

LAMPIRAN 1:

DAFTAR SAMPLE PERUSAHAAN MANUFAKTUR

No	Kode Saham	Nama Perusahaan
1	ADES	Akasha Wira International Tbk.
2	AISA	Tiga Pilar Sejahtera Food Tbk.
3	ALKA	Alakasa Industrindo Tbk.
4	AMFG	Asahimas Flat Glass Tbk.
5	ARNA	Arwana Citramulia Tbk.
6	ASII	Astra International Tbk.
7	AUTO	Astra Otoparts Tbk.
8	BATA	Sepatu Bata Tbk.
9	BIMA	Primarindo Asia Infrastructure Tbk.
10	BRNA	Berlina Tbk.
11	BTON	Betonjaya Manunggal Tbk.
12	BUDI	Budi Acid Jaya Tbk.
13	CEKA	Cahaya Kalbar Tbk.
14	CPIN	Charoen Pokphand Indonesia Tbk.
15	DLTA	Delta Djakarta Tbk.
16	DVLA	Darya-Varia Laboratoria Tbk.
17	EKAD	Ekadharna International Tbk.
18	ETWA	Eterindo Wahanatama Tbk.
19	FASW	Fajar Surya Wisesa Tbk.
20	GGRM	Gudang Garam Tbk.
21	GJTL	Gajah Tunggal Tbk.
22	ICBP	Indofood CBP Sukses Makmur Tbk.
23	IGAR	Champion Pacific Indonesia Tbk.
24	IMAS	Indomobil Sukses Internasional Tbk.
25	INAF	Indofarma (Persero) Tbk.
26	INDF	Indofood Sukses Makmur Tbk.
27	INDS	Indospring Tbk.
28	JPFA	JAPFA Comfeed Indonesia Tbk.
29	JPRS	Jaya Pari Steel Tbk.
30	KAEF	Kimia Farma Tbk.
31	KBLI	KMI Wire and Cable Tbk.
32	KDSI	Kerlawung Setia Industrial Tbk.
33	LION	Lion Metal Works Tbk.
34	LMPI	Langgeng Makmur Industri Tbk.
35	LMSH	Lionmesh Prima Tbk.
36	LPIN	Multi Prima Sejahtera Tbk.
37	MAIN	Malindo Feedmill Tbk.
38	MBTO	Martina Berto Tbk.
39	MYOR	Mayora Indah Tbk.
40	NIPS	Nipress Tbk.
41	PBRX	Pan Brothers Tbk.
42	PICO	Pelangi Indah Canindo Tbk.
43	PSDN	Prasidha Aneka Niaga Tbk.
44	PYFA	Pyridam Farma Tbk.
45	RICY	Ricky Putra Globalindo Tbk.
46	SCCO	Supreme Cable Manufacturing & Commerce Tbk.
47	SIAP	Sekawan Intipratama Tbk.
48	SIPD	Sierad Produce Tbk.
49	SMCB	Holcim Indonesia Tbk.
50	SMSM	Selamat Sempurna Tbk.
51	SPMA	Suparma Tbk.
52	SRSN	Indo Acidatama Tbk.
53	TOTO	Surya Toto Indonesia Tbk.
54	TRST	Trias Sentosa Tbk.
55	TSPC	Tempo Scan Pacific Tbk.
56	ULTJ	Ultrajaya Milk Industry & Trading Co. Tbk.
57	UNIT	Nusantara Inti Corpora Tbk.
58	VOKS	Voksel Electric Tbk.
59	YPAS	Yanaprima Hastapersada Tbk.

DATA NILAI PERUSAHAAN TAHUN 2009

NO	PERUSAHAAN	TOBIN'S Q				TOBIN'S Q
		TOTAL AKTIVA	CLOSING PRICE	JUMLAH SAHAM BEREDAR	TOTAL HUTANG	
1	AISA	1,568,830,000,000	360	1,672,000,000	925,857,000,000	0.612412299
2	ALKA	134,685,876,000	800	101,533,011	25,114,695,000	0.771971915
3	AMFG	1,972,397,000,000	1,850	434,000,000	443,085,000,000	0.515832865
4	ARNA	822,686,549,168	149	1,835,357,744	474,362,167,667	0.576563133
5	ASII	88,938,000,000,000	34,700	4,048,355,314	40,006,000,000,000	1.399707853
6	AUTO	4,644,939,000,000	5,750	771,157,280	1,262,292,000,000	0.964317522
7	BATA	416,679,147,000	36,000	13,000,000	115,335,252,000	1.096465158
8	BUDI	1,598,824,000,000	220	3,756,771,333	815,632,000,000	0.680120778
9	CPIN	5,349,375,000,000	2,250	3,284,561,408	577,470,000,000	1.263439802
10	DLTA	760,425,630,000	62,000	16,013,181	25,526,359,000	1.252261318
11	DVLA	783,613,064,000	1,530	560,000,000	228,691,536,000	1.060446066
12	EKAD	165,122,502,774	125	559,020,000	76,211,304,840	0.605339162
13	ETWA	535,796,571,465	205	968,297,000	270,972,109,843	0.581917724
14	FASW	3,671,234,906,908	1,600	2,477,888,787	2,086,647,098,293	1.050954006
15	GGRM	27,230,965,000,000	21,550	1,924,088,000	8,848,424,000,000	1.394494801
16	GJTL	8,877,146,000,000	425	3,484,800,000	4,388,820,000,000	0.50966014
17	ICBP	10,223,893,000,000	3,550	466,476,178	8,599,153,000,000	0.544818486
18	IMAS	5,093,148,275,101	860	996,502,680	4,442,314,213,689	0.555747194
19	INDS	621,140,423,109	1,250	37,500,000	130,644,372,627	0.466590763
20	JPFA	6,070,137,000,000	1,400	2,071,732,660	3,700,159,000,000	0.67557674
21	JPRS	353,951,009,577	265	750,000,000	6,538,621,392	0.644208474
22	KAEF	1,565,831,266,274	127	5,554,000,000	570,516,166,178	0.597222225
23	KBLI	490,721,608,249	56	4,007,235,107	123,815,837,685	0.645765819
24	KDSI	550,691,466,904	155	405,000,000	17,705,618,220	0.434453686
25	LMPI	540,513,720,495	215	1,008,517,669	141,612,216,701	0.525479968
26	LMSH	72,830,915,980	2,400	9,600,000	11,131,669,087	0.53000404
27	LPIN	137,909,659,938	1,100	21,250,000	3,245,131,000	0.374145989
28	MAIN	885,347,531,000	900	339,000,000	766,696,366,000	0.648769907
29	MBTO	276,872,269,613	215	100,003,000	66,071,995,688	0.448503105
30	MYOR	3,246,498,515,952	4,500	766,584,000	1,623,443,299,810	1.041710865
31	PICO	542,660,240,316	220	568,375,000	40,483,562,600	0.546937944
32	PSDN	353,628,509,667	110	1,440,000,000	179,860,479,264	0.634053347
33	RICY	599,719,424,656	195	641,717,510	272,408,318,387	0.455831426
34	SIAP	147,434,615,301	69	600,000,000	53,662,462,966	0.472719265
35	SIPD	1,641,295,139,974	50	9,391,108,493	462,450,779,317	0.443022228
36	SMCB	7,265,366,000,000	1,550	7,662,900,000	3,949,183,000,000	1.411262994
37	SMSM	941,651,276,002	750	87,003,806	397,397,235,616	0.345506594
38	SRSN	413,776,708,000	67	6,020,000,000	195,354,040,000	0.982866227
39	TRST	1,921,660,087,991	220	2,808,000,000	776,931,474,524	0.516821995
40	TSPC	3,263,102,916,008	730	4,500,000,000	819,647,097,648	1.005363317
41	ULTJ	1,732,701,994,634	580	2,888,382,000	538,164,224,542	0.974705496
42	UNIT	310,308,236,324	123	75,422,260	73,129,453,123	0.214914668
43	IVOKS	1,237,957,685,071	410	831,120,519	852,194,890,500	0.572793766

DATA NILAI PERUSAHAAN TAHUN 2010

NO	PERUSAHAAN	TOBIN'S Q				TOBIN'S Q
		TOTAL AKTIVA	CLOSING PRICE	JUMLAH SAHAM BEREDAR	TOTAL HUTANG	
1	AISA	1.936,950,000,000	780	1,672,000,000	1,346,881,121,132	0.807301296
2	ALKA	159,196,107,000	800	101,533,011	120,188,569,000	0.720923498
3	AMFG	2.372,657,000,000	5,800	434,000,000	529,732,000,000	1.049801388
4	ARNA	873,154,085,922	290	1,835,357,744	458,094,139,651	0.743924286
5	ASII	112,857,000,000,000	54,550	4,048,355,314	54,168,000,000,000	1.646494731
6	BATA	484,252,555,000	67,600	13,000,000	152,743,590,000	1.619387493
7	BIMA	87,275,217,608	900	86,000,000	280,153,389,086	0.973123438
8	BRNA	550,907,477,000	1,600	138,000,000	326,943,862,376	0.623959705
9	BTON	89,780,541,701	340	180,000,000	16,630,315,057	0.731413292
10	BUDI	1,967,633,000,000	220	3,771,065,999	1,165,086,000,000	0.636737773
11	CEKA	850,469,914,144	1,100	297,500,000	541,717,109,078	0.624174119
12	DVLA	854,109,991,000	1,170	1,120,000,000	213,507,941,000	1.427390732
13	EKAD	204,470,482,995	255	559,020,000	79,271,063,174	0.781771884
14	ETWA	533,380,349,067	230	968,297,000	230,385,913,439	0.593236761
15	FASW	4,495,022,404,702	2,875	2,477,888,787	2,684,424,213,751	1.366171377
16	GJTL	10,371,567,000,000	2,300	3,484,800,000	6,844,970,000,000	0.863124216
17	IMAS	7,985,019,561,240	7,600	1,036,979,405	6,377,070,785,562	0.99276038
18	INDF	47,275,955,000,000	4,875	8,780,426,500	22,423,117,000,000	0.935847413
19	INDS	769,815,652,287	10,500	37,500,000	543,464,100,019	0.713643912
20	JPFA	6,981,107,000,000	3,150	2,071,732,660	3,494,240,000,000	0.956550449
21	JPRS	411,281,598,196	580	750,000,000	111,147,337,335	1.045400245
22	KAEF	1,657,291,834,312	127	5,554,000,000	543,257,475,734	0.567410814
23	KBLI	594,563,516,542	80	4,007,235,107	303,890,605,996	0.69504875
24	KDSI	557,724,815,222	235	405,000,000	302,184,493,096	0.462094553
25	LMPI	608,920,103,517	270	1,008,517,669	207,224,495,511	0.587548171
26	LMSH	78,200,046,845	4,800	9,600,000	31,414,708,371	0.706973329
27	LPIN	150,937,167,032	3,125	21,250,000	44,000,806,053	0.566370186
28	MYOR	4,399,191,135,535	10,750	766,584,000	2,358,692,152,789	1.568460078
29	NIPS	337,605,715,524	3,975	20,000,000	189,439,039,218	0.510277423
30	PBRX	887,284,106,449	1,600	445,440,000	719,716,491,254	0.891362762
31	PICO	570,360,266,065	190	568,375,000	394,769,045,138	0.52092532
32	PSDN	414,611,350,180	80	1,440,000,000	221,094,220,496	0.529009397
33	PYFA	100,586,999,230	127	535,080,000	23,361,793,395	0.736731286
34	RICY	613,323,196,638	181	641,717,510	275,342,301,390	0.440540531
35	SCCO	1,157,613,045,585	1,950	205,583,400	729,084,826,875	0.598915424
36	SIAP	150,912,563,271	86	600,000,000	51,769,232,861	0.510007484
37	SIPD	2,037,458,582,968	71	36,285,759,509	822,731,728,807	1.188389682
38	SMSM	1,067,103,249,531	1,070	1,439,668,860	498,527,884,127	1.302313993
39	SRSN	364,004,769,000	60	6,020,000,000	135,752,357,000	0.994387736
40	TOTO	1,091,583,115,098	39,000	49,536,000	460,601,074,226	1.541379619
41	TRST	2,029,558,737,720	270	2,808,000,000	791,576,286,906	0.549330872
42	UNIT	309,791,883,807	139	75,422,200	71,071,568,355	0.214132529
43	IVOKS	1,126,480,755,028	450	831,120,519	740,456,280,585	0.596945956

DATA NILAI PERUSAHAAN TAHUN 2011

NO	PERUSAHAAN	TOBIN'S Q				TOBIN'S Q
		TOTAL AKTIVA	CLOSING PRICE	JUMLAH SAHAM BEREDAR	TOTAL HUTANG	
1	ADES	316,048,000,000	1,010	589,896,800	190,302,000,000	1.552479052
2	AISA	3,590,309,000,000	495	2,926,000,000	1,757,492,000,000	0.599472942
3	ALKA	258,483,778,000	550	101,533,011	209,923,344,000	0.567383559
4	AMFG	2,690,595,000,000	6,550	434,000,000	545,395,000,000	1.047004163
5	ARNA	831,507,593,676	365	1,835,357,744	348,334,308,520	0.863030787
6	ASII	153,521,000,000,000	74,000	4,048,355,314	77,683,000,000,000	1.631724768
7	AUTO	6,964,227,000,000	3,400	3,855,786,400	2,241,333,000,000	1.667579893
8	BATA	516,649,305,000	55,000	13,000,000	162,169,217,000	1.29219989
9	BRNA	643,963,801,000	1,770	138,000,000	389,457,125,000	0.613222656
10	BTON	118,715,558,433	335	180,000,000	26,590,615,175	0.597982956
11	BUDI	2,123,285,000,000	240	3,783,367,329	1,312,254,000,000	0.646263122
12	CEKA	823,360,918,368	950	297,500,000	418,302,169,536	0.56450673
13	EKAD	237,592,308,314	280	698,775,000	89,946,780,063	0.871968538
14	ETWA	620,709,452,075	430	968,297,000	244,753,971,248	0.763893266
15	GJTL	11,554,143,000,000	3,000	3,484,800,000	7,123,318,000,000	0.941119245
16	IMAS	12,913,941,646,042	12,800	1,382,639,206	7,829,760,170,144	1.230616514
17	INAF	1,114,901,669,774	163	3,099,267,500	505,707,835,107	0.623770522
18	INDF	53,585,933,000,000	4,600	8,780,426,500	21,975,708,000,000	0.825361507
19	INDS	1,139,715,256,754	3,500	225,000,000	507,466,203,524	0.786170944
20	JPFA	8,266,417,000,000	3,825	2,071,732,660	4,481,070,000,000	0.97316808
21	JPRS	437,848,660,950	485	750,000,000	100,029,456,981	0.86223894
22	KAEF	1,794,242,423,105	340	5,554,000,000	541,736,739,279	1.04029042
23	KBLI	1,083,523,642,816	104	4,007,235,107	363,596,917,064	0.53924282
24	KDSI	587,566,985,478	245	405,000,000	308,397,930,892	0.45495412
25	LION	365,815,749,593	5,250	52,016,000	63,755,284,220	0.78412942
26	LMPI	685,895,619,326	205	1,008,517,669	278,775,688,530	0.50330284
27	LMSH	98,019,132,648	5,000	9,600,000	40,816,452,492	0.63972398
28	LPIN	157,371,466,252	2,200	21,250,000	39,115,701,463	0.43700412
29	MAIN	1,327,801,184,000	980	1,695,000,000	905,976,670,000	1.14920858
30	MYOR	6,599,845,533,328	14,250	766,584,000	4,175,176,240,894	1.40129631
31	NIPS	446,588,457,381	4,000	20,000,000	280,690,734,654	0.49587717
32	PBRX	1,515,038,439,895	440	3,063,861,660	830,702,000,088	0.92883300
33	PICO	561,840,337,025	193	568,375,000	373,926,044,212	0.51681961
34	PSDN	421,366,403,319	310	1,440,000,000	215,077,297,281	1.03933356
35	PYFA	118,033,602,852	176	535,080,000	35,636,351,337	0.84473528
36	RICY	642,094,672,040	184	641,717,510	291,842,821,653	0.43891464
37	SCCO	1,455,620,557,037	3,125	205,583,400	936,368,362,997	0.66004340
38	SIAP	163,233,383,441	98	600,000,000	60,829,935,692	0.53391129
39	SIPD	2,641,602,932,160	54	36,285,759,509	1,370,530,530,045	0.82997278
40	SMCB	10,950,501,000,000	2,175	7,662,900,000	3,423,241,000,000	1.39769091
41	SMSM	1,136,857,942,381	1,360	1,439,668,860	466,245,600,402	1.51218882
42	SPMA	1,551,777,407,073	240	1,492,046,658	800,315,824,231	0.49250047
43	SRSN	361,182,183,000	54	6,020,000,000	108,941,955,000	0.92320713
44	TOTO	1,339,570,029,820	50,000	49,536,000	579,028,772,664	1.59273985
45	TRST	2,132,449,783,092	390	2,808,000,000	806,029,152,803	0.64698410
46	ULTJ	2,179,181,979,434	1,080	2,888,382,000	776,735,279,582	1.31809773
47	UNIT	304,802,980,424	300	75,422,200	64,730,300,526	0.23639809
48	VOKS	1,573,039,162,237	820	831,120,519	1,076,393,659,746	0.66350521

DATA NILAI PERUSAHAAN TAHUN 2012

NO	PERUSAHAAN	TOBIN'S Q				TOBIN'S Q
		TOTAL AKTIVA	CLOSING PRICE	JUMLAH SAHAM BEREDAR	TOTAL HUTANG	
1	AISA	3,867,576,000,000	1080	2,926,000,000	1,834,123,000,000	0.875914881
2	ALKA	147,882,362,000	550	101,533,011	93,056,183,000	0.61799717
3	AMFG	3,115,421,000,000	8300	434,000,000	658,332,000,000	1.128990689
4	ASII	182,274,000,000,000	7600	40,483,553,140	92,460,000,000,000	1.456445157
5	BIMA	100,100,820,531	900	86,000,000	287,919,026,432	0.941495723
6	BRNA	770,383,930,000	700	690,000,000	468,553,998,000	0.76804009
7	BTON	145,100,528,067	700	180,000,000	31,921,571,823	0.892100884
8	CEKA	1,927,692,718,504	1300	297,500,000	564,289,732,196	0.381639819
9	DVLA	1,074,691,476,000	1690	1,120,000,000	233,144,997,000	1.625543438
10	EKAD	273,893,467,429	50	698,775,000	81,915,660,390	0.32841881
11	ETWA	960,956,808,384	310	968,297,000	523,207,574,539	0.554776583
12	GJTL	12,869,793,000,000	2225	3,484,800,000	7,391,409,000,000	0.747492128
13	IGAR	312,342,760,278	375	1,050,000,000	70,313,908,037	1.212742248
14	IMAS	17,577,664,024,361	5300	2,765,278,412	11,869,218,951,856	0.900781063
15	INAF	1,188,618,790,410	330	3,099,267,500	538,516,613,421	0.903967856
16	INDF	59,324,207,000,000	5850	8,780,426,500	25,181,533,000,000	0.905820457
17	INDS	1,664,779,358,215	4200	315,000,000	528,206,496,386	0.844148854
18	JPFA	10,961,464,000,000	6100	2,132,104,582	6,198,137,000,000	1.119138781
19	KBLJ	1,161,698,219,225	187	4,007,235,107	316,557,195,204	0.721059534
20	KDSI	570,564,051,755	495	405,000,000	254,557,936,376	0.551473531
21	LPIN	172,268,827,993	8425	21,250,000	37,413,214,492	1.03225084
22	MBTO	609,494,013,942	380	1,070,000,000	174,931,100,594	0.741346866
23	MYOR	8,362,506,241,903	20000	766,584,000	5,234,655,914,665	1.519250171
24	NIPS	525,628,737,280	3767	20,000,000	310,716,227,614	0.461599273
25	PBRX	2,003,097,631,825	470	3,065,612,208	1,178,597,390,919	0.823282907
26	PICO	594,616,098,268	260	568,375,000	395,503,093,290	0.548702215
27	PYFA	135,849,510,061	175	535,080,000	48,144,037,183	0.770587009
28	RICY	842,498,574,322	174	641,717,510	475,541,284,698	0.445510113
29	SCCO	1,486,921,371,360	4050	205,583,400	832,876,706,628	0.717945882
30	SIAP	184,367,259,026	120	600,000,000	78,573,961,101	0.572652553
31	SIPD	3,298,123,574,771	50	36,285,759,509	2,021,380,807,617	0.721057547
32	SMCB	12,168,517,000,000	2900	7,662,900,000	3,750,461,000,000	1.631566486
33	SPMA	1,664,353,264,549	270	1,492,046,658	884,860,701,242	0.505141317
34	TRST	2,188,129,039,119	345	2,808,000,000	835,136,579,731	0.596671549
35	ULTJ	2,420,793,382,029	1330	2,888,382,000	7,443,000,000,000	1.144037352
36	VOKS	1,698,078,355,471	1030	831,120,519	1,095,012,302,724	0.698533158
37	YPAS	349,438,243,276	670	668,000,089	184,848,566,684	1.183650082
38	BATA	574,107,994,000	60000	13,000,000	186,619,508,000	1.270651456

DATA TAX AVOIDANCE TAHUN 2009

NO	PERUSAHAAN	CashETR		CashETR
		BEBAN PAJAK	LABA SEBELUM PAJAK	
1	AISA	14,620,067,177	49,411,440,259	0.295884255
2	ALKA	3,099,335,000	10,417,659,000	0.297507818
3	AMFG	24,131,000,000	91,424,000,000	0.26394601
4	ARNA	25,848,796,080	90,886,611,508	0.284407083
5	ASII	3,958,000,000,000	16,402,000,000,000	0.241312035
6	AUTO	137,046,000,000	947,001,000,000	0.144715792
7	BATA	18,697,335,000	71,667,981,000	0.260888262
8	BUDI	22,660,000,000	178,417,000,000	0.127005835
9	CPIN	540,978,000,000	2,160,396,000,000	0.25040687
10	DLTA	46,246,940,000	178,004,640,000	0.259807497
11	DVLA	41,820,302,000	114,092,535,000	0.366547224
12	EKAD	6,938,605,571	22,945,489,609	0.302395185
13	ETWA	2,649,473,746	13,084,562,674	0.202488521
14	FASW	110,821,204,327	387,549,918,604	0.285953368
15	GGRM	1,342,312,000,000	4,828,213,000,000	0.278014247
16	GJTL	368,283,000,000	1,273,613,000,000	0.289163977
17	ICBP	430,279,000,000	1,602,588,000,000	0.268490092
18	IMAS	76,811,479,583	230,977,076,441	0.332550229
19	INDS	21,147,945,309	79,913,882,564	0.264634187
20	JPFA	351,112,000,000	1,249,918,000,000	0.280908028
21	JPRS	812,959,670	2,730,337,579	0.297750606
22	KAEF	37,222,944,074	99,729,820,584	0.373237853
23	KBLI	11,934,476,224	32,639,722,818	0.365642695
24	KDSI	6,019,761,240	16,530,276,295	0.364165797
25	LMPI	1,888,855,382	7,880,572,178	0.239685056
26	LMSH	1,489,570,596	3,890,077,630	0.382915391
27	LPIN	2,978,290,770	13,189,042,299	0.225815545
28	MAIN	36,905,586,000	112,362,077,000	0.32845233
29	MBTO	4,807,024,528	27,037,158,872	0.177793257
30	MYOR	121,430,567,059	503,933,575,805	0.240965423
31	PICO	5,801,721,678	18,459,069,272	0.314301961
32	PSDN	13,628,383,248	58,571,592,321	0.232679063
33	RICY	1,157,515,616	4,871,187,776	0.237624922
34	SIAP	2,323,139,814	6,847,151,434	0.33928559
35	SIPD	24,015,006,007	61,249,474,594	0.392085094
36	SMCB	384,673,000,000	1,296,978,000,000	0.296591769
37	SMSM	42,909,653,664	185,861,376,752	0.230869126
38	SRSN	11,127,637,000	36,508,084,000	0.304804739
39	TRST	32,120,594,761	176,002,692,431	0.182500587
40	TSPC	119,662,223,046	480,586,456,582	0.248992083
41	ULTJ	37,998,257,540	98,278,800,861	0.386637375
42	UNIT	305,041,373	2,621,661,275	0.116354228
43	VOKS	21,989,138,924	75,591,322,861	0.290895014

DATA TAX AVOIDANCE TAHUN 2010

NO	PERUSAHAAN	CashETR		CashETR
		BEBAN PAJAK	LABA SEBELUM PAJAK	
1	AISA	14,743,000,000	94,186,000,000	0.156530695
2	ALKA	1,253,710,000	5,409,570,000	0.231757792
3	AMFG	108,036,000,000	439,009,000,000	0.246090627
4	ARNA	27,623,257,478	107,737,306,456	0.256394543
5	ASII	4,027,000,000,000	21,031,000,000,000	0.191479245
6	BATA	23,592,293,000	84,567,363,000	0.278976335
7	BIMA	3,351,969,152	12,505,157,258	0.268046941
8	BRNA	9,335,014,000	47,282,151,000	0.197432092
9	BTON	2,963,269,146	11,356,670,618	0.26092763
10	BUDI	25,036,000,000	71,883,000,000	0.348288191
11	CEKA	10,789,259,736	40,351,320,226	0.267383066
12	DVLA	42,988,514,000	153,869,036,000	0.279383787
13	EKAD	7,458,620,201	33,671,962,659	0.22150833
14	ETWA	9,102,981,556	47,263,354,255	0.192601259
15	FASW	97,978,657,485	380,980,481,922	0.257175005
16	GJTL	289,816,000,000	1,120,440,000,000	0.258662668
17	IMAS	99,259,968,768	607,282,158,206	0.163449506
18	INDF	1,497,567,000,000	5,432,375,000,000	0.275674452
19	INDS	33,544,814,627	103,584,967,939	0.323838635
20	JPFA	345,576,000,000	1,436,855,000,000	0.240508611
21	JPRS	10,225,220,992	38,670,801,500	0.264417095
22	KAEF	39,894,779,486	178,611,238,352	0.22336097
23	KBLI	18,400,797,243	66,716,346,638	0.275806428
24	KDSI	2,526,307,484	19,418,461,239	0.130098232
25	LMPI	1,770,704,763	4,564,808,975	0.387903365
26	LMSH	2,965,730,656	10,316,267,000	0.287480991
27	LPIN	4,402,145,515	18,524,580,819	0.237638064
28	MYOR	158,703,675,941	658,358,847,453	0.241059532
29	NIPS	4,960,179,470	17,622,760,355	0.281464389
30	PBRX	8,522,760,233	44,217,877,485	0.192744671
31	PICO	4,658,786,945	16,674,197,884	0.279400963
32	PSDN	13,556,531,742	39,241,569,759	0.345463544
33	PYFA	1,438,573,602	5,637,776,555	0.255166835
34	RICY	3,359,649,973	14,241,393,416	0.235907392
35	SCCO	21,789,390,002	82,758,369,921	0.26328926
36	SIAP	1,842,853,297	7,214,031,372	0.255454018
37	SIPD	31,960,990,892	93,121,354,766	0.343218706
38	SMSM	39,915,316,713	204,764,888,090	0.194932428
39	SRSN	4,351,005,000	14,181,274,000	0.306813408
40	TOTO	66,229,058,540	260,026,707,893	0.254700985
41	TRST	38,573,677,395	175,300,786,505	0.220042809
42	UNIT	744,023,856	2,343,207,902	0.31752362
43	VOKS	6,781,899,207	17,043,579,079	0.397915202

DATA TAX AVOIDANCE TAHUN 2011

NO	PERUSAHAAN	CashETR		CashETR
		BEBAN PAJAK	LABA SEBELUM PAJAK	
1	ADES	3,759,000,000	29,627,000,000	0.12687751
2	AISA	35,228,000,000	185,179,000,000	0.190237554
3	ALKA	2,462,728,000	12,432,292,000	0.198091229
4	AMFG	109,666,000,000	446,661,000,000	0.24552401
5	ARNA	33,968,375,756	129,917,780,801	0.26146056
6	ASII	4,695,000,000,000	25,772,000,000,000	0.182174453
7	AUTO	153,500,000,000	1,255,083,000,000	0.122302668
8	BATA	22,015,754,000	78,630,877,000	0.27998866
9	BRNA	14,377,319,000	58,173,783,000	0.247144302
10	BTON	5,339,600,396	24,486,296,872	0.218064839
11	BUDI	27,130,000,000	90,095,000,000	0.301126589
12	CEKA	33,948,248,762	130,254,192,528	0.260630757
13	EKAD	9,070,607,153	35,219,487,148	0.257545123
14	ETWA	17,008,398,672	89,969,443,871	0.189046391
15	GJTL	172,052,000,000	856,614,000,000	0.200851259
16	IMAS	217,470,376,348	1,188,361,708,091	0.183000155
17	INAF	18,283,459,073	55,202,775,624	0.331205431
18	INDF	1,460,716,000,000	6,352,389,000,000	0.229947505
19	INDS	40,264,418,124	160,679,538,364	0.250588336
20	JPFA	200,835,000,000	872,309,000,000	0.23023378
21	JPRS	10,635,573,251	48,321,806,645	0.22009883
22	KAEF	60,243,883,939	232,007,059,693	0.25966401
23	KBLI	30,424,190,672	94,127,792,463	0.32322218
24	KDSI	7,319,868,563	30,948,601,023	0.23651694
25	LION	14,659,467,466	67,194,615,167	0.21816432
26	LMPI	2,320,897,842	7,745,220,632	0.29965548
27	LMSH	4,250,299,434	15,147,641,116	0.28059151
28	LPIN	4,602,232,589	15,921,636,399	0.28905525
29	MAIN	59,644,731,000	264,611,050,000	0.22540529
30	MYOR	142,954,665,032	626,440,817,709	0.22820139
31	NIPS	6,948,727,612	24,779,774,033	0.28041933
32	PBRX	18,223,689,579	90,344,199,342	0.20171400
33	PICO	4,116,958,914	16,747,155,623	0.24583034
34	PSDN	13,258,381,823	37,116,872,381	0.35720633
35	PYFA	1,913,329,915	7,085,375,595	0.27003931
36	RICY	3,478,720,988	15,688,366,227	0.22173889
37	SCCO	35,279,130,215	145,105,611,544	0.24312726
38	SiAP	1,308,665,849	4,568,783,188	0.28643641
39	SIPD	10,560,634,634	34,012,901,098	0.31048909
40	SMCB	469,697,000,000	1,533,257,000,000	0.30633938
41	SMSM	60,337,544,674	309,643,929,471	0.19486106
42	SPMA	11,341,314,404	44,417,304,471	0.25533549
43	SRSN	9,823,476,000	23,987,816,000	0.40951940
44	TOTO	74,902,788,716	293,026,805,000	0.25561753
45	TRST	36,427,609,711	181,653,664,807	0.20053330
46	ULTJ	55,494,632,835	156,817,906,428	0.35387944
47	UNIT	879,509,947	3,211,954,882	0.27382388
48	VOKS	30,275,322,765	140,896,350,813	0.21487656

DATA TAX AVOIDANCE TAHUN 2012

NO	PERUSAHAAN	CashETR		CashETR
		BEBAN PAJAK	LABA SEBELUM PAJAK	
1	AISA	70,801,000,000	324,465,000,000	0.218208435
2	ALKA	1,109,531,000	6,232,460,000	0.178024568
3	AMFG	117,203,000,000	463,812,000,000	0.252695057
4	ASII	5,156,000,000,000	27,898,000,000,000	0.184816116
5	BIMA	2,623,173,812	9,138,144,742	0.287057591
6	BRNA	25,535,802,000	80,032,092,000	0.31906953
7	BTON	7,629,165,556	32,390,792,706	0.235535006
8	CEKA	25,370,088,328	83,714,325,804	0.303055517
9	DVLA	55,567,957,000	204,477,046,000	0.271756454
10	EKAD	11,732,752,262	47,930,499,632	0.244786772
11	ETWA	16,203,936,892	54,803,730,517	0.295672151
12	GJTL	325,153,000,000	1,457,400,000,000	0.223104844
13	IGAR	14,374,030,020	58,881,731,387	0.244116973
14	IMAS	173,980,477,691	1,073,071,363,221	0.162133185
15	INAF	19,346,986,784	61,732,101,766	0.313402367
16	INDF	1,530,310,000,000	6,309,756,000,000	0.242530773
17	INDS	46,729,960,606	180,798,243,861	0.258464682
18	JPFA	290,314,000,000	1,364,891,000,000	0.212701234
19	KBLI	47,373,645,009	172,555,280,837	0.274541844
20	KDSI	10,797,563,409	47,634,624,202	0.226674684
21	LPIN	2,996,149,769	19,595,998,481	0.152895999
22	MBTO	14,031,570,771	59,554,649,590	0.235608317
23	MYOR	215,386,662,605	959,815,066,914	0.224404336
24	NIPS	7,809,643,942	29,362,830,889	0.265970402
25	PBRX	18,924,930,826	109,338,075,407	0.173086372
26	PICO	4,015,321,986	15,152,893,643	0.264987142
27	PYFA	2,663,733,367	7,971,954,730	0.334138045
28	RICY	6,540,934,345	23,519,387,411	0.278108193
29	SCCO	54,934,478,087	224,676,128,778	0.244505183
30	SIAP	1,408,254,062	4,798,104,238	0.293502182
31	SIPD	4,766,749,335	19,828,222,857	0.240402247
32	SMCB	521,921,000,000	1,872,712,000,000	0.278697952
33	SPMA	13,769,975,658	53,663,026,543	0.256600802
34	TRST	19,295,905,316	80,748,964,071	0.238961645
35	ULYJ	104,538,495,699	457,970,115,184	0.228264885
36	VOKS	37,634,654,837	184,655,229,128	0.203810393
37	YPAS	6,097,036,001	22,569,570,253	0.270144089
38	BATA	29,803,987,000	99,147,385,000	0.300602855

DATA LIKUIDITAS TAHUN 2009

NO	PERUSAHAAN	LIKUIDITAS		LIKUIDITAS
		TOTAL AKTIVA LANCAR	TOTAL HUTANG LANCAR	
1	AISA	447,961,000,000	372,275,000,000	1.203306695
2	ALKA	121,899,400,000	74,641,898,000	1.633122995
3	AMFG	786,499,000,000	235,167,000,000	3.344427577
4	ARNA	205,032,731,501	258,756,099,264	0.792378352
5	ASII	36,742,000,000,000	26,760,000,000,000	1.373019432
6	AUTO	2,131,336,000,000	980,428,000,000	2.173883243
7	BATA	242,302,767,000	103,018,589,000	2.352029564
8	BUDI	536,438,000,000	469,833,000,000	1.141763137
9	CPIN	3,468,843,000,000	1,820,231,000,000	1.905715813
10	DLTA	612,986,583,000	135,281,571,000	4.531190601
11	DVLA	605,397,323,000	198,476,205,000	3.050226212
12	EKAD	90,694,414,734	64,475,926,403	1.406639963
13	ETWA	420,648,824,866	267,909,694,380	1.570114235
14	FASW	1,066,314,016,571	462,062,564,632	2.307726482
15	GGRM	19,584,533,000,000	7,961,279,000,000	2.459973203
16	GJTL	3,375,286,000,000	1,817,666,000,000	1.856934112
17	ICBP	3,800,617,000,000	7,378,449,000,000	0.515097008
18	IMAS	2,860,652,818,953	3,062,845,925,684	0.933985218
19	INDS	413,211,442,540	324,809,651,526	1.272164914
20	JPFA	3,968,640,000,000	1,798,979,000,000	2.206051321
21	JPRS	217,575,710,938	75,723,707,832	2.873283905
22	KAEF	1,020,884,466,060	510,854,102,156	1.998387527
23	KBLI	430,621,334,031	137,271,545,050	3.137003622
24	KDSI	352,349,686,621	294,337,680,313	1.197093373
25	LMPI	254,306,343,314	91,336,492,731	2.784279708
26	LMSH	46,698,845,812	21,976,444,763	2.124949978
27	LPIN	95,004,281,416	41,850,603,263	2.270081528
28	MAIN	549,324,078,000	415,554,719,000	1.321905523
29	MBTO	211,743,630,291	120,107,524,966	1.762950576
30	MYOR	1,750,424,018,336	764,230,447,224	2.290440043
31	PICO	308,862,349,503	338,623,392,096	0.912111675
32	PSDN	206,216,746,319	131,963,607,333	1.562678912
33	RICY	424,189,675,013	237,134,795,930	1.788812449
34	SIAP	77,481,111,667	49,689,259,333	1.559313073
35	SIPD	859,537,892,787	425,312,756,788	2.020954883
36	SMCB	1,476,338,000,000	1,162,542,000,000	1.269922291
37	SMSM	574,889,835,576	362,255,240,112	1.586974519
38	SRSN	250,868,540,000	146,995,965,000	1.706635553
39	TRST	565,405,366,025	508,852,909,497	1.111137139
40	TSPC	2,354,076,614,325	678,727,987,910	3.468365319
41	ULTJ	813,389,917,761	384,341,997,996	2.116318076
42	UNIT	100,623,520,127	70,241,738,224	1.432531749
43	VOKS	969,269,424,752	843,860,671,010	1.148613104

DATA LIKUIDITAS TAHUN 2010

NO	PERUSAHAAN	LIKUIDITAS		LIKUIDITAS
		TOTAL AKTIVA LANCAR	TOTAL HUTANG LANCAR	
1	AISA	666,010,000,000	518,294,102,694	1.285004009
2	ALKA	147,030,061,000	98,010,178,000	1.500150944
3	AMFG	1,283,712,000,000	325,854,000,000	3.939531201
4	ARNA	298,437,190,595	307,160,677,781	0.971599597
5	ASII	46,843,000,000,000	37,124,000,000,000	1.261798298
6	BATA	295,496,348,000	141,748,440,000	2.084653263
7	BIMA	64,944,582,418	116,597,310,998	0.556998972
8	BRNA	294,286,285,000	221,002,430,725	1.331597503
9	BTON	53,401,699,735	14,845,255,861	3.597223263
10	BUDI	835,607,000,000	811,791,000,000	1.0293376
11	CEKA	643,986,428,116	385,079,341,463	1.672347381
12	DVLA	650,140,509,000	174,921,950,000	3.716746292
13	EKAD	122,497,716,657	69,499,301,764	1.762574782
14	ETWA	256,195,762,657	223,775,974,085	1.144876092
15	FASW	1,210,727,028,895	1,440,959,280,341	0.84022293
16	GJTL	4,489,184,000,000	2,647,203,000,000	1.69582159
17	IMAS	4,509,195,840,356	4,216,611,387,508	1.069388527
18	INDF	20,077,994,000,000	9,859,118,000,000	2.036489877
19	INDS	530,954,197,905	412,927,764,609	1.285828281
20	JPFA	4,435,214,000,000	1,686,714,000,000	2.629499726
21	JPRS	285,524,089,280	103,140,872,892	2.768292349
22	KAEF	1,139,548,849,755	469,822,675,254	2.425487125
23	KBLI	532,963,866,030	202,313,828,078	2.634342255
24	KDSI	354,581,146,113	279,997,144,464	1.266374151
25	LMPI	302,897,670,816	171,870,176,880	1.762363176
26	LMSH	52,937,947,446	21,656,364,472	2.444452185
27	LPIN	101,174,738,361	40,203,320,053	2.516576696
28	MYOR	2,684,853,761,819	1,040,333,647,369	2.580762209
29	NIPS	178,509,804,382	175,506,121,442	1.017114406
30	PBRX	672,135,854,352	547,887,829,363	1.226776392
31	PICO	354,570,030,037	345,396,207,997	1.026560286
32	PSDN	268,737,972,457	194,443,610,157	1.382086931
33	PYFA	47,073,677,024	15,645,370,498	3.008792731
34	RICY	446,104,466,806	245,387,045,805	1.81796258
35	SCCO	909,761,289,018	719,376,688,552	1.264652168
36	SIAP	84,313,724,918	46,443,548,831	1.81540229
37	SIPD	1,066,698,012,778	568,551,215,156	1.876168733
38	SMSM	661,698,307,933	304,354,095,506	2.174106798
39	SRSN	248,342,537,000	102,457,250,000	2.423864949
40	TOTO	716,491,254,741	341,607,956,902	2.09740798
41	TRST	721,342,396,512	583,992,020,801	1.235192213
42	UNIT	80,141,802,882	68,866,575,355	1.163725689
43	VOKS	904,217,516,846	719,231,769,224	1.257199078

DATA LIKUIDITAS TAHUN 2011

NO	PERUSAHAAN	LIKUIDITAS		LIKUIDITAS
		TOTAL AKTIVA LANCAR	TOTAL HUTANG LANCAR	
1	ADES	128,835,000,000	75,394,000,000	1.708822983
2	AISA	1,726,581,000,000	911,836,000,000	1.893521423
3	ALKA	246,208,535,000	195,541,102,000	1.259113979
4	AMFG	1,473,425,000,000	333,132,000,000	4.42294646
5	ARNA	261,065,744,312	257,010,978,661	1.015776624
6	ASII	65,978,000,000,000	48,371,000,000,000	1.36399909
7	AUTO	2,564,455,000,000	1,892,818,000,000	1.354834432
8	BATA	316,643,577,000	148,822,766,000	2.12765550
9	BRNA	297,951,510,000	295,219,837,000	1.009253013
10	BTON	77,478,837,809	24,693,864,425	3.137574439
11	BUDI	907,001,000,000	725,374,000,000	1.250390833
12	CEKA	619,191,085,387	367,059,939,107	1.686893663
13	EKAD	155,734,437,903	81,808,618,930	1.903643405
14	ETWA	234,484,526,149	232,929,885,801	1.006674285
15	GJTL	5,073,477,000,000	2,900,317,000,000	1.749283613
16	IMAS	7,405,638,601,708	5,414,351,268,862	1.367779487
17	INAF	706,558,231,345	459,403,522,197	1.537990453
18	INDF	24,501,734,000,000	12,831,304,000,000	1.909527979
19	INDS	793,906,608,943	330,238,723,110	2.404038513
20	JPFA	4,932,300,000,000	3,099,991,000,000	1.59106914
21	JPRS	305,037,245,509	90,141,502,507	3.38398226
22	KAEF	1,263,029,723,926	459,694,310,937	2.74754265
23	KBLI	673,269,628,366	307,776,998,006	2.18752419
24	KDSI	382,029,527,030	281,284,788,312	1.35815921
25	LION	327,815,305,997	46,611,039,392	7.03299712
26	LMPI	323,063,388,963	218,702,472,895	1.47718215
27	LMSH	74,303,798,104	31,552,465,802	2.35492841
28	LPIN	101,654,005,630	34,628,303,463	2.93557568
29	MAIN	720,453,998,000	515,044,183,000	1.39881979
30	MYOR	4,095,298,705,091	1,845,791,716,500	2.21872201
31	NIPS	266,367,154,401	245,828,355,992	1.08354935
32	PBRX	1,125,989,491,717	782,020,390,773	1.43984672
33	PICO	371,050,395,741	319,184,194,028	1.16249615
34	PSDN	279,794,202,840	180,506,510,703	1.55005048
35	PYFA	61,889,104,989	24,366,695,170	2.53990558
36	RICY	467,024,514,266	262,265,342,175	1.78073287
37	SCCO	1,192,307,119,753	923,584,989,481	1.29095550
38	SIAP	90,916,132,757	43,715,144,997	2.07973993
39	SIPD	1,229,328,573,638	882,649,500,592	1.39277094
40	SMCB	2,458,172,000,000	1,683,799,000,000	1.46583529
41	SMSM	718,940,778,710	264,727,968,142	2.71577191
42	SPMA	371,564,331,873	304,846,562,444	1.21885689
43	SRSN	259,287,595,000	81,670,263,000	3.17481033
44	TOTO	837,114,048,212	444,637,071,374	1.88269063
45	TRST	820,792,293,928	588,895,481,277	1.39378263
46	ULTJ	924,080,291,058	607,594,391,942	1.52088351
47	UNIT	69,876,058,858	61,651,259,535	1.13340846
48	VOKS	1,357,376,655,273	1,054,553,072,579	1.28715822

DATA LIKUIDITAS TAHUN 2012

NO	PERUSAHAAN	LIKUIDITAS		LIKUIDITAS
		TOTAL AKTIVA LANCAR	TOTAL HUTANG LANCAR	
1	AISA	1,544,940,000,000	1,216,997,000,000	1.269469029
2	ALKA	133,816,876,000	81,820,742,000	1.635488419
3	AMFG	1,658,468,000,000	426,669,000,000	3.887013118
4	ASII	75,799,000,000,000	54,178,000,000,000	1.399073425
5	BIMA	84,504,115,259	154,172,355,110	0.548114577
6	BRNA	333,162,076,000	342,186,183,000	0.973628079
7	BTON	98,049,613,997	29,749,033,028	3.295892472
8	CEKA	560,259,611,424	545,466,774,883	1.027119592
9	DVLA	826,342,540,000	191,717,606,000	4.310206857
10	EKAD	180,370,886,413	74,814,329,851	2.410913615
11	ETWA	295,904,056,307	383,478,950,310	0.771630506
12	GJTL	5,194,057,000,000	3,020,030,000,000	1.719869339
13	IGAR	265,069,749,187	60,746,702,955	4.363524871
14	IMAS	9,813,158,956,054	7,963,486,975,807	1.232269103
15	INAF	777,629,145,880	369,863,736,711	2.102474692
16	INDF	26,202,972,000,000	13,080,544,000,000	2.003202008
17	INDS	867,620,153,034	371,743,866,089	2.333919217
18	JPFA	6,429,500,000,000	3,523,891,000,000	1.824545651
19	KBLI	751,099,870,070	244,597,427,319	3.070759486
20	KDSI	369,492,031,597	232,231,315,524	1.59105171
21	LPIN	95,789,068,363	32,995,214,492	2.903120038
22	MBTO	510,202,547,117	137,512,947,804	3.710214604
23	MYOR	5,313,599,558,516	1,924,434,119,144	2.76112313
24	NIPS	308,238,585,743	279,356,258,575	1.103388867
25	PBRX	1,484,302,727,167	1,128,930,883,767	1.314786183
26	PICO	420,816,238,031	338,979,143,093	1.241422213
27	PYFA	68,587,818,688	28,419,830,374	2.41337889
28	RICY	601,056,426,925	266,783,974,109	2.252970513
29	SCCO	1,197,203,155,764	818,847,218,587	1.462059257
30	SIAP	86,625,682,741	65,708,930,091	1.318324353
31	SIPD	1,660,345,951,793	1,435,662,667,304	1.156501447
32	SMCB	2,186,797,000,000	1,556,875,000,000	1.404606664
33	SPMA	482,596,835,881	182,354,489,018	2.646476314
34	TRST	838,465,235,358	643,329,849,780	1.303320895
35	ULTJ	1,196,426,603,843	5,928,000,000,000	0.20182635
36	VOKS	1,430,617,352,840	1,072,477,833,009	1.333936524
37	YPAS	169,843,136,732	126,421,816,118	1.343463826
38	BATA	357,373,694,000	168,267,966,000	2.123836774

RIWAYAT HIDUP



Penulis bernama lengkap Ahmad Kahfi, lahir di Jakarta, 23 April 1991. Anak kelima dari pasangan Yusuf Nur'ant dan Mardiana. Memiliki dua kakak perempuan dan dua kakak laki-laki. Bertempat tinggal di Jalan Petamburan III RT 002/03 No. 27 Petamburan, Tanah Abang, Jakarta Pusat.

Penulis telah menempuh beberapa tingkat pendidikan formal, yaitu SD Negeri 05 Slipi (1997-2003), SMP Negeri 61 Jakarta (2003-2006), dan SMA Negeri 16 Jakarta (2006-2009). Penulis juga merupakan mahasiswa Jurusan Akuntansi Fakultas Ekonomi Universitas Negeri Jakarta angkatan 2009.

Penulis turut aktif di lembaga organisasi kesiswaan seperti menjadi staf SekBid Kesenian dan Kebudayaan SMA Negeri 16 Jakarta (2008-2009). Selain itu, penulis juga aktif dalam kegiatan lain seperti panitia Masa Perkenalan Akademik Jurusan Akuntansi (2010), Pengurus Karang Taruna RW 03 Petamburan, dll.