

LAMPIRAN

Lampiran 1 Daftar Sampel Perusahaan Pertambangan 2015-2019

No.	Kode	Perusahaan
1	ADRO	Adaro Energy Tbk
2	ARII	Atlas Resource Tbk
3	BUMI	Bumi Resource Tbk
4	DEWA	Darma Henwa Tbk
5	DSSA	Dian Swastika Sentosa Tbk
6	ITMG	Harum Energy Tbk
7	KKGI	Resource Alam Indonesia Tbk
8	MYOH	Samindo Resource Tbk
9	PTRO	Petrosa Tbk
10	SMMT	Golden Eagle Energy Tbk
11	TOBA	Toba Bara Sejahtera Tbk
12	ARTI	Ratu Prabu Energi Tbk
13	ELSA	Elnusa Tbk
14	MEDC	Medco Energi International
15	MITI	Mitra Investindo Tbk
16	RUIS	Radiant Utama Interinsco Tbk
17	ANTM	Aneka Tambang Tbk
18	BRMS	Bumi Resource Minerals Tbk
19	DKFT	Central Omega Resource Tbk.
20	PSAB	J Resource Asia Pasifik Tbk
21	TINS	Timah Tbk
22	CTTH	Citatah Tbk

**Lampiran 2 Daftar Tabulasi Mentah Elemen – Elemen Laporan Keuangan,
Rasio Biaya CSR, PBV, dan Rasio Likuiditas**

No.	Kode Saham	Tahun	Aset	Liabilitas	Ekuitas	Penghasilan	Beban	Labanya operasi	BCSR	CR	PBV
1	ADRO	2014	4.219.013.560.000,00	39.254.420.000.000,00	40.531.361.120.000,00	41.368.523.360.000,00	32.411.723.360.000,00	2.279.555.360.000,00	-	-	-
2	ADRO	2015	4.848.721.780.000,00	35.944.058.870.000,00	46.255.228.185.000,00	37.032.346.420.000,00	29.537.522.920.000,00	2.083.086.385.000,00	35.867.000.000,00	2.40	0.36
3	ADRO	2016	4.435.425.140.000,00	36.765.934.500.000,00	50.867.110.552.000,00	33.915.675.204.000,00	24.708.306.868.000,00	4.577.457.096.000,00	29.559.200.000,00	2.50	1.07
4	ADRO	2017	4.430.941.140.000,00	36.884.700.960.000,00	55.433.362.596.000,00	44.143.895.484.000,00	28.678.826.388.000,00	12.895.325.100.000,00	33.870.000.000,00	2.60	1.07
5	ADRO	2018	5.069.291.265.000,00	39.939.510.303.000,00	62.307.282.852.000,00	52.417.614.231.000,00	34.892.606.664.000,00	6.915.271.221.000,00	55.027.800.000,00	2.00	0.62
6	ADRO	2019	5.059.296.752.000,00	44.951.802.710.000,00	55.373.173.895.000,00	48.057.897.754.000,00	34.649.118.263.000,00	6.046.962.802.000,00	56.994.100.000,00	1.70	0.90
7	APII	2014	2.079.848.352.080,00	2.883.504.920.000,00	1.335.508.640.000,00	478.541.920.000,00	591.360.280.000,00	(306.247.920.000,00)	-	-	-
8	APII	2015	2.399.637.601.810,00	3.717.628.345.000,00	1.131.093.435.000,00	390.977.890.000,00	497.764.985.000,00	(358.559.640.000,00)	324.805.900,00	0.20	1.06
9	APII	2016	2.471.980.942.760,00	3.679.421.728.000,00	756.003.412.000,00	156.408.476.000,00	281.537.944.000,00	(342.376.152.000,00)	324.805.900,00	0.18	2.06
10	APII	2017	2.846.942.226.792,00	3.892.204.920.000,00	538.736.220.000,00	389.247.588.000,00	394.246.800.000,00	(226.481.916.000,00)	300.000.000,00	0.22	5.46
11	APII	2018	3.549.296.025.162,00	4.924.683.999.000,00	144.607.266.000,00	552.609.411.000,00	522.923.391.000,00	(409.204.098.000,00)	300.000.000,00	0.23	18.67
12	APII	2019	3.484.707.072.716,00	4.019.044.494.000,00	640.252.258.000,00	873.024.913.000,00	872.454.562.000,00	(78.969.837.000,00)	300.000.000,00	0.24	3.08
13	BSSR	2014	2.079.848.352.080,00	963.520.196.480,00	1.116.328.155.600,00	2.700.853.413.320,00	2.113.742.512.920,00	31.521.044.240,00	-	-	-
14	BSSR	2015	2.398.637.601.810,00	950.838.369.890,00	1.447.804.231.920,00	3.573.191.204.865,00	2.352.905.342.075,00	363.858.644.375,00	4.900.000.000,00	0.84	2.01
15	BSSR	2016	2.471.980.942.760,00	780.968.403.644,00	1.711.012.539.116,00	3.259.553.916.280,00	2.222.461.819.792,00	368.436.308.572,00	1.537.740.000,00	1.11	2.16
16	BSSR	2017	2.846.942.226.792,00	816.223.361.892,00	2.030.718.864.900,00	5.318.594.367.432,00	3.000.254.145.036,00	1.122.003.754.092,00	2.094.793.500,00	144.91	2.71
17	BSSR	2018	3.549.296.025.162,00	1.373.100.946.065,00	2.176.195.079.097,00	6.421.344.627.843,00	4.141.781.375.913,00	1.000.104.068.871,00	31.961.373.176,00	121.50	2.81
18	BSSR	2019	3.484.707.072.716,00	1.117.121.308.858,00	2.367.585.763.858,00	5.811.834.212.391,00	4.276.362.572.652,00	423.528.119.757,00	2.014.205.000,00	120.65	2.01
19	BUMI	2014	80.866.579.739.920,00	89.985.614.233.440,00	(9.119.034.493.520,00)	34.658.674.661.800,00	28.594.680.497.080,00	(5.578.219.280.400,00)	-	-	-
20	BUMI	2015	46.824.040.979.110,00	86.897.298.308.255,00	(40.073.257.329.145,00)	558.787.891.710,00	688.113.057.710,00	(30.148.708.318.165,00)	62.203.690.457,00	0.10	(0.05)
21	BUMI	2016	41.681.074.553.200,00	79.097.308.860.052,00	(37.416.234.306.852,00)	314.031.956.044,00	386.396.451.620,00	1.615.755.719.560,00	21.043.050.09	0.69	(0.27)
22	BUMI	2017	50.080.163.357.952,00	46.200.679.982.856,00	3.879.483.375.096,00	235.283.814.516,00	520.744.733.412,00	3.288.725.287.284,00	5.642.538.80	0.57	4.55
23	BUMI	2018	56.573.993.410.659,00	49.281.190.341.138,00	7.292.803.069.521,00	16.100.271.366.172,00	1.043.201.885.274,00	2.291.159.911.869,00	12.252.512.94	0.40	1.11
24	BUMI	2019	51.472.703.119.978,00	44.384.087.246.199,00	7.088.615.873.779,00	15.465.788.556.818,00	1.011.029.961.136,00	131.649.170.282,00	97.560.000.000,00	0.39	0.61
25	BIVAN	2014	14.451.040.546.160,00	11.272.185.906.360,00	3.178.818.639.800,00	10.303.553.678.480,00	10.087.384.548.825,00	(2.351.373.943.120,00)	-	-	-
26	BIVAN	2015	12.937.664.587.760,00	10.562.717.180.835,00	2.374.947.406.925,00	6.414.777.400.265,00	4.721.119.492.270,00	(1.128.404.154.930,00)	8.400.000.000,00	1.89	11.05
27	BIVAN	2016	11.080.489.977.196,00	8.552.493.490.532,00	2.527.996.486.664,00	7.463.481.962.556,00	4.636.433.571.532,00	242.055.357.788,00	12.300.000.000,00	2.55	7.91
28	BIVAN	2017	12.041.640.430.720,00	5.056.239.880.908,00	6.985.400.539.812,00	14.460.810.549.276,00	6.960.909.237.648,00	4.579.457.012.052,00	15.200.000.000,00	1.02	5.06
29	BIVAN	2018	16.665.660.015.571,00	6.846.523.498.917,00	9.819.136.506.654,00	24.280.543.105.452,00	12.016.188.381.798,00	7.592.522.582.313,00	23.000.000.000,00	1.24	6.75
30	BIVAN	2019	17.766.035.749.823,00	9.160.202.403.960,00	8.606.833.345.863,00	19.344.490.282.434,00	12.541.875.528.795,00	3.255.770.961.577,00	27.000.000.000,00	0.89	6.16
31	DEWA	2014	4.426.886.042.080,00	1.660.149.701.920,00	2.766.737.345.160,00	2.919.221.677.680,00	2.748.732.074.800,00	109.018.201.240,00	-	-	-
32	DEWA	2015	3.312.510.207.535,00	2.044.674.317.860,00	3.100.514.869.080,00	3.312.510.207.535,00	2.982.784.890.330,00	6.425.076.430,00	74.465.575.540,00	1.25	0.35
33	DEWA	2016	3.481.207.013.640,00	2.098.838.030.260,00	3.024.842.259.556,00	3.481.207.013.640,00	3.268.050.251.476,00	738.832.204,00	74.831.036.148,00	1.11	0.36
34	DEWA	2017	5.443.588.432.200,00	2.360.706.701.568,00	3.082.881.730.632,00	3.289.330.760.952,00	2.823.499.648.212,00	37.516.308.720,00	112.995.319.212,00	0.84	0.35
35	DEWA	2018	6.011.040.393.792,00	2.668.765.700.376,00	3.342.274.693.416,00	3.998.162.090.619,00	3.653.346.759.930,00	37.148.630.616,00	75.695.025.276,00	0.80	0.33
36	DEWA	2019	7.638.858.016.897,00	4.382.367.581.263,00	3.256.490.435.634,00	4.790.944.327.559,00	4.502.919.374.730,00	52.462.082.079,00	85.752.836.325,00	1.04	0.34
37	DOID	2014	11.291.141.692.240,00	10.234.893.350.120,00	1.056.248.342.120,00	7.556.386.381.520,00	16.030.406.413.520,00	202.846.154.840,00	-	-	-
38	DOID	2015	11.474.626.661.495,00	10.302.050.433.740,00	1.172.576.227.755,00	7.802.662.897.980,00	16.066.761.154.630,00	(114.589.478.025,00)	1.439.431.921,00	30.00	0.38
39	DSSA	2014	16.203.078.142.920,00	5.774.631.156.240,00	10.428.446.986.680,00	7.459.410.897.400,00	5.335.870.726.600,00	110.353.759.640,00	-	-	-
40	DSSA	2015	27.564.705.515.590,00	12.141.996.812.275,00	15.422.708.703.315,00	10.487.768.918.245,00	6.096.748.518.705,00	1.648.625.330.680,00	4.900.000.000,00	1.55	0.67
41	DSSA	2016	29.995.964.186.360,00	12.753.166.356.800,00	17.242.797.829.560,00	9.567.169.890.144,00	5.700.047.754.252,00	870.341.434.136,00	5.591.982.584,00	1.75	0.60
42	DSSA	2017	37.083.973.140.540,00	17.388.372.954.504,00	19.695.600.321.516,00	17.906.981.127.672,00	10.893.591.842.400,00	1.723.409.919.600,00	6.852.551.304,00	1.66	0.53
43	DSSA	2018	49.044.118.778.723,00	27.130.110.592.797,00	21.914.008.183.926,00	25.614.578.875.032,00	16.509.868.208.892,00	1.748.509.025.607,00	42.333.697.476,00	1.22	0.47
44	DSSA	2019	51.697.444.562.664,00	28.926.095.774.182,00	22.771.348.788.482,00	23.164.840.211.281,00	15.097.155.166.338,00	996.067.981.212,00	71.426.576.933,00	1.30	0.47
45	GEMS	2014	3.921.803.353.518,00	840.925.836.195,00	3.080.877.517.323,00	5.185.585.519.326,00	3.437.249.149.784,00	133.821.901.227,00	-	-	-
46	GEMS	2015	5.099.560.334.525,00	1.685.137.646.985,00	3.414.422.687.540,00	4.872.200.911.365,00	3.351.333.876.090,00	28.814.733.895,00	4.000.000.000,00	2.79	2.41
47	GEMS	2016	5.074.374.120.000,00	1.514.926.654.904,00	3.559.447.465.096,00	5.163.990.166.496,00	3.307.110.409.848,00	470.102.100.128,00	5.100.000.000,00	3.77	4.46
48	GEMS	2017	7.999.679.214.432,00	4.040.708.246.604,00	3.958.970.967.828,00	10.289.006.892.884,00	6.028.446.325.368,00	1.627.196.629.920,00	4.842.206.235,00	1.68	4.09
49	GEMS	2018	10.151.856.249.030,00	5.578.569.412.434,00	4.573.286.836.596,00	15.133.492.370.196,00	9.920.638.122.030,00	1.456.043.958.018,00	41.515.107.109,00	1.25	3.28
50	GEMS	2019	10.851.762.367.467,00	5.871.492.661.457,00	4.980.269.706.010,00	15.394.858.468.001,00	10.370.239.637.136,00	928.112.178.157,00	68.335.108.812,00	1.32	3.01

51	GTBO	2015	829,904,965,210.00	103,975,315,330.00	725,929,649,880.00	20,134,519,840.00	49,321,967,045.00	121,309,625,890.00				
52	GTBO	2016	740,416,389,016.00	103,357,840,780.00	637,058,548,236.00	3,372,436,000.00	4,845,169,396.00	169,873,474,612.00	60,104,253,064.00	72.51	1.02	
53	GTBO	2017	805,631,156,148.00	162,721,776,480.00	642,909,379,668.00	126,187,535,184.00	112,957,547,388.00	453,018,024.00				
54	GTBO	2018	843,069,816,873.00	155,848,446,361.00	687,221,370,522.00	490,715,605,179.00	1343,236,843,765.00	33,630,384,780.00	62,807,514,532.00	140.71	0.87	
55	GTBO	2019	765,258,724,224.00	173,958,559,704.00	591,300,164,520.00	227,067,497,016.00	1254,502,065,784.00	155,811,416,821.00	62,657,502,616.00	0.46	0.66	
56	HRUM	2014	5,524,689,313,520.00	1,021,798,884,560.00	4,502,890,428,960.00	5,941,890,240,400.00	4,860,831,462,760.00	32,418,055,320.00	-	-		
57	HRUM	2015	5,251,121,998,975.00	513,509,797,890.00	4,737,612,201,085.00	3,439,491,471,955.00	2,807,126,906,195.00	1262,061,256,055.00	23,851,905,884.00	6.90	0.39	
58	HRUM	2016	5,563,988,600,908.00	778,421,807,952.00	4,775,566,792,956.00	2,917,245,723,548.00	2,003,753,567,712.00	241,575,826,948.00	23,402,388,635.00	5.10	1.21	
59	HRUM	2017	6,224,534,725,908.00	861,413,664,252.00	5,363,121,061,656.00	4,411,226,916,828.00	2,895,386,609,724.00	755,273,917,548.00	26,651,000,000.00	5.70	1.03	
60	HRUM	2018	6,776,951,532,795.00	1,151,274,312,324.00	5,625,677,220,471.00	4,875,865,506,990.00	3,406,342,793,463.00	582,214,715,982.00	15,949,136,349.00	4.60	0.67	
61	HRUM	2019	6,213,774,162,554.00	659,163,748,341.00	5,554,610,414,213.00	3,650,272,889,769.00	2,711,550,106,114.00	279,724,109,689.00	12,943,161,968.00	9.20	0.64	
62	ITMG	2014	16,263,409,120,000.00	5,084,526,560,000.00	11,178,882,560,000.00	24,166,628,200,000.00	19,089,938,840,000.00	2,500,079,240,000.00	-	-		
63	ITMG	2015	16,255,517,585,000.00	4,742,803,770,000.00	11,512,713,815,000.00	21,925,897,155,000.00	17,094,460,510,000.00	870,561,065,000.00	25,658,700,000.00	1.80	0.56	
64	ITMG	2016	16,254,765,312,000.00	4,062,535,832,000.00	12,192,229,480,000.00	18,373,703,128,000.00	13,930,431,364,000.00	1,756,206,124,000.00	194,816,061,288.00	2.26	1.56	
65	ITMG	2017	18,407,166,324,000.00	5,426,299,152,000.00	12,980,867,172,000.00	22,889,684,700,000.00	16,041,875,196,000.00	3,423,620,244,000.00	164,431,028,744.00	2.43	1.80	
66	ITMG	2018	20,892,144,168,000.00	6,848,716,545,000.00	14,043,427,623,000.00	29,072,490,030,000.00	20,616,179,751,000.00	3,747,045,636,000.00	407,695,297,158.00	1.97	1.63	
67	ITMG	2019	16,806,878,941,000.00	4,511,930,976,000.00	12,294,947,965,000.00	23,848,444,392,000.00	19,307,154,504,000.00	1,758,504,302,000.00	291,599,200,000.00	2.03	1.05	
68	KKQ	2014	1,238,634,516,040.00	340,536,155,160.00	898,098,360,880.00	1,688,940,161,360.00	1,411,570,221,000.00	99,548,338,320.00	-	-		
69	KKQ	2015	1,359,381,027,125.00	300,460,755,350.00	1,058,920,271,775.00	1,531,404,194,300.00	1,166,218,870,980.00	78,248,178,335.00	13,148,103,128.00	2.22	0.47	
70	KKQ	2016	1,326,250,765,000.00	192,121,955,184.00	1,134,128,809,816.00	1,244,665,680,064.00	924,092,084,956.00	127,277,400,704.00	13,313,716,887.00	4.05	1.32	
71	KKQ	2017	1,423,266,145,704.00	222,643,754,162.00	1,200,622,391,552.00	1,134,838,004,808.00	777,299,768,220.00	182,084,781,300.00	11,764,260,970.00	3.54	1.35	
72	KKQ	2018	1,698,117,665,301.00	442,517,406,804.00	1,255,600,258,497.00	824,584,487,310.00	636,556,753,746.00	6,887,163,600.00	13,686,693,804.00	1.48	1.41	
73	KKQ	2019	1,756,454,418,837.00	458,336,307,163.00	1,298,118,111,674.00	1,596,553,996,037.00	1,371,753,266,586.00	75,264,907,152.00	16,856,783,802.00	2.17	0.91	
74	MYOH	2014	2,081,097,086,800.00	1,027,787,251,760.00	1,003,309,835,040.00	3,165,915,374,200.00	2,694,820,672,640.00	280,905,047,680.00	-	-		
75	MYOH	2015	2,224,206,220,655.00	936,475,271,785.00	1,287,729,948,870.00	3,122,254,547,530.00	2,539,128,282,140.00	341,186,734,175.00	787,000,000.00	2.30	0.90	
76	MYOH	2016	1,978,508,264,232.00	534,390,041,436.00	1,444,118,222,796.00	2,554,270,329,380.00	2,071,378,420,236.00	285,633,948,908.00	531,000,000.00	4.30	0.96	
77	MYOH	2017	1,843,448,925,300.00	454,218,810,336.00	1,389,230,114,964.00	1,389,230,114,964.00	2,176,789,214,568.00	166,726,511,088.00	1,900,000,000.00	2.80	1.11	
78	MYOH	2018	2,191,358,225,138.00	540,696,834,603.00	1,650,656,390,535.00	1,650,656,390,535.00	2,764,581,756,570.00	447,877,983,384.00	1,040,000,000.00	3.50	1.40	
79	MYOH	2019	2,226,686,478,948.00	526,608,705,493.00	1,700,077,773,455.00	1,700,077,773,455.00	2,956,554,397,054.00	362,794,261,529.00	783,500,000.00	3.30	1.68	
80	PKPK	2018	127,894,510,000.00	72,315,757,000.00	55,578,753,000.00	6,825,414,000.00	15,581,947,000.00	13,829,849,000.00				
81	PKPK	2019	71,655,559,000.00	57,327,333,000.00	14,328,227,000.00	13,253,947,000.00	18,374,143,000.00	141,489,168,000.00	5,000,000.00	146.93	2.76	
82	PTEA	2014	14,812,023,000,000.00	6,141,181,000,000.00	8,670,842,000,000.00	13,077,962,000,000.00	9,056,219,000,000.00	2,019,214,000,000.00	-	-		
83	PTEA	2015	16,894,043,000,000.00	7,606,496,000,000.00	9,287,547,000,000.00	13,845,199,000,000.00	9,593,903,000,000.00	2,037,111,000,000.00	155,798,000,000.00	154.36	1.12	
84	PTEA	2016	18,576,774,000,000.00	8,024,369,000,000.00	10,552,405,000,000.00	14,058,869,000,000.00	9,657,400,000,000.00	2,024,405,000,000.00	155,642,000,000.00	165.58	2.73	
85	PTEA	2017	21,987,482,000,000.00	8,187,497,000,000.00	13,799,985,000,000.00	19,471,030,000,000.00	10,964,524,000,000.00	4,547,232,000,000.00	326,258,000,000.00	252.87	2.05	
86	PTEA	2018	24,172,938,000,000.00	7,903,237,000,000.00	16,269,696,000,000.00	21,166,993,000,000.00	12,621,200,000,000.00	5,121,112,000,000.00	435,769,000,000.00	231.51	3.04	
87	PTEA	2019	26,088,052,000,000.00	7,675,226,000,000.00	18,422,826,000,000.00	21,787,564,000,000.00	14,176,060,000,000.00	4,040,394,000,000.00	298,673,000,000.00	248.97	1.66	
88	PTRO	2014	5,818,586,080,000.00	3,419,818,200,000.00	2,398,767,880,000.00	4,328,721,920,000.00	3,500,329,880,000.00	28,027,320,000.00	-	-		
89	PTRO	2015	5,867,951,560,000.00	3,408,620,345,000.00	2,459,331,215,000.00	2,853,275,030,000.00	2,451,247,345,000.00	1175,072,345,000.00	808,138,690.00	1.55	0.12	
90	PTRO	2016	5,286,058,300,000.00	2,995,905,536,000.00	2,290,152,764,000.00	2,813,095,320,000.00	2,344,595,436,000.00	1105,136,700,000.00	8,175,702,285.81	2.16	0.32	
91	PTRO	2017	6,153,515,148,000.00	3,595,273,404,000.00	2,558,241,744,000.00	4,246,972,848,000.00	3,627,734,412,000.00	161,045,076,000.00	518,515,000.00	1.72	0.65	
92	PTRO	2018	8,045,513,271,000.00	5,277,730,779,000.00	2,767,782,492,000.00	6,744,409,902,000.00	5,685,573,663,000.00	335,466,846,000.00	5,001,240,000.00	1.69	0.65	
93	PTRO	2019	7,660,062,644,000.00	4,705,224,381,000.00	2,954,838,263,000.00	6,623,006,341,000.00	5,495,204,310,000.00	435,434,924,000.00	4,808,912,425.00	1.52	0.55	
94	SMMT	2014	724,974,385,620.00	266,787,049,838.00	458,187,335,782.00	8,932,749,050.00	5,183,080,610.00	13,502,096,211.00	-	-		
95	SMMT	2015	712,766,113,458.00	313,673,790,462.00	399,111,322,996.00	28,770,043,945.00	28,547,578,518.00	160,578,867,106.00	1,109,000,000.00	0.76	1.35	
96	SMMT	2016	636,742,340,559.00	255,549,688,996.00	381,192,651,563.00	56,064,913,975.00	51,985,933,908.00	118,281,061,731.00	811,000,000.00	0.27	1.23	
97	SMMT	2017	725,663,914,382.00	306,303,664,687.00	469,954,225,745.00	57,637,418,578.00	42,604,342,597.00	40,078,001,432.00	921,000,000.00	0.21	0.89	
98	SMMT	2018	881,965,937,268.00	342,430,970,325.00	558,135,230,700.00	190,410,914,134.00	150,441,544,468.00	84,584,567,691.00	3,787,329,076.00	0.33	0.90	
99	SMMT	2019	871,513,339,763.00	287,067,420,462.00	584,445,919,301.00	250,264,866,368.00	212,905,151,069.00	6,234,017,119.00	3,591,217,419.00	0.61	0.66	
100	TOBA	2014	3,739,591,410,480.00	1,968,725,240,640.00	1,770,866,169,840.00	6,219,572,586,480.00	5,147,229,571,400.00	445,358,269,760.00	-	-		
101	TOBA	2015	3,895,316,732,415.00	1,755,461,177,210.00	2,139,855,565,205.00	4,809,794,814,485.00	3,836,928,815,525.00	364,863,890,525.00	67,595,500,000.00	1.40	0.63	
102	TOBA	2016	3,514,698,504,324.00	1,529,605,632,700.00	1,985,092,871,624.00	3,470,137,231,036.00	2,754,162,350,236.00	195,987,868,592.00	59,118,400,000.00	1.00	1.26	
103	TOBA	2017	4,719,288,603,344.00	2,351,101,020,540.00	2,368,187,582,804.00	4,209,491,980,848.00	2,934,512,204,076.00	560,479,283,268.00	45,616,617,276.00	1.50	1.66	
104	TOBA	2018	7,267,720,532,314.00	4,145,321,241,882.00	3,122,449,290,432.00	6,349,112,183,439.00	4,552,084,639,732.00	986,008,335,876.00	5,998,151,161.00	1.20	1.09	
105	TOBA	2019	8,882,136,978,856.00	5,150,328,409,669.00	3,671,808,569,187.00	7,305,316,060,599.00	6,030,656,525,871.00	608,108,975,700.00	35,667,922,553.00	0.90	0.78	

106	APEX	2014	9,684,086,549,560.00	9,362,375,199,520.00	321,711,350,040.00	3,101,613,362,520.00	1,903,863,267,240.00	(197,346,567,680.00)	-		
107	APEX	2015	9,715,395,090,065.00	9,080,537,340,160.00	634,857,749,905.00	3,397,521,467,390.00	2,408,642,563,510.00	272,439,469,070.00	368,600,000.00	0.30	13.95
108	APEX	2016	9,168,380,288,640.00	8,805,972,632,652.00	362,407,655,988.00	1,413,149,519,216.00	1,080,929,424,640.00	(263,034,032,596.00)	361,400,000.00	2.31	13.06
109	APEX	2017	7,825,793,493,060.00	8,462,483,648,992.00	(636,695,155,932.00)	1,008,988,180,620.00	833,652,796,152.00	(1,388,979,829,212.00)	333,300,000.00	0.22	(7.44)
110	APEX	2018	7,453,015,886,538.00	9,629,040,871,809.00	(2,176,024,985,271.00)	1,326,606,596,631.00	1,431,893,284,749.00	(1,503,184,782,735.00)	495,004,023.00	0.17	(2.05)
111	APEX	2019	6,960,595,587,349.00	6,178,035,511,713.00	782,560,075,636.00	1,305,566,712,306.00	1,042,074,174,772.00	282,973,301,627.00	591,890,679.00	3.63	1.18
112	ARTI	2014	1,773,670,967,661.00	806,258,485,963.00	96,741,248,168.00	357,566,721,199.00	164,455,883,618.00	29,671,253,854.00	-		
113	ARTI	2015	2,449,292,815,368.00	763,271,737,857.00	1,686,021,077,511.00	225,794,233,032.00	111,325,711,017.00	17,803,077,239.00	239,800,410.00	4.82	0.79
114	ARTI	2016	2,616,795,546,996.00	885,646,642,382.00	1,731,148,904,614.00	210,140,743,548.00	108,499,133,242.00	9,229,123,965.00	222,850,787.00	3.16	0.23
115	ARTI	2017	2,506,049,820,550.00	746,890,738,650.00	2,506,049,820,550.00	249,768,643,362.00	102,612,080,365.00	28,598,195,247.00	228,185,050.00	6.74	0.16
116	ARTI	2018	2,722,592,932,406.00	929,569,852,431.00	1,793,023,079,975.00	305,320,473,037.00	144,378,992,285.00	32,803,582,081.00	266,139,854.00	3.57	0.22
117	ARTI	2019	1,785,484,025,749.00	984,445,211,973.00	801,038,813,777.00	172,419,774,164.00	165,640,955,936.00	(987,102,131,000.00)	258,419,641.00	1.19	0.49
118	BIPI	2014	17,326,065,480,280.00	11,601,908,641,280.00	5,724,156,839,000.00	262,180,352,040.00	202,303,621,560.00	(383,724,906,600.00)	-		
119	BIPI	2015	19,041,270,435,425.00	14,002,497,561,475.00	5,038,772,863,950.00	133,408,561,845.00	177,405,576,120.00	(564,103,682,230.00)	139,605,400.00	0.24	0.31
120	BIPI	2016	17,179,713,135,796.00	13,184,492,389,340.00	3,995,220,746,456.00	30,937,854,524.00	109,289,095,800.00	(2,318,668,631,728.00)	104,800,800.00	0.05	0.65
121	BIPI	2017	17,856,615,619,816.00	13,167,732,568,320.00	4,688,883,051,496.00	44,256,289,692.00	119,792,134,044.00	516,828,087,900.00	122,879,953.56	0.14	0.61
122	BIPI	2018	17,854,502,072,094.00	12,325,092,309,549.00	5,529,409,762,545.00	393,305,654,277.00	75,598,712,145.00	316,961,127,189.00	212,508,675.00	0.58	0.36
123	BIPI	2019	17,425,618,108,707.00	12,373,000,773,306.00	5,052,617,335,401.00	995,413,740,475.00	177,307,046,485.00	381,395,703,966.00	291,921,000.00	1.17	0.44
124	ELSA	2014	4,245,704,000,000.00	1,707,428,000,000.00	2,538,276,000,000.00	4,221,172,000,000.00	3,461,359,000,000.00	431,457,000,000.00	-		
125	ELSA	2015	4,407,513,000,000.00	1,772,327,000,000.00	2,635,186,000,000.00	3,775,323,000,000.00	3,056,513,000,000.00	379,745,000,000.00	35,460,000,000.00	1.44	0.68
126	ELSA	2016	4,190,956,000,000.00	1,313,213,000,000.00	2,877,743,000,000.00	3,620,570,000,000.00	3,005,985,000,000.00	316,066,000,000.00	14,500,000,000.00	1.49	1.07
127	ELSA	2017	4,855,369,000,000.00	1,803,449,000,000.00	3,051,920,000,000.00	4,978,985,000,000.00	4,400,484,000,000.00	250,754,000,000.00	10,300,000,000.00	1.35	0.89
128	ELSA	2018	5,657,327,000,000.00	2,357,127,000,000.00	3,300,200,000,000.00	6,624,774,000,000.00	5,972,680,000,000.00	276,316,000,000.00	16,400,000,000.00	1.49	0.76
129	ELSA	2019	6,805,037,000,000.00	3,228,339,000,000.00	3,576,698,000,000.00	8,365,122,000,000.00	7,514,040,000,000.00	356,477,000,000.00	40,800,000,000.00	1.15	0.62
130	ENRG	2014	23,898,119,022,840.00	16,172,502,265,000.00	7,725,616,757,840.00	10,094,853,023,280.00	8,323,981,470,560.00	(919,290,249,200.00)	-		
131	ENRG	2015	20,926,016,807,595.00	15,844,259,113,700.00	5,081,757,693,895.00	8,610,605,574,805.00	8,255,398,933,710.00	(3,967,192,807,120.00)	2,177,397,282.00	0.58	0.48
132	ENRG	2016	14,268,720,540,084.00	15,231,697,134,584.00	(962,976,594,500.00)	7,048,121,149,528.00	5,829,766,140,256.00	(5,934,880,429,008.00)	551,760,088.80	0.63	(2.55)
133	ENRG	2017	10,250,440,590,288.00	11,010,211,586,120.00	(759,770,985,832.00)	4,294,331,250,348.00	2,527,457,084,232.00	200,254,329,252.00	71,465,700.00	0.47	0.66
134	ENRG	2018	10,592,064,530,055.00	9,349,789,456,062.00	1,242,275,073,993.00	3,960,014,502,699.00	2,862,341,380,179.00	(124,868,185,938.00)	120,496,401.00	0.34	0.74
135	ENRG	2019	9,443,919,200,572.00	7,968,995,409,780.00	1,474,923,790,792.00	4,647,679,843,103.00	2,456,927,171,135.00	340,950,480,347.00	1,868,989,450.00	0.35	0.38
136	ESSA	2014	1,736,521,419,760.00	489,789,181,720.00	1,246,732,238,040.00	496,766,980,280.00	182,004,962,560.00	126,416,287,640.00	-		
137	ESSA	2015	3,832,884,631,940.00	1,307,156,419,505.00	2,525,729,212,435.00	558,701,631,630.00	323,066,967,325.00	60,592,055,360.00	513,749,406.00	1.60	0.72
138	ESSA	2018	13,207,206,566,115.00	8,700,164,251,461.00	4,507,042,314,654.00	2,143,790,554,410.00	(1,230,114,581,838.00)	573,828,146,199.00	-		
139	ESSA	2019	12,445,736,006,024.00	8,158,160,593,107.00	4,287,575,412,917.00	3,084,795,690,097.00	(2,525,979,123,644.00)	8,200,797,643.00	150,000,000.00	2.32	0.89
140	MEDC	2014	33,186,968,361,200.00	22,151,624,828,280.00	11,035,343,532,920.00	9,339,087,656,360.00	5,968,388,410,720.00	109,994,417,800.00	-		
141	MEDC	2015	40,140,812,782,260.00	30,462,325,497,365.00	9,678,487,284,905.00	8,669,871,626,215.00	5,796,890,259,380.00	(2,568,263,998,095.00)	75,019,831,050.00	2.00	0.27
142	MEDC	2016	48,331,046,781,908.00	36,366,169,792,692.00	11,964,876,989,216.00	8,066,327,161,008.00	4,699,567,414,184.00	2,513,190,081,844.00	9,855,615,028.00	1.30	0.37
143	MEDC	2017	69,918,326,790,636.00	50,914,925,884,332.00	19,003,400,906,304.00	12,540,609,738,240.00	6,840,503,203,080.00	1,785,745,256,604.00	34,004,680,668.00	1.50	1.23
144	MEDC	2018	76,059,913,835,826.00	55,970,982,849,159.00	20,088,930,986,667.00	17,641,500,666,588.00	8,486,965,991,241.00	(410,868,486,216.00)	31,206,120,570.00	1.70	0.61
145	MEDC	2019	83,496,890,159,390.00	64,643,710,384,793.00	18,853,179,774,597.00	19,993,681,147,563.00	11,768,008,151,588.00	(188,122,914,149.00)	43,802,231,713.00	2.40	0.82
146	MITI	2014	362,678,809,663.00	88,898,918,712.00	273,779,890,951.00	17,965,474,918.00	17,809,005,478.00	7,582,461,550.00	-		
147	MITI	2015	248,928,487,814.00	138,014,959,336.00	110,913,528,478.00	31,375,452,390.00	62,994,345,033.00	(179,560,694,653.00)	20,332,721,430.00	1.13	1.43
148	MITI	2016	229,448,521,647.00	142,275,119,991.00	87,173,401,656.00	23,847,470,324.00	24,226,241,199.00	(23,362,032,637.00)	21,032,614,303.00	1.80	0.90
149	MITI	2017	233,726,526,183.00	150,751,042,237.00	82,975,483,946.00	28,672,612,639.00	19,323,267,109.00	23,354,360,657.00	23,297,288,054.00	1.25	0.85
150	MITI	2018	148,265,325,310.00	72,684,177,647.00	75,581,147,663.00	34,975,091,118.00	24,039,972,221.00	7,482,976,421.00	24,808,691,925.00	1.70	0.93

152	RUIS	2014	1,266,471,770,861.00	962,876,563,256.00	303,595,207,605.00	1,833,216,329,110.00	1,532,893,171,686.00	56,049,811,031.00	-	-	-
153	RUIS	2015	1,091,753,891,437.00	753,340,426,009.00	1,091,753,891,437.00	1,598,265,131,427.00	1,300,570,209,158.00	41,281,106,302.00	359,146,700.00	0.90	0.15
154	RUIS	2016	979,132,450,762.00	619,413,387,232.00	979,132,450,762.00	1,315,633,714,236.00	1,086,563,504,724.00	26,070,316,770.00	209,900,000.00	0.90	0.19
155	RUIS	2017	959,347,737,750.00	579,058,872,159.00	980,288,865,591.00	1,125,128,522,648.00	926,069,356,015.00	20,922,363,433.00	2,164,000,000.00	1.00	0.47
156	RUIS	2018	990,372,318,692.00	584,415,358,540.00	405,956,960,152.00	1,298,117,469,650.00	1,087,228,433,254.00	27,055,086,453.00	750,000,000.00	1.10	0.49
157	RUIS	2019	1,251,357,407,016.00	818,355,397,777.00	433,002,009,239.00	1,596,396,576,716.00	1,360,935,451,914.00	33,086,271,543.00	750,000,000.00	1.00	0.44
158	ANTM	2014	22,004,083,680,000.00	9,954,166,791,000.00	12,049,916,889,000.00	9,420,630,933,000.00	8,627,269,773,000.00	(743,529,593,000.00)	-	-	-
159	ANTM	2015	30,356,850,890,000.00	12,040,131,928,000.00	18,316,718,962,000.00	10,531,504,802,000.00	10,336,364,157,000.00	(1,440,852,896,000.00)	201,640,000,000.00	2.59	0.46
160	ANTM	2016	29,981,535,812,000.00	11,572,740,239,000.00	18,408,795,573,000.00	9,106,260,754,000.00	8,254,466,187,000.00	64,806,188,000.00	197,130,000,000.00	2.44	1.17
161	ANTM	2017	30,014,273,452,000.00	11,523,869,935,000.00	18,490,403,517,000.00	12,653,619,205,000.00	11,009,726,759,000.00	136,503,269,000.00	227,450,000,000.00	1.50	0.81
162	ANTM	2018	32,195,350,845,000.00	13,746,984,554,000.00	18,448,366,291,000.00	25,275,245,970,000.00	20,613,271,101,000.00	1,636,002,591,000.00	257,150,000,000.00	1.32	1.00
163	ANTM	2019	30,194,907,730,000.00	12,061,488,555,000.00	18,133,419,175,000.00	32,718,542,699,000.00	28,271,386,345,000.00	193,852,031,000.00	287,550,000,000.00	1.45	1.11
164	BRMS	2017	11,740,979,248,704.00	4,095,666,805,992.00	7,645,312,442,712.00	67,740,000,000.00	(134,687,374,260.00)	(3,353,928,532,668.00)	-	-	-
165	BRMS	2018	10,002,869,248,023.00	2,487,960,075,942.00	7,514,909,172,081.00	17,116,542,000.00	(87,315,593,346.00)	(1,497,926,123,433.00)	2,245,221,126.00	0.67	0.41
166	CITA	2014	2,819,411,936,218.00	1,147,804,331,786.00	1,671,607,604,432.00	167,877,150,565.00	106,671,205,897.00	(355,068,702,004.00)	-	-	-
167	CITA	2015	2,795,962,339,721.00	1,503,924,741,603.00	1,292,037,598,118.00	13,903,396,540.00	11,034,528,360.00	(341,205,918,018.00)	18,256,266,013.00	0.75	2.45
168	CITA	2016	2,726,213,720,854.00	1,763,384,737,866.00	962,828,982,988.00	486,325,886,446.00	354,101,885,377.00	(265,247,346,551.00)	18,111,743,011.00	1.62	3.29
169	CITA	2017	2,678,250,712,668.00	1,763,755,821,001.00	914,494,891,667.00	724,494,516,292.00	428,195,226,382.00	47,493,344,496.00	12,705,430,276.00	0.54	2.62
170	CITA	2018	3,268,567,743,522.00	1,768,872,308,186.00	1,499,695,435,336.00	2,002,672,812,898.00	1,079,034,396,494.00	661,324,058,495.00	9,212,245,161.00	0.47	4.14
171	CITA	2019	3,861,308,057,131.00	1,847,122,969,502.00	2,014,185,087,629.00	3,894,771,060,856.00	1,936,965,558,927.00	657,718,925,237.00	17,684,475,615.00	0.68	2.93
172	CKRA	2015	982,635,337,920.00	40,562,817,208.00	942,073,020,712.00	22,100,704,269.00	(19,539,907,975.00)	(54,627,723,231.00)	289,470,135.00	7.54	-
173	CKRA	2016	905,470,548,516.00	21,323,169,944.00	884,147,378,572.00	77,251,405,940.00	(64,110,408,082.00)	(54,179,634,632.00)	783,474,000.00	12.65	68.00
177	DKFT	2017	2,267,555,826,969.00	1,098,118,585,225.00	1,169,437,241,744.00	56,338,867,827.00	27,999,644,996.00	(44,593,748,354.00)	9,043,857,935.00	0.80	1.90
178	DKFT	2018	2,656,465,232,390.00	1,579,641,908,492.00	1,076,823,323,898.00	518,585,515,663.00	475,880,145,938.00	(93,547,077,149.00)	2,028,080,195.00	0.82	1.60
179	DKFT	2019	2,655,274,236,534.00	1,679,845,315,813.00	975,428,920,721.00	547,894,061,890.00	316,005,482,930.00	(100,929,851,760.00)	5,301,053,006.00	1.11	0.82
180	INCO	2014	29,037,323,600,000.00	6,827,656,680,000.00	22,209,791,320,000.00	12,913,740,080,000.00	9,098,864,800,000.00	2,143,051,240,000.00	-	-	-
181	INCO	2015	31,578,975,995,000.00	6,279,539,180,000.00	25,299,436,815,000.00	10,894,532,275,000.00	9,261,811,255,000.00	696,661,295,000.00	43,673,000,000.00	4.01	0.64
182	INCO	2016	29,901,710,512,000.00	5,252,172,708,000.00	24,649,537,804,000.00	7,848,545,348,000.00	7,390,041,848,000.00	25,609,016,000.00	140,501,600,000.00	4.54	1.14
183	INCO	2017	29,596,405,332,000.00	4,947,621,216,000.00	29,596,405,332,000.00	8,526,217,032,000.00	8,437,423,440,000.00	(206,891,508,000.00)	220,832,400,000.00	4.62	0.97
187	MDKA	2017	5,024,566,729,752.00	2,457,069,547,620.00	2,567,497,182,132.00	1,753,455,928,860.00	646,302,869,160.00	584,367,482,664.00	9,712,500,000.00	0.91	2.98
188	MDKA	2018	11,553,077,602,818.00	5,439,878,083,845.00	6,113,199,518,973.00	4,255,709,007,060.00	2,246,298,454,476.00	837,979,180,614.00	49,860,669,359.00	0.85	2.38
189	MDKA	2019	13,223,370,218,863.00	5,935,849,982,147.00	7,287,520,236,716.00	5,588,749,532,588.00	3,427,926,533,779.00	962,695,030,353.00	42,560,458,303.00	0.81	3.22
190	PSAB	2014	10,657,533,343,560.00	7,108,989,195,760.00	3,548,544,147,800.00	3,485,364,634,640.00	1,875,309,312,280.00	321,819,334,400.00	-	-	-
191	PSAB	2015	11,442,077,800,435.00	7,065,086,157,170.00	4,376,991,643,265.00	3,953,530,832,305.00	1,898,541,068,680.00	431,395,915,680.00	6,340,000,000.00	0.29	0.30
192	PSAB	2016	11,460,093,670,912.00	6,863,827,935,028.00	4,596,265,735,884.00	3,159,195,931,200.00	1,294,577,853,788.00	298,560,872,304.00	13,158,912,675.00	0.49	7.89
193	SMRU	2014	2,625,132,837,600.00	1,306,537,994,800.00	1,318,594,842,800.00	344,481,438,960.00	264,105,019,080.00	(35,001,656,720.00)	-	-	-
194	SMRU	2015	2,650,654,594,210.00	1,415,275,994,385.00	1,235,378,599,825.00	542,202,515,010.00	515,582,358,690.00	(268,954,245,090.00)	1,076,754,500.00	0.67	2.41
195	SMRU	2016	2,424,192,610,992.00	1,437,595,649,416.00	986,596,961,576.00	578,052,043,244.00	550,712,685,420.00	(225,670,007,992.00)	441,894,144.00	1.61	2.39
196	SMRU	2017	1,675,571,000,000.00	1,006,573,000,000.00	1,024,206,000,000.00	739,646,000,000.00	664,366,756,260.00	32,643,567,300.00	698,835,280.00	1.11	5.88
197	SMRU	2018	1,908,387,000,000.00	950,188,000,000.00	958,219,000,000.00	850,641,000,000.00	723,818,187,269.00	(69,562,072,768.00)	614,401,394.00	2.32	8.48
198	SMRU	2019	2,030,779,000,000.00	901,770,000,000.00	773,801,000,000.00	699,202,000,000.00	679,621,462,411.00	(187,289,498,478.00)	621,000,000.00	1.14	0.81
199	TINS	2014	9,752,477,000,000.00	4,144,235,000,000.00	5,608,242,000,000.00	7,371,212,000,000.00	5,772,925,000,000.00	637,954,000,000.00	-	-	-
200	TINS	2015	9,279,683,000,000.00	3,908,615,000,000.00	5,371,068,000,000.00	6,874,192,000,000.00	6,188,183,000,000.00	101,561,000,000.00	23,614,853,203.00	1.82	0.63
201	TINS	2016	9,548,631,000,000.00	3,894,946,000,000.00	5,653,685,000,000.00	6,968,294,000,000.00	5,873,406,000,000.00	251,969,000,000.00	21,204,217,790.00	1.71	0.91
202	TINS	2017	11,876,309,000,000.00	5,814,816,000,000.00	6,061,493,000,000.00	9,217,160,000,000.00	7,691,597,000,000.00	502,417,000,000.00	24,947,011,147.00	2.12	0.95
203	TINS	2018	15,220,685,000,000.00	9,072,333,000,000.00	6,148,352,000,000.00	11,016,677,000,000.00	9,942,804,000,000.00	132,285,000,000.00	66,446,951,106.00	1.36	0.91
204	TINS	2019	20,361,278,000,000.00	15,102,873,000,000.00	5,258,405,000,000.00	19,302,627,000,000.00	18,167,065,000,000.00	(611,284,000,000.00)	86,544,158,738.00	1.03	1.17
205	CTTH	2014	365,266,002,653.00	281,866,630,961.00	83,399,371,692.00	206,226,258,734.00	139,342,091,595.00	1,949,752,745.00	-	-	-
206	CTTH	2015	605,667,034,867.00	316,679,237,740.00	288,987,797,127.00	220,748,167,038.00	146,854,144,007.00	1,014,318,138.00	2,500,000,000.00	1.88	0.24
207	CTTH	2016	615,962,700,265.00	301,007,248,281.00	314,954,751,984.00	276,137,623,717.00	175,270,185,854.00	20,881,438,764.00	618,000,000.00	1.89	0.31
208	CTTH	2017	700,251,764,864.00	378,839,294,845.00	321,412,470,019.00	233,012,869,771.00	143,737,483,119.00	4,716,765,807.00	760,000,000.00	1.89	0.38
209	CTTH	2018	735,774,891,577.00	408,160,870,584.00	327,614,020,993.00	281,313,199,366.00	181,853,294,724.00	5,205,032,919.00	912,000,000.00	1.87	0.45
210	FIRE	2017	457,422,862,654.00	232,927,380,687.00	224,495,481,967.00	176,933,034,482.00	147,603,916,512.00	(1,054,199,573.00)	422,620,000.00	-	-
211	FIRE	2018	573,239,122,900.00	250,001,554,441.00	323,237,568,459.00	783,590,762,184.00	657,311,889,601.00	(2,940,783,633.00)	568,560,000.00	1.17	35.14
212	FIRE	2019	543,257,046,224.00	203,584,653,001.00	339,672,393,223.00	1,221,662,045,057.00	1,034,914,559,414.00	10,539,422,664.00	1,370,920,000.00	2.80	1.42
213	ZINC	2017	712,173,968,096.00	293,362,906,820.00	478,811,061,276.00	435,867,897,835.00	289,968,118,467.00	45,240,525,693.00	-	-	-
214	ZINC	2018	1,317,346,611,770.00	729,208,535,072.00	588,138,076,698.00	754,552,331,141.00	482,908,390,824.00	110,152,209,336.00	277,610,500.00	1.17	3.38
215	BOSS	2018	536,867,715,737.00	345,989,440,969.00	190,878,274,768.00	272,403,703,821.00	156,070,745,635.00	22,301,405,644.00	-	-	-
216	BOSS	2019	871,638,982,195.00	678,262,661,673.00	193,376,320,522.00	271,218,864,514.00	183,088,195,872.00	2,747,135,008.00	704,500,000.00	1.34	1.42
217	IFSH	2018	655,726,399,252.00	390,593,242,928.00	265,133,156,324.00	506,108,873,080.00	249,113,521,717				

Lampiran 3 Daftar Perhitungan untuk Moderasi (AKCR, LKCR, EKCR, PKCR, BKCR, LOKCR, RBCSRCR)

No.	Kode Saham	Tahun	Aset	Liabilitas	Ekuitas	Penghasilan	Beban	Laba operasi	RBCSR	PBV	CR
1	ADRO	2015	0.14925	(0.08433)	0.14122	(0.10482)	(0.08868)	(0.08619)	0.00740	0.36	2.40
2	ADRO	2016	(0.08524)	0.02287	0.09971	(0.08416)	(0.16349)	1.19744	0.00666	1.07	2.50
3	ADRO	2017	(0.00101)	0.00323	0.08977	0.30158	0.16070	1.81714	0.00764	1.07	2.60
4	ADRO	2018	0.14407	0.08282	0.12400	0.18743	0.21667	(0.46374)	0.01086	0.62	2.00
5	ADRO	2019	(0.00197)	0.12550	(0.11129)	(0.08317)	(0.00698)	(0.12556)	0.01127	0.90	1.70
6	ARII	2015	0.15328	0.28927	(0.15306)	(0.18298)	(0.15827)	(0.17081)	0.00014	1.06	0.20
7	ARII	2016	0.03058	(0.01028)	(0.33162)	(0.59996)	(0.43440)	0.04513	0.00013	2.06	0.18
8	ARII	2017	0.15168	0.05783	(0.28739)	1.48866	0.40033	0.33850	0.00011	5.46	0.22
9	ARII	2018	0.24670	0.26527	(0.73158)	0.41969	0.32639	(0.80678)	0.00008	18.67	0.23
10	ARII	2019	(0.01820)	(0.10267)	3.42752	0.57982	0.66842	0.81190	0.00009	3.08	0.24
11	BSSR	2015	0.15328	(0.01317)	0.29693	0.32299	0.11315	10.54336	0.00204	2.01	0.84
12	BSSR	2016	0.03058	(0.19968)	0.18180	(0.08778)	(0.05544)	0.01258	0.00062	2.16	1.11
13	BSSR	2017	0.15168	0.07261	0.18685	0.63169	0.34997	2.04531	0.00074	2.71	144.91
14	BSSR	2018	0.24670	0.68226	0.07164	0.20734	0.38048	(0.10864)	0.00900	2.81	121.50
15	BSSR	2019	(0.01820)	(0.18642)	0.08795	(0.09492)	0.03249	(0.57652)	0.00058	2.01	120.65
16	BUMI	2015	(0.42097)	(0.03432)	(3.39446)	(0.98388)	(0.97594)	(4.40472)	0.00133	(0.05)	0.10
17	BUMI	2016	(0.10984)	(0.08976)	0.06630	(0.43801)	(0.43847)	1.05359	0.00000	(0.27)	0.69
18	BUMI	2017	0.20151	(0.41590)	1.10368	(0.25077)	0.34770	1.03541	0.00000	4.55	0.57
19	BUMI	2018	0.12967	0.06668	0.87984	67.42921	1.00329	(0.30333)	0.00000	1.11	0.40
20	BUMI	2019	(0.09017)	(0.09937)	(0.02800)	(0.03941)	(0.03084)	(0.94254)	0.00190	0.61	0.39
21	BYAN	2015	(0.10472)	(0.06294)	(0.25288)	(0.37742)	(0.53198)	0.52011	0.00065	11.05	1.89
22	BYAN	2016	(0.14355)	(0.19031)	0.06444	0.16348	(0.01794)	1.21451	0.00111	7.91	2.55
23	BYAN	2017	0.08674	(0.40880)	1.76322	0.93754	0.50135	17.91905	0.00126	5.06	1.02
24	BYAN	2018	0.38400	0.35407	0.40567	0.67906	0.72624	0.65795	0.00138	6.75	1.24
25	BYAN	2019	0.06603	0.33793	(0.12357)	(0.20329)	0.04375	(0.57119)	0.00152	6.16	0.89
26	DEWA	2015	(0.25173)	0.23162	0.12064	0.13472	0.08515	(0.94106)	0.02248	0.35	1.25
27	DEWA	2016	0.05093	0.02649	(0.02441)	0.05093	0.09564	(0.88501)	0.02150	0.36	1.11
28	DEWA	2017	0.56371	0.12477	0.01919	(0.05512)	(0.13603)	49.77785	0.02076	0.35	0.84
29	DEWA	2018	0.10424	0.13049	0.08414	0.21549	0.29391	(0.00980)	0.01259	0.33	0.80
30	DEWA	2019	0.27080	0.64210	(0.02567)	0.19829	0.23255	0.41222	0.01123	0.34	1.04
31	DOID	2015	0.01625	0.00656	0.11013	0.03259	(0.00603)	(1.56491)	0.00013	0.38	30.00
32	DSSA	2015	0.70120	1.10264	0.47891	0.40598	0.14260	13.93946	0.00018	0.67	1.55
33	DSSA	2016	0.08820	0.05034	0.11801	(0.08778)	(0.06507)	(0.47208)	0.00019	0.60	1.75
34	DSSA	2017	0.23630	0.36346	0.14225	0.87171	0.91114	0.98015	0.00018	0.53	1.66
35	DSSA	2018	0.32252	0.56024	0.11263	0.43042	0.51556	0.01456	0.00086	0.47	1.22

36	DSSA	2019	0.05410	0.06620	0.03912	(0.09564)	(0.08557)	(0.43033)	0.00138	0.47	1.30
37	GEMS	2015	0.30031	1.00391	0.10826	(0.06043)	(0.02500)	(0.78468)	0.00078	2.41	2.79
38	GEMS	2016	(0.00494)	(0.10101)	0.04247	0.05989	(0.01320)	15.31464	0.00101	4.46	3.77
39	GEMS	2017	0.57649	1.66726	0.11224	0.99245	0.82287	2.46137	0.00061	4.09	1.68
40	GEMS	2018	0.26903	0.38059	0.15517	0.47084	0.64564	(0.10518)	0.00409	3.28	1.25
41	GEMS	2019	0.06894	0.05251	0.08899	0.01727	0.04532	(0.36258)	0.00630	3.01	1.32
42	GTBO	2016	(0.10783)	(0.00594)	(0.12242)	(0.83250)	(0.90176)	0.68427	0.08118	1.02	72.51
43	GTBO	2018	0.04647	(0.04224)	0.06892	2.88878	(2.03864)	73.23631	0.07450	0.87	140.71
44	GTBO	2019	(0.09229)	0.11620	(0.13958)	(0.53727)	0.25852	(2.65955)	0.08188	0.66	0.46
45	HRUM	2015	(0.04952)	(0.49745)	0.05213	(0.42115)	(0.42250)	(9.08381)	0.00454	0.39	6.90
46	HRUM	2016	0.05768	0.51589	0.00801	(0.15184)	(0.28619)	1.92183	0.00421	1.21	5.10
47	HRUM	2017	0.12073	0.10662	0.12303	0.51212	0.44498	2.12645	0.00428	1.03	5.70
48	HRUM	2018	0.08875	0.33649	0.04896	0.10533	0.17647	(0.22913)	0.00235	0.67	4.60
49	HRUM	2019	(0.08310)	(0.42745)	(0.01263)	(0.25136)	(0.20397)	(0.51955)	0.00208	0.64	9.20
50	ITMG	2015	(0.00049)	(0.06721)	0.02986	(0.09272)	(0.10453)	(0.65179)	0.00158	0.56	1.80
51	ITMG	2016	(0.00005)	(0.14343)	0.05902	(0.16201)	(0.18509)	1.01733	0.01199	1.56	2.26
52	ITMG	2017	0.13242	0.33569	0.06468	0.24579	0.15157	0.94944	0.00893	1.80	2.43
53	ITMG	2018	0.13500	0.26213	0.08186	0.27011	0.28515	0.09447	0.01951	1.63	1.97
54	ITMG	2019	(0.19554)	(0.34120)	(0.12451)	(0.17969)	(0.06350)	(0.53070)	0.01735	1.05	2.03
55	KKGI	2015	0.09748	(0.11768)	0.17907	(0.09328)	(0.17381)	(0.21397)	0.00967	0.47	2.22
56	KKGI	2016	(0.02437)	(0.36058)	0.07102	(0.18724)	(0.20762)	0.62659	0.01004	1.32	4.05
57	KKGI	2017	0.07315	0.15887	0.05863	(0.08824)	(0.15885)	0.43061	0.00827	1.35	3.54
58	KKGI	2018	0.19311	0.98756	0.04579	(0.27339)	(0.18107)	(0.96218)	0.00806	1.41	1.48
59	KKGI	2019	0.03435	0.03575	0.03386	0.93619	1.15496	9.92829	0.00960	0.91	2.17
60	MYOH	2015	0.09508	(0.08884)	0.28348	(0.01379)	(0.05777)	0.21459	0.00035	0.90	2.30
61	MYOH	2016	(0.11047)	(0.42936)	0.12144	(0.18191)	(0.18422)	(0.16282)	0.00027	0.96	4.30
62	MYOH	2017	(0.06826)	(0.15002)	(0.03801)	(0.45611)	0.05089	(0.41629)	0.00103	1.11	2.80
63	MYOH	2018	0.18872	0.19039	0.18818	0.18818	0.27003	1.68630	0.00047	1.40	3.50
64	MYOH	2019	0.01612	(0.02606)	0.02994	0.02994	0.06944	(0.18997)	0.00035	1.68	3.30
65	PKPK	2019	(0.43973)	(0.20726)	(0.74220)	0.94185	(0.50022)	(9.83311)	0.00007	2.76	146.93
66	PTBA	2015	0.14056	0.23860	0.07112	0.05867	0.05937	0.00886	0.00922	1.12	154.35
67	PTBA	2016	0.09960	0.05494	0.13619	0.01543	0.00662	(0.00624)	0.00838	2.73	165.58
68	PTBA	2017	0.18360	0.02033	0.30776	0.38496	0.13535	1.24621	0.01484	2.05	252.87
69	PTBA	2018	0.09940	(0.03472)	0.17896	0.08710	0.15109	0.12620	0.01803	3.04	231.51
70	PTBA	2019	0.07964	(0.02885)	0.13234	0.02932	0.12319	(0.21103)	0.01144	1.66	248.97
71	PTRO	2015	0.00848	(0.00327)	0.02525	(0.34085)	(0.29971)	(7.24649)	0.00014	0.12	1.55
72	PTRO	2016	(0.09916)	(0.12108)	(0.06879)	(0.01408)	(0.04351)	0.39947	0.00155	0.32	2.16
73	PTRO	2017	0.16410	0.20006	0.11706	0.50972	0.54728	2.53177	0.00008	0.65	1.72
74	PTRO	2018	0.30747	0.46796	0.08191	0.58805	0.56725	1.08306	0.00062	0.65	1.69
75	PTRO	2019	(0.04791)	(0.10848)	0.06758	(0.01800)	(0.03348)	0.29800	0.00063	0.55	1.52
76	SMMT	2015	(0.01681)	0.17575	(0.12893)	2.22074	4.50784	(16.29789)	0.00156	1.35	0.76

77	SMMT	2016	(0.10668)	(0.18530)	(0.04490)	0.94873	0.82103	0.69823	0.00127	1.23	0.27
78	SMMT	2017	0.13965	0.19861	0.23285	0.02805	(0.18046)	3.19232	0.00127	0.89	0.21
79	SMMT	2018	0.14649	0.11795	0.18764	2.30360	2.53113	1.11050	0.00455	0.90	0.33
80	SMMT	2019	0.04753	(0.16168)	0.04714	0.31434	0.41520	(0.92630)	0.00412	0.66	0.61
81	TOBA	2015	0.04164	(0.10833)	0.20837	(0.22667)	(0.25456)	(0.20319)	0.01735	0.63	1.40
82	TOBA	2016	(0.09771)	(0.12866)	(0.07232)	(0.27853)	(0.28220)	(0.44771)	0.01682	1.26	1.00
83	TOBA	2017	0.34273	0.53706	0.19298	0.21306	0.06548	1.85977	0.00967	1.66	1.50
84	TOBA	2018	0.54002	0.76314	0.31850	0.50828	0.55122	0.75922	0.00083	1.09	1.20
85	TOBA	2019	0.21387	0.24244	0.17594	0.15060	0.32481	(0.38326)	0.00404	0.78	0.90
86	APEX	2015	0.00323	(0.03010)	0.97338	0.09540	0.26513	2.38051	0.00004	13.95	0.30
87	APEX	2016	(0.05630)	(0.03024)	(0.42915)	(0.58406)	(0.55123)	(1.96548)	0.00004	13.06	2.31
88	APEX	2017	(0.14644)	(0.03901)	(2.75685)	(0.28600)	(0.22876)	(4.28061)	0.00004	(7.44)	0.22
89	APEX	2018	(0.04763)	0.13785	(2.41769)	0.31479	0.71761	(0.08222)	0.00007	(2.05)	0.17
90	APEX	2019	(0.06607)	(0.35840)	1.35963	(0.01586)	(0.27224)	1.18825	0.00009	1.18	3.63
91	ARTI	2015	0.38092	(0.05332)	16.42815	(0.36853)	(0.32307)	(0.39999)	0.00010	0.79	4.82
92	ARTI	2016	0.06839	0.16033	0.02677	(0.06933)	(0.02539)	(0.48160)	0.00009	0.23	3.16
93	ARTI	2017	(0.04232)	(0.15667)	0.44762	0.18858	(0.05426)	2.09869	0.00009	0.16	6.74
94	ARTI	2018	0.08641	0.24459	(0.28452)	0.22241	0.40704	0.14705	0.00010	0.22	3.57
95	ARTI	2019	(0.34420)	0.05903	(0.55325)	(0.43528)	0.14726	(31.09129)	0.00014	0.49	1.19
96	BIPI	2015	0.09900	0.20691	0.01804	(0.49116)	(0.12307)	(6.34205)	0.00001	0.31	0.24
97	BIPI	2016	(0.09776)	(0.05842)	(0.31441)	(0.76810)	(0.38396)	(3.18454)	0.00001	0.65	0.05
98	BIPI	2017	0.03934	(0.00127)	0.17337	0.43049	0.09610	1.22290	0.00001	0.61	0.14
99	BIPI	2018	(0.00006)	(0.06399)	0.17951	7.88700	(0.36892)	(0.38672)	0.00001	0.36	0.58
100	BIPI	2019	(0.02402)	0.00389	(0.08623)	1.50547	1.34537	0.20329	0.00002	0.44	1.17
101	ELSA	2015	0.03811	0.03801	0.03363	(0.10562)	(0.11696)	(0.11985)	0.00805	0.68	1.44
102	ELSA	2016	(0.04913)	(0.25905)	0.09205	(0.04099)	(0.01653)	(0.16769)	0.00346	1.07	1.49
103	ELSA	2017	0.15853	0.37331	0.06053	0.37519	0.46391	(0.20664)	0.00212	0.89	1.35
104	ELSA	2018	0.16517	0.30701	0.08135	0.33055	0.35728	0.10194	0.00290	0.76	1.49
105	ELSA	2019	0.20287	0.36961	0.08378	0.26572	0.25807	0.29011	0.00600	0.62	1.15
106	ENRG	2015	(0.12437)	(0.02030)	(0.34222)	(0.14703)	(0.00823)	(3.31550)	0.00010	0.48	0.58
107	ENRG	2016	(0.31813)	(0.03866)	(1.18950)	(0.18146)	(0.29382)	(0.49599)	0.00004	(2.55)	0.63
108	ENRG	2017	(0.28161)	(0.27715)	1.86933	(0.39071)	(0.56646)	1.03374	0.00001	0.66	0.47
109	ENRG	2018	0.03333	(0.15081)	0.48394	(0.07785)	0.13250	(1.62355)	0.00001	0.74	0.34
110	ENRG	2019	(0.10840)	(0.14768)	0.18728	0.17365	(0.14164)	3.73048	0.00020	0.38	0.35
111	ESSA	2015	1.20722	1.66892	1.02585	0.12468	0.77504	(0.52069)	0.00013	0.72	1.60
112	ESSA	2019	(0.05766)	(0.06230)	(0.04869)	0.43894	(1.05345)	(0.98571)	0.00001	0.89	2.32
113	MEDC	2015	0.20954	0.37517	(0.12296)	(0.07166)	(0.02873)	(24.34904)	0.00187	0.27	2.00
114	MEDC	2016	0.20404	0.19381	0.23623	(0.06961)	(0.18930)	1.97856	0.00020	0.37	1.30
115	MEDC	2017	0.44665	0.40006	0.58827	0.55469	0.45556	(0.28945)	0.00049	1.23	1.50
116	MEDC	2018	0.08784	0.09930	0.05712	0.40675	0.24069	(1.23008)	0.00041	0.61	1.70
117	MEDC	2019	0.09778	0.15495	(0.06151)	0.13333	0.38660	0.54213	0.00052	0.82	2.40

118	MITI	2015	(0.31364)	0.55249	(0.59488)	0.74643	2.53722	(24.68106)	0.08168	1.43	1.13
119	MITI	2016	(0.07826)	0.03087	(0.21404)	(0.23993)	(0.61542)	0.86989	0.09167	0.90	1.80
120	MITI	2017	0.01864	0.05957	(0.04816)	0.20233	(0.20238)	1.99967	0.09968	0.85	1.25
121	MITI	2018	(0.36565)	(0.51785)	(0.08911)	0.21981	0.24409	(0.67959)	0.16733	0.93	1.70
123	RUIS	2015	(0.13796)	(0.21761)	2.59608	(0.12816)	(0.15156)	(0.26349)	0.00033	0.15	0.90
124	RUIS	2016	(0.10316)	(0.17778)	(0.10316)	(0.17684)	(0.16455)	(0.36847)	0.00021	0.19	0.90
125	RUIS	2017	(0.02021)	(0.06515)	(0.61161)	(0.14480)	(0.14771)	(0.19746)	0.00226	0.47	1.00
126	RUIS	2018	0.03234	0.00925	0.06750	0.15375	0.17402	0.29312	0.00076	0.49	1.10
127	RUIS	2019	0.26352	0.40030	0.06662	0.22978	0.25175	0.22292	0.00060	0.44	1.00
128	ANTM	2015	0.37960	0.20956	0.52007	0.11792	0.19810	(0.93786)	0.00664	0.46	2.59
129	ANTM	2016	(0.01236)	(0.03882)	0.00503	(0.13533)	(0.20141)	1.04498	0.00658	1.17	2.44
130	ANTM	2017	0.00109	(0.00422)	0.00443	0.38955	0.33379	1.10633	0.00758	0.81	1.50
131	ANTM	2018	0.07267	0.19291	(0.00227)	0.99747	0.87228	10.98508	0.00799	1.00	1.32
132	ANTM	2019	(0.06213)	(0.12261)	(0.01707)	0.29449	0.37151	(0.88151)	0.00952	1.11	1.45
133	BRMS	2018	(0.14804)	(0.39254)	(0.01706)	(0.74732)	0.35172	0.55338	0.00022	0.41	0.67
134	CITA	2015	(0.00832)	0.31026	(0.22707)	(0.91718)	(0.89656)	0.03904	0.00653	2.45	0.75
135	CITA	2016	(0.02495)	0.17252	(0.25480)	33.97893	31.09035	0.22262	0.00664	3.29	1.62
136	CITA	2017	(0.01759)	0.00021	(0.05020)	0.48973	0.20924	1.17905	0.00474	2.62	0.54
137	CITA	2018	0.22041	0.00290	0.63992	1.76423	1.51996	12.92456	0.00282	4.14	0.47
138	CITA	2019	0.18135	0.04424	0.34306	0.94479	0.79509	(0.00545)	0.00458	2.93	0.68
139	CKRA	2016	(0.07853)	(0.47431)	(0.06149)	2.49543	(3.30454)	0.00820	0.00087	68.00	12.65
140	DKFT	2018	0.17151	0.43850	(0.07920)	8.20476	15.99593	(1.09776)	0.00076	1.60	0.82
141	DKFT	2019	(0.00045)	0.06343	(0.09416)	0.05640	(0.33596)	(0.07892)	0.00200	0.82	1.11
142	INCO	2015	0.08753	(0.08028)	0.13911	(0.15636)	0.01791	(0.67492)	0.00138	0.64	4.01
143	INCO	2016	(0.05311)	(0.16361)	(0.02569)	(0.27959)	(0.20210)	(0.96324)	0.00470	1.14	4.54
144	INCO	2017	(0.01021)	(0.05799)	0.20069	0.08634	0.14173	(9.07885)	0.00746	0.97	4.62
145	MDKA	2018	1.29932	1.21397	1.38100	1.42704	2.47561	0.43399	0.00432	2.38	0.85
146	MDKA	2019	0.14458	0.09117	0.19210	0.31324	0.52603	0.14883	0.00322	3.22	0.81
147	PSAB	2015	0.07361	(0.00618)	0.23346	0.13432	0.01239	0.34007	0.00055	0.30	0.29
148	PSAB	2016	0.00157	(0.02849)	0.05010	(0.20092)	(0.31812)	(0.30792)	0.00115	7.89	0.49
149	SMRU	2015	0.00972	0.08323	(0.06311)	0.57397	0.95219	(6.68404)	0.00041	2.41	0.67
150	SMRU	2016	(0.08544)	0.01577	(0.20138)	0.06612	0.06814	0.16094	0.00018	2.39	1.61
151	SMRU	2017	(0.30881)	(0.29982)	0.03812	0.27955	0.20638	1.14465	0.00042	5.88	1.11
152	SMRU	2018	0.13895	(0.05604)	(0.06443)	0.15007	0.08949	(3.13096)	0.00032	8.48	2.32
153	SMRU	2019	0.06413	(0.05094)	(0.19246)	(0.17803)	(0.06106)	(1.69241)	0.00031	0.81	1.14
154	TINS	2015	(0.04848)	(0.05685)	(0.04229)	(0.06743)	0.07193	(0.84080)	0.00254	0.63	1.82
155	TINS	2016	0.02898	(0.00350)	0.05262	0.01369	(0.05087)	1.48096	0.00222	0.91	1.71
156	TINS	2017	0.24377	0.49291	0.07213	0.32273	0.30956	0.99396	0.00210	0.95	2.12
157	TINS	2018	0.28160	0.56021	0.01433	0.19524	0.29268	(0.73670)	0.00437	0.91	1.36
158	TINS	2019	0.33774	0.66472	(0.14475)	0.75213	0.82716	(5.62096)	0.00425	1.17	1.03
159	CTTH	2015	0.65815	0.12351	2.46511	0.07042	0.05391	(0.47977)	0.00413	0.24	1.88

160	CTTH	2016	0.01700	(0.04949)	0.08985	0.25092	0.19350	19.58668	0.00100	0.31	1.89
161	CTTH	2017	0.13684	0.25857	0.02050	(0.15617)	(0.17991)	(0.77412)	0.00109	0.38	1.89
162	CTTH	2018	0.05073	0.07740	0.01929	0.20729	0.26518	0.10352	0.00124	0.45	1.87
163	FIRE	2018	0.25319	0.07330	0.43984	3.42874	3.45321	(1.78959)	0.00099	35.14	1.17
164	FIRE	2019	(0.05230)	(0.18567)	0.05084	0.55906	0.57446	4.58388	0.00252	1.42	2.80
165	ZINC	2018	0.84975	2.12478	0.22833	0.73115	0.66538	1.43481	0.00021	3.38	1.17
166	BOSS	2019	0.62356	0.96036	0.01309	(0.00435)	0.17311	(0.87682)	0.00081	3.56	1.34
167	IFSH	2019	0.82271	0.73161	0.95692	1.14446	1.49754	2.04253	0.00210	2.42	1.07

Lampiran 4 Daftar Tabulasi Fix dan Perhitungan untuk Moderasi (AKCR, LKCR, EKCR, PKCR, BKCR, LOKCR, RBCSRCR)

No.	Kode Saham	Tahun	Aset	Liabilitas	Ekuitas	Penghasilan	Beban	Laba operasi	RBCSR	PBV	CR
1	ADRO	2015	0.14925	-0.08433	0.14122	-0.10482	-0.08868	-0.08619	0.00740	0.36	2.4
2	ADRO	2016	-0.08524	0.02287	0.09971	-0.08416	-0.16349	1.19744	0.00666	1.07	2.5
3	ADRO	2017	-0.00101	0.00323	0.08977	0.30158	0.16070	1.81714	0.00764	1.07	2.6
4	ADRO	2018	0.14407	0.08282	0.12400	0.18743	0.21667	-0.46374	0.01086	0.62	2
5	ADRO	2019	-0.00197	0.12550	-0.11129	-0.08317	-0.00698	-0.12556	0.01127	0.9	1.7
6	ARII	2015	0.15328	0.28927	-0.15306	-0.18298	-0.15827	-0.17081	0.00014	1.06	0.2
7	BUMI	2019	-0.09017	-0.09937	-0.02800	-0.03941	-0.03084	-0.94254	0.00190	0.61	0.39
8	DEWA	2015	-0.25173	0.23162	0.12064	0.13472	0.08515	-0.94106	0.02248	0.35	1.25
9	DEWA	2016	0.05093	0.02649	-0.02441	0.05093	0.09564	-0.88501	0.02150	0.36	1.11
10	DEWA	2018	0.10424	0.13049	0.08414	0.21549	0.29391	-0.00980	0.01259	0.33	0.8
11	DEWA	2019	0.27080	0.64210	-0.02567	0.19829	0.23255	0.41222	0.01123	0.34	1.04
12	DSSA	2016	0.08820	0.05034	0.11801	-0.08778	-0.06507	-0.47208	0.00019	0.6	1.75
13	DSSA	2017	0.23630	0.36346	0.14225	0.87171	0.91114	0.98015	0.00018	0.53	1.66
14	DSSA	2018	0.32252	0.56024	0.11263	0.43042	0.51556	0.01456	0.00086	0.47	1.22
15	DSSA	2019	0.05410	0.06620	0.03912	-0.09564	-0.08557	-0.43033	0.00138	0.47	1.3
16	ITMG	2015	-0.00049	-0.06721	0.02986	-0.09272	-0.10453	-0.65179	0.00158	0.56	1.8
17	ITMG	2016	-0.00005	-0.14343	0.05902	-0.16201	-0.18509	1.01733	0.01199	1.56	2.26
18	ITMG	2017	0.13242	0.33569	0.06468	0.24579	0.15157	0.94944	0.00893	1.8	2.43
19	ITMG	2018	0.13500	0.26213	0.08186	0.27011	0.28515	0.09447	0.01951	1.63	1.97
20	ITMG	2019	-0.19554	-0.34120	-0.12451	-0.17969	-0.06350	-0.53070	0.01735	1.05	2.03
21	KKGI	2015	0.09748	-0.11768	0.17907	-0.09328	-0.17381	-0.21397	0.00967	0.47	2.22
22	KKGI	2017	0.07315	0.15887	0.05863	-0.08824	-0.15885	0.43061	0.00827	1.35	3.54
23	KKGI	2018	0.19311	0.98756	0.04579	-0.27339	-0.18107	-0.96218	0.00806	1.41	1.48
24	MYOH	2015	0.09508	-0.08884	0.28348	-0.01379	-0.05777	0.21459	0.00035	0.9	2.3
25	MYOH	2017	-0.06826	-0.15002	-0.03801	-0.45611	0.05089	-0.41629	0.00103	1.11	2.8
26	MYOH	2018	0.18872	0.19039	0.18818	0.18818	0.27003	1.68630	0.00047	1.4	3.5
27	MYOH	2019	0.01612	-0.02606	0.02994	0.02994	0.06944	-0.18997	0.00035	1.68	3.3
28	PTRO	2016	-0.09916	-0.12108	-0.06879	-0.01408	-0.04351	0.39947	0.00155	0.32	2.16

29	PTRO	2018	0.30747	0.46796	0.08191	0.58805	0.56725	1.08306	0.00062	0.65	1.69
30	PTRO	2019	-0.04791	-0.10848	0.06758	-0.01800	-0.03348	0.29800	0.00063	0.55	1.52
31	SMMT	2016	-0.10668	-0.18530	-0.04490	0.94873	0.82103	0.69823	0.00127	1.23	0.27
32	SMMT	2019	0.04753	-0.16168	0.04714	0.31434	0.41520	-0.92630	0.00412	0.66	0.61
33	TOBA	2015	0.04164	-0.10833	0.20837	-0.22667	-0.25456	-0.20319	0.01735	0.63	1.4
34	TOBA	2016	-0.09771	-0.12866	-0.07232	-0.27853	-0.28220	-0.44771	0.01682	1.26	1
35	TOBA	2017	0.34273	0.53706	0.19298	0.21306	0.06548	1.85977	0.00967	1.66	1.5
36	TOBA	2018	0.54002	0.76314	0.31850	0.50828	0.55122	0.75922	0.00083	1.09	1.2
37	TOBA	2019	0.21387	0.24244	0.17594	0.15060	0.32481	-0.38326	0.00404	0.78	0.9
38	ARTI	2016	0.06839	0.16033	0.02677	-0.06933	-0.02539	-0.48160	0.00009	0.23	3.16
39	ARTI	2018	0.08641	0.24459	-0.28452	0.22241	0.40704	0.14705	0.00010	0.22	3.57
40	ELSA	2015	0.03811	0.03801	0.03363	-0.10562	-0.11696	-0.11985	0.00805	0.68	1.44
41	ELSA	2016	-0.04913	-0.25905	0.09205	-0.04099	-0.01653	-0.16769	0.00346	1.07	1.49
42	ELSA	2017	0.15854	0.37331	0.06053	0.37519	0.46391	-0.20664	0.00212	0.89	1.35
43	ELSA	2018	0.16517	0.30701	0.08135	0.33055	0.35728	0.10194	0.00290	0.76	1.49
44	ELSA	2019	0.20287	0.36961	0.08378	0.26572	0.25807	0.29011	0.00600	0.62	1.15
45	MEDC	2016	0.20404	0.19381	0.23623	-0.06961	-0.18930	1.97856	0.00020	0.37	1.3
46	MEDC	2017	0.44665	0.40006	0.58827	0.55469	0.45556	-0.28945	0.00049	1.23	1.5
47	MEDC	2019	0.09778	0.15495	-0.06151	0.13333	0.38660	0.54213	0.00052	0.82	2.4
48	MITI	2016	-0.07826	0.03087	-0.21404	-0.23993	-0.61542	0.86989	0.09167	0.9	1.8
49	MITI	2017	0.01864	0.05957	-0.04816	0.20233	-0.20238	1.99967	0.09968	0.85	1.25
50	MITI	2018	-0.36565	-0.51785	-0.08911	0.21981	0.24409	-0.67959	0.16733	0.93	1.7
51	RUIS	2016	-0.10316	-0.17778	-0.10316	-0.17684	-0.16455	-0.36847	0.00021	0.19	0.9
52	RUIS	2017	-0.02021	-0.06515	-0.61161	-0.14480	-0.14771	-0.19746	0.00226	0.47	1
53	RUIS	2018	0.03234	0.00925	0.06750	0.15375	0.17402	0.29312	0.00076	0.49	1.1
54	RUIS	2019	0.26352	0.40030	0.06662	0.22978	0.25175	0.22292	0.00060	0.44	1
55	ANTM	2015	0.37960	0.20956	0.52007	0.11792	0.19810	-0.93786	0.00664	0.46	2.59
56	ANTM	2016	-0.01236	-0.03882	0.00503	-0.13533	-0.20141	1.04498	0.00658	1.17	2.44
57	ANTM	2017	0.00109	-0.00422	0.00443	0.38955	0.33379	1.10633	0.00758	0.81	1.5
58	ANTM	2019	-0.06213	-0.12261	-0.01707	0.29449	0.37151	-0.88151	0.00952	1.11	1.45
59	BRMS	2018	-0.14804	-0.39254	-0.01706	-0.74732	0.35172	0.55338	0.00022	0.41	0.67
60	DKFT	2019	-0.00045	0.06343	-0.09416	0.05640	-0.33596	-0.07892	0.00200	0.82	1.11
61	PSAB	2015	0.07361	-0.00618	0.23346	0.13432	0.01239	0.34007	0.00055	0.3	0.29
62	TINS	2015	-0.04848	-0.05685	-0.04229	-0.06743	0.07193	-0.84080	0.00254	0.63	1.82
63	TINS	2016	0.02898	-0.00350	0.05262	0.01369	-0.05087	1.48096	0.00222	0.91	1.71
64	TINS	2017	0.24377	0.49291	0.07213	0.32273	0.30956	0.99396	0.00210	0.95	2.12
65	TINS	2018	0.28160	0.56021	0.01433	0.19524	0.29268	-0.73670	0.00437	0.91	1.36
66	CTTH	2017	0.13684	0.25857	0.02050	-0.15617	-0.17991	-0.77412	0.00109	0.38	1.89
67	CTTH	2018	0.05073	0.07740	0.01929	0.20729	0.26518	0.10352	0.00124	0.45	1.87

No.	Kode Saham	Tahun	AKLK	LKCR	EKCR	PKCR	BKCR	LOKCR	RBCSRCR
1	ADRO	2015	0.35821	-0.20239	0.33893	-0.25156	-0.21283	-0.20685	0.01775
2	ADRO	2016	-0.21310	0.05716	0.24926	-0.21040	-0.40874	2.99360	0.01666
3	ADRO	2017	-0.00263	0.00840	0.23340	0.78410	0.41781	4.72456	0.01987
4	ADRO	2018	0.28813	0.16564	0.24801	0.37485	0.43334	-0.92748	0.02171
5	ADRO	2019	-0.00335	0.21335	-0.18919	-0.14139	-0.01186	-0.21346	0.01915
6	ARII	2015	0.03066	0.05785	-0.03061	-0.03660	-0.03165	-0.03416	0.00003
7	BUMI	2019	-0.03517	-0.03875	-0.01092	-0.01537	-0.01203	-0.36759	0.00074
8	DEWA	2015	-0.31466	0.28953	0.15080	0.16840	0.10644	-1.17633	0.02810
9	DEWA	2016	0.05653	0.02940	-0.02709	0.05653	0.10616	-0.98236	0.02386
10	DEWA	2018	0.08339	0.10440	0.06731	0.17240	0.23513	-0.00784	0.01007
11	DEWA	2019	0.28164	0.66778	-0.02669	0.20622	0.24185	0.42871	0.01167
12	DSSA	2016	0.15435	0.08809	0.20652	-0.15361	-0.11387	-0.82614	0.00033
13	DSSA	2017	0.39226	0.60334	0.23614	1.44704	1.51249	1.62706	0.00031
14	DSSA	2018	0.39347	0.68350	0.13741	0.52512	0.62898	0.01777	0.00105
15	DSSA	2019	0.07033	0.08606	0.05086	-0.12433	-0.11124	-0.55943	0.00180
16	ITMG	2015	-0.00087	-0.12098	0.05375	-0.16690	-0.18815	-1.17322	0.00284
17	ITMG	2016	-0.00010	-0.32416	0.13339	-0.36614	-0.41831	2.29916	0.02709
18	ITMG	2017	0.32177	0.81573	0.15718	0.59726	0.36832	2.30714	0.02171
19	ITMG	2018	0.26595	0.51640	0.16126	0.53212	0.56174	0.18610	0.03844
20	ITMG	2019	-0.39695	-0.69264	-0.25275	-0.36477	-0.12889	-1.07731	0.03522
21	KKGI	2015	0.21641	-0.26126	0.39753	-0.20707	-0.38587	-0.47501	0.02147
22	KKGI	2017	0.25895	0.56239	0.20755	-0.31236	-0.56233	1.52437	0.02926
23	KKGI	2018	0.28581	1.46159	0.06777	-0.40462	-0.26798	-1.42402	0.01193
24	MYOH	2015	0.21867	-0.20434	0.65201	-0.03172	-0.13288	0.49356	0.00081
25	MYOH	2017	-0.19114	-0.42007	-0.10642	-1.27712	0.14249	-1.16562	0.00289
26	MYOH	2018	0.66054	0.66636	0.65863	0.65863	0.94510	5.90206	0.00166
27	MYOH	2019	0.05321	-0.08598	0.09880	0.09880	0.22915	-0.62690	0.00116
28	PTRO	2016	-0.21420	-0.26153	-0.14859	-0.03042	-0.09398	0.86285	0.00334
29	PTRO	2018	0.51962	0.79086	0.13842	0.99381	0.95866	1.83037	0.00105
30	PTRO	2019	-0.07282	-0.16488	0.10273	-0.02736	-0.05089	0.45296	0.00095
31	SMMT	2016	-0.02880	-0.05003	-0.01212	0.25616	0.22168	0.18852	0.00034
32	SMMT	2019	0.02900	-0.09862	0.02876	0.19175	0.25327	-0.56504	0.00251
33	TOBA	2015	0.05830	-0.15166	0.29171	-0.31734	-0.35639	-0.28447	0.02429
34	TOBA	2016	-0.09771	-0.12866	-0.07232	-0.27853	-0.28220	-0.44771	0.01682
35	TOBA	2017	0.51409	0.80560	0.28947	0.31959	0.09822	2.78965	0.01450
36	TOBA	2018	0.64802	0.91577	0.38220	0.60994	0.66147	0.91107	0.00099
37	TOBA	2019	0.19248	0.21820	0.15834	0.13554	0.29233	-0.34494	0.00364
38	ARTI	2016	0.21611	0.50664	0.08458	-0.21907	-0.08023	-1.52185	0.00027
39	ARTI	2018	0.30848	0.87317	-1.01574	0.79401	1.45312	0.52497	0.00035
40	ELSA	2015	0.05488	0.05473	0.04842	-0.15210	-0.16842	-0.17259	0.01159

41	ELSA	2016	-0.07321	-0.38598	0.13715	-0.06108	-0.02463	-0.24986	0.00516
42	ELSA	2017	0.21402	0.50397	0.08171	0.50651	0.62628	-0.27896	0.00286
43	ELSA	2018	0.24610	0.45745	0.12121	0.49251	0.53234	0.15189	0.00432
44	ELSA	2019	0.23330	0.42505	0.09635	0.30558	0.29678	0.33362	0.00689
45	MEDC	2016	0.26525	0.25195	0.30710	-0.09050	-0.24608	2.57212	0.00027
46	MEDC	2017	0.66998	0.60009	0.88240	0.83203	0.68334	-0.43418	0.00073
47	MEDC	2019	0.23467	0.37188	-0.14763	0.32000	0.92783	1.30112	0.00126
48	MITI	2016	-0.14086	0.05556	-0.38528	-0.43188	-1.10776	1.56581	0.16500
49	MITI	2017	0.02331	0.07447	-0.06019	0.25292	-0.25298	2.49959	0.12460
50	MITI	2018	-0.62160	-0.88035	-0.15149	0.37367	0.41496	-1.15530	0.28445
51	RUIS	2016	-0.09284	-0.16000	-0.09284	-0.15915	-0.14809	-0.33162	0.00019
52	RUIS	2017	-0.02021	-0.06515	-0.61161	-0.14480	-0.14771	-0.19746	0.00226
53	RUIS	2018	0.03557	0.01018	0.07425	0.16913	0.19143	0.32243	0.00083
54	RUIS	2019	0.26352	0.40030	0.06662	0.22978	0.25175	0.22292	0.00060
55	ANTM	2015	0.98317	0.54275	1.34698	0.30541	0.51309	-2.42905	0.01720
56	ANTM	2016	-0.03017	-0.09472	0.01227	-0.33021	-0.49145	2.54975	0.01604
57	ANTM	2017	0.00164	-0.00633	0.00665	0.58433	0.50069	1.65950	0.01137
58	ANTM	2019	-0.09010	-0.17778	-0.02475	0.42701	0.53870	-1.27819	0.01381
59	BRMS	2018	-0.09919	-0.26300	-0.01143	-0.50070	0.23565	0.37077	0.00015
60	DKFT	2019	-0.00050	0.07041	-0.10452	0.06260	-0.37291	-0.08760	0.00222
61	PSAB	2015	0.02135	-0.00179	0.06770	0.03895	0.00359	0.09862	0.00016
62	TINS	2015	-0.08823	-0.10348	-0.07697	-0.12272	0.13092	-1.53026	0.00463
63	TINS	2016	0.04956	-0.00598	0.08998	0.02341	-0.08698	2.53245	0.00380
64	TINS	2017	0.51679	1.04498	0.15292	0.68418	0.65627	2.10720	0.00445
65	TINS	2018	0.38298	0.76189	0.01949	0.26552	0.39805	-1.00192	0.00594
66	CTTH	2017	0.25863	0.48870	0.03875	-0.29516	-0.34003	-1.46308	0.00205
67	CTTH	2018	0.09486	0.14474	0.03608	0.38763	0.49588	0.19358	0.00232

Lampiran 5 Uji Normalitas (Sebelum Normal)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		167
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	6.22371978
Most Extreme Differences	Absolute	.280
	Positive	.280
	Negative	-.274
Kolmogorov-Smirnov Z		3.616
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 6 Uji Normalitas (Sesudah Normal)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		67
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.37827602
Most Extreme Differences	Absolute	.083
	Positive	.083
	Negative	-.071
Kolmogorov-Smirnov Z		.677
Asymp. Sig. (2-tailed)		.749

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 7 Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.308	.037		8.343	.000
AK	-.595	.380	-.428	-1.568	.122
LK	.312	.185	.384	1.691	.096
EK	.298	.219	.217	1.359	.179
PK	-.078	.180	-.097	-.430	.668
BK	.031	.169	.039	.184	.854
LOK	.034	.037	.121	.909	.367
RBCSR	-1.004	1.252	-.115	-.802	.426

a. Dependent Variable: ABS_RES

Lampiran 8 Uji Multikolinearalitas

Model		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	.757	.065		11.657	.000		
	AK	-.678	.668	-.271	-1.014	.314	.210	4.754
	LK	.401	.325	.274	1.235	.222	.304	3.290
	EK	.410	.386	.166	1.063	.292	.616	1.624
	PK	.044	.317	.030	.138	.891	.309	3.240
	BK	-.087	.298	-.061	-.291	.772	.346	2.888
	LOK	.133	.066	.262	2.015	.048	.887	1.127
	RBCSR	1.168	2.203	.074	.530	.598	.766	1.306

a. Dependent Variable: PBV

Lampiran 9 Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.338 ^a	.114	.009	.40009	2.036

a. Predictors: (Constant), RBCSR, PK, LOK, EK, LK, BK, AK

b. Dependent Variable: PBV

Lampiran 10 Statistik Deskriptif

Descriptive Statistics						
	N	Minimum	Maximum	Mean	Std. Deviation	
AK	67	-.3656461	.5400156	.075267734	.1607672672	
LK	67	-.5178529	.9875581	.109961384	.2748248473	
EK	67	-.6116063	.5882655	.047602752	.1625362921	
PK	67	-.7473200	.9487254	.085656884	.2795613656	
BK	67	-.6154220	.9111405	.103058258	.2807794375	
LOK	67	-.9621761	1.9996716	.145782882	.7926647086	
RBCSR	67	.0000852	.1673263	.010355227	.0255469125	
PBV	67	.19	1.80	.7964	.40192	
CR	67	.20	3.57	1.6749	.77408	
Valid N (listwise)	67					

Lampiran 11 Hasil Uji T dan Pengujian Hipotesis ($H_1 - H_7$)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.338 ^a	.114	.009	.40009

a. Predictors: (Constant), RBCSR, PK, LOK, EK, LK, BK, AK

b. Dependent Variable: PBV

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.218	7	.174	1.087	.383 ^b
	Residual	9.444	59	.160		
	Total	10.662	66			

a. Dependent Variable: PBV

b. Predictors: (Constant), RBCSR, PK, LOK, EK, LK, BK, AK

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.757	.065		11.657	.000
	AK	-.678	.668	-.271	-1.014	.314
	LK	.401	.325	.274	1.235	.222
	EK	.410	.386	.166	1.063	.292
	PK	.044	.317	.030	.138	.891
	BK	-.087	.298	-.061	-.291	.772
	LOK	.133	.066	.262	2.015	.048
	RBCSR	1.168	2.203	.074	.530	.598

a. Dependent Variable: PBV

Lampiran 12 Hasil Uji T dan Persamaan 1

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.338 ^a	.114	.009	.40009

a. Predictors: (Constant), RBCSR, PK, LOK, EK, LK, BK, AK

b. Dependent Variable: PBV

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.218	7	.174	1.087	.383 ^b
	Residual	9.444	59	.160		
	Total	10.662	66			

a. Dependent Variable: PBV

b. Predictors: (Constant), RBCSR, PK, LOK, EK, LK, BK, AK

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.757	.065		11.657	.000
AK	-.678	.668	-.271	-1.014	.314
LK	.401	.325	.274	1.235	.222
EK	.410	.386	.166	1.063	.292
PK	.044	.317	.030	.138	.891
BK	-.087	.298	-.061	-.291	.772
LOK	.133	.066	.262	2.015	.048
RBCSR	1.168	2.203	.074	.530	.598

a. Dependent Variable: PBV

Lampiran 13 Hasil Uji T dan Persamaan 2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.554 ^a	.307	.120	.37699	2.260

a. Predictors: (Constant), RBCSR, LOK, EK, BK, LK, PK, AK, EK, BK, LOK, PK, AK, RBCSR, LK

b. Dependent Variable: PBV

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.271	14	.234	1.644	.098 ^b
	Residual	7.390	52	.142		
	Total	10.662	66			

a. Dependent Variable: PBV

b. Predictors: (Constant), RBCSR, LOK, EK, BK, LK, PK, AK, EK, BK, LOK, PK, AK, RBCSR, LK

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.691	.066		10.434	.000
AK	1.960	2.002	.784	.979	.332
LK	-.904	1.168	-.618	-.774	.442
EK	-1.138	.859	-.460	-1.324	.191
PK	.869	.511	.604	1.699	.095
BK	-.524	.588	-.366	-.891	.377
LOK	-.113	.177	-.224	-.639	.526
RBCSR	-16.239	11.990	-1.032	-1.354	.181
AKCR	-1.732	1.304	-1.144	-1.328	.190

LKCR	.940	.758	.999	1.240	.220
EKCR	1.092	.576	.818	1.894	.064
PKCR	-.772	.382	-.817	-2.023	.048
BKCR	.488	.391	.559	1.246	.218
LOKCR	.148	.095	.562	1.554	.126
RBCSR	11.700	7.203	1.219	1.624	.110

a. Dependent Variable: PBV

Lampiran 14 Uji Z-Cramer (R-Square Sebelum)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.338 ^a	.114	.009	.40009

a. Predictors: (Constant), RBCSR, PK, LOK, EK, LK, BK, AK

b. Dependent Variable: PBV

Lampiran 15 Uji Z-Cramer (R-Square Sesudah)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.554 ^a	.307	.120	.37699	2.260

a. Predictors: (Constant), RBCSR, LOKCR, EKCR, BKCR, LK, PK, AKCR, EK, BK, LOK, PKCR, AK, RBCSR, LKCR

b. Dependent Variable: PBV



8.09% PLAGIARISM
APPROXIMATELY

2.69% IN QUOTES

Report #13388729

BAB I PENDAHULUAN Latar Belakang Penelitian ini menganalisis mengenai pengaruh pertumbuhan elemen elemen laporan keuangan dan biaya corporate social responsibility terhadap nilai pasar perusahaan dengan rasio likuiditas sebagai variabel pemoderasi. Peneliti mengambil isu ini untuk dianalisis karena beberapa alasan. Alasan pertama, pertumbuhan pada elemen elemen laporan keuangan memiliki relevansi nilai informasi akuntansi. Elemen elemen pada laporan keuangan merupakan angka akuntansi yang dapat disajikan perusahaan sebagai sarana informasi, alat pertanggungjawaban manajemen kepada pemilik perusahaan, penggambaran terhadap indikator keberhasilan perusahaan dan sebagai bahan pertimbangan dalam pengambilan keputusan (Harahap (2004)) dalam DJ, Artini, & Suarjaya (2012)). Angka akuntansi disebut relevansi nilai jika angka tersebut secara statistik berkaitan secara signifikan dengan nilai elemen elemen laporan keuangan (Holthausen and Watts (2001) dan Barth et al (2001) dalam Lako (2007)). Relevansi nilai adalah kemampuan