The weighting constant is 4.685.

c. The weighting constants are 1.700, 3.400, and 8.500

d. The weighting constant is  $1.340 \cdot \pi$ .

**Percentiles**

		Percentiles						
		5	10	25	50	75	90	95
Weighted Average( Definition 1)	Unstandardized	-.0569732	-	-	-	.0123211	.0430955	.0658770
	Residual		.0511361	.0395638	.0149595			
Tukey's Hinges	Unstandardized		-	-	.0122931			
	Residual		.0394394	.0149595				

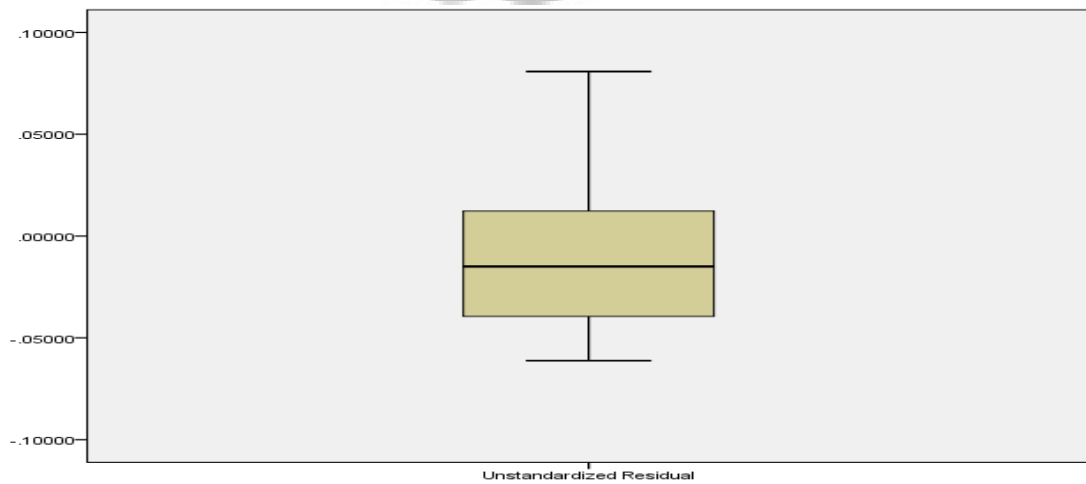
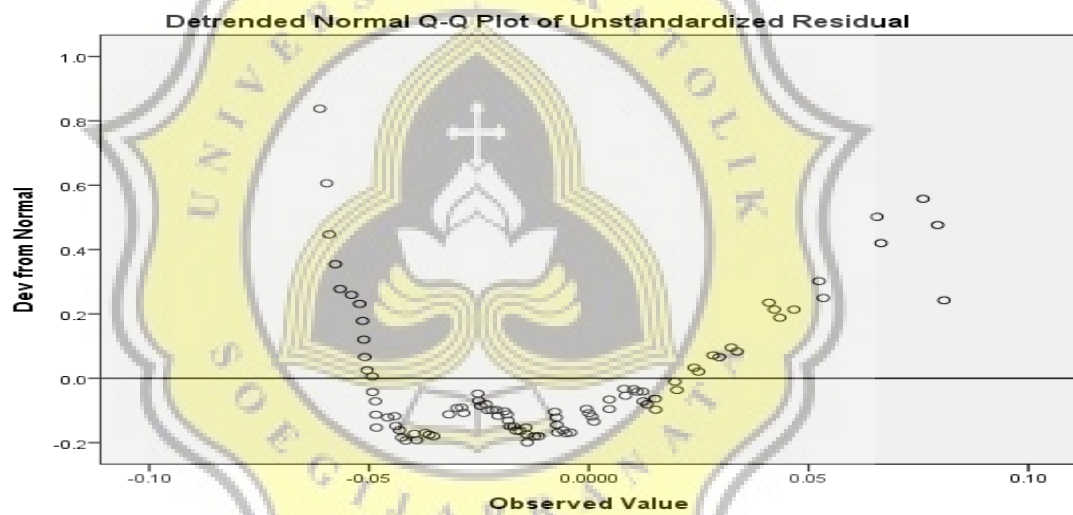
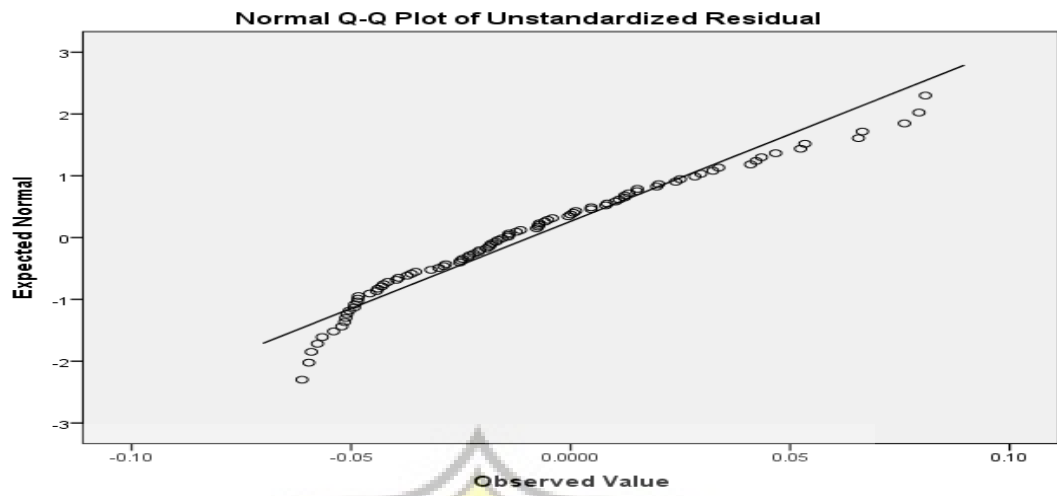
**Extreme Values**

		Case Number	Value
Highest	1	92	.08082
	2	91	.07935
	3	90	.07603
	4	89	.06646
	5	88	.06556
Unstandardized Residual	1	1	-.06118
	2	2	-.05964
	3	3	-.05906
	4	4	-.05767
	5	5	-.05660
Lowest	1	92	.08082
	2	91	.07935
	3	90	.07603
	4	89	.06646
	5	88	.06556

**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.085	92	.097	.948	92	.001

a. Lilliefors Significance Correction



## UJI HETEROKEDASTISITAS

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.033	.015		2.250	.027
1 KI	.004	.014	.037	.292	.771
KM	.006	.032	.024	.196	.845
KDK	-.018	.025	-.080	-.721	.473
KA	.000	.004	-.004	-.039	.969
PROFIT	-.009	.035	-.031	-.256	.798
LEV	.003	.006	.053	.428	.670

a. Dependent Variable: ABS

## UJI AUTOKORELASI

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.595 <sup>a</sup>	.354	.308	.0347815	1.810

a. Predictors: (Constant), LEV, KM, KDK, KA, PROFIT, KI

b. Dependent Variable: DA

## UJI MULTIKOLINEARITAS

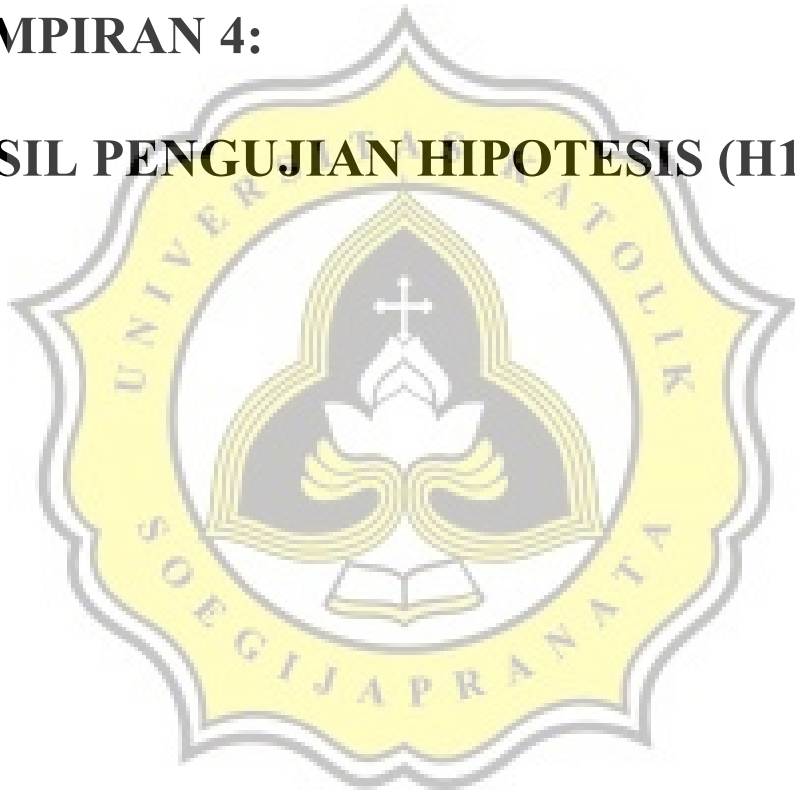
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.099	.025		3.977	.000		
1 KI	-.003	.023	-.015	-.144	.886	.725	1.380
KM	-.163	.055	-.298	-2.985	.004	.762	1.313
KDK	-.099	.042	-.211	-2.364	.020	.956	1.046
KA	-.020	.007	-.244	-2.751	.007	.970	1.031
PROFIT	.187	.058	.308	3.198	.002	.821	1.218
LEV	.024	.011	.221	2.210	.030	.760	1.315

a. Dependent Variable: DA

**LAMPIRAN 4:**

**HASIL PENGUJIAN HIPOTESIS (H1-H6)**





## UJI REGRESI H1-H6

### REGRESI

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	LEV, KM, KDK, KA, PROFIT, KI <sup>b</sup>		Enter

a. Dependent Variable: DA

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.595 <sup>a</sup>	.354	.308	.0347815	1.810

a. Predictors: (Constant), LEV, KM, KDK, KA, PROFIT, KI

b. Dependent Variable: DA

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.056	6	.009	7.748	.000 <sup>b</sup>
	Residual	.103	85	.001		
	Total	.159	91			

a. Dependent Variable: DA

b. Predictors: (Constant), LEV, KM, KDK, KA, PROFIT, KI

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.099	.025		3.977	.000		
	KI	-.003	.023	-.015	-.144	.886	.725	1.380
	KM	-.163	.055	-.298	-2.985	.004	.762	1.313
	KDK	-.099	.042	-.211	-2.364	.020	.956	1.046
	KA	-.020	.007	-.244	-2.751	.007	.970	1.031
	PROFIT	.187	.058	.308	3.198	.002	.821	1.218
	LEV	.024	.011	.221	2.210	.030	.760	1.315

a. Dependent Variable: DA