



LAMPIRAN

Lampiran 1

Tabulasi Data Penelitian

No	Kode	Tahun	KM	Lev	UP	ML
		2015	0,0806	0,4973	5,8151	-0,2882
1	ADES	2016	0,0848	0,4992	5,8851	-0,4501
		2017	0,0848	0,4966	5,9244	-1,6320
		2015	0,1662	0,57	6,0720	-0,3910
2	ALTO	2016	0,1662	0,59	6,0664	0,8513
		2017	0,2195	0,62	6,0451	-0,0288
		2015	0,3490	0,6158	6,4599	-0,2595
3	AKPI	2016	0,3490	0,5718	6,4176	-2,4432
		2017	0,1715	0,5896	6,4386	0,0643
		2015	0,1518	0,2061	6,6305	0,2770
4	AMFG	2016	0,1518	0,3462	6,7407	-0,8512
		2017	0,1517	0,4338	6,7971	-0,5621
		2015	0,0859	0,1857	8,2627	-0,1225
5	BTON	2016	0,0900	0,1904	8,2487	1,6873
		2017	0,0900	0,1573	8,2636	-0,8844
		2015	0,4694	0,6616	6,5140	-0,0191
6	BUDI	2016	0,4660	0,6026	6,4671	0,0732
		2017	0,4660	0,5936	6,4683	-0,6945
		2015	0,0799	0,5693	6,1720	0,1785
7	CEKA	2016	0,0723	0,3773	6,1541	0,3724
		2017	0,0723	0,3516	6,1438	0,0580
		2015	0,3000	0,1769	8,5830	1,5557
8	CINT	2016	0,3000	0,1826	8,6013	0,3754
		2017	0,3181	0,1979	8,6781	1,3223
		2015	0,4447	0,4868	7,3965	-0,2193
9	CPIN	2016	0,4447	0,4151	7,3839	-1,0716
		2017	0,4447	0,3597	7,3896	-0,5499
		2015	0,1833	0,1817	6,0163	-0,0201
10	DLTA	2016	0,1833	0,1548	6,0784	-1,0713
		2017	0,1833	0,1463	6,1274	-0,1676
		2015	0,3442	0,1209	8,4385	0,8956
11	DPNS	2016	0,3442	0,1110	8,4715	-0,2311
		2017	0,3423	0,1318	8,4892	-0,1490
		2015	0,0700	0,2926	6,1387	0,1111
12	DVLA	2016	0,0754	0,2950	6,1851	0,2039
		2017	0,0754	0,3197	6,2151	-0,2225
		2015	0,2455	0,2508	8,5907	-0,1108

13	EKAD	2016	0,2455	0,1573	8,8467	2,3064
		2017	0,2319	0,1681	8,9013	0,4339
		2015	0,2353	0,4015	6,8028	-0,0353
14	GGRM	2016	0,2378	0,3715	6,7990	-0,1125
		2017	0,2378	0,3681	6,8245	0,2618
		2015	0,1518	0,1914	8,5843	0,0899
15	IGAR	2016	0,1518	0,1495	8,6429	0,4514
		2017	0,1518	0,1385	8,7101	0,0830
		2015	0,0019	0,6439	7,2345	-1,3362
16	JPFA	2016	0,0018	0,5131	7,2845	-1,8026
		2017	0,0021	0,5355	7,3241	2,1564
		2015	0,1907	0,6781	6,0708	-0,1980
17	KDSI	2016	0,1893	0,6325	6,0578	0,0821
		2017	0,1606	0,6345	6,1233	-0,3636
		2015	0,1671	0,3023	8,1266	-0,1218
18	KICI	2016	0,1671	0,3634	8,1455	0,0176
		2017	0,1642	0,3876	8,1744	-0,0485
		2015	0,4899	0,2808	7,5815	-0,4711
19	SMGR	2016	0,4899	0,3087	7,6457	-2,5456
		2017	0,4899	0,3783	7,6899	-0,5288
		2015	0,3386	0,3513	6,3464	-0,2394
20	SMSM	2016	0,3386	0,2992	6,3531	-2,5739
		2017	0,3386	0,2518	6,3880	-0,3266
		2015	0,1042	0,4076	8,7590	2,3480
21	SRSN	2016	0,0995	0,4394	8,8556	1,3266
		2017	0,0994	0,3634	8,8147	0,3750
		2015	0,0059	0,1935	8,6377	-0,0258
22	TALF	2016	0,0062	0,1472	8,9453	-0,2407
		2017	0,0057	0,1409	8,9644	0,9050
		2015	0,2610	0,1764	6,3185	-0,0382
23	TCID	2016	0,2610	0,1804	6,3395	0,5115
		2017	0,2610	0,2132	6,3732	0,0980
		2015	0,0764	0,3886	6,3873	-0,4364
24	TOTO	2016	0,0764	0,4097	6,4119	-0,3259
		2017	0,0764	0,4007	6,4512	1,3921
Maksimum			0,490	0,678	8,964	2,348
Minimum			0,002	0,111	5,815	-2,574
Rata-rata			0,210	0,354	7,204	-0,046
Simpangan Baku			0,142	0,169	1,069	0,945

Lampiran 2

Perhitungan Hasil Sampel

No	Kode	Total Aset (Ait-1)		
		2015	2016	2017
1	ADES	653.224,00	767.479,00	840.236,00
2	ALTO	1180228	1165093	1109383
3	AKPI	2883143	2615909	2745325
4	AMFG	4270275	5504890	6267816
5	BTON	183116245	177290628	183501650
6	BUDI	3265953	2931807	2939456
7	CEKA	1485826	1425965	1392636
8	CINT	382807494	399336626	476577841
9	CPIN	24916656	24204994	24522593
10	DLTA	1038321	1197796	1340842
11	DPNS	274483110	296129565	308491173
12	DVLA	1376278	1531365	1640886
13	EKAD	389691595	702508630	796767646
14	GGRM	6350541	6295163	6675993
15	IGAR	383936040	439465673	513022591
16	JPFA	17159466	19251026	21088870
17	KDSI	1177093	1142273	1328291
18	KICI	133831888	139801135	149420009
19	SMGR	38153118	44226895	48963502
20	SMSM	2220108	2254740	2443341
21	SRSN	574073315	717149704	652726454
22	TALF	434210376	881673021	921240988
23	TCID	2082096	2185101	2361807
24	TOTO	2439540	2581440	2826490

No	Kode	Total Utang		
		2015	2016	2017
1	ADES	324.855,00	383.091,00	417.225,00
2	ALTO	673255888	684252214	690099182
3	AKPI	1775577	1495874	1618713
4	AMFG	880.052,00	1905626	2718939
5	BTON	34011648	33757198	28862718
6	BUDI	2160702	1766825	1744756

7	CEKA	845932695	538044038	489592257
8	CINT	67734182	72906787	94304081
9	CPIN	12129993	10047751	8819768
10	DLTA	188700435	185422642	196197372
11	DPNS	33187031	32865162	40655786
12	DVLA	402760903	451785946	524586078
13	EKAD	977301788	110503822	133949920
14	GGRM	25497504	23387406	24572266
15	IGAR	73471782	65716637	71075842
16	JPFA	11049774	9878062	11293242
17	KDSI	798172379	722488734	842752226
18	KICI	40460281	50799380	57921570
19	SMGR	10712320	13652504	18524450
20	SMSM	779.860,00	674.685,00	615.157,00
21	SRSN	233993478	315096071	237220555
22	TALF	840083534	129777537	129777537
23	TCID	367225370	3942530	503480853
24	TOTO	947997940	1057566	1132699

No	Kode	Laba Bersih (NI)		
		2015	2016	2017
1	ADES	32.839,00	55.951,00	38.242,00
2	ALTO	-243457679	-265005657	-628495816
3	AKPI	27644714	52393857	13333970
4	AMFG	341.346,00	260.444,00	38.569,00
5	BTON	632377802	-597473798	113709272
6	BUDI	21.072,00	38.624,00	45.691,00
7	CEKA	106549446	249697013	107420886
8	CINT	294778075	206193098	296482610
9	CPIN	1832598	2225402	2496787
10	DLTA	192045199	254509268	279772635
11	DPNS	101814991	115865761	596342007
12	DVLA	107894430	152083400	162246293
13	EKAD	470402564	906858215	761956657
14	GGRM	6452834	6672682	7755347
15	IGAR	514161843	693056297	723766831
16	JPFA	524.484,00	2171608	1107810
17	KDSI	114705632	471273490	689652085
18	KICI	-130008382	362936663	794691611
19	SMGR	4525441	4535036	2043025
20	SMSM	461.307,00	502.192,00	555.388,00
21	SRSN	15504788	11056051	17698567
22	TALF	337177259	301377073	214658367
23	TCID	544474278	162059596	179126382
24	TOTO	285236780	168564583	278935804

No	Kode	Arus Kas (CFO)		
		2015	2016	2017
1	ADES	24.068,00	35.316,00	25.507,00
2	ALTO	293349503	532007162	554750872
3	AKPI	44073695	99933371	45403333
4	AMFG	931.761,00	320.827,00	346.195,00
5	BTON	112630703	111954774	116069453
6	BUDI	30.782,00	183.546,00	66.430,00
7	CEKA	108201665	206792207	128148732
8	CINT	635095697	613429947	737543618
9	CPIN	1679273	2504434	1793454
10	DLTA	494886246	658665614	845324146
11	DPNS	985917617	100093911	884788072
12	DVLA	422259085	372378578	450881672
13	EKAD	495198155	948497026	112224189
14	GGRM	2725891	1595120	2329179
15	IGAR	642758706	103660388	142747568
16	JPFA	901.207,00	2701265	1642106
17	KDSI	112559222	602384860	913134959
18	KICI	226414352	352606473	749402185
19	SMGR	2834444	3964018	3637760
20	SMSM	122.963,00	96.510,00	71.000,00
21	SRSN	14988397	3983543	7782872
22	TALF	105439927	737811927	375799439
23	TCID	219669986	298563784	431573583
24	TOTO	167008027	148597555	145136697

NO	Kode	Pendapatan (Rev)		
		2015	2016	2017
1	ADES	669.725,00	887.663,00	814.490,00
2	ALTO	301781831	296471502	262143990
3	AKPI	2017466	2047218	2064857
4	AMFG	3665989	3724075	3885791
5	BTON	67679530	62760109	88010862
6	BUDI	2378805	2467553	2510578
7	CEKA	3485733	4115541	4257738
8	CINT	315229890	327426146	373955852
9	CPIN	29920628	38256857	49367386
10	DLTA	699506819	774968268	774308328

11	DPNS	118475319	115940711	111294849
12	DVLA	1306098	1451356	1575647
13	EKAD	531537606	568638832	643591823
14	GGRM	70365573	76274147	83305925
15	IGAR	677331846	792794834	761926952
16	JPFA	25022913	2706330	29602688
17	KDSI	1713946	1995337	2245519
18	KICI	91734724	99382027	11341471
19	SMGR	26948004	26134306	27813664
20	SMSM	2802924	2879876	3339964
21	SRSN	531573325	500539668	521481727
22	TALF	476383633	569419992	646087885
23	TCID	2314889	2526776	2706394
24	TOTO	2278673	2069017	2171861

NO	Kode	Piut Usaha (Rec)		
		2015	2016	2017
1	ADES	125.381,00	152.608,00	140.594,00
2	ALTO	60403987	55614107	41149558
3	AKPI	467230554	355768829	434959458
4	AMFG	353.443,00	358.377,00	367.771,00
5	BTON	8422549	7364106	11126739
6	BUDI	919.096,00	388.623,00	448.159,00
7	CEKA	89044428	151368707	224844132
8	CINT	50155339	46012037	37802302
9	CPIN	289.173,00	128.882,00	119.772,00
10	DLTA	148289344	148407346	146029615
11	DPNS	13617649	10276286	15854405
12	DVLA	365905242	440446957	448003803
13	EKAD	62667869	75608018	83810905
14	GGRM	1568098	2089949	2229097
15	IGAR	125281326	136984654	138818678
16	JPFA	1199675	1211728	1540603
17	KDSI	331594826	366702067	415080462
18	KICI	9169136	17374100	15992752
19	SMGR	3543839	3837918	4885666
20	SMSM	599.855,00	728.221,00	767.169,00
21	SRSN	117335496	118463589	95520907
22	TALF	81775777	98875236	137601719
23	TCID	433477682	324418128	398469885
24	TOTO	523028546	465995963	521288372

NO	Kode	Properti (PPE)		
		2015	2016	2017
1	ADES	284.380,00	374.177,00	478.184,00
2	ALTO	583093655	605273515	893121939
3	AKPI	1692447	1622384	158822
4	AMFG	1530836	3520207	4068690
5	BTON	13159542	11883973	11007927
6	BUDI	1712330	1771780	1863833
7	CEKA	221003080	215976492	212312805
8	CINT	159053244	181812363	234751563
9	CPIN	11309628	11233847	11009361
10	DLTA	105314440	96275798	89978944
11	DPNS	2269476	2268176	2266876
12	DVLA	258265183	404599316	395989095
13	EKAD	96595733	354771515	364850961
14	GGRM	20106488	20498950	21408575
15	IGAR	66489781	70591030	86389049
16	JPFA	6808971	7512091	8346028
17	KDSI	403005081	387738747	440422767
18	KICI	49109501	46674790	45101494
19	SMGR	175123263	160694045	146461993
20	SMSM	52236	59842	62955
21	SRSN	4817000	2291000	2341000
22	TALF	1442063	1225754	1009444
23	TCID	1298130	22436364	51933576
24	TOTO	15000000	55280692	243470756

NO	Kode	NDA		
		2015	2016	2017
1	ADES	1,27	1,45	1,37
2	ALTO	698,57	726,23	1.004,27
3	AKPI	-160,77	-134,60	-157,63
4	AMFG	1,13	1,25	1,21
5	BTON	0,40	0,38	0,48
6	BUDI	0,97	1,31	1,34
7	CEKA	91,16	48,19	-5,94
8	CINT	1,11	1,16	1,20
9	CPIN	1,64	2,04	2,46
10	DLTA	632,30	603,47	535,68
11	DPNS	0,39	0,36	0,32
12	DVLA	-77,26	-22,46	-30,74
13	EKAD	1,45	1,21	1,16

14	GGRM	14,00	15,04	15,35
15	IGAR	1,61	1,65	1,38
16	JPFA	1,79	0,47	1,73
17	KDSI	62,12	20,16	20,77
18	KICI	0,98	0,92	0,27
19	SMGR	5,20	4,14	3,46
20	SMSM	1,02	0,98	1,08
21	SRSN	0,73	0,54	0,66
22	TALF	0,91	0,54	0,55
23	TCID	-206,46	-137,04	-145,58
24	TOTO	-207,31	-158,30	-97,52

NO	Kode	TA		
		2015	2016	2017
1	ADES	8.771,00	20.635,00	12.735,00
2	ALTO	-536.807.182,00	-797.012.819,00	-118.324.668,00
3	AKPI	-16.428.981,00	-47.539.514,00	-32.069.363,00
4	AMFG	-590.415,00	-60.383,00	-307.626,00
5	BTON	519.747.099,00	-709.428.572,00	-2.360.181,00
6	BUDI	-9.710,00	-144.922,00	-20.739,00
7	CEKA	-1.652.219,00	42.904.806,00	-20.727.846,00
8	CINT	-340.317.622,00	-407.236.849,00	-441.061.008,00
9	CPIN	153.325,00	-279.032,00	703.333,00
10	DLTA	-302.841.047,00	-404.156.346,00	-565.551.511,00
11	DPNS	-884.102.626,00	15.771.850,00	-288.446.065,00
12	DVLA	-314.364.655,00	-220.295.178,00	-288.635.379,00
13	EKAD	-24.795.591,00	-41.638.811,00	649.732.468,00
14	GGRM	3.726.943,00	5.077.562,00	5.426.168,00
15	IGAR	-128.596.863,00	589.395.909,00	581.019.263,00
16	JPFA	-376.723,00	-529.657,00	-534.296,00
17	KDSI	2.146.410,00	-131.111.370,00	-223.482.874,00
18	KICI	-356.422.734,00	10.330.190,00	45.289.426,00
19	SMGR	1.690.997,00	571.018,00	-1.594.735,00
20	SMSM	338.344,00	405.682,00	484.388,00
21	SRSN	516.391,00	7.072.508,00	9.915.695,00
22	TALF	231.737.332,00	-436.434.854,00	-161.141.072,00
23	TCID	324.804.292,00	-136.504.188,00	-252.447.201,00
24	TOTO	118.228.753,00	19.967.028,00	133.799.107,00

NO	Kode	Jml Shm Yg Dimiliki Manajemen		
		2015	2016	2017
1	ADES	47549687	50000087	50000087
2	ALTO	363321501	363396585	481038720
3	AKPI	213500057	213500057	104999527
4	AMFG	65862300	65862300	65841300
5	BTON	15465500	61862000	61862000
6	BUDI	2111948531	2096997362	2096428531
7	CEKA	47529000	43029000	43029000
8	CINT	300000000	300000000	318100000
9	CPIN	7291261990	7291261990	7291090990
10	DLTA	146751900	146751900	146751900
11	DPNS	113983530	113983530	113333744
12	DVLA	78124388	84124388	84124388
13	EKAD	171574280	165485380	162062680
14	GGRM	452796300	457551570	457551570
15	IGAR	147592080	147592080	147592080
16	JPFA	4474212335	4200126635	4204166835
17	KDSI	77230000	76663400	65032800
18	KICI	23063380	46126760	45314160
19	SMGR	2906114	2906114	2906114
20	SMSM	487733480	1950933920	1950933920
21	SRSN	627599703	598732203	598732203
22	TALF	7939100	8337300	7718300
23	TCID	52458900	52445900	52352167
24	TOTO	78831360	788313600	788313600

No	Kode	Jml Shm Beredar		
		2015	2016	2017
1	ADES	589896800	589896800	589896800
2	ALTO	2186528006	2186603090	2191870558
3	AKPI	680000000	680000000	680000000
4	AMFG	434000000	434000000	434000000
5	BTON	180000000	720000000	720000000
6	BUDI	4498997362	4498997362	4498997362
7	CEKA	595000000	595000000	595000000
8	CINT	1000000000	1000000000	1000000000
9	CPIN	16398000000	16398000000	16398000000
10	DLTA	800659050	800659050	800659050
11	DPNS	331129952	331129952	331129952
12	DVLA	1115925300	1115925300	1115925300
13	EKAD	698775000	698775000	698775000
14	GGRM	1924088000	1924088000	1924088000

15	IGAR	972204500	972204500	972204500
16	JPFA	10640198170	11410522910	11410522910
17	KDSI	405000000	405000000	405000000
18	KICI	138000000	276000000	276000000
19	SMGR	5931520	5931520	5931520
20	SMSM	1439668860	5758675440	5758675440
21	SRSN	6020000000	6020000000	6020000000
22	TALF	1353435000	1353435000	1353435000
23	TCID	201066667	201066667	201066667
24	TOTO	1032000000	10320000000	10320000000



Lampiran 3

Hasil Uji Penelitian

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.277 ^a	.077	.036	.35578229

a. Predictors: (Constant), PPEit/(Ait-1), Revit/(Ait-1), 1/(Ait-1)

b. Dependent Variable: TAit/(Ait-1)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.714	3	.238	1.880	.141 ^a
	Residual	8.608	68	.127		
	Total	9.321	71			

a. Predictors: (Constant), PPEit/(Ait-1), Revit/(Ait-1), 1/(Ait-1)

b. Dependent Variable: TAit/(Ait-1)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.019	.056		-.348	.729
	1/(Ait-1)	88867.405	139622.680	.092	.636	.527
	Revit/(Ait-1)	.000	.000	-.230	-1.795	.077
	PPEit/(Ait-1)	.000	.000	-.156	-1.119	.267

a. Dependent Variable: TAit/(Ait-1)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B		Std. Error	Beta		
1	(Constant)	-0.01931	0.0555		-0.3478	0.7291
	1/(Ait-1)	88867.40497	139622.6797	0.0915	0.6365	0.5266
	Revit/(Ait-1)	-0.00062	0.0003	-0.2301	-1.7952	0.0771
	PPEit/(Ait-1)	-0.00039	0.0003	-0.1560	-1.1194	0.2669
a.	Dependent Variable: TAit/(Ait-1)					

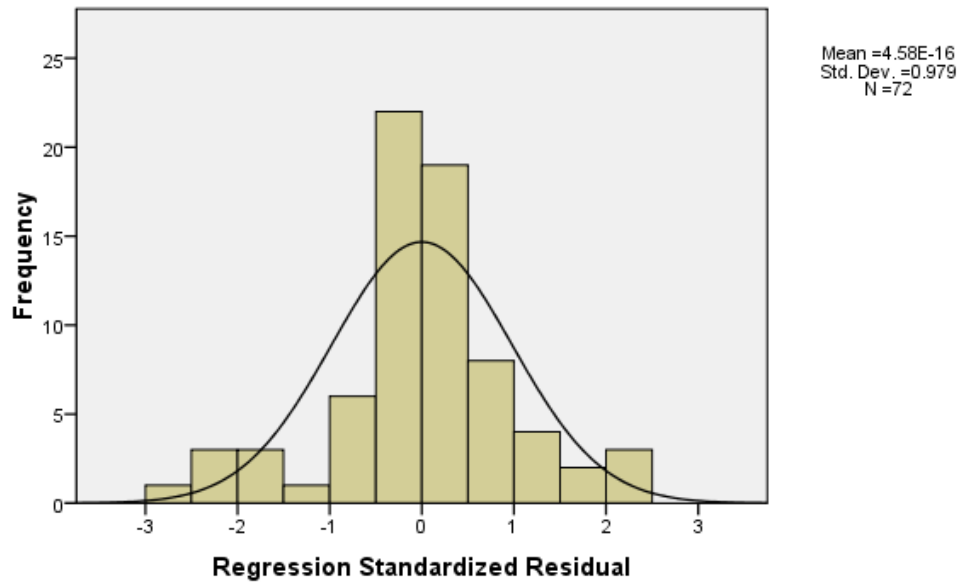
Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

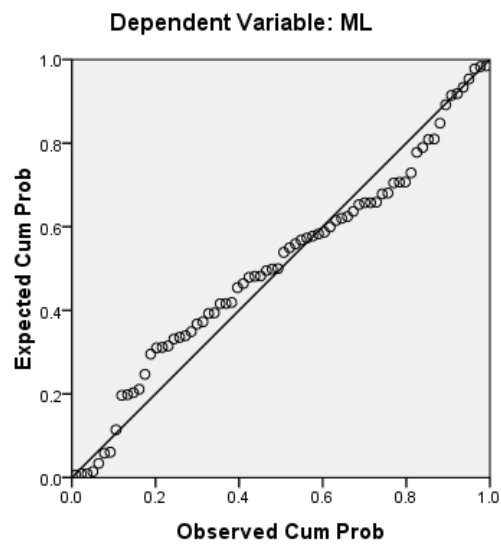
		Unstandardized Residual
N		72
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.85686375
Most Extreme Differences	Absolute	.112
	Positive	.094
	Negative	-.112
Kolmogorov-Smirnov Z		.948
Asymp. Sig. (2-tailed)		.330
a. Test distribution is Normal.		

Histogram

Dependent Variable: ML



Normal P-P Plot of Regression Standardized Residual



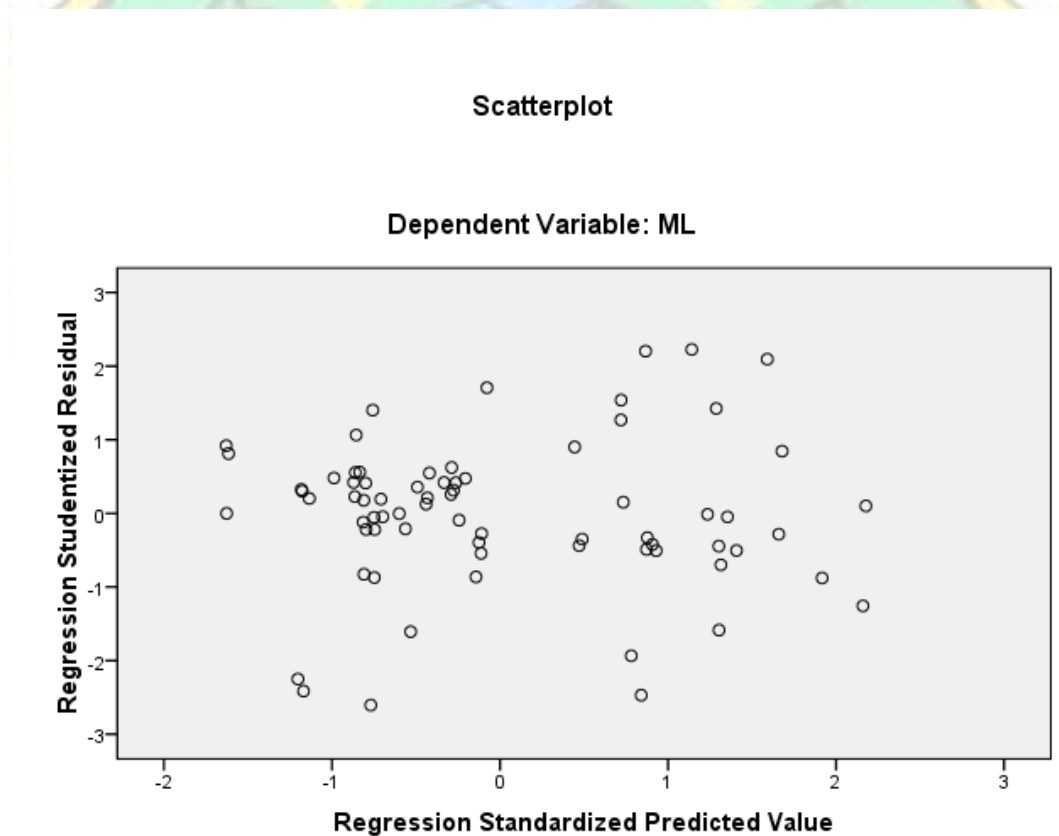
Uji Multikolenieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.912	1.010		-1.893	.063		
	KP	-1.565	.750	-.230	-2.086	.041	.999	1.001
	Lev	-.062	.732	-.011	-.084	.933	.707	1.414
	UP	.307	.116	.347	2.655	.010	.708	1.413

a. Dependent Variable: ML

Uji Heterokedasitas



Glejser
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.431	.676		-.637	.526
	KP	-.373	.502	-.088	-.744	.459
	Lev	.560	.490	.161	1.143	.257
	UP	.129	.077	.235	1.668	.100

a. Dependent Variable: Abs_res

Persamaan Regresi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.912	1.010		-1.893	.063
	KP	-1.565	.750	-.230	-2.086	.041
	Lev	-.062	.732	-.011	-.084	.933
	UP	.307	.116	.347	2.655	.010

a. Dependent Variable: ML

uji R

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.421 ^a	.177	.141	.875561

a. Predictors: (Constant), UP, KP, Lev

uji F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.243	3	3.748	4.889	.004 ^a
	Residual	52.129	68	.767		
	Total	63.373	71			

a. Predictors: (Constant), UP, KP, Lev

b. Dependent Variable: ML

uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.912	1.010		-1.893	.063
	KP	-1.565	.750	-.230	-2.086	.041
	Lev	-.062	.732	-.011	-.084	.933
	UP	.307	.116	.347	2.655	.010

a. Dependent Variable: ML

uji R²Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	-1.912	1.010		-1.893	.063			
	KP	-1.565	.750	-.230	-2.086	.041	-.229	-.245	-.229
	Lev	-.062	.732	-.011	-.084	.933	-.205	-.010	-.009
	UP	.307	.116	.347	2.655	.010	.353	.306	.292

a. Dependent Variable: ML

Lampiran 4

Perusahaan Manufaktur Yang Tidak Mempublikasikan Laporan Keuangan Tahunan Berturut-turut Selama Periode 2015-2017

No	Kode	Perusahaan	Sektor	Sub Sektor
1	BOLT	Garuda Metalindo Tbk	Aneka Industri	Otomotif dan Komponen
2	CNTX	Centex Tbk	Aneka Industri	Tekstil & Garment
3	FASW	Fajar surya Wisesa Tbk	Industri Dasar & Kimia	Pulp & Kertas
4	ISSP	Steel Pipe Industry of Indonesia Tbk	Industri Dasar & Kimia	Logam & Sejenisnya
5	JPRS	Jaya Pari Steel Tbk	Industri Dasar & Kimia	Logam & Sejenisnya
6	JKSW	Jakarta Kyoei Steel Work Tbk	Industri Dasar & Kimia	Logam & Sejenisnya
7	LPIN	Multi Prima Sejahtera Tbk	Aneka Industri	Otomotif dan Komponen
9	MLIA	Mulia Industrindo Tbk	Industri Dasar & Kimia	Keramik, Porselen & Kaca
10	PBRX	Pan Brothers Tbk	Aneka Industri	Tekstil & Garment
	PCAR	Prima Cakrawala Abadi Tbk	Industri Barang Konsumsi	Makanan & Minuman
11	PYFA	Pyridam Farma Tbk	Industri Barang Konsumsi	Farmasi
12	SCPI	Merck Sharp Dohme Pharma Tbk	Industri Barang Konsumsi	Farmasi
13	SMBR	Semen Baturaja (Persero) Tbk	Industri Dasar & Kimia	Semen
14	STTP	Siantar Top Tbk	Industri Barang Konsumsi	Makanan & Minuman

Perusahaan Manufaktur Yang Mengalami Kerugian Selama

Periode 2015-2017

No	Kode	Perusahaan	Sektor	Sub Sektor
1	ADMG	Polychem Indonesia Tbk	Aneka Industri	Tekstil & Garment
2	APLI	Asiaplast Industries Tbk	Industri Dasar & Kimia	Plastik & Kemasan
3	AISA	Tiga Pilar Sejahtera Food Tbk	Industri Barang Konsumsi	Makanan & Minuman
4	ARGO	Argo Pantas Tbk	Aneka Industri	Tekstil & Garment
5	BAJA	Saranacental Bajatama Tbk	Industri Dasar & Kimia	Logam & Sejenisnya
6	BRNA	Berlina Tbk	Industri Dasar & Kimia	Plastik & Kemasan
7	CTBN	Citra Tubindo Tbk	Industri Dasar & Kimia	Logam & Sejenisnya
8	ESTI	Ever Shine Textile Industry Tbk	Aneka Industri	Tekstil & Garment
9	FPNI	Lotte Chemical Titan Tbk	Industri Dasar & Kimia	Plastik & Kemasan
10	GDYR	Goodyear Indonesia Tbk	Aneka Industri	Otomotif dan Komponen
11	IKAI	Intikeramik Alamasri Industri Tbk	Industri Dasar & Kimia	Keramik, Porselen & Kaca
12	INAF	Indofarma (Persero) Tbk	Industri Barang Konsumsi	Farmasi
13	KBRI	Kertas Basuki Rachmat Indonesia Tbk	Industri Dasar & Kimia	Pulp & Kertas
14	KIAS	Keramika Indonesia Assosiasi Tbk	Industri Dasar & Kimia	Keramik, Porselen & Kaca
15	LMPI	Langgeng Makmur Industri Tbk	Industri Barang Konsumsi	Peralatan Rumah Tangga
16	MASA	Multistrada Arah Sarana Tbk	Aneka Industri	Otomotif dan Komponen
17	MBTO	Martina Berto Tbk	Industri Barang & Konsumsi	Kosmetik & Barang Keperluan Rumah

				Tangga
18	MRAT	Mustika Ratu Tbk	Industri Barang & Konsumsi	Kosmetik & Barang Keperluan Rumah Tangga
19	POLY	Asia Pacific Fibers Tbk	Aneka Industri	Tekstil & Garment
20	PRAS	Prima Alloy Steel Universal Tbk	Aneka Industri	Otomotif dan Komponen
21	SIMA	Siwani Makmur Tbk	Industri Dasar & Kimia	Plastik & Kemasan
22	SIPD	Sierad Produce Tbk	Industri Dasar & Kimia	Pakan Ternak
23	SSTM	Sunson Textile Manufacturer Tbk	Aneka Industri	Tekstil & Garment
24	YPAS	Yana Prima Hasta Persada Tbk	Industri Dasar & Kimia	Plastik & Kemasan

Perusahaan Manufaktur Yang Memberikan Laporan Tahunan Dalam Satuan Mata Uang Selain Rupiah

No	Kode	Perusahaan	Sektor	Sub Sektor
1	ADMG	Polychem Indonesia Tbk	Aneka Industri	Tekstil & Garment
2	ARGO	Argo Pantes Tbk	Aneka Industri	Tekstil & Garment
3	BAJA	Saranacentral Bajatama Tbk	Industri Dasar & Kimia	Logam & Sejenisnya
4	BRAM	Indo Kordsa Tbk	Aneka Industri	Otomotif dan Komponen
5	BRPT	Barito Pacific Tbk	Industri Dasar & Kimia	Kimia
6	CTBN	Citra Tubindo Tbk	Aneka Industri	Tekstil & Garment
7	ESTI	Ever Shine Textile Industry Tbk	Aneka Industri	Tekstil & Garment
8	FPNI	Lotte Chemical Titan Tbk	Industri Dasar & Kimia	Plastik & Kemasan
9	GDYR	Goodyear Indonesia Tbk	Aneka Industri	Otomotif & Komponen
10	IKBI	Sumi Indo Kabel Tbk	Aneka Industri	Kabel
11	INDR	Indorama Synthetics Tbk	Aneka Industri	Tekstil & Garment

12	INKP	Indah Kiat Pulp & Paper Tbk	Industri Dasar & Kimia	Pulp & Kertas
13	INRU	Toba Pulp Lestari Tbk	Industri Dasar & Kimia	Pulp & Kertas
14	IPOL	Indopoly Swakarsa Industry Tbk	Industri Dasar & Kimia	Plastik & Kemasan
15	KRAS	Krakatau Steel (Persero)	Industri Dasar & Kimia	Logam & Sejenisnya
16	MASA	Multistrada Arah Sarana Tbk	Aneka Industri	Otomotif dan Komponen
17	NIKL	Pelat Timah Nusantara Tbk	Industri Dasar & Kimia	Logam & Sejenisnya
18	PTSN	Sat Nusapersaha Tbk	Aneka Industri	Elektronika
19	POLY	Asia Pacific Fibers Tbk	Aneka Industri	Tekstil & Garment
20	SRIL	Sri Rejeki Isman Tbk	Aneka Industri	Tekstil & Garment
21	SULI	SLJ Global Tbk	Industri Dasar & Kimia	Kayu & Pengolahan
22	TBMS	Tembaga Mulia Semanan Tbk	Industri Dasar & Kimia	Logam & Sejenisnya
23	TFCO	Tifico Fiber Indonesia Tbk	Aneka Industri	Tekstil & Garment
24	TKIM	Pabrik Kertas Tjwi Kimia Tbk	Industri Dasar & Kimia	Pulp & Kertas
25	TPIA	Chandra Asri Petrochemical Tbk	Industri Dasar & Kimia	Kimia
26	UNIC	Unggul Indah Cahaya Tbk	Industri Dasar & Kimia	Kimia

Perusahaan Yang Tidak Memiliki Kelengkapan Yang Dibutuhkan Dalam Keperluan Peneliti

No	Kode	Perusahaan	Sektor	Sub Sektor
1	AKKU	Alam Karya Unggul Tbk	Industri Dasar & Kimia	Plastik & Kemasan
2	ALDO	Alkindo Nuratama Tbk	Industri Dasar & Kimia	Pulp & Kertas
3	ALKA	Alakasa Industrindo Tbk	Industri Dasar & Kimia	Logam & Sejenisnya
4	ALMI	Alumindo Light Metal Industry Tbk	Industri Dasar & Kimia	Logam & Sejenisnya
5	BIMA	Primarindo Asia Infrastructure Tbk	Aneka Industri	Alas Kaki

6	DAJK	Dwi Aneka Jaya Kemasindo Tbk	Industri Dasar & Kimia	Pulp & Kertas
7	ERTX	Eratex Djaja Tbk	Aneka Industri	Tekstil & Garment
8	ETWA	Eterindo Wahanatama Tbk	Industri Dasar & Kimia	Kimia
9	FASW	Fajar Surya Wisesi Tbk	Industri Dasar & Kimia	Pulp & Kertas
10	HDTX	Panasia Indo Resources Tbk	Aneka Industri	Tekstil & Garment
11	IMAS	Indomobil Sukses Internasional Tbk	Aneka Industri	Otomotif dan Komponen
12	ISSP	Steel Pipe Industry of Indonesia Tbk	Industri Dasar & Kimia	Logam & Sejenisnya
13	KBLI	KMI Wire and Cable Tbk	Aneka Industri	Kabel
14	LPIN	Multi Prima Sejahtera Tbk	Aneka Industri	Otomotif dan Komponen
15	PICO	Pelangi Indah Canindo Tbk	Industri Dasar & Kimia	Logam & Sejenisnya
16	PSDN	Prasidha Aneka Niaga Tbk	Industri Barang Konsumsi	Makanan & Minuman
17	RMBA	Bantoel International Investama Tbk	Industri Barang Konsumsi	Rokok
18	SCCO	Supreme Cable Manufacturing Corporation Tbk	Aneka Industri	Kabel
19	SIAP	Sekawan Intipratama Tbk	Industri Dasar & Kimia	Plastik & Kemasan
20	SIDO	Industri Jamu Dan Farmasi Sido Muncul Tbk	Industri Barang Konsumsi	Farmasi
21	SKLT	Sekar laut Tbk	Industri Barang Konsumsi	Makanan & Minuman
22	STTP	Siantar Top Tbk	Industri Barang Konsumsi	Makanan & Minuman
23	TSPC	Tempo Scan Pasific Tbk	Industri Barang Konsumsi	Farmasi
24	VOKS	Voksel Electric Tbk	Aneka Industri	Kabel