



LAMPIRAN 1

Sampel Penelitian Periode 2000-2001

No.	Nama Perusahaan	Tahun IPO
1.	PT. Adindo Forestra Indonesia Tbk	2000
2.	PT. Dharma Samudera Fishing Indonesia Tbk	2000
3.	PT. Tunas Baru Lampung Tbk	2000
4.	PT. Fortune Mate Indonesia Tbk	2000
5.	PT.Asiaplast Industries Tbk	2000
6.	PT.Surya Intrindo Makmur Tbk	2000
7.	PT.Summitplast InterbenuaTnk	2000
8.	PT.Alfa Retailindo Tbk	2000
9.	PT.Kridaperdana IndahgraHa Tbk	2000
10.	PT. Dyviacom Internusa Tbk	2001
11.	PT.Gowa Makasar Tourism Tbk	2001
12.	PT.Andhi Candra Automotive Tbk	2001
13.	PT.Rimo Catur Lestari Tbk	2001
14.	PT.Limas Tbk	2001
15.	PT.Colorpak Tbk	2001
16.	PT.Integrasi Nusantara Tbk	2001
17.	PT.Infoasia Tbk	2001
18.	PT.Centrin Online Tbk	2001
19.	PT.Roda Panggon Tbk	2001
20.	PT.Ryanne Adibusana Tbk	2001
21.	PT.Pyridam Nusantara Tbk	2001
22.	PT.Panorama Tbk	2001
23.	PT.Akbar Tbk	2001
24.	PT.Karka Yasa Tbk	2001
25.	PT.Beton Jaya Manunggal Tbk	2001
26.	PT.Metamedia Tbk	2001
27.	PT.Arwana Citra Tbk	2001
28.	PT.Lapindo Jaya Tbk	2001
29.	PT.Kimia Farma Tbk	2001

30.	PT.Wahana Phoenix Mandiri Tbk	2001
31.	PT.Daeyu Orchid Tbk	2001
32.	PT.Indoexchange Tbk	2001
33.	PT.Kopitime Tbk	2001
34.	PT.Indofarma Tbk	2001
35.	PT.Tempo Inti Media Tbk	2001
36.	PT.Plaspack Nusantara Tbk	2001
37.	PT.Lamicitra Nusantara Tbk	2001





LAMPIRAN 2

Menghitung total akrual sesungguhnya

Nama Perusahaan	Laba bersih (jutaan)	Arus kas operasi (dalam jutaan)	TACit
PT. Adindo Forestra Indonesia Tbk	10073	578	9495
PT. Dharma Samudera Fishing Indonesia Tbk	5003	1812	3191
PT. Tunas Baru Lampung Tbk	71235	63462	7773
PT.Asiaplast Industries Tbk	10706	25548	-14842
PT.Summitplast InterbenuaTnk	13018	6389	6629
PT.Alfa Retailindo Tbk	14834	-35914	50748
PT.Kridaperdana Indahgraha Tbk	698	656	42
PT.Gowa Makasar Tourism Tbk	17591	2326	15265
PT.Andhi Chandra Automotive Tbk	8161	907	7254
PT.Rimo Catur Lestari Tbk	5227	-3046	8273
PT.Limas Tbk	-7338	-3429	-3909
PT.Colorpak Tbk	4839	3533	1306
PT.Integrasi Nusantara Tbk	243	-753	996
PT.Infoasia Tbk	1804	2417	-613
PT.Centrin Online Tbk	4818	9780	-4962
PT.Roda Panggon Tbk	-498	-334	-164
PT.Ryanne Adibusana Tbk	1727	2063	-336
PT.Pyridam Nusantara Tbk	700	813	-113

PT.Karka Yasa Tbk	160	405	-245
PT.Beton Jaya Manunggal Tbk	350	681	-331
PT.Arwana Citra Tbk	4106	14893	-10787
PT.Lapindo Jaya Tbk	394	417	-23
PT.Kimia Farma Tbk	169819	176317	-6498
PT.Wahana Phoenix Mandiri Tbk	4298	-198	4496
PT.Daeyu Orchid Tbk	6557	10448	-3891
PT.Kopitime Tbk	-1795	-1166	-629
PT.Tempo Inti Media Tbk	-2129	-8670	6541
PT.Lamicitra Nusantara Tbk	9137	11838	-2701

