

LAMPIRAN

Lampiran 1 Daftar Sampel Perusahaan Manufaktur

Daftar sampel perusahaan manufaktur yang terdaftar pada Bursa Efek Indonesia (BEI) periode 2014-2018.

No.	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	ADMG	Polychem Indonesia Tbk
3	AGII	PT Aneka Gas Industri Tbk
4	AISA	Tiga Pilar Sejahtera Food Tbk
5	AKKU	PT Anugerah Kagum Karya Utama Tbk
6	AKPI	Argha Karya Prima Ind. Tbk
7	ALDO	Alkindo Naratama Tbk
8	ALKA	Alakasa Industrindo Tbk
9	ALMI	Alumindo Light Metal Industry Tbk
10	ALTO	Tri Banyan Tirta Tbk
11	AMFG	Asahimas Flat GlassTbk
12	AMIN	PT Ateliers Mecaniques D'Indonesie Tbk
13	APLI	Asiaplast Industries Tbk
14	ARGO	Argo Pantes Tbk
15	ARNA	Arwana Citramulia Tbk
16	ASII	Astra International Tbk
17	AUTO	Astra Otoparts Tbk
18	BAJA	Saranacentral Bajatama Tbk
19	BATA	Sepatu Bata Tbk
20	BELL	PT Trisula Textile Industries Tbk
21	BIMA	Primarindo Asia Infrastructure Tbk
22	BOLT	PT Garuda Metalindo Tbk
23	BRAM	Indo Kordsa Tbk
24	BRNA	Berlina Tbk
25	BRPT	Barito Pacific Tbk
26	BTON	Betonjaya Manunggal Tbk
27	BUDI	PT Budi Starch & Sweetener Tbk
28	CAMP	PT Campina Ice Cream Industry Tbk
29	CEKA	PT Wilmar Cahaya Indonesia Tbk

30	CINT	PT Chitose Internasional Tbk
31	CLEO	PT Sariguna Primatirta Tbk
32	CNTX	Centex Tbk
33	CPIN	Chareon Pokphand Indonesia Tbk
34	CTBN	Citra Tubindo Tbk
35	DLTA	Delta Djakarta Tbk
36	DPNS	Duta Pertiwi Nusantara Tbk
37	DVLA	Darya-Varia Laboratoria Tbk
38	EKAD	Ekadharna International Tbk
39	ERTX	Eratex Djaja Tbk
40	ESTI	Ever Shine Textile Industry Tbk
41	ETWA	Eterindo Wahanatama Tbk
42	FASW	Fajar Surya Wisesa Tbk
43	FPNI	PT Lotte Chemical Titan Tbk
44	GDST	Gunawan Dianjaya Steel Tbk
45	GDYR	Goodyear Indonesia Tbk
46	GGRM	Gudang Garam Tbk
47	GJTL	Gajah Tunggal Tbk
48	GMFI	PT Garuda Maintenance Facility Aero Asia Tbk
49	HDTX	PT Panasia Indo Resources Tbk
50	HMSP	HM Sampoerna Tbk
51	HOKI	PT Buyung Poetra Sembada Tbk
52	HRTA	PT Hartadinata Abadi Tbk
53	ICBP	Indofood CBP Sukses Makmur Tbk
54	IGAR	Champion Pacific Indonesia Tbk
55	IKAI	Intikeramik Alamasari Industri Tbk
56	IKBI	Sumi Indo Kabel Tbk
57	IMAS	Indomobil Sukses International Tbk
58	IMPC	PT Impack Pratama Industri Tbk
59	INAF	Indofarma (Persero) Tbk
60	INAI	Indal Aluminium Industry Tbk
61	INCI	Intanwijaya Internasional Tbk
62	INDF	Indofood Sukses Makmur Tbk
63	INDR	Indorama Synthetics Tbk
64	INDS	Indospring Tbk
65	INKP	Indah Kiat Pulp & Paper Tbk
66	INRU	Toba Pulp Lestari Tbk
67	INTP	Indocement Tunggal Prakarsa Tbk

68	I POL	Indopoly Swakarsa Industry Tbk
69	ISSP	PT Steel Pipe Industry of Indonesia Tbk
70	ITMA	PT Sumber Energi Andalan Tbk
71	JECC	Jembo Cable Company Tbk
72	JKSW	Jakarta Kyoei Steel Works Tbk
73	JPFA	JAPFA Comfeed Indonesia Tbk
74	KA EF	Kimia Farma (Persero) Tbk
75	KBLI	KMI Wire and Cable Tbk
76	KBLM	Kabelindo Murni Tbk
77	KBRI	Kertas Basuki Rachmat Indonesia Tbk
78	KDSI	Kedawung Setia Industrial Tbk
79	KIAS	Keramika Indonesia Assosiasi Tbk
80	KICI	Kedaung Indah Can Tbk
81	KINO	PT Kino Indonesia Tbk
82	KLBF	Kalbe Farma Tbk
83	KMTR	PT Kirana Megatara Tbk
84	KRAH	PT Grand Kartech Tbk
85	KRAS	Krakatau Steel (Persero) Tbk
86	LION	Lion Metal Works Tbk
87	LMPI	Langgeng Makmur Industri Tbk
88	LMSH	Lionmesh Prima Tbk
89	LPIN	Multi Prima Sejahtera Tbk
90	MAIN	Malindo Freemill Tbk
91	MASA	Multistrada Arah Sarana Tbk
92	MBTO	Martina Berto Tbk
93	MDKI	PT Emdeki Utama Tbk
94	MERK	Merck Tbk
95	MLBI	Multi Bintang Indonesia Tbk
96	MLIA	Mulia Industrindo Tbk
97	MRAT	Mustika Ratu Tbk
98	MYOR	Mayora Indah Tbk
99	MYRX	PT Hanson International Tbk
100	MYTX	PT Asia Pacific Investama Tbk
101	NIKL	Pelat Timah Nusantara Tbk
102	NIPS	Nipress Tbk
103	PBID	PT Panca Budi Idaman Tbk
104	PBRX	Pan Brothers Tbk
105	PCAR	PT Prima Cakrawala Abadi Tbk

106	PICO	Pelangi Indah Canindo Tbk
107	POLY	Asia Pacific Fibers Tbk
108	PRAS	Prima Alloy Steel Universal Tbk
109	PSDN	Prasidha Aneka Niaga Tbk
110	PTSN	Sat Nusapersada Tbk
111	PYFA	Pyridam Farma Tbk
112	RICY	Ricky Putra Globalindo Tbk
113	RMBA	Bentoe International Investama Tbk
114	ROTI	Nippon Indosari Corpindo Tbk
115	SCCO	Supreme Cable Manufacturing Corporation Tbk
116	SCPI	Merck Sharp Dohme Pharma Tbk
117	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
118	SIMA	Siwani Makmur Tbk
119	SIPD	Sierad Produce Tbk
120	SKBM	Sekar Bumi Tbk
121	SKLT	Sekar Laut Tbk
122	SMBR	PT Semen Baturaja (Persero) Tbk
123	SMCB	PT Solusi Bangun Indonesia Tbk
124	SMGR	Semen Indonesia (Persero) Tbk
125	SMSM	Selamat Sempurna Tbk
126	SPMA	Suparma Tbk
127	SRIL	PT Sri Rejeki Isman Tbk
128	SRSN	Indo Acidatama Tbk
129	SSTM	Sunson Textile Manufacturer Tbk
130	STAR	PT Buana Artha Anugerah Tbk
131	STTP	Siantar Top Tbk
132	SULI	PT SLJ Global Tbk
133	TALF	PT Tunas Alifin Tbk
134	TBMS	Tembaga Mulia Semanan Tbk
135	TCID	Mandom Indonesia Tbk
136	TFCO	Tifico Fiber Indonesia Tbk
137	TIRT	Tirta Mahakam Resources Tbk
138	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
139	TOTO	Surya Toto Indonesia Tbk
140	TPIA	PT Chandra Asri Petrochemical Tbk
141	TRIS	Trisula International Tbk
142	TRST	Trias Sentosa Tbk
143	TSPC	Tempo Scan Pacific Tbk

144	ULTJ	Ultra Jaya Milk Industry Tbk
145	UNIC	Unggul Indah Cahaya Tbk
146	UNIT	Nusantara Inti Corpora Tbk
147	UNVR	Unilever Indonesia Tbk
148	VOKS	Voksel Electric Tbk
149	WIIM	Wismilak Inti Makmur Tbk
150	WOOD	PT Integra Indocabinet Tbk
151	WSBP	PT Waskita Beton Precast TBk
152	WTON	Wijaya Karya Beton
153	YPAS	Yanaprima Hastapersada Tbk



Lampiran 2 Data Penelitian

Tabel penghitungan *Value Added Intellectual Capital (VAIC™)* perusahaan sektor manufaktur yang terdaftar pada Bursa Efek Indonesia pada tahun 2014.

Kode Perusahaan	VAIC									
	OUT	IN	VA	CE	VACA	HC	VAHU	SC	STVA	TOTAL
INTP	21028443000000	12662409000000	8366034000000	25624414000000	0.326	1576432000000	5.307	6789602000000	0.812	6.445
SMBR	1373532659000	828961955000	544570704000	2746611617000	0.198	149919167000	3.632	394651537000	0.725	4.555
SMCB	10534940000000	8496279000000	2038661000000	13387807000000	0.152	1007044000000	2.024	1031617000000	0.506	2.683
SMGR	27506980225000	17648911434000	9858068791000	29041396905000	0.339	2767302824000	3.562	7090765967000	0.719	4.621
AMFG	3746986000000	2694141000000	1052845000000	3520153000000	0.299	455038000000	2.314	597807000000	0.568	3.181
ARNA	1617531918873	1195829674743	421702244130	943502740033	0.447	72523525208	5.815	349178718922	0.828	7.090
IKAI	262627381437	235559679099	27067702338	311415643471	0.087	53817807996	0.503	-26750105658	-0.988	-0.398
KIAS	932403294419	688123136516	244280157903	2211117609100	0.110	125547888985	1.946	118732268918	0.486	2.542
MLIA	5653051185000	4682176983000	970874202000	5753138951000	0.169	792226637000	1.226	178647565000	0.184	1.578
TOTO	2070536422856	1190164032498	880372390358	1498473878774	0.588	498489661716	1.766	381882728642	0.434	2.787
ALKA	1235533611000	1215536920000	19996691000	71602736000	0.279	15642574000	1.278	4354117000	0.218	1.775
ALMI	3354182228329	3211935643140	142246585189	842387843701	0.169	140611764952	1.012	1634820237	0.011	1.192
BAJA	1237759933212	1191918841313	45841091899	193974513210	0.236	19577292645	2.342	26263799254	0.573	3.151
BTON	100676899623	83025548417	17651351206	149319964829	0.118	7765022245	2.273	9886328961	0.560	2.951
GDST	1226700608874	1206130902684	20569706190	891777013784	0.023	39487840435	0.521	-18918134245	-0.920	-0.376

INAI	955847499386	755339510994	200507988392	301945899213	0.664	167335692684	1.198	33172295708	0.165	2.028
ISSP	3560188000000	3176264000000	383924000000	2807019000000	0.137	121900000000	3.149	262024000000	0.682	3.969
JKSW	86560042302	82598271680	3961770622	243355328531	0.016	13585902434	0.292	-9624131812	-2.429	-2.121
LION	392241046217	217281122233	174959923984	467947668882	0.374	112102184668	1.561	62857739316	0.359	2.294
LMSH	253690836696	225077209460	28613627236	120558294765	0.237	17606830953	1.625	11006796283	0.385	2.247
PICO	700754523674	648161045221	52593478453	350557973470	0.150	32152404219	1.636	20441074234	0.389	2.174
BUDI	2304184000000	2139617000000	164567000000	1531865000000	0.107	121079000000	1.359	43488000000	0.264	1.731
DPNS	141097394893	103153498065	37943896828	254492381365	0.149	20760878083	1.828	17183018745	0.453	2.430
EKAD	527301945189	418565818774	108736126415	284099952645	0.383	48303506260	2.251	60432620155	0.556	3.190
ETWA	1001693333385	1099257733974	-97564400589	683676861210	-0.143	54944234485	-1.776	-152508635074	1.563	-0.355
INCI	115902582541	93730701351	22171881190	141231182368	0.157	10813120471	2.050	11358760719	0.512	2.720
SRSN	476222830000	410846798000	65376032000	346352603000	0.189	35518042000	1.841	29857990000	0.457	2.486
AKKU	6846424852	10421608895	-3575184043	56604468624	-0.063	4014759027	-0.891	-439574984	0.123	-0.831
AKPI	1952234507000	1781225035000	171009472000	1414166081000	0.121	109803106000	1.557	61206366000	0.358	0.479
APLI	296079432297	253361210439	42718221858	242036348989	0.176	26098145369	1.637	16620076489	0.389	2.202
IGAR	740933106482	616239694936	124693411546	276575088763	0.451	48867190803	2.552	75826220743	0.608	3.611
SIMA	16959383566	10885400075	6073983491	34582015515	0.176	4940099245	1.230	1133884246	0.187	1.592
TRST	2544551414797	2409794168280	134757246517	2306109702549	0.058	71655506195	1.881	63101740322	0.468	2.407
YPAS	422736214472	395612586483	27123627989	226117530350	0.120	38290028548	0.708	-11166400559	-0.412	0.417
CPIN	29279318000000	26235453000000	3043865000000	16395199000000	0.186	936973000000	3.249	2106892000000	0.692	4.126
JPFA	24497394000000	22316311000000	2181083000000	10813987000000	0.202	1560955000000	1.397	620128000000	0.284	1.883
MAIN	4509165180000	4323491429000	185673751000	1788836226000	0.104	293968019000	0.632	-108294268000	-0.583	0.152
SIPD	2691355742019	21549776605503	-18858420863484	1597625043894	-11.804	266247487245	-70.830	19124668350729	1.014	-81.620

SULI	694647000000	605446000000	89201000000	1286984000000	0.069	73795000000	1.209	15406000000	0.173	1.451
TIRT	814821122903	675805425974	139015696929	268372751879	0.518	108702195090	1.279	30313501839	0.218	2.015
ALDO	495048264488	429739443581	65308820907	172211578230	0.379	37107352495	1.760	28201468412	0.432	2.571
FASW	5479576069742	4997176941518	482399128224	3742347471337	0.129	272213199575	1.772	210185928649	0.436	2.337
KBRI	41234430969	42350656588	-1116225619	1228029841053	-0.001	16730469386	-0.067	-17846695005	15.988	15.921
SPMA	1552497131570	1348249166135	204247965435	1904995924539	0.107	129286808857	1.580	74961156578	0.367	2.054
KRAH	286841961299	125224802929	161617158370	218212523126	0.741	120285669061	1.344	41331489309	0.256	2.340
ASII	213327000000000	166956000000000	463710000000000	162506000000000	0.285	161490000000000	2.871	302220000000000	0.652	3.809
AUTO	130270490000000	985155500000000	317549400000000	105231170000000	0.302	206743900000000	1.536	110805500000000	0.349	2.187
GJTL	131857830000000	104549420000000	273084100000000	129266740000000	0.211	208316400000000	1.311	647677000000000	0.237	1.759
IMAS	20434423478680	19027024425056	1407399053624	11998142302218	0.117	1101344047334	1.278	306055006290	0.217	1.613
INDS	1902235720334	1578159237398	324076482936	1947542635133	0.166	156536300806	2.070	167540182130	0.517	2.754
LPIN	72591777906	55667740107	16924037799	146356644392	0.116	18538460766	0.913	-1614422967	-0.095	0.933
NIPS	1017429989000	864567956000	152862033000	687899601000	0.222	81995771000	1.864	70866262000	0.464	2.550
PRAS	454362612197	393139873444	61222738753	721928813507	0.085	46207981985	1.325	15014756768	0.245	1.655
SMSM	2656272000000	1689825000000	966447000000	1212595000000	0.797	423829000000	2.280	542618000000	0.561	3.639
HDTX	1180183119987	1189836742774	-9653622787	3710713373150	-0.003	99982158873	-0.097	-109635781660	11.357	11.258
MYTX	2239807000000	2200405000000	39402000000	672488000000	0.059	181308000000	0.217	-141906000000	-3.601	-3.326
RICY	1208503039745	984491261051	224011778694	687504640018	0.326	194332974650	1.153	29678804044	0.132	1.611
STAR	228649617854	202825391664	25824226190	513589004802	0.050	15337642588	1.684	10486583602	0.406	2.140
SSTM	562215256891	522078463320	40136793571	441153264146	0.091	53742464142	0.747	-13605670571	-0.339	0.499
TRIS	753422060916	531886298911	221535762005	330150993233	0.671	170802815342	1.297	50732946663	0.229	2.197
UNIT	102697989738	90594772666	12103217072	246199594194	0.049	4917314523	2.461	7185902549	0.594	3.104
BATA	1008814601000	829219088000	179595513000	458657452000	0.392	108814073000	1.650	70781440000	0.394	2.436

BIMA	289398144778	193932617096	95465527682	10033530166	9.515	82213321119	1.161	13252206563	0.139	10.815
JECC	1495832006000	1349446608000	146385398000	216359615000	0.677	95573497000	1.532	50811901000	0.347	2.555
KBLI	2385075741182	2190128616450	194947124732	1081291056108	0.180	89588566489	2.176	105358558243	0.540	2.897
KBLM	919604343452	865672742291	53931601161	304996424626	0.177	26376397501	2.045	27555203660	0.511	2.732
SCCO	3736834895158	3435976873145	300858022013	829980262428	0.362	101306171247	2.970	199551850766	0.663	3.996
VOKS	2007586537124	1989487974273	18098562851	550991790468	0.033	74650546545	0.242	-56551983694	-3.125	-2.849
ADES	580740000000	402502000000	178238000000	347965000000	0.512	136727000000	1.304	41511000000	0.233	2.049
AISA	5180281000000	4416921000000	763360000000	5878538000000	0.130	278768000000	2.738	484592000000	0.635	3.503
ALTO	347861719451	286661720783	61199998668	1000578837586	0.061	71299720776	0.858	-10099722108	-0.165	0.754
CEKA	3702431023249	3585873898590	116557124659	565468966992	0.206	41781388236	2.790	74775736423	0.642	3.637
DLTA	903212749000	413781548000	489431201000	800994499000	0.611	109912389000	4.453	379518812000	0.775	5.839
ICBP	30727237000000	26107166000000	4620071000000	18679214000000	0.247	1230652000000	3.754	3389419000000	0.734	4.735
INDF	65014037000000	54963636000000	10050401000000	63257199000000	0.159	3702046000000	2.715	6348355000000	0.632	3.505
MLBI	3001591000000	1633840000000	1367751000000	642250000000	2.130	289373000000	4.727	1078378000000	0.788	7.645
MYOR	14205341414343	12619147512205	1586193902138	7176770427972	0.221	1017076369348	1.560	569117532790	0.359	2.139
PSDN	978159581522	918341570051	59818011471	423050522712	0.141	87993263803	0.680	-28175252332	-0.471	0.350
ROTI	1919575466775	1370882937608	548692529167	1835285606983	0.299	295929621064	1.854	252762908103	0.461	2.614
SKBM	1518625061545	1346879443568	171745617977	392609851579	0.437	61984486643	2.771	109761131334	0.639	3.847
SKLT	685347380520	569801930240	115545450280	190149589414	0.608	91674804608	1.260	23870645672	0.207	2.075
STTP	2190354449612	1832562277073	357792172539	1161572613900	0.308	190027130560	1.883	167765041979	0.469	2.660
ULTJ	3970387224762	3407785793293	562601431469	2426116478129	0.232	185753206748	3.029	376848224721	0.670	3.930
GGRM	65270395000000	55535413000000	9734982000000	34437466000000	0.283	2529137000000	3.849	7205845000000	0.740	4.872
HMSP	80913541000000	62758872000000	18154669000000	14780400000000	1.228	4436370000000	4.092	13718299000000	0.756	6.076
WIIM	1669510974888	1313631553554	355879421334	893461767014	0.398	205801903931	1.729	150077517403	0.422	2.549

DVLA	1115217693000	744890185000	370327508000	1057664135000	0.350	264461065000	1.400	105866443000	0.286	2.036
INAF	1385848276796	1167278880626	218569396170	647777690054	0.337	211347760228	1.034	7221635942	0.033	1.405
KAEF	4577854477178	3540729952965	1037124524213	2113372944870	0.491	721513464579	1.437	315611059634	0.304	2.232
KLBF	17523196317840	12358839456258	5164356861582	10039112195240	0.514	2398019805699	2.154	2766337055883	0.536	3.204
MERK	876136002000	513162069000	362973933000	586779381000	0.619	156996389000	2.312	205977544000	0.567	3.498
PYFA	225483475980	103584961521	121898514459	124741898573	0.977	117577907052	1.037	4320607407	0.035	2.049
SCPI	997209825000	875117936000	122091889000	887591715000	0.138	166739302000	0.732	-44647413000	-0.366	0.504
SIDO	2310724000000	1557759000000	752965000000	2639968000000	0.285	207314000000	3.632	545651000000	0.725	4.642
TSPC	7641948772692	5942078272687	1699870500005	4355398286750	0.390	943452207365	1.802	756418292640	0.445	2.637
MBTO	677186846535	509209104992	167977741543	507699359887	0.331	162278303175	1.035	5699438368	0.034	1.400
MRAT	435738855507	305496201889	130242653618	394519174833	0.330	119553346141	1.089	10689307477	0.082	1.502
TCID	2317493892140	1670776500788	646717391352	1367181506177	0.473	382930595614	1.689	263786795738	0.408	2.570
UNVR	34521992000000	26079134000000	8442858000000	5415838000000	1.559	766136000000	11.020	7676722000000	0.909	13.488
KDSI	1630944276342	1417632384918	213311891424	545488848663	0.391	155333780123	1.373	57978111301	0.272	2.036
KICI	103631030791	65791561381	37839469410	88518577312	0.427	31511339477	1.201	6328129933	0.167	1.796
LMPI	519472209977	414630047453	104842162524	441953923990	0.237	101839215455	1.029	3002947069	0.029	1.295

Tabel penghitungan *Value Added Intellectual Capital (VAIC™)* perusahaan sektor manufaktur yang terdaftar pada Bursa Efek

Indonesia pada tahun 2015.

Kode Perusahaan	VAIC									
	OUT	IN	VA	CE	VACA	HC	VAHU	SC	STVA	TOTAL
INTP	1868138000000	12590345000000	6091035000000	24950617000000	0.244	1586533000000	3.839	4504502000000	0.740	4.823
SMBR	1581550105000	1045642648000	535907457000	3012673039000	0.178	181727395000	2.949	354180062000	0.661	3.788
SMCB	9831715000000	8726599000000	1105116000000	13364124000000	0.083	902708000000	1.224	202408000000	0.183	1.490
SMGR	27269558448000	19746073309000	7523485139000	31553929310000	0.238	2998044101000	2.509	4525441038000	0.602	3.349
WTON	2692295618832	2431150013491	261145605341	2662632798441	0.098	81432568249	3.207	179713037092	0.688	3.993
AMFG	3749319000000	3041807000000	707512000000	3790899000000	0.187	366076000000	1.933	341436000000	0.483	2.602
ARNA	1295677524215	1133759271474	161918252741	931921554588	0.174	81471025970	1.987	80447226771	0.497	2.658
IKAI	141238986071	193729487985	-52490501914	212773023370	-0.247	41265784184	-1.272	-93756286098	1.786	0.267
KIAS	812405988614	821373239925	-8967251311	1919497015467	-0.005	154071564541	-0.058	-163038815852	18.182	18.119
MLIA	14772298073	1444662473	13327635600	1154604401569	0.012	10132366429	1.315	3195269171	0.240	1.567
TOTO	2295891982425	1415552993372	880338989053	1879421501758	0.468	593997727165	1.482	286341261888	0.325	2.276
ALKA	754259982000	735834937000	18425045000	73889187000	0.249	19600583000	0.940	-1175538000	-0.064	1.126
ALMI	3368582712558	3278332000275	90250712283	668364247395	0.135	145060859246	0.622	-54810146963	-0.607	0.150
BAJA	1262769238150	1198676623297	64092614853	170695914396	0.375	24443337939	2.622	39649276914	0.619	3.616
BTON	81572134596	63647760731	17924373865	151779060286	0.118	10366198025	1.729	7558175840	0.422	2.269
GDST	931593935633	960146139425	-28552203792	842851398415	-0.034	44793895086	-0.637	-73346098878	2.569	1.898
INAI	1420627637693	1154750387374	265877250319	378129053740	0.703	237033015276	1.122	28844235043	0.108	1.933

ISSP	3661689000000	3310996000000	350693000000	3120187000000	0.112	191694000000	1.829	158999000000	0.453	2.395
JKSW	143523127305	151271166256	-7748038951	219471536405	-0.035	15348618829	-0.505	-23096657780	2.981	2.441
LION	409559651406	240277847949	169281803457	505636625395	0.335	123263165970	1.373	46018637487	0.272	1.980
LMSH	178180012988	159693406876	18486606112	122764477018	0.151	16542162717	1.118	1944443395	0.105	1.373
PICO	708337775056	666203078585	42134696471	322981638404	0.130	27159290453	1.551	14975406018	0.355	2.037
BUDI	2452221000000	2298368000000	153853000000	1774844000000	0.087	109859000000	1.400	43994000000	0.286	1.773
DPNS	129602700130	97944204178	31658495952	260617987530	0.121	21799319780	1.452	9859176172	0.311	1.885
EKAD	532402716743	423555845075	108846871668	310097148609	0.351	55370209719	1.966	53476661949	0.491	2.808
ETWA	481249888352	504853144868	-23603256516	892170497823	-0.026	46080369804	-0.512	-69683626320	2.952	2.414
INCI	145503803656	114727914532	30775889124	158461528928	0.194	13815229101	2.228	16960660023	0.551	2.973
SRSN	537630281000	482855298000	54774983000	370693414000	0.148	39270195000	1.395	15504788000	0.283	1.826
AKKU	7653938618	4506235035	3147703583	6417339133	0.490	3577270602	0.880	-429567019	-0.136	1.234
AKPI	2025596609000	1881701996000	143894613000	1897517617000	0.076	116249899000	1.238	27644714000	0.192	1.506
APLI	265161263743	231047705894	34113557849	239784870357	0.142	32259283113	1.057	1854274736	0.054	0.197
BRNA	1293111736000	1148989236000	144122500000	1308987248000	0.110	146549889000	0.983	-2427389000	-0.017	1.077
IGAR	681132438337	551165478925	129966959412	321542073616	0.404	78550775105	1.655	51416184307	0.396	2.454
IMPC	1162490088829	883206602856	279283485973	1279964654374	0.218	134974027723	2.069	144309458250	0.517	2.804
SIMA	7614180845	2459301373	5154879472	39389886285	0.131	4522860144	1.140	632019328	0.123	1.393
TALF	489072136456	394035565002	95036571454	364229649932	0.261	61318845474	1.550	33717725980	0.355	2.166
TRST	2477994457253	2370544351520	107450105733	2487822776026	0.043	82136002330	1.308	25314103403	0.236	1.587
YPAS	277483335677	256946604015	20536731662	194092100746	0.106	31006332974	0.662	-10469601312	-0.510	0.258
CPIN	3028745600000	2681674300000	3470713000000	1898107300000	0.183	1051338000000	3.301	2419375000000	0.697	4.181
JPFA	2515273500000	2237605400000	2776681000000	1180679600000	0.235	1773169000000	1.566	1003512000000	0.361	2.163
MAIN	4777035926000	4542948055000	234087871000	2441266095000	0.096	306221440000	0.764	-72133569000	-0.308	0.552

SIPD	2125560735213	2247295116096	-121734380883	1200234015928	-0.101	284374250494	-0.428	-406108631377	3.336	2.807
TIRT	853095660962	666491606434	186604054528	283634844644	0.658	148452344014	1.257	38151710514	0.204	2.119
ALDO	538988440754	458894123243	80094317511	181796350163	0.441	56015195173	1.430	24079122338	0.301	2.171
FASW	4959998929211	4657056808262	302942120949	5384136871283	0.056	318952796069	0.950	-16010675120	-0.053	0.953
KBRI	241320743976	345839048111	-104518304135	1063263912927	-0.098	27807211572	-3.759	-132325515707	1.266	-2.591
KDSI	1718707736072	1518637193796	200070542276	544848260451	0.367	188599978983	1.061	11470563293	0.057	1.485
SPMA	1624261605703	1445905044656	178356561047	1419666675042	0.126	154411249027	1.155	23945312020	0.134	1.415
ASII	194412000000000	154868000000000	395440000000000	1691930000000000	0.234	183850000000000	2.151	211590000000000	0.535	2.920
AUTO	12002118000000	96004990000000	24016190000000	10713203000000	0.224	20789180000000	1.155	32270100000000	0.134	1.514
GJTL	13054653000000	10702733000000	23519200000000	13796357000000	0.170	18941190000000	1.242	45780100000000	0.195	1.607
IMAS	19278935932739	17700068148245	1578867784494	11825426485768	0.134	1197698873946	1.318	381168910548	0.241	1.693
INDS	1680436595678	1510803814489	169632781189	2108921493037	0.080	167698962037	1.012	1933819152	0.011	1.103
LPIN	126279944907	82078543876	44201401031	143498674234	0.308	49565281367	0.892	-5363880336	-0.121	1.078
NIPS	988861423000	841593311000	147268112000	878124293000	0.168	88939927000	1.656	58328185000	0.396	2.220
PRAS	473600503551	412104718540	61495785011	876152353696	0.070	55058451774	1.117	6437333237	0.105	1.292
SMSM	2856882000000	1922446000000	9344360000000	16483960000000	0.567	4731290000000	1.975	4613070000000	0.494	3.036
HDTX	1407026000000	1628517895000	-221491895000	4046403013000	-0.055	134167124000	-1.651	-355659019000	1.606	-0.100
MYTX	1926375000000	2024900000000	-985250000000	5149040000000	-0.191	2224400000000	-0.443	-3209650000000	3.258	2.623
RICY	1134334965167	875278874895	259056090272	479995816811	0.540	206529469558	1.254	52526620714	0.203	1.997
STAR	264427429636	238555312892	25872116744	500871441089	0.052	14416328497	1.795	11455788247	0.443	2.289
SSTM	532188341114	513432150567	18756190547	390223536875	0.048	46103078707	0.407	-27346888160	-1.458	-1.003
TRIS	863870378791	621358654849	242511723942	347449432013	0.698	203280884288	1.193	39230839654	0.162	2.053
UNIT	118335488855	114288188352	4047300503	247056637297	0.016	4667410155	0.867	-620109652	-0.153	0.730
BATA	1149993593000	810876207000	339117386000	584426457000	0.580	209597940000	1.618	129519446000	0.382	2.580

BIMA	227109508534	155985270350	71124238184	9902566435	7.182	70756018252	1.005	368219932	0.005	8.193
JECC	1667220193000	1529395248000	137824945000	475180073000	0.290	95740371000	1.440	42084574000	0.305	2.035
KBLI	2667828114573	2453419216729	214408897844	1214126123190	0.177	99037798874	2.165	115371098970	0.538	2.880
KBLM	968248113416	918787629069	49460484347	311742025720	0.159	29872682718	1.656	19587801629	0.396	2.210
SCCO	3565030801333	3287905638850	277125162483	947117401050	0.293	110282462838	2.513	166842699645	0.602	3.408
VOKS	1606513542246	1472086131432	134427410814	550088281855	0.244	73623540630	1.826	60803870184	0.452	2.523
ADES	678381000000	520082000000	158299000000	453860000000	0.349	125460000000	1.262	32839000000	0.207	1.818
AISA	601935000000	5256996000000	762354000000	6310523000000	0.121	388604000000	1.962	373750000000	0.490	2.573
ALTO	304241687208	275999247676	28242439532	829091754763	0.034	67165824994	0.420	-38923385462	-1.378	-0.924
CEKA	3495978326855	3311468612601	184509714254	669354908763	0.276	49018533455	3.764	135491180799	0.734	4.774
DLTA	723446662000	432629721000	290816941000	897902421000	0.324	98771742000	2.944	192045199000	0.660	3.929
ICBP	3243825900000	2807903800000	4359221000000	2055828000000	0.212	1342020000000	3.248	3017201000000	0.692	4.152
INDF	6552028900000	5798542400000	7534865000000	6672398800000	0.113	3968846000000	1.899	3566019000000	0.473	2.485
MLBI	2696318000000	1668578000000	1027740000000	885626000000	1.160	310079000000	3.314	717661000000	0.698	5.173
MYOR	14996061720358	12665713632161	2330348088197	8191220523527	0.284	1059309348777	2.200	1271038739420	0.545	3.030
PSDN	923370901422	879069416009	44301485413	383487830765	0.116	86829417516	0.510	-42527932103	-0.960	-0.334
ROTI	2233464978716	1618577696488	614887282228	2310403630220	0.266	344348582788	1.786	270538699440	0.440	2.492
SKBM	1372523724570	1258357457390	114166267180	466066869208	0.245	74015698559	1.542	40150568621	0.352	2.139
SKLT	750183564009	613683312988	136500251021	217977906082	0.626	113675329895	1.201	22824921126	0.167	1.994
STP	2566733994807	2166761555377	399972439430	1365076989202	0.293	214267238259	1.867	185705201171	0.464	2.624
ULTJ	4470606458729	3707839521385	762766937344	2978367730855	0.256	213344213963	3.575	549422723381	0.720	4.552
GGRM	7056263500000	6162764800000	8934987000000	3946032700000	0.226	2473153000000	3.613	6461834000000	0.723	4.562
HMSP	8930266200000	7390973100000	1539293100000	3347205000000	0.460	5029623000000	3.060	10363308000000	0.673	4.194
RMBA	17136032000000	17671832000000	-535800000000	9220768000000	-0.058	1102738000000	-0.486	-1638538000000	3.058	2.514

WIIM	1843549238087	1463092699798	380456538289	1000994493789	0.380	247547898899	1.537	132908639390	0.349	2.266
DVLA	1338128257000	924629721000	413498536000	1079980119000	0.383	305604106000	1.353	107894430000	0.261	1.997
INAF	1621924249710	1400081084694	221843165016	686977443268	0.323	207795020836	1.068	14048144180	0.063	1.454
KAEF	4925003063400	3751069959665	1173933103735	2147792729419	0.547	920908476730	1.275	253024627005	0.216	2.037
KLBF	18093293706656	13415062968389	4678230738267	11330536890576	0.413	2599879653528	1.799	2078351084739	0.444	2.657
MERK	993845932000	658384800000	335461132000	509210923000	0.659	191732348000	1.750	143728784000	0.428	2.837
PYFA	219363082994	152929046594	66434036400	123417477880	0.538	62621166407	1.061	3812869993	0.057	1.657
SCPI	2307872598000	1926930294000	380942304000	521632709000	0.730	171609465000	2.220	209332839000	0.550	3.500
SIDO	2302410000000	1618393000000	684017000000	2612051000000	0.262	246542000000	2.774	437475000000	0.640	3.676
TSPC	8293309469194	6733095104180	1560214365014	4588242442130	0.340	1017727507505	1.533	542486857509	0.348	2.221
MBTO	698648823915	544279684821	154369139094	499838388994	0.309	173979030932	0.887	-19609891838	-0.127	1.069
MRAT	428775364447	301502245868	127273118579	394191698336	0.323	125960785631	1.010	1312332948	0.010	1.344
TCID	2795038337684	1769517102964	1025521234720	1859166227060	0.552	449452121530	2.282	576069113190	0.562	3.395
UNVR	36494646000000	28420896000000	8073750000000	5602403000000	1.441	2221945000000	3.634	5851805000000	0.725	5.800
KICI	92886701638	70040139248	22846562390	121049292126	0.189	35530262496	0.643	-12683700106	-0.555	0.277
LMPI	457592967579	347849320298	109743647281	441791925511	0.248	105775600973	1.038	3968046308	0.036	1.322

Tabel penghitungan *Value Added Intellectual Capital (VAIC™)* perusahaan sektor manufaktur yang terdaftar pada Bursa Efek

Indonesia pada tahun 2016.

Kode Perusahaan	VAIC									
	OUT	IN	VA	CE	VAC A	HC	VAHU	SC	STVA	TOTAL
INTP	1606950000000	1052232000000	554718000000	2696283800000	0.206	1552824000000	3.572	3994356000000	0.720	4.498
SMBR	1558515008000	1120620335000	437894673000	4076639307000	0.107	178804148000	2.449	259090525000	0.592	3.148
SMCB	9476659000000	8395576000000	1081083000000	14451775000000	0.075	1188010000000	0.910	-106927000000	-0.099	0.886
SMGR	26609006416000	19095866915000	7513139501000	36075222554000	0.208	2978102678000	2.523	4535036823000	0.604	3.335
WTON	3498068607197	3124586844193	373481763004	2798526147876	0.133	91543881878	4.080	281937881126	0.755	4.968
AMFG	3735750000000	2885628000000	850122000000	4619804000000	0.184	563478000000	1.509	286644000000	0.337	2.030
ARNA	1521223656324	1335326150743	185897505581	1066585148294	0.174	94521594606	1.967	91375910975	0.492	2.633
IKAI	100223918838	201364507712	-101140588874	70657391897	-1.431	46208348617	-2.189	-147348937491	1.457	-2.163
KIAS	866579000000	866585000000	-6000000	1693822000000	0.000	168427000000	0.000	-168433000000	28072.167	28072.167
MLIA	5994381939000	5124743505000	869638434000	5873687555000	0.148	878520010000	0.990	-8881576000	-0.010	1.128
TOTO	2081482145953	1294689437045	786792708908	1992291128718	0.395	618228125190	1.273	168564583718	0.214	1.882
ALKA	1151629905000	1131263581000	20366324000	73146756000	0.278	20089676000	1.014	276648000	0.014	1.306
ALMI	2472111668920	2393999897084	78111771836	485781133606	0.161	140645718887	0.555	-62533947051	-0.801	-0.084
BAJA	1000234003428	941566730696	58667272732	206811987112	0.284	24273917642	2.417	34393355090	0.586	3.287
BTON	64527124168	58778724993	5748399175	146767521854	0.039	11046499168	0.520	-5298099993	-0.922	-0.362
GDST	767154082141	689188266721	77965815420	880596818799	0.089	46261258402	1.685	31704557018	0.407	2.181
INAI	1300944456702	1024210814928	276733641774	367610314454	0.753	236667954177	1.169	40065687597	0.145	2.067

ISSP	3350845000000	3082869000000	267976000000	3214611000000	0.083	165051000000	1.624	102925000000	0.384	2.091
JKSW	256345333904	247268461907	9076871997	211877163158	0.043	10201314980	0.890	-1124442983	-0.124	0.809
LION	387316744319	215287874039	172028870280	533279430426	0.323	129683453225	1.327	42345417055	0.246	1.895
LMSH	159721845140	136662753478	23059091662	127351405986	0.181	16806276851	1.372	6252814811	0.271	1.824
PICO	711570366463	665403892164	46166474299	342561399619	0.135	31002627725	1.489	15163846574	0.328	1.952
BUDI	2480764000000	2319203000000	161561000000	1840991000000	0.088	122937000000	1.314	38624000000	0.239	1.641
DPNS	123823362212	93441614292	30381747920	284595640260	0.107	20372356817	1.491	10009391103	0.329	1.928
EKAD	572607490056	420645612544	151961877512	633398180266	0.240	61148776504	2.485	90813101008	0.598	3.323
ETWA	395863161288	504853144868	-108989983580	892170497823	-0.122	46080369804	-2.365	-155070353384	1.423	-1.065
INCI	177064678278	152415888997	24648789281	248931343071	0.099	14659953022	1.681	9988836259	0.405	2.186
SRSN	501687308000	472942677000	28744631000	440808415000	0.065	36423958000	0.789	-7679327000	-0.267	0.587
AKKU	110103114471	79105220095	30997894376	425857702961	0.073	10475913148	2.959	20521981228	0.662	3.694
AKPI	2066653696000	1883985909000	182667787000	1845021288000	0.099	130273930000	1.402	52393857000	0.287	1.788
APLI	320725851773	265017568092	55708283681	309894818566	0.180	30598801487	1.821	25109482194	0.451	2.451
BRNA	1388301479000	1212898332000	175403147000	1528419429000	0.115	162738170000	1.078	12664977000	0.072	1.265
IGAR	800528123510	630790667240	169737456270	377114791343	0.450	100431826475	1.690	69305629795	0.408	2.548
IMPC	1150818481401	864785371674	286033109727	1941497912800	0.147	160209978952	1.785	125823130775	0.440	2.373
SIMA	29131500000	1097356771	28034143229	39504225515	0.710	2517134000	11.137	25517009229	0.910	12.757
TALF	577618896401	498539118268	79079778133	770312721090	0.103	48942070809	1.616	30137707324	0.381	2.100
TRST	2268102909245	2148595039944	119507869301	2380816910442	0.050	85713002361	1.394	33794866940	0.283	1.727
YPAS	278620058505	242984290888	35635767617	158951635402	0.224	46926457720	0.759	-11290690103	-0.317	0.667
CPIN	38697937000000	35161184000000	3536753000000	18654737000000	0.190	1284940000000	2.752	2251813000000	0.637	3.579
JPFA	27439455000000	23313338000000	4126117000000	14057477000000	0.294	1934509000000	2.133	2191608000000	0.531	2.958
MAIN	5247081449000	4482376514000	764704935000	2554714157000	0.299	474474458000	1.612	290230477000	0.380	2.291

SIPD	2498751761780	2193675697138	305076064642	1491836237681	0.204	285744860282	1.068	19331204360	0.063	1.336
TIRT	851920828365	664447018854	187473809511	319445866696	0.587	158485300754	1.183	28988508757	0.155	1.924
ALDO	667849824987	584181436544	83668388443	208573908745	0.401	58438883220	1.432	25229505223	0.302	2.134
FASW	5975746013583	4822303037196	1153442976387	6567606963149	0.176	333710314976	3.456	819732661411	0.711	4.343
KBRI	183510212713	248558604787	-65048392074	819131158293	-0.079	18417813108	-3.532	-83466205182	1.283	-2.328
KDSI	2001047574594	1777924226540	223123348054	566276379315	0.394	173335703993	1.287	49787644061	0.223	1.904
SPMA	1967615004133	1715406061767	252208942366	1874928620582	0.135	171145511687	1.474	81063430679	0.321	1.930
AMIN	152843377259	116068669677	36774707582	162736791172	0.226	17918863975	2.052	18855843607	0.513	2.791
KRAH	314393739344	181936325265	132457414079	244432752020	0.542	131630573277	1.006	826840802	0.006	1.554
ASII	18929700000000	15230200000000	36995000000000	172776000000000	0.214	18538000000000	1.996	18457000000000	0.499	2.709
AUTO	13150346000000	10271439000000	28789070000000	113541280000000	0.254	23954860000000	1.202	4834210000000	0.168	1.623
BOLT	1255016832143	622940776254	632076055889	873686463352	0.723	169775025473	3.723	462301030416	0.731	5.178
GJTL	13940287000000	10821321000000	31189660000000	143539740000000	0.217	21904750000000	1.424	9284910000000	0.298	1.939
IMAS	15775421498944	14651648647997	1123772850947	13038648566785	0.086	1215910407285	0.924	-92137556338	-0.082	0.928
INDS	1639420666347	1424558439869	214862226478	2153573140435	0.100	181980951203	1.181	32881275275	0.153	1.433
LPIN	147350736860	177905218462	-30554481602	215676075237	-0.142	69300690126	-0.441	-99855171728	3.268	2.686
NIPS	1071485141000	840682473273	230802667727	1100431984000	0.210	96724721000	2.386	134077946727	0.581	3.177
PRAS	381161228297	317135404612	64025823685	914304864726	0.070	60055887025	1.066	3969936660	0.062	1.198
SMSM	2933591000000	1886559000000	1047032000000	1746258000000	0.600	544840000000	1.922	502192000000	0.480	3.001
HDTX	1647376452000	2017360735000	-369984283000	3970136716000	-0.093	158895758000	-2.328	-528880041000	1.429	-0.992
MYTX	1298327000000	1462692000000	-164365000000	764828000000	-0.215	211700000000	-0.776	-376065000000	2.288	1.297
RICY	1247041601689	1011700339935	235341261754	466928813361	0.504	220524706763	1.067	14816554991	0.063	1.634
STAR	134143623047	121666245908	12477377139	497004935787	0.025	12014821833	1.038	462555306	0.037	1.101
SSTM	467426897764	447168454346	20258443418	670686489274	0.030	40707797002	0.498	-20449353584	-1.009	-0.482

TRIS	918529081883	644288244490	274240837393	357935242559	0.766	249027822069	1.101	25213015324	0.092	1.959
UNIT	104423307091	97523093390	6900213701	248359388839	0.028	6014356008	1.147	885857693	0.128	1.303
BATA	1001907622000	733279121000	268628501000	783969448000	0.343	225744312000	1.190	42884189000	0.160	1.692
BIMA	190763775556	99703549966	91060225590	2602323393	34.992	73650104849	1.236	17410120741	0.191	36.419
JECC	2040607287000	1780975009000	259632278000	594665792000	0.437	115549080000	2.247	144083198000	0.555	3.238
KBLI	2820348364299	2365079705096	455268659203	1512706421961	0.301	120929820611	3.765	334338838592	0.734	4.800
KBLM	987511845517	918096215321	69415630196	335827093894	0.207	27737852405	2.503	4167777791	0.600	3.310
SCCO	3804590741165	3318065628801	486525112364	1254777078916	0.388	144136064438	3.375	342389047926	0.704	4.467
VOKS	2029858682943	1766671462600	263187220343	699887337301	0.376	103141346950	2.552	160045873393	0.608	3.536
AISA	6841170000000	5725600000000	1115570000000	6750209000000	0.165	396342000000	2.815	719228000000	0.645	3.625
ALTO	297245498229	249530387356	47715110873	833560974595	0.057	61942577631	0.770	-14227466758	-0.298	0.529
CEKA	4121517485751	3812894001456	308623484295	921755385342	0.335	57890647696	5.331	250732836599	0.812	6.478
DLTA	807997848000	438035061000	369962787000	1059954554000	0.349	115453519000	3.204	254509268000	0.688	4.241
ICBP	35280222000000	30061723000000	5218499000000	22432163000000	0.233	1387695000000	3.761	3830804000000	0.734	4.727
INDF	68443336000000	58558732000000	9884604000000	62955074000000	0.157	4655845000000	2.123	5228759000000	0.529	2.809
MLBI	3288108000000	1940852000000	1347256000000	948777000000	1.420	365127000000	3.690	982129000000	0.729	5.839
MYOR	18382256894313	15465458383430	2916798510883	9038370540137	0.323	1382980491097	2.109	1533818019786	0.526	2.958
PSDN	942836820789	845040077807	97796742982	324060770306	0.302	107715752938	0.908	-9919009956	-0.101	1.108
ROTI	2607159486439	1822878981653	784280504786	2599139034336	0.302	500021129279	1.568	284259375507	0.362	2.233
SKBM	1503947766349	1390893118890	113054647459	532677211371	0.212	90509191409	1.249	22545456050	0.199	1.661
SKLT	837946866355	672164467598	165782398757	398937356015	0.416	141357623019	1.173	24424775738	0.147	1.736
STTP	2657691560298	2243304581698	414386978600	1779659182307	0.233	240210260734	1.725	174176717866	0.420	2.378
ULTJ	4763184275812	3824795483503	938388792309	3645674049671	0.257	223938463999	4.190	714450328310	0.761	5.209
GGRM	76437384000000	66824229000000	9613155000000	41313069000000	0.233	2940473000000	3.269	6672682000000	0.694	4.196

HMSP	96588789000000	78468830000000	18119959000000	36079799000000	0.502	53577300000000	3.382	12762229000000	0.704	4.589
RMBA	19465680000000	19842684000000	-377004000000	98452780000000	-0.038	10143650000000	-0.372	-13913690000000	3.691	3.281
WIIM	1700386014946	1333932749207	366453265739	1059922371215	0.346	260112373705	1.409	106340892034	0.290	2.045
DVLA	1470666213000	1015927871000	454738342000	1156938048000	0.393	302654942000	1.502	152083400000	0.334	2.230
INAF	1674776730271	1437197996257	237578734014	676703605209	0.351	244419043966	0.972	-6840309952	-0.029	1.294
KAEF	5874132598458	4600918965030	1273213633428	2916353673483	0.437	1001615685766	1.271	271597947662	0.213	1.921
KLBF	19552540351106	14622105999516	4930434351590	12908847423557	0.382	2575440515589	1.914	2354993836001	0.478	2.774
MERK	1036794362000	693205440000	343588922000	623312765000	0.551	188409007000	1.824	155179915000	0.452	2.827
PYFA	217648302957	146444458681	71203844276	129129216160	0.551	66057527235	1.078	5146317041	0.072	1.702
SIDO	2631585000000	1829671000000	801914000000	2771928000000	0.289	321389000000	2.495	480525000000	0.599	3.384
TSPC	9248435905435	7614365504480	1634070400955	4932394129317	0.331	1086356603007	1.504	547713797948	0.335	2.171
ADES	891266000000	698137000000	193129000000	572013000000	0.338	137178000000	1.408	55951000000	0.290	2.035
KINO	3572225242761	2951659901782	620565340979	2063726178140	0.301	433356177984	1.432	187209162995	0.302	2.034
MBTO	686998824545	497333419731	189665404814	554674610512	0.342	180851793735	1.049	8813611079	0.046	1.437
MRAT	345026078524	231361749595	113664328929	389165221554	0.292	116436675964	0.976	-2772347035	-0.024	1.244
TCID	2558036710990	1844458945477	713577765513	1961795886233	0.364	505879828592	1.411	207697936921	0.291	2.065
UNVR	40062151000000	29808642000000	10253509000000	5867621000000	1.747	3862837000000	2.654	6390672000000	0.623	5.025
CINT	332632926726	260530005050	72102921676	337631749140	0.214	51455909341	1.401	20647012335	0.286	1.901
KICI	99430686133	61275115944	38155570189	124952225389	0.305	37773525157	1.010	382045032	0.010	1.325
LMPI	421343135918	321265974528	100077161390	446016151282	0.224	93144125933	1.074	6933035457	0.069	1.368

Tabel penghitungan *Value Added Intellectual Capital (VAIC™)* perusahaan sektor manufaktur yang terdaftar pada Bursa Efek

Indonesia pada tahun 2017.

Kode Perusahaan	VAIC									
	OUT	IN	VA	CE	VACA	HC	VAHU	SC	STVA	TOTAL
INTP	15030625000000	10978800000000	40518250000000	25384652000000	0.160	16599980000000	2.441	23918270000000	0.590	3.191
SMBR	1573609863000	1179932992000	393676871000	4391509280000	0.090	247028439000	1.594	146648432000	0.373	2.056
SMGR	28200404245000	23018362074000	5182042171000	40159925912000	0.129	3129378924000	1.656	2052663247000	0.396	2.181
WSBP	7200906526773	5894530344533	1306376182240	7326117306949	0.178	302546480231	4.318	1003829702009	0.768	5.265
WTON	5367392154232	4903762874250	463629279982	2851661726331	0.163	121766593516	3.808	341862686466	0.737	4.707
AMFG	3891651000000	3194131000000	697520000000	5270913000000	0.132	651519000000	1.071	46001000000	0.066	1.269
ARNA	1737166521805	1499602847893	237563673912	1146193723213	0.207	114972127943	2.066	122591545969	0.516	2.790
IKAI	13297423000	46727324000	-33429901000	-9834669000	3.399	18664280000	-1.791	-52094181000	1.558	3.166
MLIA	6389382474000	5406794471000	982588003000	3736786721000	0.263	927026763000	1.060	55561240000	0.057	1.379
TOTO	2208748560634	1267268820150	941479740484	2252907913063	0.418	658139755760	1.431	283339984724	0.301	2.149
ALKA	1936685193000	1893596027000	43089166000	91693132000	0.470	27682910000	1.557	15406256000	0.358	2.384
ALMI	3497626006977	3346114927987	151511078990	628514623569	0.241	146794527396	1.032	4716551594	0.031	1.304
BAJA	1230087113731	1225872428103	4214685628	186292096443	0.023	27774798015	0.152	-23560112387	-5.590	-5.416
BTON	90688075548	66392662658	24295412890	158266109406	0.154	12924485678	1.880	11370927212	0.468	2.501
GDST	1232825389713	1162923085568	69902304145	894321786848	0.078	59617586831	1.173	10284717314	0.147	1.398
INAI	989984189642	743484562996	246499626646	346665256626	0.711	205478621490	1.200	41021005156	0.166	2.077
ISSP	3749963000000	3554348000000	195615000000	3989651000000	0.049	186981000000	1.046	8634000000	0.044	1.139
JKSW	15837658062	16046483349	-208825287	207929740812	-0.001	3677448612	-0.057	-3886273899	18.610	18.552
LION	358389980358	218686937832	139703042526	528131128188	0.265	130420099517	1.071	9282943009	0.066	1.402
LMSH	225928073572	194143430829	31784642743	140244973384	0.227	18817528893	1.689	12967113850	0.408	2.324

PICO	755199339743	698444653464	56754686279	396436729026	0.143	39930306053	1.421	16824380226	0.296	1.861
AGII	1892257000000	1562242000000	330015000000	5388798000000	0.061	232417000000	1.420	97598000000	0.296	1.777
BUDI	2511109000000	2320788000000	190321000000	1919470000000	0.099	144630000000	1.316	45691000000	0.240	1.655
DPNS	117302238976	90834784356	26467454620	289658384163	0.091	20504034549	1.291	5963420071	0.225	1.608
EKAD	648354087858	505451300141	142902787717	705242924447	0.203	66681234753	2.143	76221552964	0.533	2.879
ETWA	51897134016	178817542980	-126920408964	811136807315	-0.156	7330241917	-17.315	-134250650881	1.058	-16.413
INCI	270645374975	233916606585	36728768390	275260872328	0.133	20174496259	1.821	16554272131	0.451	2.405
SRSN	522426160000	464496999000	57929161000	454509434000	0.127	40230594000	1.440	17698567000	0.306	1.873
AKKU	21065626050	31220710008	-10155083958	942163930406	-0.011	8678716008	-1.170	-18833799966	1.855	0.674
AKPI	2072805118000	1926332216000	146472902000	1784041531000	0.082	133138932000	1.100	13333970000	0.091	0.173
APLI	384098354934	331233498389	52864856545	325059827922	0.163	48967248462	1.080	3897608083	0.074	1.316
BRNA	1401075294000	1429330273000	-28254979000	1310844242000	-0.022	195934401000	-0.144	-224189380000	7.935	7.769
IGAR	774137609100	611413145011	162724464089	452081324374	0.360	90347780953	1.801	72376683136	0.445	2.606
IMPC	1225915052658	945027762387	280887290271	1961672899740	0.143	188228228958	1.492	92659061313	0.330	1.965
SIMA	3748725250	1194002977	2554722273	35212899917	0.073	3291211739	0.776	-736489466	-0.288	0.560
TALF	650854395783	542375392442	108479003341	793567718856	0.137	87013166557	1.247	21465836784	0.198	1.581
TRST	2359451134664	2283179144393	76271990271	2364484863906	0.032	89444309459	0.853	-13172319188	-0.173	0.712
YPAS	302672349408	266539167069	36133182339	137171189173	0.263	50927516825	0.710	-14794334486	-0.409	0.563
CPIN	4959198000000	4549363900000	4098341000000	19463041000000	0.211	1587778000000	2.581	2510563000000	0.613	3.404
JPFA	29920878000000	26489694000000	3431184000000	16319230000000	0.210	2323374000000	1.477	1107810000000	0.323	2.010
MAIN	5441704286000	5064622129000	377082157000	2206716404000	0.171	372722945000	1.012	4359212000	0.012	1.194
SIPD	2462606000000	2395201000000	67405000000	1166890000000	0.058	301190000000	0.224	-233785000000	-3.468	-3.187
TIRT	825477618635	653250088566	172227530069	345583612383	0.498	167373239905	1.029	4854290164	0.028	1.556
ALDO	709485959218	618766827039	90719132179	256650464815	0.353	61683736782	1.471	29035395397	0.320	2.144

FASW	7377611654289	6303808598719	1073803055570	5616821710498	0.191	397575805100	2.701	676227250470	0.630	3.522
KBRI	144037120644	232498775992	-88461655348	853129688037	-0.104	16597436683	-5.330	-105059092031	1.188	-4.246
KDSI	2248340923270	1992159090851	256181832419	619256442491	0.414	187216623870	1.368	68965208549	0.269	2.051
SPMA	2103827538436	1813396481432	290431057004	1441889124696	0.201	191475070412	1.517	98955986592	0.341	2.059
AMIN	247972763322	184026329368	63946433954	216396747864	0.296	24339623073	2.627	39606810881	0.619	3.542
KRAH	263346530949	204016808198	59329722751	182551570324	0.325	111643161423	0.531	-52313438672	-0.882	-0.025
ASII	21789700000000	17416200000000	43735000000000	19692400000000	0.222	20561000000000	2.127	23174000000000	0.530	2.879
AUTO	14030692000000	10983274000000	30474180000000	11720807000000	0.260	24996370000000	1.219	54778100000000	0.180	1.659
BOLT	1059200254226	729279287531	329920966695	1016029321368	0.325	225768692393	1.461	104152274302	0.316	2.102
GJTL	14435591000000	11670088000000	27655030000000	13793219000000	0.200	23593830000000	1.172	40612000000000	0.147	1.519
IMAS	16649166508037	14732428589560	1916737918477	15609972904848	0.123	1223376796272	1.567	693361122205	0.362	2.051
INDS	1987125811462	1666129860917	320995950545	2230892520779	0.144	207356410644	1.548	113639539901	0.354	2.046
LPIN	303710851458	87300836742	216410014716	242481199127	0.892	24432311263	8.858	191977703453	0.887	10.637
NIPS	1126527483000	960859443000	165668040000	1109138626000	0.149	115243429000	1.438	50424611000	0.304	1.891
PRAS	363440779509	292940946512	70499832997	892148567154	0.079	66493452214	1.060	4006380783	0.057	1.196
SMSM	3395065000000	2194689000000	1200376000000	2023428000000	0.593	644988000000	1.861	555388000000	0.463	2.917
HDTX	1308975593000	1831497195000	-522521602000	2951456135000	-0.177	149536156000	-3.494	-672057758000	1.286	-2.385
MYTX	1643294000000	1731894000000	-886000000000	1815230000000	-0.049	215049000000	-0.412	-303649000000	3.427	2.966
RICY	1610792842489	1318104841890	292688000599	501219944269	0.584	269450636167	1.086	23237364432	0.079	1.750
STAR	115332859309	105606745203	9726114106	490282287552	0.020	9131387308	1.065	594726798	0.061	1.146
SSTM	360867510522	359738099667	1129410855	423221718851	0.003	32188240558	0.035	-31058829703	27.500	-27.462
TRIS	778497202744	537431759787	241065442957	243758727610	0.989	226164163977	1.066	14901278980	0.062	2.117
UNIT	103431417698	95766488383	7664929315	133659916012	0.057	6602805259	1.161	1062124056	0.139	1.357

BATA	975220211000	814579541000	160640670000	579308728000	0.277	106986294000	1.502	53654376000	0.334	2.113
BIMA	155929243685	89058949295	66870294390	-84637373721	-0.790	71764136170	0.932	-4893841780	-0.073	0.069
JECC	2187408245000	1957049834000	230358411000	547371770000	0.421	134289637000	1.715	96068774000	0.417	2.553
KBLI	3306749198746	2801013526198	505735672548	1612073689168	0.314	146761621074	3.446	358974051474	0.710	4.469
KBLM	1216561934747	1134816699010	81745235737	791417442722	0.103	33791778057	2.419	47953457680	0.587	3.109
SCCO	4494731769818	4070295320405	424436449413	2721697111074	0.156	154706150604	2.744	269730298809	0.636	3.535
VOKS	2269889311771	1981357148727	288532163044	814122306393	0.354	119191406514	2.421	169340756530	0.587	3.362
AISA	4976870000000	5477893000000	-501023000000	3404879000000	-0.147	466461000000	-1.074	-967484000000	1.931	0.710
ALTO	262668803286	270426093322	-7757290036	419284788700	-0.019	61971414151	-0.125	-69728704187	8.989	8.845
CEKA	4259043820380	4092579309876	166464510504	903044187067	0.184	58799435170	2.831	107665075334	0.647	3.662
DLTA	814716765000	430589390000	384127375000	1140585107000	0.337	104354740000	3.681	279772635000	0.728	4.746
ICBP	36419533000000	31146871000000	5272662000000	19563668000000	0.270	1464315000000	3.601	3808347000000	0.722	4.593
INDF	71689774000000	61283819000000	10405955000000	31178844000000	0.334	5043678000000	2.063	5362277000000	0.515	2.912
MLBI	3623884000000	1942465000000	1681419000000	1064474000000	1.580	334475000000	5.027	1346944000000	0.801	7.408
MYOR	20947594286088	17773742751782	3173851534306	7186069576195	0.442	1535504166458	2.067	1638347367848	0.516	3.025
PSDN	1403020910724	1262033194404	140987716320	221054458818	0.638	108449884933	1.300	32537831387	0.231	2.169
ROTI	2583883033130	1889495307346	694387725784	2773993923687	0.250	559202821932	1.242	135184903852	0.195	1.687
SKBM	1875840548193	1713350035130	162490513063	865395011170	0.188	136610048272	1.189	25880464791	0.159	1.536
SKLT	918557712931	737876758447	180680954484	307947168289	0.587	154966077232	1.166	25714877252	0.142	1.895
STTP	2889177584533	2405880213507	483297371026	1372212563068	0.352	267273291192	1.808	216024079834	0.447	2.607
ULTJ	4962283000000	3985528000000	976755000000	4084876000000	0.239	249052000000	3.922	727703000000	0.745	4.906
GGRM	83472109000000	72322087000000	11150022000000	42171080000000	0.264	3379979000000	3.299	7770043000000	0.697	4.260
HMSP	99974476000000	81462614000000	18511862000000	34112985000000	0.543	5841328000000	3.169	12670534000000	0.684	4.396
RMBA	20499687000000	20004389000000	495298000000	8923670000000	0.056	895425000000	0.553	-400127000000	-0.808	-0.199

WIIM	1492934648479	1148671134871	344263513608	976854565765	0.352	303673722757	1.134	40589790851	0.118	1.604
DVLA	1596841280000	1068484849000	528356431000	1116300069000	0.473	366107138000	1.443	162249293000	0.307	2.224
INAF	1631317499096	1431015184489	200302314607	526409897704	0.381	241615469702	0.829	-41313155095	-0.206	1.003
KAEF	6253257114979	4748629797647	1504627317332	2510272909690	0.599	1172919399871	1.283	331707917461	0.220	2.103
KLBF	20359150029466	15238955819879	5120194209587	13280807474738	0.386	2666942798983	1.920	2453251410604	0.479	2.785
MERK	1162989798000	403371504400	759618293600	615437441000	1.234	230459466000	3.296	529158827600	0.697	5.227
PYFA	223628173867	139351927454	84276246413	108856000711	0.774	77148844245	1.092	7127402168	0.085	1.951
SCPI	2187241930000	1898145145000	289096785000	357150110000	0.809	166581775000	1.735	122515010000	0.424	2.969
SIDO	2633517000000	1772334000000	861183000000	2895858000000	0.297	327384000000	2.630	533799000000	0.620	3.548
TSPC	9710868884198	7983478556063	1727390328135	4796840341285	0.360	1170050746139	1.476	557339581996	0.323	2.159
ADES	822560000000	659237000000	163323000000	423011000000	0.386	125081000000	1.306	38242000000	0.234	1.926
KINO	3192426111662	2670791347701	521634763961	2017972764011	0.258	407316015274	1.281	114318748687	0.219	1.758
MBTO	736253791288	580097839682	156155951606	412742622543	0.378	187814170326	0.831	-31658218720	-0.203	1.007
MRAT	347080660567	236370683311	110709977256	366731414004	0.302	112065548240	0.988	-1355570984	-0.012	1.278
TCID	2728628810220	2010430848585	718197961635	1858326336424	0.386	534600118550	1.343	183597843085	0.256	1.986
UNVR	41208089000000	32174060000000	9034029000000	5173388000000	1.746	2029467000000	4.451	7004562000000	0.775	6.973
CINT	377804852951	288265395774	89539457177	371612619422	0.241	59891196085	1.495	29648261092	0.331	2.067
KICI	113488340423	68994325863	44494014560	91498438996	0.486	41802812723	1.064	2691201837	0.060	1.611
LMPI	412750623784	357160406670	55590217114	376256327751	0.148	90188795193	0.616	-34598578079	-0.622	0.142

Tabel penghitungan *Value Added Intellectual Capital (VAIC™)* perusahaan sektor manufaktur yang terdaftar pada Bursa Efek

Indonesia pada tahun 2018.

Kode Perusahaan	VAIC									
	OUT	IN	VA	CE	VACA	HC	VAHU	SC	STVA	TOTAL
INTP	15625311000000	12798504000000	2826807000000	23221589000000	0.1217	1657264000000	1.7057	1169543000000	0.4137	2.2412
SMBR	2012310057000	1640686975000	371623082000	3473634732000	0.1070	295548361000	1.2574	76074721000	0.2047	1.5691
SMCB	10383164000000	9852813000000	530351000000	6416350000000	0.0827	1281125000000	0.4140	-750774000000	-1.4156	-0.9190
SMGR	30978579063000	22613526930405	8365052132595	31192084982000	0.2682	2961405754000	2.8247	5403646378595	0.6460	3.7388
WSBP	8077311149112	6365113974632	1712197174480	7882313190464	0.2172	607618855267	2.8179	1104578319213	0.6451	3.6802
WTON	6960266124526	6317440638619	642825485907	3064482168980	0.2098	155822069756	4.1254	487003416151	0.7576	5.0927
AMFG	4466547000000	3736588000000	729959000000	3596666000000	0.2030	723363000000	1.0091	6596000000	0.0090	1.2211
ARNA	1981848897738	1690084430901	291764466837	1079492730190	0.2703	130875244366	2.2293	160889222471	0.5514	3.0510
IKAI	147774353000	40662689000	107111664000	770227058000	0.1391	28142303000	3.8061	78969361000	0.7373	4.6824
KIAS	876337650134	791680365907	84657284227	1354837233385	0.0625	177264301909	0.4776	-92607017682	-1.0939	-0.5538
MARK	327573582567	173922500398	153651082169	237737869956	0.6463	71745642507	2.1416	81905439662	0.5331	3.3210
MLIA	5579241703000	4773316437000	805925266000	2241367974000	0.3596	616843028000	1.3065	189082238000	0.2346	1.9007
TOTO	2311391659800	1286483897670	1024907762130	1929477152737	0.5312	676165827966	1.5158	348741934164	0.3403	2.3872
ALKA	3593004001000	3540979794000	52024207000	96256981000	0.5405	29101384000	1.7877	22922823000	0.4406	2.7688
ALMI	4433611661217	4251160407951	182451253266	327200695930	0.5576	165629967935	1.1016	16821285331	0.0922	1.7514
BAJA	1286063531503	1310592435520	-24528904017	76521348613	-0.3205	25609742284	-0.9578	-50138646301	2.0441	0.7657
BTON	130249174683	89401940861	40847233822	183155228930	0.2230	11322443936	3.6076	29524789886	0.7228	4.5535

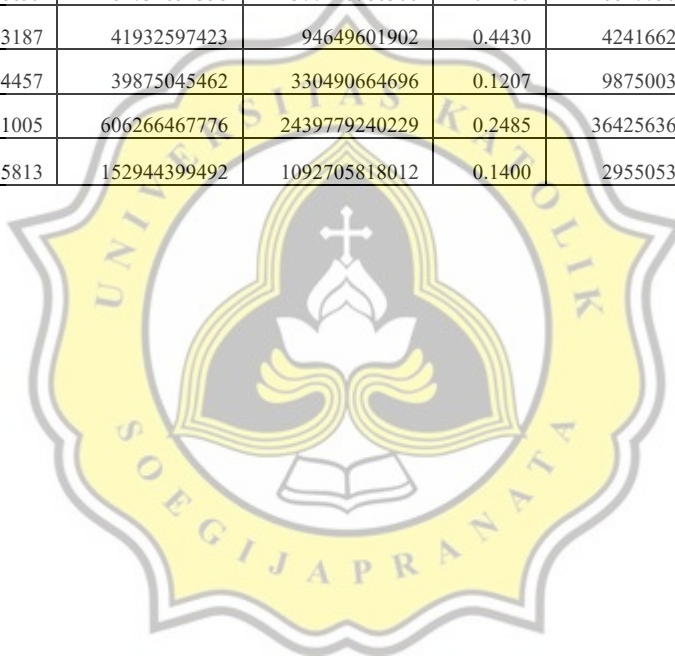
GDST	1563879676489	1608476455563	-44596779074	895976402398	-0.0498	78145972128	-0.5707	-122742751202	2.7523	2.1318
INAI	1147214501457	882713384755	264501116702	303883931247	0.8704	222705359129	1.1877	41795757573	0.1580	2.2161
ISSP	4580306000000	4326975000000	253331000000	2915352000000	0.0869	204590000000	1.2382	48741000000	0.1924	1.5175
JKSW	9167374349	6702127593	2465246756	-494359842213	-0.0050	3731097046	0.6607	-1265850290	-0.5135	0.1423
LION	435901298943	268398138938	167503160005	475170562075	0.3525	152823486012	1.0961	14679673993	0.0876	1.5362
LMSH	243047981868	220000664560	23047317308	132692208290	0.1737	20160589918	1.1432	2886727390	0.1253	1.4421
PICO	787237514122	731929882246	55307631876	299561177628	0.1846	39540750336	1.3988	15766881540	0.2851	1.8685
AGII	2138775000000	1774207000000	364568000000	3087032000000	0.1181	250194000000	1.4571	114374000000	0.3137	1.8890
BUDI	2663139000000	2483617000000	179522000000	1137560000000	0.1578	129055000000	1.3911	50467000000	0.2811	1.8300
DPNS	151472557652	121387210197	30085347455	240820348650	0.1249	20705210103	1.4530	9380137352	0.3118	1.8897
EKAD	745417835787	593195755083	152222080704	700390073915	0.2173	78176892941	1.9471	74045187763	0.4864	2.6509
ETWA	23931175240	120416835423	-96485660183	-258828931144	0.3728	9162992702	-10.5299	-105648652885	1.0950	-9.0622
INCI	371271921615	327595014503	43676907112	318282868205	0.1372	27001233409	1.6176	16675673703	0.3818	2.1366
MDKI	410551000000	332881000000	77670000000	819321000000	0.0948	43882000000	1.7700	33788000000	0.4350	2.2998
SRSN	606878287000	523314375000	83563912000	477788016000	0.1749	44828820000	1.8641	38735092000	0.4635	2.5025
AKKU	119451628387	119127726722	323901665	750868136729	0.0004	9400308204	0.0345	-9076406539	28.0221	27.9872
AKPI	2463676679000	2275556336000	188120343000	1233922617000	0.1525	123894072000	1.5184	64226271000	0.3414	2.0123
APLI	440548147556	406363893462	34184254094	204184876657	0.1674	54347731336	0.6290	-20163477242	-0.5898	0.2066
BRNA	1457542983000	1282938003000	174604980000	1123271562000	0.1554	195829274000	0.8916	-21224294000	-0.1216	0.9255
IGAR	791806294691	648490622596	143315672095	346122962226	0.4141	98643233690	1.4529	44672438405	0.3117	2.1786
IMPC	1444849605735	1143989666689	300859939046	1115808312757	0.2696	195336009882	1.5402	105523929164	0.3507	2.1606
PBID	4400176362000	3880574334000	519602028000	1519127275000	0.3420	221973113000	2.3408	297628915000	0.5728	3.2557
SIMA	10463585382	17053384290	-6589798908	-15203553590	0.4334	4291090000	-1.5357	-10880888908	1.6512	0.5489

TALF	745951429884	602535925814	143415504070	808378986806	0.1774	99438770070	1.4422	43976734000	0.3066	1.9263
TRST	2647658465206	2456594067338	191064397868	2158562336007	0.0885	154847722429	1.2339	36216675439	0.1896	1.5120
YPAS	414157098300	366711234566	47445863734	118150696467	0.4016	56877710355	0.8342	-9431846621	-0.1988	1.0370
CPIN	54252468000000	47804084000000	6448384000000	19375720000000	0.3328	1752119000000	3.6803	4696265000000	0.7283	4.7414
JPFA	34370281000000	29547746000000	48225350000000	96074150000000	0.5020	2535150000000	1.9023	22873850000000	0.4743	2.8785
MAIN	6823485404000	6045759385000	777726019000	1898359934000	0.4097	493479141000	1.5760	284246878000	0.3655	2.3512
SIPD	3122972000000	2785876000000	3370960000000	8404880000000	0.4011	3111620000000	1.0833	25934000000	0.0769	1.5614
TIRT	1047778520949	881674594489	166103926460	87485419125	1.8986	176330797374	0.9420	-10226870914	-0.0616	2.7791
ALDO	791384017828	675955900280	115428117548	177143587738	0.6516	72921842025	1.5829	42506275523	0.3682	2.6028
FASW	9956754810243	7803019465552	2153735344691	4288336269197	0.5022	482498294369	4.4637	1671237050322	0.7760	5.7419
KBRI	2872929233	108535803836	-105662874603	169688518214	-0.6227	10732963419	-9.8447	-116395838022	1.1016	-9.3658
KDSI	2338823457799	2062261707609	276561750190	555171029401	0.4982	199799847979	1.3842	76761902211	0.2776	2.1599
SPMA	2394762020191	2046398402678	348363617513	1254609679208	0.2777	216406546457	1.6098	131957071056	0.3788	2.2662
KMTR	10177769135766	9710310722861	467458412905	1457822940879	0.3207	465873264234	1.0034	1585148671	0.0034	1.3274
AMIN	266989387081	192983556701	74005830380	207223731255	0.3571	39879871587	1.8557	34125958793	0.4611	2.6740
KRAH	261090991831	223097902633	37993089198	58701662905	0.6472	104512342924	0.3635	-66519253726	-1.7508	-0.7401
ASII	25173100000000	20037600000000	51355000000000	13694700000000	0.3750	23896000000000	2.1491	27459000000000	0.5347	3.0588
AUTO	15978493000000	12544921000000	34335720000000	10207884000000	0.3364	2752771000000	1.2473	680801000000	0.1983	1.7820
BOLT	1196295700237	877597461803	318698238434	670060727889	0.4756	236403695864	1.3481	82294542570	0.2582	2.0820
GJTL	15544109000000	12677660000000	28664430000000	58758300000000	0.4878	2611248000000	1.0977	255195000000	0.0890	1.6746
IMAS	18728203094728	17108516231079	1619686863649	9111787406725	0.1778	1326915025490	1.2206	292771838159	0.1808	1.5792
INDS	2440285302982	2107157766592	333127536390	2184288923899	0.1525	223070653024	1.4934	110056883366	0.3304	1.9763
LPIN	128609432464	70398673396	58210759068	265773153081	0.2190	25454928480	2.2868	32755830588	0.5627	3.0686
PRAS	574869742811	490128191896	84741550915	688129187984	0.1231	78384379953	1.0811	6357170962	0.0750	1.2793

SMSM	3973594000000	2598405000000	1375189000000	1863199000000	0.7381	741639000000	1.8543	633550000000	0.4607	3.0530
BELL	563902980063	449148436445	114754543618	227253611141	0.5050	87539978980	1.3109	27214564638	0.2372	2.0530
HDTX	756265275000	1018080063000	-261814788000	136139442000	-1.9231	56362762000	-4.6452	-318177550000	1.2153	-5.3530
MYTX	2334980000000	2271008000000	63972000000	238836000000	0.2678	256314000000	0.2496	-192342000000	-3.0067	-2.4892
RICY	2458340804461	1849028961156	609311843305	413946691152	1.4720	255180571786	2.3878	354131271519	0.5812	4.4409
STAR	138293250154	124716435429	13576814725	488487197544	0.0278	13403223685	1.0130	173591040	0.0128	1.0535
SSTM	448954569629	464337992721	-15383423092	215250324630	-0.0715	27373983932	-0.5620	-42757407024	2.7794	2.1460
TRIS	863873555794	610031055863	253842499931	243989247355	1.0404	232427234414	1.0921	21415265517	0.0844	2.2169
UNIT	105965935836	94466797934	11499137902	134169463719	0.0857	10343967573	1.1117	1155170329	0.1005	1.2978
BATA	998950936000	813491191000	185459745000	636807359000	0.2912	117514878000	1.5782	67944867000	0.3664	2.2358
BIMA	147356632133	69234105826	78122526307	-80847643921	-0.9663	75772670346	1.0310	2349855961	0.0301	0.0948
JECC	3209917979000	2784069667000	425848312000	609248150000	0.6990	150304343000	2.8332	275543969000	0.6470	4.1793
KBLI	4249691602130	3821711690671	427979911459	1867493771724	0.2292	185051439852	2.3128	242928471607	0.5676	3.1096
KBLM	1244126060092	1164549837028	79576223064	821460999338	0.0969	38467148537	2.0687	41109074527	0.5166	2.6822
SCCO	5205376900100	4773322573286	432054326814	2913494263892	0.1483	171638555943	2.5172	260415770871	0.6027	3.2683
VOKS	2686110065625	2421539130517	264570935108	922629622776	0.2868	129876902093	2.0371	134694033015	0.5091	2.8330
ALTO	294320690949	273534456663	20786234286	387126677545	0.0537	58448013283	0.3556	-37661778997	-1.8119	-1.4025
CAMP	970396368211	788484028624	181912339587	885422598655	0.2055	119965043898	1.5164	61947295689	0.3405	2.0624
CEKA	3632460445690	3467226475025	165233970665	976647575842	0.1692	72584313890	2.2764	92649656775	0.5607	3.0063
CLEO	836267841151	571378919862	264888921289	635477886486	0.4168	195006484457	1.3584	69882436832	0.2638	2.0390
DLTA	937662202000	464011164000	473651038000	1280040294000	0.3700	135521053000	3.4950	338129985000	0.7139	4.5789
HOKI	1436252112144	1313136415753	123115696391	563166837119	0.2186	32920560126	3.7398	90195136265	0.7326	4.6910
ICBP	39545581000000	33136073000000	6409508000000	21618923000000	0.2965	1662161000000	3.8561	4747347000000	0.7407	4.8933
INDF	75436268000000	64769797000000	10666471000000	33614280000000	0.3173	5482429000000	1.9456	5184042000000	0.4860	2.7489

MLBI	370244400000	210880000000	159364400000	116715500000	1.3654	368837000000	4.3207	1224807000000	0.7686	6.4547
MYOR	24307491343313	20794625878181	3512865465132	8342647699220	0.4211	1752431184828	2.0046	1760434280304	0.5011	2.9268
PCAR	180502314676	168140125426	12362189250	88450301317	0.1398	19831082151	0.6234	-7468892901	-0.6042	0.1590
PSDN	942836820789	839394108572	103442712217	280285340383	0.3691	113361722173	0.9125	-9919009956	-0.0959	1.1857
ROTI	2916708971640	2088248766990	828460204650	2841883886948	0.2915	683900561173	1.2114	144559643477	0.1745	1.6774
SKBM	1962992728276	1814031376679	148961351597	887802406623	0.1678	133006719125	1.1200	15954632472	0.1071	1.3948
SKLT	1051486647414	835225018561	216261628853	339768893705	0.6365	180801510977	1.1961	35460117876	0.1640	1.9966
STP	2888515914457	2361407280323	527108634134	1630565397523	0.3233	272019748115	1.9378	255088886019	0.4839	2.7450
ULTJ	555026400000	454996400000	100030000000	466027200000	0.2146	268418000000	3.7267	731882000000	0.7317	4.6730
GGRM	9588389700000	8447235100000	1141154600000	4513323300000	0.2528	3618478000000	3.1537	7793068000000	0.6829	4.0894
HMSF	107961763000000	87922792000000	20038971000000	35358253000000	0.5667	65005530000000	3.0827	135384180000000	0.6756	4.3250
RMBA	21965815000000	21250048000000	7157670000000	8365971000000	0.0856	10403570000000	0.6880	-3245900000000	-0.4535	0.3201
WIIM	1426013350787	1099223538553	326789812234	1003977274595	0.3255	274753670033	1.1894	52036142201	0.1592	1.6741
DVLA	1727509606000	1139563815000	587945791000	1200261863000	0.4898	387293823000	1.5181	200651968000	0.3413	2.3492
INAF	1612112298328	1365575794847	246536503481	496646859858	0.4964	271834718947	0.9069	-25298215466	-0.1026	1.3007
KAEF	7648567974792	5860330523494	1788237451298	3201994342783	0.5585	1385904642348	1.2903	402332808950	0.2250	2.0738
KLBF	21275575401395	15940099279002	5335476122393	14623457976061	0.3649	2835540322829	1.8816	2499935799564	0.4685	2.7151
MERK	619408569000	471114383000	148294186000	518280401000	0.2861	110853072000	1.3378	37441114000	0.2525	1.8764
PYFA	251830485127	167240986126	84589499001	118927560800	0.7113	76142051013	1.1109	8447447988	0.0999	1.9221
SIDO	2824199000000	1776086000000	1048113000000	2902607000000	0.3611	384264000000	2.7276	663849000000	0.6334	3.7221
TSPC	10220159616124	8415538773206	1804620842918	5136898852561	0.3513	1261973044148	1.4300	542647798770	0.3007	2.0820
ADES	814063000000	605485000000	208578000000	481914000000	0.4328	155620000000	1.3403	52958000000	0.2539	2.0270
KINO	3648422350136	3022620311565	625802038571	2159050771550	0.2899	461250118245	1.3568	164551920326	0.2629	1.9095
MBTO	506735951523	529437674531	-22701723008	300499756873	-0.0755	132453445370	-0.1714	-155155168378	6.8345	6.5876

MRAT	303660396292	187845541708	115814854584	367973996780	0.3147	113937754049	1.0165	1877100535	0.0162	1.3474
TCID	2704418571695	1917931166060	786487405635	1972463165139	0.3987	607456721697	1.2947	179030683938	0.2276	1.9211
UNVR	44640465000000	31528637000000	13111828000000	7578133000000	1.7302	4002383000000	3.2760	9109445000000	0.6948	5.7010
CINT	374660619257	292928966899	81731652358	377110766306	0.2167	68177500197	1.1988	13554152161	0.1658	1.5814
KICI	87002210610	45069613187	41932597423	94649601902	0.4430	42416628255	0.9886	-484030832	-0.0115	1.4201
LMPI	455789149919	415914104457	39875045462	330490664696	0.1207	98750037820	0.4038	-58874992358	-1.4765	-0.9520
WOOD	2119166218781	1512899751005	606266467776	2439779240229	0.2485	364256361527	1.6644	242010106249	0.3992	2.3121
HRTA	2746519265305	2593574865813	152944399492	1092705818012	0.1400	29550536054	5.1757	123393863438	0.8068	6.1224



Tabel penghitungan *Return On Equity* (ROE) dan *Price Earing Ratio* (PER) perusahaan manufaktur pada tahun 2014.

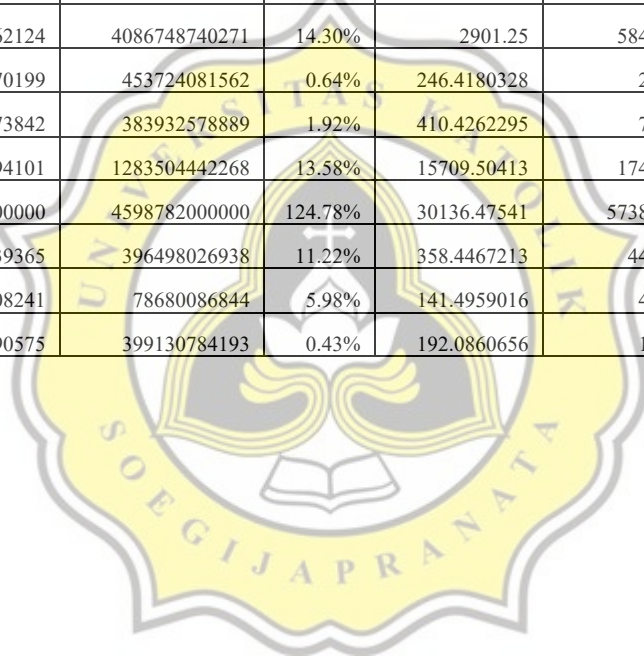
Kode Perusahaan	ROE			PER			
	Laba Bersih	Ekuitas		Harga Saham	Laba Bersih	Jumlah Saham	
INTP	5274009000000	24784801000000	21.28%	23365.88	5274009000000	3681231699	16.309
SMBR	335954862000	2717247111000	12.36%	396.64	335954862000	9837678500	11.615
SMCB	668869000000	8754580000000	7.64%	2571.02	668869000000	7662900000	29.455
SMGR	5573577279000	24042037753000	23.18%	15619.56967	5573577279000	5931520000	16.623
AMFG	458635000000	3184642000000	14.40%	7277.69	458635000000	434000000	6.887
ARNA	261651053219	8992555565993	29.10%	924.1803279	261651053219	7341430976	25.931
IKAI	-26511071474	178657222154	-14.84%	52.615	-26511071474	791383786	-1.571
KIAS	92239403158	2033660206108	4.54%	146.0413223	92239403158	14929100000	23.637
MLIA	125013335000	1321572099000	9.46%	527.9262295	125013335000	1323000000	5.587
TOTO	293803908949	1231192322624	23.86%	371.4313835	293803908949	990720000	1.252
ALKA	2659254000	63127373000	4.21%	129.5491803	2659254000	101533011	4.946
ALMI	1948963064	641035778235	0.30%	316.8627049	1948963064	616000000	100.149
BAJA	14077852427	188323968614	7.48%	898.6106557	14077852427	1800000000	114.897
BTON	7630330090	146640218904	5.20%	557	7630330090	1800000000	13.140
GDST	-13938294977	870447715291	-1.60%	90.333	-13938294977	8200000000	-53.144
INAI	22058700759	145842103885	15.13%	146.5327869	22058700759	316800000	2.104
ISSP	214895000000	2325851000000	9.24%	201.6680328	214895000000	7185992035	6.744
JKSW	-9631890621	-417436260515	2.31%	61	-9631890621	450000000	-2.850
LION	49001630102	443978957043	11.04%	1125.952869	49001630102	52016000	1.195

LMSH	7403115436	115951209812	6.38%	714.6618852	7403115436	9600000	0.927
PICO	16153616369	231101202611	6.99%	178.0737705	16153616369	568375000	6.266
BUDI	28499000000	837476000000	3.40%	109.1311475	28499000000	4098997362	15.696
DPNS	14519866284	209921773434	6.92%	405.9057377	14519866284	331129952	9.257
EKAD	40756078282	254006232124	16.05%	432.0942623	40756078282	698775000	7.408
ETWA	-95541287158	301952324606	-31.64%	298.33	-95541287158	968297000	-3.024
INCI	11028221012	137119907248	8.04%	203.3062374	11028221012	181035556	3.337
SRSN	14456260000	328836439000	4.40%	50.0204918	14456260000	6020000000	20.830
AKKU	-5945039944	3864869143	153.82%	94.089	-5945039944	25300000	-0.400
AKPI	34690704000	1035935333000	3.35%	780.307377	34690704000	680000000	15.295
APLI	9626571647	225257926102	4.27%	71.62295082	9626571647	1500000000	11.160
IGAR	54898874758	166707678919	32.93%	289.4139344	54898874758	972204500	5.125
SIMA	1378596138	31397753515	4.39%	128	1378596138	442589871	41.094
TRST	30084477143	1761493183162	1.71%	331.7008197	30084477143	2808000000	30.960
YPAS	-8931976717	161879412678	-5.52%	595.416	-8931976717	66800008900	-4452.967
CPIN	1746644000000	10925703000000	15.99%	3965.327869	1746644000000	16398000000	37.228
JPFA	384846000000	4864269000000	7.91%	1288.770492	384846000000	10640198170	35.632
MAIN	-84778033000	1077885156000	-7.87%	3017.5	-84778033000	1791000000	-63.747
SIPD	2064055454	1269850746338	0.16%	525.1639344	2064055454	9391108493	2389.408
SULI	5519000000	-366239000000	-1.51%	68.19421488	5519000000	3111401022	38.445
TIRT	23140521040	82154363037	28.17%	66.12704918	23140521040	1011774750	2.891
ALDO	21061034612	115664239216	18.21%	691.4256198	21061034612	550000000	18.056
FASW	86745854950	1644677896139	5.27%	1647.602459	86745854950	2477888787	47.064

KBRI	-17526287252	677045287586	-2.59%	50	-17526287252	8687995734	-24.786
SPMA	48602721399	804600054999	6.04%	206.795082	48602721399	1492046658	6.348
KRAH	31736104237	186668204522	17.00%	430.5778689	31736104237	971190000	13.177
ASII	22125000000000	95611000000000	23.14%	7213.217213	22125000000000	40483553140	13.198
AUTO	956409000000	9141254000000	10.46%	3839.631148	956409000000	4819733000	19.349
GJTL	269868000000	5983292000000	4.51%	1766.782787	269868000000	3484800000	22.814
IMAS	-67093347900	6727022634910	-1.00%	4583.75	-67093347900	2765278412	-188.921
INDS	127657349869	1817748195595	7.02%	2009.282787	127657349869	656249710	10.329
LPIN	-4130648465	139279961392	-2.97%	276.25	-4130648465	21250000	-1.421
NIPS	50134988000	575894224000	8.71%	297.7231405	50134988000	1486666666	8.828
PRAS	11340527608	685821589456	1.65%	206.5860656	11340527608	701043478	12.771
SMSM	421467000000	1005020000000	41.94%	1045.681352	421467000000	1439668860	3.572
HDTX	-105481256786	614637690296	-17.16%	366.75	-105481256786	1532571000	-5.329
MYTX	-158721000000	-268780000000	59.05%	133.72	-158721000000	1466666577	-1.236
RICY	15111531641	380036830901	3.98%	175.6311475	15111531641	641717510	7.458
STAR	348916778	487971743841	0.072%	50	348916778	4800000602	687.843
SSTM	-12840297828	258869839351	-4.96%	82.166	-12840297828	1170909181	-7.493
TRIS	35944155042	232361337965	15.47%	381.0245902	35944155042	1043763025	11.064
UNIT	-5251564986	241653558598	-2.17%	336.667	-5251564986	75422200	-4.835
BATA	70781440000	429115605000	16.49%	979.3237705	70781440000	1300000000	17.987
BIMA	10048996788	-193918969257	-5.18%	350	10048996788	86000000	2.995
JECC	23844710000	171354883000	13.92%	2849.508197	23844710000	151200000	18.069
KBLI	70080135740	940756718451	7.45%	142.4918033	70080135740	4007235107	8.148
KBLM	20623713329	289350438539	7.13%	153.4262295	20623713329	1120000000	8.332

SCCO	137618900727	808598255034	17.02%	4099.77459	137618900727	205583400	6.124
VOKS	-85393833586	515855185377	-16.55%	157.5	-85393833586	831120519	-1.533
ADES	31021000000	295799000000	10.49%	1738.729508	31021000000	589896800	33.064
AISA	378142000000	3051273000000	12.39%	2166.818182	378142000000	3218600000	18.443
ALTO	-10135298976	532650909040	-1.90%	448.5	-10135298976	2186527777	-96.757
CEKA	41001414954	537551172122	7.63%	868.9139344	41001414954	297500000	6.305
DLTA	288073432000	756905540000	38.06%	7385.528689	288073432000	16013181	0.411
ICBP	2531681000000	14077708000000	17.98%	5353.739754	2531681000000	5830954000	12.331
INDF	5146323000000	15528042000000	33.14%	6930.737705	5146323000000	8780426500	11.825
MLBI	794883000000	553610000000	143.58%	11370.47541	794883000000	2107000000	30.140
MYOR	409824768594	4007986908545	10.23%	28333.16116	409824768594	894347989	61.831
PSDN	-28175252332	378574690831	-7.44%	159.166	-28175252332	1440000000	-8.135
ROTI	188577521074	960122354744	19.64%	1199.32377	188577521074	5061800000	32.192
SKBM	89115994107	259809084033	34.30%	958.4836066	89115994107	936530894	10.073
SKLT	16480714984	153276243729	10.75%	381.9090909	16480714984	690740500	16.007
STTP	123465403948	802419623494	15.39%	2657.871901	123465403948	1310000000	28.201
ULTJ	283360914211	2254820650239	12.57%	1013.539959	283360914211	2888382000	10.331
GGRM	5395293000000	33093347000000	16.30%	53109.32377	5395293000000	1924088000	18.940
HMSP	10181083000000	13498114000000	75.43%	2603.839801	10181083000000	4383000000	1.121
WIIM	112304822060	853338035617	13.16%	632.7663934	112304822060	2099873760	11.831
DVLA	80929476000	962431483000	8.41%	1904.20082	80929476000	1120000000	26.353
INAF	1164824606	591958092767	0.20%	192.9754098	1164824606	3099267500	513.453
KAEF	236531070864	1789213036320	13.22%	1044.690083	236531070864	16865100	0.074
KLBF	2121090581630	9382023164035	22.61%	1600.57377	2121090581630	46875122110	35.372

MERK	181472234000	553690856000	32.78%	9238.21209	181472234000	22400000	1.140
PYFA	2657665405	96558938621	2.75%	138.5163934	2657665405	535080000	27.888
SCPI	-62461393000	-43856772000	142.42%	29000	-62461393000	3600000	-1.671
SIDO	415193000000	2634654000000	15.76%	762.5614754	415193000000	15000000000	27.550
TSPC	584293062124	4086748740271	14.30%	2901.25	584293062124	4500000000	22.344
MBTO	2925070199	453724081562	0.64%	246.4180328	2925070199	1070000000	90.141
MRAT	7371973842	383932578889	1.92%	410.4262295	7371973842	428000000	23.828
TCID	174314394101	1283504442268	13.58%	15709.50413	174314394101	201066667	18.120
UNVR	5738523000000	4598782000000	124.78%	30136.47541	5738523000000	7630000000	40.070
KDSI	44489139365	396498026938	11.22%	358.4467213	44489139365	405000000	3.263
KICI	4703508241	78680086844	5.98%	141.4959016	4703508241	138000000	4.151
LMPI	1710590575	399130784193	0.43%	192.0860656	1710590575	1008517669	113.249



Tabel penghitungan *Return On Equity* (ROE) dan *Price Earing Ratio* (PER) perusahaan manufaktur pada tahun 2015.

Kode Perusahaan	ROE			PER			
	Laba Bersih	Ekuitas		Harga Saham	Laba Bersih	Jumlah Saham	
INTP	4356661000000	23865950000000	18.25%	21132.55	4356661000000	3681231699	17.856
SMBR	354180062000	2949352584000	12.01%	322.9057377	354180062000	9837678500	8.969
SMCB	175127000000	8449857000000	2.07%	1426.147541	175127000000	7662900000	62.403
SMGR	4525441038000	26419541790000	17.13%	12071.02041	4525441038000	5931520000	15.822
WTON	171784021770	2205241015308	7.79%	1092.438525	171784021770	8715466600	55.425
AMFG	341346000000	3390223000000	10.07%	7028.278689	341346000000	434000000	8.936
ARNA	71209943348	880424917626	8.09%	633.2571429	71209943348	7341430976	65.286
IKAI	-108888289285	69032941096	-157.73%	53.81	-108888289285	791383786	-0.391
KIAS	-163719244899	1813484636567	-9.03%	109.75	-163719244899	14929100000	-10.008
MLIA	3195269171	1154604401569	0.28%	612.5	3195269171	2588250000	496.141
TOTO	285236780659	1491542919106	19.12%	510.3507457	285236780659	1032000000	1.846
ALKA	-1175538000	62032301000	-1.90%	291.35	-1175538000	101533011	-25.164
ALMI	-53613905767	565111000582	-9.49%	228.5	-53613905767	616000000	-2.625
BAJA	-9349900882	161627612352	-5.78%	149.83	-9349900882	1800000000	-28.845
BTON	6323778025	149104596755	4.24%	494.0655738	6323778025	180000000	14.063
GDST	-55212703852	804409999977	-6.86%	69.166	-55212703852	8200000000	-10.272
INAI	28615673167	239820902657	11.93%	183.36735	28615673167	316800000	2.030
ISSP	158999000000	2553432000000	6.23%	187.9387755	158999000000	7185992035	8.494
JKSW	-23096657780	-440532918295	5.24%	77.583	-23096657780	150000000	-0.504

LION	46018637487	454599496171	10.12%	1001.163265	46018637487	520016000	11.313
LMSH	1944443395	112441377144	1.73%	650.544898	1944443395	96000000	32.118
PICO	14975406018	247090984313	6.06%	141.3673469	14975406018	130762250000	1234.391
BUDI	21072000000	1028073000000	2.05%	85.26530612	21072000000	4498997362	18.205
DPNS	9859176172	214124664089	4.60%	366.477551	9859176172	331129952	12.309
EKAD	47040256456	272848893882	17.24%	446.555102	47040256456	698775000	6.634
ETWA	-224231055302	75774005423	-295.92%	131.75	-224231055302	968297000	-0.569
INCI	16960660023	154051308997	10.00%	242.8819624	16960660023	181035556	2.592
SRSN	15504788000	340079836000	2.70%	50.00408163	15504788000	602000000	19.415
AKKU	-1351411009	2591433845	-52.15%	117.475	-1351411009	253000000	-21.993
AKPI	27644714000	1107669365000	2.50%	735.1836735	27644714000	680000000	18.084
APLI	1854274736	221561080751	0.84%	72.44081633	1854274736	1500000000	58.600
BRNA	-7159572000	827914288000	-0.86%	666.633	-7159572000	759000000	-70.671
IGAR	51416184307	194602320837	26.42%	279.244898	51416184307	972204500	5.280
IMPC	129759075975	882009115469	14.71%	806.5	129759075975	483350000	3.004
SIMA	-1483892133	28742499382	-5.16%	150.83	-1483892133	442589871	-44.987
TALF	33717725980	350210376664	9.63%	435.8893443	33717725980	1353435000	17.497
TRST	25314103403	1956920690054	1.29%	301.1346939	25314103403	2808000000	33.404
YPAS	-9880781293	150399520729	-6.57%	666.667	-9880781293	668000089	-45.071
CPIN	1832598000000	12547128000000	14.61%	2964.122449	1832598000000	16398000000	26.523
JPFA	524484000000	5611905000000	9.35%	590.3306122	524484000000	10640198935	11.976
MAIN	-62097227000	1548585297000	-4.01%	1579.166	-62097227000	2238750000	-56.933
SIPD	-362030918107	734242278294	-49.31%	736.666	-362030918107	939110900	-1.911
TIRT	-865431603	91161062357	-0.95%	63.083	-865431603	1011774750	-73.750

ALDO	24079122338	123949781716	19.43%	432.0513923	24079122338	550000000	9.869
FASW	-308896601295	2445346179224	-12.63%	1390.416	-308896601295	2477888787	-11.154
KBRI	-155746630931	521253607073	-29.88%	50.833	-155746630931	8687995734	-2.836
KDSI	11470563293	378921289074	3.03%	298.322449	11470563293	405000000	10.533
SPMA	-42597342144	752677119911	-5.66%	295	-42597342144	1492046658	-10.333
ASII	1561300000000	10204300000000	15.30%	6925.204082	1561300000000	40483553140	17.957
AUTO	322701000000	9165889000000	3.52%	2535.306122	322701000000	4819733000	37.866
GJTL	-313326000000	5394142000000	-5.81%	881.666	-313326000000	3484800000	-9.806
IMAS	-22489430531	6697091857105	-0.34%	3500	-22489430531	2765278412	-430.357
INDS	1933819152	1906761776108	0.10%	853.1959184	1933819152	525000000	231.629
LPIN	-18173655308	116490714202	-15.60%	312.0833	-18173655308	21250000	-0.365
NIPS	30671339000	609001679000	5.04%	513.557377	30671339000	1486666666	24.893
PRAS	6437333237	720564133797	0.89%	161.4408163	6437333237	701043478	17.581
SMSM	461370000000	1219792000000	37.82%	1180.989796	461370000000	1439668860	3.685
HDTX	-355659019000	1395961824000	-25.48%	679.166	-355659019000	3601462800	-6.877
MYTX	-263871000000	-567926000000	46.46%	89.416	-263871000000	1466666577	-0.497
RICY	13465713464	381668458859	3.53%	165.244898	13465713464	641717510	7.875
STAR	306885570	487331367315	0.063%	56.36065574	306885570	4800000602	881.538
SSTM	-10462177146	244091472861	-4.29%	68.1666	-10462177146	1170909181	-7.629
TRIS	37448445764	244566163848	15.31%	332.355102	37448445764	1045446325	9.278
UNIT	385953128	131976281801	0.29%	298.0734694	385953128	75442200	58.264
BATA	129519446000	547187208000	23.67%	1061.510204	129519446000	1300000000	10.654
BIMA	-771373985	-202012514927	0.38%	380.833	-771373985	86000000	-42.459
JECC	2464669000	367766014000	0.67%	1986.346939	2464669000	151200000	121.856

KBLI	115371098970	1027361931042	11.23%	122.7836735	115371098970	4007235107	4.265
KBLM	12760365612	295560224716	4.32%	136.4326531	12760365612	1120000000	11.975
SCCO	159119646125	916337567490	17.36%	3773.204082	159119646125	205583400	4.875
VOKS	277107966	509652927872	0.054%	164.5510204	277107966	831120519	493.532
ADES	32839000000	328369000000	10.00%	1256.428571	32839000000	589896800	22.570
AISA	373750000000	3369077000000	11.09%	1809.32377	373750000000	3218600000	15.581
ALTO	-24345726797	506972183527	-4.80%	338.333	-24345726797	2186528006	-30.386
CEKA	106549446980	639893514352	16.65%	691	106549446980	297500000	1.929
DLTA	192045199000	846555429000	22.69%	5437.873469	192045199000	800659050000	22671.135
ICBP	2923148000000	15454863000000	18.91%	6616.530612	2923148000000	5830954000	13.198
INDF	3709501000000	27269351000000	13.60%	6404.612245	3709501000000	8780426500	15.160
MLBI	496909000000	766269000000	64.85%	8684.081633	496909000000	2107000000	36.822
MYOR	1250233128560	5077450725071	24.62%	26066.08607	1250233128560	894347989	18.646
PSDN	-42619829577	324319100916	-13.14%	119.583	-42619829577	1440000000	-4.040
ROTI	270538700440	1188534951872	22.76%	1198.857143	270538700440	5061800000	22.431
SKBM	40150568621	280926213500	14.29%	920.244898	40150568621	936530894	21.465
SKLT	20066791849	152300807352	13.18%	346.4344262	20066791849	690740500	11.925
STTP	185705201171	983883894029	18.87%	3006.741803	185705201171	1310000000	21.210
ULTJ	523100215029	2780858768103	18.81%	977.2397959	523100215029	2888382000	5.396
GGRM	6452834000000	37900082000000	17.03%	49265.0	6452834000000	1924088000	14.690
HMSP	10363308000000	32016060000000	32.37%	2977.699345	10363308000000	4652723076	1.337
RMBA	-1638538000000	-3148757000000	52.04%	521.667	-1638538000000	7240005000	-2.305
WIIM	131081111587	942502076516	13.91%	462.5591837	131081111587	2099873760	7.410
DVLA	107894430000	973517334000	11.08%	1554.244898	107894430000	1120000000	16.134

INAF	6565707419	592705032524	1.11%	219.644898	6565707419	3099267500	103.681
KAEF	252972506074	1836042418997	13.78%	1046.229508	252972506074	701352700	2.901
KLBF	2057694281873	10465122963890	19.66%	1643.408163	2057694281873	46875122110	37.438
MERK	142545462000	473543282000	30.10%	6904.540816	142545462000	57866667	2.803
PYFA	3087104465	101222059197	3.05%	123.4163265	3087104465	535080000	21.391
SCPI	139321698000	100872111000	138.12%	29000	139321698000	3600000	0.749
SIDO	437475000000	2598307000000	15.65%	533.5428571	437475000000	15000000000	18.294
TSPC	529218651807	4288641773477	8.42%	2024.244898	529218651807	4500000000	17.212
MBTO	-14056549894	434213595966	-3.24%	157.4167	-14056549894	1070000000	-11.983
MRAT	1045990311	377014019809	0.28%	250.9265306	1045990311	428000000	102.675
TCID	544474278014	1714871478033	31.75%	18312.5	544474278014	201066667	6.763
UNVR	5851805000000	4827360000000	121.22%	38336.12245	5851805000000	7630000000	49.985
KICI	-13000883220	93371607348	-13.92%	263.25	-13000883220	138000000	-2.794
LMPI	3968046308	401211837509	0.99%	145.4612245	3968046308	1008517669	36.970

Tabel penghitungan *Return On Equity* (ROE) dan *Price Earing Ratio* (PER) perusahaan manufaktur pada tahun 2016.

Kode Perusahaan	ROE			PER			
	Laba Bersih	Ekuitas		Harga Saham	Laba Bersih	Jumlah Saham	
INTP	3870319000000	26138703000000	14.81%	17762.45	3870319000000	3681231699	16.89465016
SMBR	259090525000	3120729048000	8.30%	1073.626016	259090525000	9837678500	40.76562652
SMCB	-284584000000	8060595000000	-3.53%	1017.916	-284584000000	7662900000	-27.40909017
SMGR	4535036823000	29035195760000	15.62%	9861.610879	4535036823000	5931520000	12.89831691
WTON	281567627374	2421949572332	11.63%	932.3373984	281567627374	8715466600	28.8589833
AMFG	260444000000	3599264000000	7.24%	6709.654472	260444000000	434000000	11.18086821
ARNA	91375910975	933391855324	9.79%	573.334728	91375910975	7341430976	46.06353345
IKAI	-145359281909	-61849036228	235.02%	648.41	-145359281909	791383786	-3.53015751
KIAS	-252499000000	1520030000000	-16.61%	79.75	-252499000000	14929100000	-4.715249268
MLIA	9039563000	1613099694000	0.56%	549.6192469	9039563000	1323000000	80.44042213
TOTO	168564583718	1523874519542	11.06%	598.7531381	168564583718	1032000000	36.65735855
ALKA	516167000	60991510000	0.85%	195.7698745	516167000	507665055	192.5452888
ALMI	-99931854409	403694342061	-24.75%	185.583	-99931854409	616000000	-1.143970846
BAJA	34393355090	196502700474	17.50%	197.2719665	34393355090	1800000000	10.32436466
BTON	-5974737984	143533430069	-4.16%	187.5	-5974737984	720000000	-22.5951331
GDST	31704557018	832122960120	3.81%	81.73221757	31704557018	8200000000	21.13904899
INAI	35552975244	258016602673	13.78%	234.8	35552975244	316800000	2.092510643
ISSP	102925000000	2645006000000	3.89%	226.1464435	102925000000	7185992032	15.78903611
JKSW	-2895181993	-441753828553	0.66%	66.333	-2895181993	150000000	-3.436726957

LION	42345417055	470603093171	9.00%	948.5355649	42345417055	520160000	11.65156217
LMSH	6252814811	117316469122	5.33%	555.0460251	6252814811	96000000	8.521669044
PICO	13753451941	285842864248	4.81%	181.3012552	13753451941	568375000	7.492453632
BUDI	38624000000	1082968000000	3.57%	79.84100418	38624000000	4498997362	9.300032809
DPNS	10009391103	224174980415	4.46%	376.9205021	10009391103	331129952	12.46925677
EKAD	90685821530	570342909901	15.90%	527.1046025	90685821530	698775000	4.06157779
ETWA	-224231055302	75774005423	-295.92%	78.916	-224231055302	968297000	-0.340782975
INCI	9988836259	242826462751	4.11%	257.3254593	9988836259	181035556	4.663712208
SRSN	11056051000	402053633000	2.75%	50.0083682	11056051000	602000000	27.22946706
AKKU	20521981228	779960608214	2.63%	78.91857045	20521981228	6449463636	24.80181834
AKPI	52393857000	1120163058000	4.68%	875.9623431	52393857000	680000000	11.36878305
APLI	25109482194	246501444451	10.19%	83.9916318	25109482194	1500000000	5.017524723
BRNA	12664977000	980329198000	1.29%	913.9964835	12664977000	979110000	70.65967012
IGAR	69305629795	238845392616	29.02%	433.2301255	69305629795	972204500	6.077259219
IMPC	125823130775	978807479678	12.85%	992.7196653	125823130775	4833500000	38.1353609
SIMA	-701340771	-28274553611	2.48%	164	-701340771	92500000	-21.62999875
TALF	30137707324	751895484830	4.01%	413.0813008	30137707324	1353435000	18.55080363
TRST	59427546504	1932355184014	3.08%	300.3682008	59427546504	2808000000	14.19264226
YPAS	-10932426503	142001439411	-7.70%	803.333	-10932426503	668000089	-49.08576475
CPIN	2225402000000	14137991000000	15.74%	3508.221757	2225402000000	16398000000	25.85052965
JPFA	2171608000000	8843494000000	24.56%	1238.012552	2171608000000	11410522910	6.505027883
MAIN	290230477000	1839002572000	15.78%	1488.76569	290230477000	2238750000	11.48388765
SIPD	13048780927	1142830770003	1.14%	756.1087866	13048780927	1180201775	68.38653642
TIRT	28988504757	126808101985	22.86%	103.3640167	28988504757	1011774750	3.607674941

ALDO	25229505223	140906111819	17.91%	702.0325203	25229505223	550000000	15.30421951
FASW	778012761625	3158442463132	24.63%	2082.90795	778012761625	2477888787	6.633842666
KBRI	-102760678879	419158054955	-24.52%	50	-102760678879	8687995734	-4.227295805
KDSI	47127349067	419784286104	11.23%	269.707113	47127349067	405000000	2.317791748
SPMA	81063430679	1079146551310	7.51%	158.2384937	81063430679	2114570958	4.127712342
AMIN	18768425668	151366178112	12.40%	169.1715481	18768425668	1080000000	9.734714845
KRAH	826840802	178140024770	0.46%	2077.866109	826840802	971190000	2440.618292
ASII	18302000000000	11195100000000	16.35%	7356.799163	18302000000000	40483553140	16.27305048
AUTO	483421000000	9495652000000	5.09%	1977.615063	483421000000	4819733000	19.71692702
BOLT	136199396219	814324980352	16.73%	883.8284519	136199396219	2343750000	15.2091198
GJTL	626561000000	5848177000000	10.71%	994.3891213	626561000000	3484800000	5.530582354
IMAS	-312881005784	6709818352953	-4.66%	1638.333	-312881005784	2765278412	-14.47977599
INDS	49556367334	2055001215530	2.41%	679.209205	49556367334	656249710	8.994421258
LPIN	-64037459813	51595020389	-124.12%	4918.333	-64037459813	21250000	-1.632084979
NIPS	65683137000	842580894000	7.80%	471.8373984	65683137000	1635333332	11.74748132
PRAS	-2690964318	693001882560	-0.39%	167.416	-2690964318	701043478	-43.61480906
SMSM	502192000000	1377763000000	36.45%	1115.611925	502192000000	5758675440	12.7928103
HDTX	-393567637000	1178467098000	-33.40%	617.416	-393567637000	3601462800	-5.649856714
MYTX	-356491000000	-924973000000	38.54%	58.75	-356491000000	1466666577	-0.241707817
RICY	14033426519	390546289795	3.59%	147.3430962	14033426519	641717510	6.737673419
STAR	462555306	487489647197	0.095%	54.75609756	462555306	4800000602	568.2116232
SSTM	-14582624323	263019501722	-5.54%	176	-14582624323	1170909181	-14.13188815
TRIS	25213015324	225851869693	11.16%	293.665272	25213015324	1045531525	12.1776906
UNIT	860775733	132987332771	0.65%	235.9748954	860775733	75442200	20.68188562

BATA	42231663000	557155279000	7.58%	854.0585774	42231663000	1300000000	26.29013569
BIMA	17410120742	-97175471622	-17.92%	177.6443515	17410120742	608175716	6.205527362
JECC	132423161000	470347323000	28.15%	2668.98374	132423161000	151200000	3.047430211
KBLI	334338838592	1321345840449	25.30%	219.1631799	334338838592	4007235107	2.626791408
KBLM	21245022916	320249362691	6.63%	220.0669456	21245022916	1120000000	11.60153981
SCCO	340593630534	1214304303977	28.05%	5222.301255	340593630534	205583400	3.152197668
VOKS	160045873393	669043551888	23.92%	216.6987448	160045873393	831120519	1.125319694
AISA	719228000000	3942933000000	18.24%	1618.678862	719228000000	3218600000	7.243711013
ALTO	-26500565763	480841418401	-5.51%	328.083	-26500565763	2186603090	-27.07064098
CEKA	249697013626	887920113728	28.12%	1054.267782	249697013626	595000000	2.512201974
DLTA	254509268000	1008341065000	25.24%	5362.09205	254509268000	800659050	16.86857049
ICBP	3631301000000	17563958000000	20.67%	8409.728033	3631301000000	11661908000	27.00780647
INDF	5266906000000	28974286000000	18.18%	7457.845188	5266906000000	8780426500	12.4329277
MLBI	982129000000	820524000000	119.70%	10389.43515	982129000000	2107000000	22.28886414
MYOR	1388676127665	6121490034226	22.69%	20023.25203	1388676127665	22358699725	322.3889795
PSDN	-36662178272	280285340383	-13.08%	124.333	-36662178272	1440000000	-4.883493792
ROTI	279777368831	1399298181675	19.99%	1462.196653	279777368831	5061800000	26.45441641
SKBM	22545456050	310744436154	7.26%	707.1087866	22545456050	6500000000	203.8640116
SKLT	20646121074	296393676861	6.97%	352.0365854	20646121074	690740500	11.77780204
STTP	174176717866	1156031944870	15.07%	3211.117886	174176717866	1310000000	24.15112928
ULTJ	709825635742	3473483238505	20.44%	1051.3	709825635742	2888382000	4.278027068
GGRM	6672682000000	39487017000000	16.90%	65112.3431	6672682000000	1924088000	18.77534071
HMSP	12762229000000	34175014000000	37.34%	3957.686192	12762229000000	116318076900	36.07132006
RMBA	-2085811000000	-9441367000000	22.09%	468.0833	-2085811000000	36401136250	-8.168891611

WIIM	106290306868	989833955967	10.74%	413.9748954	106290306868	2099873760	8.178497605
DVLA	152083400000	1079579612000	14.09%	1494.058577	152083400000	1120000000	11.0028156
INAF	-17367399212	575757080631	-3.02%	1796.833	-17367399212	3099267500	-320.6505506
KAEF	271597947663	2220956232127	12.23%	1685.142276	271597947663	5554000000	34.46005496
KLBF	2350884933551	11909264708049	19.74%	1509.456067	2350884933551	46875122110	30.09757579
MERK	153842847000	582672469000	26.40%	8424.16318	153842847000	448000000	24.53169048
PYFA	5146317041	105508790427	4.88%	142.0041841	5146317041	535080000	14.76465562
SIDO	480525000000	2757878000000	17.42%	529.1087866	480525000000	1500000000	16.51658457
TSPC	545493536262	4582211087738	11.90%	1965.502092	545493536262	4500000000	16.21423321
ADES	55951000000	384388000000	14.56%	1164.351464	55951000000	589896800	12.27587001
KINO	181110153810	1929012702589	9.39%	4624.560669	181110153810	1428571500	36.47788616
MBTO	8813611079	440926206400	2.00%	158.9665272	8813611079	1070000000	19.29903448
MRAT	-5549465678	369089199975	-1.50%	211.667	-5549465678	428000000	-16.32472048
TCID	162059596347	1783158507325	9.09%	14857.21545	162059596347	201066667	18.4332854
UNVR	6390672000000	4704258000000	135.85%	42855.33473	6390672000000	7630000000	51.16616906
CINT	24616862550	318696598427	7.72%	327.832636	24616862550	1000000000	13.31740125
KICI	362936663	89009754475	0.41%	127.9288703	362936663	276000000	97.28520648
LMPI	6933035457	408172119564	1.70%	126.8075314	6933035457	1008517669	18.44612461

Tabel penghitungan *Return On Equity* (ROE) dan *Price Earing Ratio* (PER) perusahaan manufaktur pada tahun 2017.

Kode Perusahaan	ROE			PER			
	Laba Bersih	Ekuitas		Harga Saham	Laba Bersih	Jumlah Saham	
INTP	1859818000000	24556507000000	7.57%	18005.41	1859818000000	3681231699	35.6390241
SMBR	146648432000	3412826283000	4.30%	2884.957983	146648432000	9924797283	195.2467051
SMGR	2043025914000	28914994825000	7.07%	9731.299213	2043025914000	5931520000	28.25289465
WSBP	1000330150510	7316656090419	13.67%	470.14	1000330150510	26361157534	12.38930882
WTON	340458859391	2675987939806	12.72%	670.2563025	340458859391	8715466600	17.15800972
AMFG	38569000000	3548877000000	1.09%	6509.453782	38569000000	434000000	73.2480215
ARNA	122183909643	1013615002420	12.05%	436.9133858	122183909643	7341430976	26.25197928
IKAI	-43578020000	-105427056000	41.33%	72.667	-43578020000	791383786	-1.319644297
MLIA	47534072000	1754295083000	2.71%	572.8425197	47534072000	1323000000	15.94373513
TOTO	278935804544	1693791596547	16.47%	438.6299213	278935804544	10320000000	16.22832463
ALKA	15406256000	74011175000	20.82%	243.2480315	15406256000	507665055	8.01547925
ALMI	8446455684	378870552389	2.23%	208.1653543	8446455684	616000000	15.18149897
BAJA	-22984728450	172016210273	-13.36%	227.9167	-22984728450	1800000000	-17.84881039
BTON	11370927212	154638932325	7.35%	121.3739496	11370927212	720000000	7.685322583
GDST	10284697314	845279412176	1.22%	98.54330709	10284697314	8200000000	78.56868252
INAI	38651704520	277404670750	13.93%	354.3031496	38651704520	633600000	5.807932105
ISSP	8634000000	2840895000000	0.30%	204.6377953	8634000000	7071923935	167.6144223
JKSW	-3925258889	-445771695193	0.88%	83.833	-3925258889	150000000	-3.203597611
LION	9282943009	452307088017	2.05%	877.8543307	9282943009	520160000	49.18964904

LMSH	12967113850	129622003077	10.00%	614.0393701	12967113850	96000000	4.545944472
PICO	16824380227	279683750237	6.02%	212.4685039	16824380227	568375000	7.177785113
AGII	97598000000	3064715000000	3.18%	826.3582677	97598000000	3066660000	25.96528459
BUDI	45691000000	1108193000000	4.12%	96.8503937	45691000000	4498997362	9.536444065
DPNS	5963420071	229969440716	2.59%	387.7480315	5963420071	331129952	21.5304281
EKAD	76195665729	640315219922	11.90%	675.6102362	76195665729	698775000	6.195884481
ETWA	-127520042125	-121304792802	105.12%	71.833	-127520042125	968297000	-0.545448992
INCI	16554272131	268379825144	6.17%	321.2978662	16554272131	181035556	3.513675345
SRSN	17698567000	415505899000	4.26%	50.12598425	17698567000	6020000000	17.04987896
AKKU	-19453731339	760181510348	-2.56%	66.25	-19453731339	6449463636	-21.96375381
AKPI	13333970000	1126726263000	1.18%	854.6653543	13333970000	680000000	43.58585185
APLI	-1329429201	227183997248	-0.59%	99.667	-1329429201	1362671400	-102.15916
BRNA	-178283422000	853029437000	-20.90%	1166.25	-178283422000	979110000	-6.404897464
IGAR	72376683136	315383524929	22.95%	449.9370079	72376683136	972204500	6.0438081
IMPC	91303491940	1049928991597	8.70%	1006.102362	91303491940	4833500000	53.26188149
SIMA	161969306	28402292917	0.57%	307.3661417	161969306	442589871	839.8945725
TALF	21465836784	766164831783	2.80%	371.6554622	21465836784	1353435000	23.43311912
TRST	38199681742	1975569497486	1.93%	343.4173228	38199681742	2808000000	25.24408054
YPAS	-14500028420	127093040665	-11.41%	980.833	-14500028420	668000089	-45.18587911
CPIN	2496787000000	15684633000000	15.92%	3091.134454	2496787000000	16398000000	20.30146055
JPFA	1107810000000	9209253000000	12.03%	1392.204724	1107810000000	11386157970	14.30918923
MAIN	48698329000	1702860901000	2.86%	1037.69685	48698329000	2238750000	47.70479545
SIPD	-354925000000	791312000000	-44.85%	849.1667	-354925000000	1338922579	-3.203404854
TIRT	1001385942	123822344724	0.81%	121.7952756	1001385942	1011774750	123.0588321

ALDO	29035395397	153485951525	18.92%	363.848999	29035395397	550000000	6.892172354
FASW	595868198714	3288316572389	18.12%	4727.401575	595868198714	2477888787	19.65866844
KBRI	-125704262232	293061447857	-42.89%	50	-125704262232	8687995734	-3.455728382
KDSI	68965208549	485539501101	14.20%	469.7795276	68965208549	405000000	2.758792624
SPMA	92280117234	1172195335156	7.87%	217.4291339	92280117234	2114570958	4.982322798
AMIN	39082873015	182138438811	21.46%	345.3228346	39082873015	1080000000	9.542508845
KRAH	-53758268218	125402642144	-42.87%	2782.5	-53758268218	97190000	-5.030503846
ASII	2316500000000	123645000000000	18.74%	8292.814961	2316500000000	40483553140	14.49266631
AUTO	547781000000	9772409000000	5.61%	2410.433071	547781000000	4819733000	21.20855564
BOLT	93225253756	654614948000	14.24%	1031.318898	93225253756	2343750000	25.92809962
GJTL	45028000000	5689466000000	0.79%	945.6496063	45028000000	3484800000	73.18556783
IMAS	-64296811100	9281252344712	-0.69%	1067.0833	-64296811100	2765278412	-45.89313782
INDS	113639539901	2134504851159	5.32%	1003.444882	113639539901	656249710	5.794729663
LPIN	191977703453	231461832583	82.94%	2994.537815	191977703453	106250000	1.657326018
NIPS	44110825000	879511565000	5.02%	415.302521	44110825000	1635333332	15.39663009
PRAS	-3226268273	676405303408	-0.48%	214.6667	-3226268273	701043478	-46.64543592
SMSM	555388000000	1591833000000	34.89%	1132.854331	555388000000	5758675440	11.74627542
HDTX	-847049209000	333535189000	253.96%	480.5833	-847049209000	3601462800	-2.043332145
MYTX	-286485000000	349085000000	-82.07%	123.25	-286485000000	1466666577	-0.630981223
RICY	16558562698	405398249158	4.08%	154.9527559	16558562698	641717510	6.005104338
STAR	594726798	487572847999	0.12%	68.34453782	594726798	4800000602	551.6042387
SSTM	-23709833744	212465671723	-11.16%	447.0833	-23709833744	1170909181	-22.0791907
TRIS	14198889550	243758727610	5.82%	302.8503937	14198889550	1047587802	22.34416833

UNIT	1062124056	133659916012	0.79%	281.2992126	1062124056	75442200	19.98055814
BATA	53654376000	579308728000	9.26%	765.0984252	53654376000	1300000000	18.53768559
BIMA	15795652032	-84637373721	-18.66%	102.7244094	15795652032	608175716	3.955170141
JECC	83355370000	547371770000	15.23%	5126.653543	83355370000	151200000	9.299341071
KBLI	358974051474	1612073689168	22.27%	448.6259843	358974051474	4007235107	5.008021573
KBLM	43994949645	791417442722	5.56%	305.4173228	43994949645	1120000000	7.775151565
SCCO	269730298809	2721697111074	9.91%	8569.488189	269730298809	205583400	6.531503972
VOKS	166204959339	814122306393	20.42%	304.992126	166204959339	4155602595	7.625681419
AISA	-846809000000	3404879000000	-24.87%	1434.25	-846809000000	3218600000	-5.451379296
ALTO	-62849581665	419284788700	-14.99%	347.8333	-62849581665	2191870558	-12.13063873
CEKA	107420886839	903044187067	11.90%	1499.724409	107420886839	595000000	8.30691358
DLTA	279772635000	1140585107000	24.53%	4576.318898	279772635000	800659050	13.09660304
ICBP	3543173000000	19563668000000	18.11%	8611.220472	3543173000000	11661908000	28.34274841
INDF	5145063000000	31178844000000	16.50%	8213.779528	5145063000000	8780426500	14.01741581
MLBI	1322067000000	1064474000000	124.20%	12652.3622	1322067000000	2107000000	20.16427849
MYOR	1630953830893	7186069576195	22.70%	2026.113445	1630953830893	22358699725	27.77593165
PSDN	32150564335	221054458818	14.54%	181.6181102	32150564335	1440000000	8.134540844
ROTI	135364021139	2773993923687	4.88%	1384.448819	135364021139	6186488888	63.27292261
SKBM	25880464791	865395011170	2.99%	545.1968504	25880464791	1726003217	36.35991568
SKLT	22970715348	307947168289	7.46%	938.6134454	22970715348	690740500	28.22455943
STTP	216024079834	1372212563068	15.74%	3629.579832	216024079834	1310000000	22.01027582
ULTJ	711681000000	4084876000000	17.42%	1192.308071	711681000000	2888382000	4.839023622
GGRM	7755347000000	42171080000000	18.39%	70253.05118	7755347000000	1924088000	17.42965888
HMSP	12670534000000	34112985000000	37.14%	3914.84252	12670534000000	116318076900	35.93904987

RMBA	-480063000000	892367000000	-5.38%	421.16667	-480063000000	36401136250	-31.93527795
WIIM	40589790851	976854565765	4.16%	386.2125984	40589790851	2099873760	19.98033703
DVLA	162249293000	1116300069000	14.53%	1910.649606	162249293000	1195925300	14.08323057
INAF	-46284759301	526409897704	-8.79%	3046.6667	-46284759301	57661903925	-3795.560465
KAEF	331707917461	2510272909690	13.21%	2571.218487	331707917461	5554000000	43.05157257
KLBF	2453251410604	13280807474738	18.47%	1606.850394	2453251410604	46875122110	30.70264551
MERK	144677294000	615437441000	23.51%	8972.637795	144677294000	448000000	27.78419212
PYFA	7127402168	108856000711	6.55%	199.6338583	7127402168	535080000	14.98723972
SCPI	122515010000	357150110000	34.30%	29000	122515010000	3600000	0.852140485
SIDO	533799000000	2895858000000	18.43%	522.4330709	533799000000	15000000000	14.68061211
TSPC	557339581996	4796840341285	11.62%	1908.543307	557339581996	4500000000	15.40971637
ADES	38242000000	423011000000	9.04%	1047.519685	38242000000	589896800	16.15837326
KINO	109696001798	2017972764011	5.44%	2303.149606	109696001798	1428571500	29.99392716
MBTO	-24690826118	412742622543	-5.98%	166.25	-24690826118	1070000000	-7.204598953
MRAT	-1283332109	366731414004	-0.35%	208.8333	-1283332109	428000000	-69.64732806
TCID	179126382068	1858326336424	9.64%	17165.7563	179126382068	201066667	19.26830301
UNVR	7004562000000	5173388000000	135.40%	47070.76772	7004562000000	7630000000	51.27372099
CINT	29648261092	371612619422	7.98%	312.6062992	29648261092	1000000000	10.54383251
KICI	7946916114	91498438996	8.69%	153.4015748	7946916114	276000000	5.32770625
LMPI	-31140558174	376256327751	-8.28%	156.41667	-31140558174	1008517669	-5.065708024

Tabel penghitungan *Return On Equity* (ROE) dan *Price Earing Ratio* (PER) perusahaan manufaktur pada tahun 2018.

Kode Perusahaan	ROE			PER			
	Laba Bersih	Ekuitas		Harga Saham	Laba Bersih	Jumlah Saham	
INTP	1145937000000	23221589000000	4.93%	17952.68	1145937000000	3681231699	57.67156661
SMBR	76074721000	3473634732000	2.19%	2928.375	76074721000	9932534336	382.3370609
SMCB	-827985000000	6416350000000	-12.90%	1089.5833	-827985000000	7662900000	-10.0839603
SMGR	3085704236000	31192084982000	9.89%	9604.118774	3085704236000	5931520000	18.46159523
WSBP	1103472788182	7882313190464	14.00%	393.6583333	1103472788182	26361157534	9.404209556
WTON	486640174453	3064482168980	15.88%	439.1125	486640174453	8715466600	7.864271238
AMFG	6596000000	3596666000000	0.18%	4910.916667	6596000000	434000000	323.1258086
ARNA	158207798602	1079492730190	14.66%	353.0498084	158207798602	7341430976	16.38282577
IKAI	71284346000	770227058000	9.25%	174.1956542	71284346000	8552540531	20.89961508
KIAS	-79206468705	1354837233385	-5.85%	100	-79206468705	14929100000	-18.84833429
MARK	81905439662	237737869956	34.45%	347.0689655	81905439662	760000062	3.220450759
MLIA	189082238000	2241367974000	8.44%	775.0383142	189082238000	1323000000	5.422908574
TOTO	346692796102	1929477152737	17.97%	352.4521073	346692796102	10320000000	10.49143734
ALKA	22943498000	96256981000	23.84%	371.0613027	22943498000	507665055	8.210380851
ALMI	6544635062	327200695930	2.00%	327.4904215	6544635062	616000000	30.82434661
BAJA	-96695781573	76521348613	126.36%	139.41667	-96695781573	1800000000	-2.595252884
BTON	27812712161	183155228930	15.19%	209.8958333	27812712161	720000000	5.433666416
GDST	-87798857709	895976402398	-9.80%	127.91667	-87798857709	9242500000	-13.46566292
INAI	93162889874	303883931247	30.66%	441.3218391	93162889874	633600000	3.001425971

ISSP	48741000000	2915352000000	1.67%	104.5478927	48741000000	7185992035	15.41372406
JKSW	-48588147020	-494359842213	9.83%	77.25	-48588147020	150000000	-0.238484089
LION	14679673993	475170562075	3.09%	634.6743295	14679673993	520160000	22.48906886
LMSH	2886727390	132692208290	2.18%	659.8467433	2886727390	96000000	21.94363333
PICO	15730408346	299561177628	5.25%	252.5210728	15730408346	568375000	9.124153779
AGII	114374000000	3087032000000	3.70%	660.2681992	114374000000	3066660000	17.70348222
BUDI	50467000000	1137560000000	4.44%	109.3256705	50467000000	4498997362	9.746089587
DPNS	9380137352	240820348650	3.90%	353.1187739	9380137352	331129952	12.46551071
EKAD	74045187763	700390073915	10.57%	725.5555556	74045187763	698775000	6.847171284
ETWA	-138527581191	-258828931144	53.52%	76.83333	-138527581191	968297000	-0.537058991
INCI	16675673703	318282868205	5.24%	500.4483675	16675673703	196121137	5.885729392
MDKI	33788000000	819321000000	4.12%	252.4510498	33788000000	2530150002	18.90431586
SRSN	38735092000	477788016000	8.11%	60.48659004	38735092000	6020000000	9.400501025
AKKU	-9638897778	750868136729	-1.28%	51.58333	-9638897778	6449463636	-34.51481889
AKPI	64226271000	1233922617000	5.21%	813.5057471	64226271000	680000000	8.613047269
APLI	-23496671376	204184876657	-11.51%	96.6667	-23496671376	1362671400	-5.606110981
BRNA	-23662406000	1123271562000	-2.11%	1205.41667	-23662406000	979110000	-49.87808576
IGAR	44672438405	346122962226	12.91%	389.5019157	44672438405	972204500	8.476714698
IMPC	105523929164	1115808312757	9.46%	974.0229885	105523929164	4833500000	44.61490538
PBID	297628915000	1519127275000	19.59%	1027.356322	297628915000	1875000000	6.472130248
SIMA	-14528390327	-15203553590	95.56%	127.75	-14528390327	442589871	-3.891749516
TALF	43976734000	808378986806	5.44%	341.9333333	43976734000	1353435000	10.52339496
TRST	63193899099	2158562336007	2.93%	396.6819923	63193899099	2808000000	17.6264331
YPAS	-9041326115	118150696467	-7.65%	714.16667	-9041326115	668000089	-52.76475962

CPIN	4551485000000	19375720000000	23.49%	4374.3125	4551485000000	16398000000	15.75968643
JPFA	3843879000000	9607415000000	40.01%	1800.977011	3843879000000	11726575201	5.494265652
MAIN	284246878000	1898359934000	14.97%	956.2452107	284246878000	2238750000	7.531459908
SIPD	25934000000	840488000000	3.09%	1054.980843	25934000000	1339102579	54.47395572
TIRT	-36477174515	87485419125	-41.70%	83.91667	-36477174515	1011774750	-2.327613609
ALDO	42506275523	177143587738	24.00%	412.3270749	42506275523	550000000	5.335209646
FASW	1405367771073	4288336269197	32.77%	6757.183908	1405367771073	2477888787	11.91399901
KBRI	-124767897543	169688518214	-73.53%	50	-124767897543	8687995734	-3.481663114
KDSI	76761902211	555171029401	13.83%	827.2030651	76761902211	405000000	4.364386874
SPMA	82232722269	1254609679208	6.55%	263.0881226	82232722269	2114570958	6.765171918
KMTR	1585148671	1457822940879	0.11%	422.1915709	1585148671	7682950000	2046.291801
AMIN	32352159254	207223731255	15.61%	389.0651341	32352159254	1080000000	12.98801547
KRAH	-66731357187	58701662905	113.68%	2610.8333	-66731357187	971190000	-37.99735686
ASII	27372000000000	136947000000000	19.99%	7537.452107	27372000000000	40483553140	11.14799222
AUTO	680801000000	10207884000000	6.67%	1592.049808	680801000000	4819733000	11.27092205
BOLT	75738099614	670060727889	11.30%	923.8314176	75738099614	2343750000	28.58838413
GJTL	-74557000000	5875830000000	-1.27%	720.8333	-74557000000	3484800000	-33.69180471
IMAS	98774620340	9111787406725	1.08%	2081.494253	98774620340	2765278412	58.2731789
INDS	110686883366	2184288923899	5.07%	1955.862069	110686883366	656249710	11.59607965
LPIN	32755830588	265773153081	12.32%	966.0208333	32755830588	106250000	3.133479191
PRAS	6357160962	688129187984	0.92%	199.7586207	6357160962	701043478	22.02861923
SMSM	633550000000	1863199000000	34.00%	1382.068966	633550000000	5758675440	12.56236541
BELL	24022782725	227253611141	10.57%	217.9003831	24022782725	1450000000	13.15232957

HDTX	-229988885000	136139442000	168.94%	-	252.41667	-229988885000	3601462800	-3.952666004
MYTX	-170235000000	238836000000	-71.28%		147	-170235000000	1466666577	-1.266484488
RICY	18480376458	413946691152	4.46%		163.4061303	18480376458	641717510	5.674157952
STAR	173591040	488487197544	0.036%		81.475	173591040	4800000602	2252.881537
SSTM	1112037917	215250324630	0.52%		500.2758621	1112037917	1170909181	526.7604557
TRIS	19665074694	243989247355	8.06%		283.0651341	19665074694	1047587802	15.07930106
UNIT	506523774	134169463719	0.38%		296.5287356	506523774	75442200	44.16531134
BATA	67944867000	636807359000	10.67%		596.8199234	67944867000	1300000000	11.41905098
BIMA	2349855961	-80847643921	-2.91%		70.5862069	2349855961	608175716	18.26870141
JECC	88428879000	609248150000	14.51%		6070.604167	88428879000	151200000	10.37981438
KBLI	235651063203	1867493771724	12.62%		361.8812261	235651063203	4007235107	6.153773015
KBLM	40675096628	821460999338	4.95%		274.8812261	40675096628	1120000000	7.568930346
SCCO	253995332656	2913494263892	8.72%		9660.057471	253995332656	205583400	7.818834458
VOKS	105468744587	922629622776	11.43%		202.0804598	105468744587	4155602595	7.962226974
ALTO	-22940498933	387126677545	-5.93%		388	-22940498933	2191870558	-37.0718082
CAMP	61947295689	885422598655	7.00%		454.0957854	61947295689	5885000000	43.13915027
CEKA	92649656775	976647575842	9.49%		1165.938697	92649656775	595000000	7.487707446
CLEO	63261752474	635477886486	9.95%		247.0191571	63261752474	12000000000	46.85658821
DLTA	338129985000	1280040294000	26.42%		5338.965517	338129985000	800659050	12.64215316
HOKI	90195136265	563166837119	16.02%		704.9348659	90195136265	2374834620	18.56090909
ICBP	4658781000000	21618923000000	21.55%		8827.298851	4658781000000	11661908000	22.0965843
INDF	4961851000000	33614280000000	14.76%		6755.842912	4961851000000	8780426500	11.95505108
MLBI	1224807000000	1167155000000	104.94%		15932.08812	1224807000000	2107000000	27.40750965

MYOR	1760434280304	8342647699220	21.10%	2805.480769	1760434280304	22358699725	35.63149321
PCAR	-8385167515	88450301317	-9.48%	2930.41667	-8385167515	1166666700	-407.7222715
PSDN	-36662178272	280285340383	-13.08%	305.6667	-36662178272	1440000000	-12.00583459
ROTI	127171436363	2841883886948	4.47%	1108.180077	127171436363	6186488888	53.90946211
SKBM	15954632472	887802406623	1.80%	516.1111111	15954632472	1726003217	55.83390527
SKLT	31954131252	339768893705	9.40%	1275.1875	31954131252	690740500	27.56525109
STTP	255088886019	1630565397523	15.64%	4027.125	255088886019	1310000000	20.68115876
ULTJ	701607000000	4660272000000	15.06%	1255.153257	701607000000	11553528000	20.66890481
GGRM	7793068000000	45133233000000	17.27%	75475.76628	7793068000000	1924088000	18.63476826
HMSP	13538418000000	35358253000000	38.29%	3981.532567	13538418000000	116318076900	34.20814835
RMBA	-608463000000	8365971000000	-7.27%	329.3333	-608463000000	36401136250	-19.7022766
WIIM	51142850919	1003977274595	5.09%	217.4061303	51142850919	2099873760	8.92647594
DVLA	200651968000	1200261863000	16.72%	1960.957854	200651968000	1115946100	10.90606432
INAF	-32736482313	496646859858	-6.59%	4651.6667	-32736482313	3099267500	-440.3881665
KAEF	401792808948	3201994342783	12.55%	2386.083333	401792808948	5554000000	32.98293682
KLBF	2497261964757	14623457976061	17.08%	1439.233716	2497261964757	46875122110	27.01529001
MERK	37377736000	518280401000	7.21%	6427.126437	37377736000	448000000	77.03389643
PYFA	8447447988	118927560800	7.10%	188.7164751	8447447988	535080000	11.95371805
SIDO	663849000000	2902607000000	22.87%	773.5632184	663849000000	1500000000	17.47904761
TSPC	540378145887	5136898852561	10.52%	1529.252874	540378145887	4500000000	12.73485611
ADES	52958000000	481914000000	10.99%	923.6781609	52958000000	589896800	10.28880984
KINO	150116045042	2159050771550	6.95%	1985.91954	150116045042	1428571500	18.89889955
MBTO	-114131026847	300499756873	-37.98%	141.0833	-114131026847	1070000000	-1.322682667
MRAT	-2256476497	367973996780	-0.61%	188.833	-2256476497	428000000	-35.8171353

TCID	173049442756	1972463165139	8.77%	17443.64583	173049442756	201066667	20.26782446
UNVR	9109445000000	7578133000000	120.21%	47237.45211	9109445000000	7630000000	39.56572103
CINT	13554152161	377110766306	3.59%	304.6590038	13554152161	1000000000	22.47717159
KICI	-873742659	94649601902	-0.92%	199.6667	-873742659	276000000	-63.07121282
LMPI	-46390704290	330490664696	-14.04%	164.5833	-46390704290	1008517669	-3.577983318
WOOD	242010106249	2439779240229	9.92%	462.2988506	242010106249	6306250000	12.04648918
HRTA	123393863438	1092705818012	11.29%	267.9416667	123393863438	4605262400	10.00002471





9.67% PLAGIARISM
APPROXIMATELY

0.12% IN QUOTES

Report #12225669

BAB I PENDAHULUAN Latar Belakang Nilai suatu perusahaan tidak hanya dihasilkan dari aset fisik dan keuangannya saja, akan tetapi bisa didapatkan juga dari kekayaan intelektualnya, lalu ada pengeluaran untuk research and development, sumber daya manusia, dan struktur organisasinya, serta kebijakan dan hubungan yang dijaga baik oleh perusahaan dengan para pelanggan serta para supplier-nya. Peran sumber daya manusia (SDM) bagi perusahaan dapat dikatakan sangat vital bagi suatu perusahaan, karena seperti kita ketahui sendiri hampir segala aspek yang ada di perusahaan saat ini masih di kendalikan oleh manusia. Tanpa adanya campur tangan manusia maka segala sumber daya yang dimiliki oleh perusahaan tidak akan menghasilkan laba serta tidak akan mampu menambah nilai dengan sendirinya. Beda individu yang mengelola aset maka akan berbeda pula jumlah nilai tambah yang dihasilkan. Maka dari itu dapat dikatakan bahwa kemampuan manusia itu khusus serta berbeda-beda, kebijaksanaan atau intelektualitasnya memiliki andil yang besar di dalam mengelola aset atau sumber daya yang dimiliki oleh suatu perusahaan. Di dalam prakteknya nilai sumber daya manusia tidak terperinci pada suatu laporan keuangan, baik itu di laporan posisi keuangan maupun pada laporan laba rugi. Yang terdapat dalam laporan keuangan hanyalah biaya gaji atau biaya