

LAMPIRAN

Lampiran 1 – Daftar Perusahaan Sampel Penelitian

NO	KODE	NAMA
CEMENT		
1	WTON	Wijaya Karya Beton Tbk. [S]
METAL AND ALLIED PRODUCTS		
2	ALKA	Alakasa Industrindo Tbk. [S]
3	ISSP	Steel Pipe Industry of Indonesia Tbk. [S]
4	LMSH	Lionmesh Prima Tbk. [S]
CHEMICALS		
5	AGII	Aneka Gas Industri Tbk. [S]
6	DPNS	Duta Pertiwi Nusantara Tbk. [S]
7	INCI	Intanwijaya Internasional Tbk. [S]
8	SRSN	Indo Acidatama Tbk. [S]
PLASTICS & PACKAGING		
9	APLI	Asiaplast Industries Tbk. [S]
10	BRNA	Berlina Tbk. [S]
11	IMPC	Impack Pratama Industri Tbk. [S]
12	TRST	Trias Sentosa Tbk. [S]
ANIMAL FEED		
13	CPIN	Charoen Pokphand Indonesia Tbk. [S]
PULP & PAPER		
14	ALDO	Alkindo Naratama Tbk [S]
15	KDSI	Kedawung Setia Industrial Tbk. [S]
MACHINERY AND HEAVY EQUIPMENT		
16	AMIN	Ateliers Mecaniques D'Indonesie Tbk. [S]
AUTOMOTIVE AND COMPONENTS		
17	ASII	Astra International Tbk. [S]
18	BOLT	Garuda Metalindo Tbk. [S]
19	INDS	Indospring Tbk. [S]
20	NIPS	Nipress Tbk.
21	SMSM	Selamat Sempurna Tbk. [S]
TEXTILE, GARMENT		
22	TRIS	Trisula International Tbk. [S]
FOOD AND BEVERAGES		
23	INDF	Indofood Sukses Makmur Tbk. [S]
24	MYOR	Mayora Indah Tbk. [S]
25	SKBM	Sekar Bumi Tbk. [S]
26	STTP	Siantar Top Tbk.
27	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk. [S]

TOBACCO MANUFACTURERS		
28	GGRM	Gudang Garam Tbk.
29	WIIM	Wismilak Inti Makmur Tbk.
PHARMACEUTICALS		
30	KLBF	Kalbe Farma Tbk. [S]
31	PYFA	Pyridam Farma Tbk. [S]
COSMETICS AND HOUSEHOLD		
32	UNVR	Unilever Indonesia Tbk. [S]
HOUSEWARE		
33	CINT	Chitose Internasional Tbk. [S]
34	KICI	Kedaung Indah Can Tbk. [S]
35	LMPI	Langgeng Makmur Industri Tbk. [S]

Keterangan : Kolom yang diarsis merupakan perusahaan yang memiliki data outlier

Lampiran 2 – Uji *Outlier*

KODE	TAHUN	Nilai Keseluruhan Sampel					Nilai Residu Outlier 2,5				
		TKA	KPI	KPO	DCOV	KKA	TKA	KPI	KPO	DCOV	KKA
WTON	2015	-0,037577919	0,16	99,84	3,50920839	0,333333333	-0,346549352	-0,70752	0,704218	-0,303639697	-1,491550849
WTON	2016	-0,099835658	0,17	99,83	7,028585382	0,333333333	-1,466863628	-0,70669	0,703388	-0,26033621	-1,491550849
WTON	2017	0,009438766	0,18	99,82	5,738711227	0,333333333	0,499505531	-0,70586	0,702558	-0,276207215	-1,491550849
ALKA	2015	-0,024068073	0,07	99,93	1,842634595	1	-0,103442654	-0,715	0,711688	-0,324145729	1,176470261
ALKA	2016	0,077719587	0,012	99,98	1,058635907	1	1,72820384	-0,71982	0,715839	-0,333792288	1,176470261
ALKA	2017	-0,069115359	0,012	99,98	3,854540162	1	-0,914058627	-0,71982	0,715839	-0,29939063	1,176470261
ISSP	2015	-0,018429145	0,01	99,99	1,815031488	1	-0,001971385	-0,71999	0,716669	-0,324485366	1,176470261
ISSP	2016	-0,096328237	0,01	99,99	1,473534296	0,666666667	-1,403748364	-0,71999	0,716669	-0,328687252	-0,157540294
ISSP	2017	0,099401933	0,01	99,99	1,075733986	0,666666667	2,118372874	-0,71999	0,716669	-0,333581908	-0,157540294
LMSH	2015	0,049523155	25,58	74,42	3,524553153	1	1,220815269	1,405222	-1,40569	-0,303450891	1,176470261
LMSH	2016	-0,009615592	23,7	76,3	30,7927226	1	0,156626556	1,248969	-1,24965	0,032064976	1,176470261
LMSH	2017	-0,001218412	20,64	79,36	25,70354966	1	0,307731964	0,994643	-0,99566	-0,030553759	1,176470261
AGII	2015	-0,044623637	6,56	93,44	1,342423593	0,333333333	-0,473335498	-0,17559	0,173006	-0,330300478	-1,491550849
AGII	2016	-0,023437845	4,46	95,54	1,314520197	0,333333333	-0,092101835	-0,35013	0,34731	-0,33064381	-1,491550849
AGII	2017	-0,017912428	5,64	94,36	1,467830124	0,333333333	0,007326828	-0,25206	0,249368	-0,328757438	-1,491550849
DPNS	2015	-0,029011254	0,003421	99,99658	8,009879569	0,333333333	-0,19239411	-0,72053	0,717215	-0,248262068	-1,491550849
DPNS	2016	0,002956129	0,003421	99,99658	7,066277192	0,333333333	0,382851902	-0,72053	0,717215	-0,259872439	-1,491550849
DPNS	2017	-0,042131993	0,003421	99,99658	4,426245005	0,333333333	-0,428498909	-0,72053	0,717215	-0,2923562	-1,491550849

Lampiran 2 – Uji Outlier

KODE	TAHUN	Nilai Keseluruhan Sampel					Nilai Residu Outlier 2,5				
		TKA	KPI	KPO	DCOV	KKA	TKA	KPI	KPO	DCOV	KKA
INCI	2015	0,018941269	13,92	86,08	78,13616309	0,333333333	0,670500968	0,436120906	-0,437887751	0,614593095	-1,491550849
INCI	2016	-0,095886154	33,58	66,42	38,26738533	0,666666667	-1,395793179	2,070129134	-2,069704937	0,124035504	-0,157540294
INCI	2017	-0,042701183	33,58	66,42	29,68923769	0,666666667	-0,438741363	2,070129134	-2,069704937	0,018487361	-0,157540294
SRSN	2015	-0,175509958	11,6	88,4	2,49674282	0,666666667	-2,828605969	0,243297961	-0,245323363	-0,316097382	-0,157540294
SRSN	2016	0,130189006	11,59	88,41	1,131459506	0,666666667	2,672379458	0,242466828	-0,244493344	-0,332896244	-0,157540294
SRSN	2017	0,086361876	34,52	65,48	1,84856435	0,666666667	1,883719921	2,148255672	-2,147726715	-0,324072768	-0,157540294
APLI	2015	0,018086236	25,61	74,39	1,795477536	0,666666667	0,655114833	1,407715829	-1,408179862	-0,324725964	-0,157540294
APLI	2016	-0,004384413	26,55	73,45	14,58844811	0,666666667	0,250760474	1,485842367	-1,48620164	-0,167317356	-0,157540294
APLI	2017	-0,017250322	26,73	73,27	4,165819356	0,666666667	0,019241263	1,500802768	-1,50114198	-0,295560556	-0,157540294
BRNA	2015	0,107320352	6,58	93,42	0,967073985	0,666666667	2,260863084	-0,173930996	0,171346132	-0,334918894	-0,157540294
BRNA	2016	-0,030527653	5,09	94,91	1,245769678	0,333333333	-0,219681377	-0,29776987	0,295018951	-0,331489737	-1,491550849
BRNA	2017	0,022365745	5,09	94,91	0,997018301	0,333333333	0,732123662	-0,29776987	0,295018951	-0,33455045	-1,491550849
IMPC	2015	-0,034842063	1,58	98,42	4,802502293	1	-0,297318227	-0,589497687	0,58635559	-0,287726615	1,176470261
IMPC	2016	-0,006264063	1,65	98,35	4,854477291	1	0,216936575	-0,583679753	0,580545457	-0,287087099	1,176470261
IMPC	2017	-0,054137765	1,71	98,29	2,475191	1	-0,644540132	-0,578692953	0,575565344	-0,316362563	1,176470261
TRST	2015	-0,019616661	4,15	95,85	2,351392862	0,666666667	-0,023340478	-0,375896408	0,373040729	-0,317885813	-0,157540294
TRST	2016	0,007365736	7,14	92,86	1,636266922	0,666666667	0,462201805	-0,127387527	0,124865073	-0,32668494	-0,157540294
TRST	2017	0,00894947	6,27	93,73	1,451905604	1	0,49070075	-0,199696131	0,197076719	-0,328953378	1,176470261

Lampiran 2 – Uji Outlier

KODE	TAHUN	Nilai Keseluruhan Sampel					Nilai Residu Outlier 2,5				
		TKA	KPI	KPO	DCOV	KKA	TKA	KPI	KPO	DCOV	KKA
CPIN	2015	-0,03014618	0,002312	99,99769	5,2810813	0,4	-0,212816852	-0,720624603	0,717306844	-0,281838033	-1,224748738
CPIN	2016	0,04807669	0,00215	99,99785	6,825110556	0,4	1,19478645	-0,720638068	0,717320124	-0,262839827	-1,224748738
CPIN	2017	-0,069078502	0,003193	99,99681	7,491173927	0,25	-0,913395405	-0,72055138	0,717233802	-0,25464438	-1,825053488
ALDO	2015	-0,033251084	14,32	85,68	52,76561347	0,666667	-0,268688908	0,469366241	-0,471088507	0,302426121	-0,157540294
ALDO	2016	0,000212214	14,32	85,68	88,12947626	0,666667	0,333475757	0,469366241	-0,471088507	0,737553865	-0,157540294
ALDO	2017	-0,058549113	14,57	85,43	85,5283676	0,666667	-0,72392136	0,490144576	-0,49183898	0,705549031	-0,157540294
KDSI	2015	-0,069115846	4,81	95,19	1,403840843	1	-0,91406739	-0,321041605	0,31825948	-0,329544781	1,176470261
KDSI	2016	0,007953958	4,82	95,18	2,445216585	1	0,472786738	-0,320210471	0,317429461	-0,316731377	1,176470261
KDSI	2017	-0,122674256	4,82	95,18	3,714986981	1	-1,877839171	-0,320210471	0,317429461	-0,301107735	1,176470261
AMIN	2015	0,009196304	3,89	96,11	5,634124968	0,666667	0,495142466	-0,397505876	0,39462122	-0,277494076	-0,157540294
AMIN	2016	-0,161757314	3,89	96,11	7,445550082	0,666667	-2,581130185	-0,397505876	0,39462122	-0,25520575	-0,157540294
AMIN	2017	-0,168729645	3,89	96,11	7,9683823	0,666667	-2,706595734	-0,397505876	0,39462122	-0,248772663	-0,157540294
ASII	2015	0,015001935	0,04	99,96	15,32846715	1	0,599613529	-0,717492228	0,714178503	-0,158211936	1,176470261
ASII	2016	-0,019579538	0,04	99,96	13,75243553	1	-0,022672463	-0,717492228	0,714178503	-0,177603909	1,176470261
ASII	2017	-0,021617069	0,04	99,96	15,29774731	0,75	-0,059337379	-0,717492228	0,714178503	-0,158589922	0,175962345
BOLT	2015	-0,16142252	22,4	77,6	19,9540875	1	-2,575105634	1,140922013	-1,14174379	-0,101296894	1,176470261
BOLT	2016	0,01788466	22,4	77,6	11,74599062	1	0,651487531	1,140922013	-1,14174379	-0,202291819	1,176470261
BOLT	2017	-0,025477321	22,4	77,6	6,651643747	1	-0,128801757	1,140922013	-1,14174379	-0,264974215	1,176470261

Lampiran 2 – Uji *Outlier*

KODE	TAHUN	Nilai Keseluruhan Sampel					Nilai Residu Outlier 2,5				
		TKA	KPI	KPO	DCOV	KKA	TKA	KPI	KPO	DCOV	KKA
INDS	2015	0,008632931	0,44	99,56	1,101922903	0,666666667	0,485004692	-0,684246893	0,680977746	-0,333259672	-0,157540294
INDS	2016	0,017851591	0,44	99,56	2,958420007	0,666666667	0,650892457	-0,684246893	0,680977746	-0,310416766	-0,157540294
INDS	2017	0,043423164	0,44	99,56	20,30186164	0,666666667	1,111047264	-0,684246893	0,680977746	-0,097017775	-0,157540294
NIPS	2015	0,111578783	3,37	99,63	1,949660763	0,666666667	2,337492602	-0,440724812	0,686787878	-0,322828847	-0,157540294
NIPS	2016	-0,065104466	6,01	93,99	2,941280259	0,666666667	-0,841883503	-0,221305599	0,218657211	-0,310627658	-0,157540294
NIPS	2017	-0,047548927	6,01	93,99	2,203009164	1	-0,525975445	-0,221305599	0,218657211	-0,319711571	1,176470261
SMSM	2015	-0,0200229	8,33	91,67	23,72136113	0,333333333	-0,030650655	-0,028482654	0,026092822	-0,054943211	-1,491550849
SMSM	2016	-0,012758456	7,99	92	53,33362606	0,333333333	0,100071418	-0,056741189	0,053483447	0,309415121	-1,491550849
SMSM	2017	-0,090034506	7,99	92,01	99,85536676	0,333333333	-1,290494069	-0,056741189	0,054313466	0,881832795	-1,491550849
TRIS	2015	-0,00333915	1,08	98,92	6,747893968	0,666666667	0,269569742	-0,631054356	0,627856535	-0,263789923	-0,157540294
TRIS	2016	-0,055253107	0,7	99,3	4,419067823	0,666666667	-0,664610471	-0,662637425	0,659397254	-0,29244451	-0,157540294
TRIS	2017	0,013920735	0,08	99,92	3,028395851	0,666666667	0,580157564	-0,714167694	0,710858427	-0,309555761	-0,157540294
INDF	2015	-0,014844619	0,02	99,98	4,869359369	1	0,062531369	-0,719154495	0,71583854	-0,286903985	1,176470261
INDF	2016	-0,00239713	0,02	99,98	5,248814504	1	0,286521184	-0,719154495	0,71583854	-0,282235054	1,176470261
INDF	2017	-0,008776717	0,02	99,98	6,312217087	1	0,171721924	-0,719154495	0,71583854	-0,269150624	1,176470261
MYOR	2015	0,054456833	25,22	74,78	4,919089538	0,666666667	1,30959571	1,375301627	-1,375809124	-0,28629209	-0,157540294
MYOR	2016	-0,096269988	25,22	74,78	6,490470629	0,666666667	-1,402700197	1,375301627	-1,375809124	-0,266957338	-0,157540294
MYOR	2017	-0,059994405	25,22	74,78	6,897847726	0,666666667	-0,749929083	1,375301627	-1,375809124	-0,261944846	-0,157540294

Lampiran 2 – Uji *Outlier*

KODE	TAHUN	Nilai Keseluruhan Sampel					Nilai Residu Outlier 2,5				
		TKA	KPI	KPO	DCOV	KKA	TKA	KPI	KPO	DCOV	KKA
SKBM	2015	0,013836184	3,11	96,89	4,479594572	0,666667	0,578636089	-0,46233	0,459363	-0,29169977	-0,157540294
SKBM	2016	-0,07698978	4,08	95,92	1,951344925	0,666667	-1,055757101	-0,38171	0,378851	-0,322808124	-0,157540294
SKBM	2017	-0,095958257	2,21	97,79	1,619060252	0,666667	-1,397090661	-0,53714	0,534064	-0,326896656	-0,157540294
STTP	2015	-0,025100735	3,2	96,8	4,352038621	0,333333	-0,122025178	-0,45485	0,451893	-0,293269257	-1,491550849
STTP	2016	-0,025194428	3,2	96,8	3,513057785	0,333333	-0,123711164	-0,45485	0,451893	-0,303592333	-1,491550849
STTP	2017	0,00791085	3,2	96,8	5,008834687	0,333333	0,472011019	-0,45485	0,451893	-0,285187839	-1,491550849
ULTJ	2015	-0,001852082	17,9	82,1	288,46	0,666667	0,296329205	0,766912	-0,76824	3,202481677	-0,157540294
ULTJ	2016	-0,01945501	11,49	88,51	429,93	0,666667	-0,020431601	0,234155	-0,23619	4,943171667	-0,157540294
ULTJ	2017	0,041989882	33,85	66,15	639,55	0,666667	1,085255682	2,09257	-2,09212	7,522400026	-0,157540294
GGRM	2015	-0,078726895	0,92	99,08	7,080368385	0,666667	-1,087016107	-0,64435	0,641137	-0,259699057	-0,157540294
GGRM	2016	-0,028920631	0,67	99,33	8,499471829	0,666667	-0,190763372	-0,66513	0,661887	-0,242237975	-0,157540294
GGRM	2017	-0,026883806	0,67	99,33	14,03356766	0,666667	-0,154111147	-0,66513	0,661887	-0,174144774	-0,157540294
WIIM	2015	-0,083180198	24,6	75,4	10,73351608	1	-1,167152299	1,323771	-1,32435	-0,214749614	1,176470261
WIIM	2016	-0,015275141	24,8	75,2	10,96061923	1	0,054784212	1,340394	-1,34095	-0,211955268	1,176470261
WIIM	2017	0,083523139	38	62	7,137505929	1	1,83263748	2,43749	-2,43657	-0,258996019	1,176470261
KLBF	2015	0,001372589	0,01	99,99	114,7586761	0,333333	0,354356455	-0,71999	0,716669	1,065207655	-1,491550849
KLBF	2016	-0,038626082	0,01	99,99	110,8710661	0,333333	-0,365410817	-0,71999	0,716669	1,017373317	-1,491550849
KLBF	2017	-0,051041928	0,01	99,99	90,06408161	0,333333	-0,588831229	-0,71999	0,716669	0,761357839	-1,491550849

Lampiran 2 – Uji *Outlier*

KODE	TAHUN	Nilai Keseluruhan Sampel					Nilai Residu Outlier 2,5				
		TKA	KPI	KPO	DCOV	KKA	TKA	KPI	KPO	DCOV	KKA
PYFA	2015	0,016301392	23,08	76,92	1,926054063	1	0,62299697	1,197439083	-1,198185076	-0,323119311	1,176470261
PYFA	2016	-0,043416956	23,08	76,92	3,305598001	1	-0,451621539	1,197439083	-1,198185076	-0,306144982	1,176470261
PYFA	2017	0,032569707	23,08	76,92	5,092630948	1	0,915741702	1,197439083	-1,198185076	-0,284156784	1,176470261
UNVR	2015	-0,002292252	0,001	99,99989	65,87238544	0,666667	0,288408439	-0,72073365	0,717489448	0,463695837	-0,157540294
UNVR	2016	-0,014097235	0,00011	99,99989	60,78901036	1	0,075980374	-0,72080762	0,717489448	0,401148441	1,176470261
UNVR	2017	-0,030548418	0,00011	99,99989	74,37042026	1	-0,220055027	-0,72080762	0,717489448	0,568258247	1,176470261
CINT	2015	-0,041100082	0,35	99,65	20,6921046	0,666667	-0,409929905	-0,69172709	0,688447916	-0,092216106	-0,157540294
CINT	2016	0,024891826	0,35	99,65	15,58118825	0,666667	0,77757993	-0,69172709	0,688447916	-0,155102379	-0,157540294
CINT	2017	-0,013535768	0,35	99,65	20,56867996	0,666667	0,086083848	-0,69172709	0,688447916	-0,093734761	-0,157540294
KICI	2015	0,058899801	0,23	99,77	2,978806928	1	1,38954594	-0,70170069	0,698408143	-0,310165919	1,176470261
KICI	2016	-0,023037013	0,23	99,77	1,579230456	1	-0,084888966	-0,70170069	0,698408143	-0,327386734	1,176470261
KICI	2017	-0,030032576	0,23	99,77	12,8517827	0,666667	-0,210772568	-0,70170069	0,698408143	-0,188685816	-0,157540294
LMPI	2015	-0,005242756	0,01	99,99	1,219035287	1	0,235314771	-0,71998563	0,716668559	-0,331818685	1,176470261
LMPI	2016	-0,006440927	0,01	99,99	1,082079194	1	0,213753949	-0,71998563	0,716668559	-0,333503835	1,176470261
LMPI	2017	-0,002544049	68,28	31,72	0,08595188	1	0,283877417	4,954161968	-4,94987057	-0,345760489	1,176470261

Lampiran 3 - Hasil Perhitungan Konservatisme Akuntansi

NO	PERUSAHAAN	TAHUN	LABA BERSIH SEBELUM EXTRAORDINARY ITEM	DEPRESIASI	ARUS KAS DARI AKTIVITAS OPERASI	TOTAL ASET	KONSERVATISME AKUNTANSI
1	WTON	2015	Rp 703.005.054.000	Rp 272.017.950.000	Rp 238.405.380.000	Rp 19.602.406.034.000	-0,037577919
2	WTON	2016	Rp 282.148.079.843	Rp 104.145.873.278	-Rp 79.247.536.911	Rp 4.663.078.318.958	-0,099835658
3	WTON	2017	Rp 340.458.859.391	Rp 148.972.133.962	Rp 556.143.968.917	Rp 7.067.976.095.043	0,009438766
4	ALKA	2015	-Rp 1.175.538.000	Rp 1.776.331.000	-Rp 2.880.134.000	Rp 144.628.405.000	-0,024068073
5	ALKA	2016	Rp 516.167.000	Rp 1.421.672.000	Rp 12.555.800.000	Rp 136.618.855.000	0,077719587
6	ALKA	2017	Rp 15.406.256.000	Rp 2.010.138.000	-Rp 3.678.215.000	Rp 305.208.703.000	-0,069115359
7	ISSP	2015	Rp 158.999.000.000	Rp 117.715.000.000	Rp 176.316.000.000	Rp 5.447.784.000.000	-0,018429145
8	ISSP	2016	Rp 102.925.000.000	Rp 104.804.000.000	-Rp 374.268.000.000	Rp 6.041.811.000.000	-0,096328237
9	ISSP	2017	Rp 8.634.000.000	Rp 111.606.000.000	Rp 743.427.000.000	Rp 6.269.365.000.000	0,099401933
10	LMSH	2015	Rp 1.944.443.395	Rp 2.341.014.593	Rp 10.910.801.951	Rp 133.782.751.041	0,049523155
11	LMSH	2016	Rp 6.252.814.811	Rp 2.184.247.650	Rp 6.871.373.245	Rp 162.828.169.250	-0,009615592
12	LMSH	2017	Rp 12.967.113.850	Rp 2.617.910.208	Rp 15.388.660.677	Rp 161.163.426.840	-0,001218412
13	AGII	2015	Rp 48.005.000.000	Rp 176.321.000.000	Rp 3.285.000.000	Rp 4.953.451.000.000	-0,044623637
14	AGII	2016	Rp 64.287.000.000	Rp 201.881.000.000	Rp 129.110.000.000	Rp 5.847.722.000.000	-0,023437845
15	AGII	2017	Rp 97.598.000.000	Rp 230.831.000.000	Rp 213.726.000.000	Rp 6.403.543.000.000	-0,017912428
16	DPNS	2015	Rp 10.960.263.325	Rp 2.108.829.386	Rp 5.105.993.427	Rp 274.483.110.371	-0,029011254
17	DPNS	2016	Rp 11.285.757.167	Rp 1.966.760.267	Rp 14.127.914.662	Rp 296.129.565.784	0,002956129
18	DPNS	2017	Rp 7.057.441.683	Rp 1.945.821.957	-Rp 3.994.084.302	Rp 308.491.173.960	-0,042131993
19	INCI	2015	Rp 16.960.660.023	Rp 5.610.497.697	Rp 25.782.575.358	Rp 169.546.066.314	0,018941269
20	INCI	2016	Rp 9.988.836.259	Rp 7.548.321.660	-Rp 8.289.910.044	Rp 269.351.381.344	-0,095886154
21	INCI	2017	Rp 16.554.272.131	Rp 8.925.518.932	Rp 12.507.667.355	Rp 303.788.390.330	-0,042701183
22	APLI	2015	Rp 1.854.274.736	Rp 15.820.606.417	Rp 24.587.547.474	Rp 382.205.919.090	0,018086236
23	APLI	2016	Rp 12.909.670.123	Rp 18.822.796.726	Rp 30.055.596.633	Rp 382.461.777.452	-0,004384413
24	APLI	2017	-Rp 1.329.429.201	Rp 19.111.784.009	Rp 10.904.672.310	Rp 398.698.779.619	-0,017250322
25	BRNA	2015	-Rp 7.159.572.000	Rp 88.055.323.000	Rp 276.302.922.000	Rp 1.820.783.911.000	0,107320352

Lampiran 3 - Hasil Perhitungan Konservatisme Akuntansi

NO	PERUSAHAAN	TAHUN	LABA BERSIH SEBELUM EXTRAORDINARY ITEM	DEPRESIASI	ARUS KAS DARI AKTIVITAS OPERASI	TOTAL ASET	KONSERVATISME AKUNTANSI
26	BRNA	2016	Rp 12.664.977.000	Rp 141.305.156.000	Rp 90.207.118.000	Rp 2.088.696.909.000	-0,030527653
27	BRNA	2017	-Rp 178.283.422.000	Rp 143.384.673.000	Rp 9.047.191.000	Rp 1.964.877.082.000	0,022365745
28	IMPC	2015	Rp 129.759.075.975	Rp 46.092.449.764	Rp 117.482.963.139	Rp 1.675.232.685.157	-0,034842063
29	IMPC	2016	Rp 125.823.130.775	Rp 53.091.595.911	Rp 164.657.518.831	Rp 2.276.031.922.082	-0,006264063
30	IMPC	2017	Rp 91.303.491.940	Rp 53.539.204.710	Rp 20.613.985.520	Rp 2.294.677.493.483	-0,054137765
31	TRST	2015	Rp 25.314.103.403	Rp 175.566.341.325	Rp 135.020.261.491	Rp 3.357.359.499.954	-0,019616661
32	TRST	2016	Rp 33.794.866.940	Rp 181.160.248.867	Rp 239.192.778.741	Rp 3.290.596.224.286	0,007365736
33	TRST	2017	Rp 38.199.681.742	Rp 161.383.642.555	Rp 229.411.066.077	Rp 3.332.905.936.010	0,00894947
34	CPIN	2015	Rp 1.832.598.000.000	Rp 700.944.000.000	Rp 1.782.400.000.000	Rp 24.916.656.000.000	-0,03014618
35	CPIN	2016	Rp 2.225.402.000.000	Rp 768.039.000.000	Rp 4.157.137.000.000	Rp 24.204.994.000.000	0,04807669
36	CPIN	2017	Rp 2.496.787.000.000	Rp 821.662.000.000	Rp 1.624.465.000.000	Rp 24.522.593.000.000	-0,069078502
37	ALDO	2015	Rp 11.669.698.708	Rp 3.177.579.597	Rp 1.104.842.001	Rp 413.292.883.965	-0,033251084
38	ALDO	2016	Rp 25.229.505.223	Rp 12.938.719.175	Rp 38.255.302.345	Rp 410.330.576.602	0,000212214
39	ALDO	2017	Rp 29.035.395.397	Rp 12.869.524.731	Rp 12.706.380.594	Rp 498.701.656.995	-0,058549113
40	KDSI	2015	Rp 11.470.563.293	Rp 28.020.798.528	-Rp 41.864.462.623	Rp 1.177.093.668.866	-0,069115846
41	KDSI	2016	Rp 47.127.349.067	Rp 29.323.543.578	Rp 85.536.484.701	Rp 1.142.273.020.550	0,007953958
42	KDSI	2017	Rp 68.965.208.549	Rp 32.720.350.798	-Rp 61.261.640.106	Rp 1.328.291.727.616	-0,122674256
43	ASII	2015	Rp 15.613.000.000	Rp 6.604.000.000	Rp 25.899.000.000	Rp 245.435.000.000	0,015001935
44	ASII	2016	Rp 18.302.000.000	Rp 6.232.000.000	Rp 19.407.000.000	Rp 261.855.000.000	-0,019579538
45	ASII	2017	Rp 23.165.000.000	Rp 6.511.000.000	Rp 23.285.000.000	Rp 295.646.000.000	-0,021617069
46	INDS	2015	Rp 1.933.819.152	Rp 86.659.957.851	Rp 110.641.662.962	Rp 2.553.928.346.219	0,008632931
47	INDS	2016	Rp 49.556.367.334	Rp 99.656.663.042	Rp 193.436.286.326	Rp 2.477.272.502.538	0,017851591
48	INDS	2017	Rp 113.639.539.901	Rp 100.893.757.715	Rp 320.252.084.705	Rp 2.434.617.337.849	0,043423164
49	NIPS	2015	Rp 30.671.339.000	Rp 27.609.259.000	Rp 230.973.322.000	Rp 1.547.720.090.000	0,111578783
50	NIPS	2016	Rp 65.683.137.000	Rp 36.593.014.000	-Rp 13.476.751.000	Rp 1.777.956.390.000	-0,065104466

Lampiran 3 - Hasil Perhitungan Konservatisme Akuntansi

NO	PERUSAHAAN	TAHUN	LABA BERSIH SEBELUM EXTRAORDINARY ITEM	DEPRESIASI	ARUS KAS DARI AKTIVITAS OPERASI	TOTAL ASET	KONSERVATISME AKUNTANSI
51	NIPS	2017	Rp 44.110.825.000	Rp 21.824.282.000	-Rp 24.310.971.000	Rp 1.897.962.447.000	-0,047548927
52	SMSM	2015	Rp 461.307.000.000	Rp 115.133.000.000	Rp 531.987.000.000	Rp 2.220.108.000.000	-0,0200229
53	SMSM	2016	Rp 502.192.000.000	Rp 109.418.000.000	Rp 582.843.000.000	Rp 2.254.740.000.000	-0,012758456
54	SMSM	2017	Rp 555.388.000.000	Rp 110.629.000.000	Rp 446.032.000.000	Rp 2.443.341.000.000	-0,090034506
55	TRIS	2015	Rp 44.185.600.626	Rp 21.120.648.991	Rp 63.376.934.300	Rp 577.786.346.557	-0,00333915
56	TRIS	2016	Rp 25.213.015.324	Rp 23.302.353.665	Rp 13.169.891.854	Rp 639.701.164.511	-0,055253107
57	TRIS	2017	Rp 14.198.889.550	Rp 22.599.414.546	Rp 44.384.663.571	Rp 544.968.319.987	0,013920735
58	INDF	2015	Rp 3.709.501.000.000	Rp1.867.316.000.000	Rp 4.213.613.000.000	Rp 91.831.526.000.000	-0,014844619
59	INDF	2016	Rp 5.266.906.000.000	Rp2.105.680.000.000	Rp 7.175.603.000.000	Rp 82.174.515.000.000	-0,00239713
60	INDF	2017	Rp 5.145.063.000.000	Rp2.134.560.000.000	Rp 6.507.803.000.000	Rp 87.939.488.000.000	-0,008776717
61	MYOR	2015	Rp 1.250.233.128.560	Rp 468.863.995.789	Rp 2.336.785.497.955	Rp 11.342.715.686.221	0,054456833
62	MYOR	2016	Rp 1.388.676.127.665	Rp 514.679.470.431	Rp 659.314.197.175	Rp 12.922.421.859.142	-0,096269988
63	MYOR	2017	Rp 1.630.953.830.893	Rp 539.444.378.374	Rp 1.275.530.669.068	Rp 14.915.849.800.251	-0,059994405
64	SKBM	2015	Rp 40.150.568.621	Rp 11.741.883.208	Rp 62.469.996.482	Rp 764.484.248.710	0,013836184
65	SKBM	2016	Rp 22.545.456.050	Rp 20.737.661.627	-Rp 33.834.235.357	Rp 1.001.657.012.004	-0,07698978
66	SKBM	2017	Rp 25.880.464.791	Rp 31.199.622.912	-Rp 98.662.799.904	Rp 1.623.027.475.045	-0,095958257
67	STTP	2015	Rp 185.705.201.171	Rp 57.320.489.986	Rp 194.843.122.728	Rp 1.919.568.037.170	-0,025100735
68	STTP	2016	Rp 174.176.717.866	Rp 52.158.126.652	Rp 167.450.246.168	Rp 2.337.207.195.055	-0,025194428
69	STTP	2017	Rp 216.024.079.834	Rp 66.685.056.900	Rp 301.239.769.296	Rp 2.342.432.443.196	0,00791085
70	GGRM	2015	Rp 6.452.834.000.000	Rp1.747.570.000.000	Rp 3.200.820.000.000	Rp 63.505.413.000.000	-0,078726895
71	GGRM	2016	Rp 6.672.682.000.000	Rp2.085.569.000.000	Rp 6.937.650.000.000	Rp 62.951.634.000.000	-0,028920631
72	GGRM	2017	Rp 7.755.347.000.000	Rp2.243.993.000.000	Rp 8.204.579.000.000	Rp 66.759.930.000.000	-0,026883806
73	WIIM	2015	Rp 131.081.111.587	Rp 43.474.069.560	Rp 62.869.126.110	Rp 1.342.700.045.391	-0,083180198
74	WIIM	2016	Rp 106.290.306.868	Rp 51.090.510.517	Rp 136.703.864.740	Rp 1.353.634.132.275	-0,015275141
75	WIIM	2017	Rp 40.589.790.851	Rp 51.634.076.381	Rp 194.599.188.956	Rp 1.225.712.093.041	0,083523139

Lampiran 3 - Hasil Perhitungan Konservatisme Akuntansi

NO	PERUSAHAAN	TAHUN	LABA BERSIH SEBELUM EXTRAORDINARY ITEM	DEPRESIASI	ARUS KAS DARI AKTIVITAS OPERASI	TOTAL ASET	KONSERVATISME AKUNTANSI
76	KLBF	2015	Rp 2.057.694.281.873	Rp 351.147.692.596	Rp 2.427.641.532.150	Rp 13.696.417.381.439	0,001372589
77	KLBF	2016	Rp 2.350.884.933.551	Rp 397.069.428.541	Rp 2.159.833.281.176	Rp 15.226.009.210.657	-0,038626082
78	KLBF	2017	Rp 2.453.251.410.604	Rp 403.190.023.702	Rp 2.008.316.536.066	Rp 16.616.239.416.335	-0,051041928
79	PYFA	2015	Rp 3.087.104.465	Rp 10.005.373.210	Rp 15.699.910.434	Rp 159.951.537.229	0,016301392
80	PYFA	2016	Rp 5.146.317.041	Rp 9.159.800.097	Rp 7.052.759.074	Rp 167.062.795.608	-0,043416956
81	PYFA	2017	Rp 7.127.402.168	Rp 8.606.215.719	Rp 20.930.568.344	Rp 159.563.931.041	0,032569707
82	UNVR	2015	Rp 5.851.805.000.000	Rp 483.303.000.000	Rp 6.299.051.000.000	Rp 15.729.945.000.000	-0,002292252
83	UNVR	2016	Rp 6.390.672.000.000	Rp 529.615.000.000	Rp 6.684.219.000.000	Rp 16.745.695.000.000	-0,014097235
84	UNVR	2017	Rp 7.004.562.000.000	Rp 632.861.000.000	Rp 7.059.862.000.000	Rp 18.906.413.000.000	-0,030548418
85	CINT	2015	Rp 29.477.807.514	Rp 10.608.847.996	Rp 24.353.235.988	Rp 382.807.494.765	-0,041100082
86	CINT	2016	Rp 20.619.309.858	Rp 9.201.657.292	Rp 39.761.184.974	Rp 399.336.626.636	0,024891826
87	CINT	2017	Rp 29.648.261.092	Rp 10.022.707.899	Rp 33.220.121.814	Rp 476.577.841.605	-0,013535768
88	KICI	2015	-Rp 13.000.883.220	Rp 1.062.684.353	-Rp 4.055.527.244	Rp 133.831.888.816	0,058899801
89	KICI	2016	Rp 362.936.663	Rp 2.760.557.214	-Rp 97.291.055	Rp 139.809.135.385	-0,023037013
90	KICI	2017	Rp 7.946.916.114	Rp 2.765.596.113	Rp 6.225.044.449	Rp 149.420.009.884	-0,030032576

Lampiran 4 - Hasil Perhitungan Kepemilikan *Insider* dan *Outsider*

NO	PERUSAHAAN	TAHUN	persentase kepemilikan <i>insider</i>	persentase kepemilikan <i>outsider</i>
1	WTON	2015	0,1584516	99,84
2	WTON	2016	0,1660198	99,83
3	WTON	2017	0,1807947	99,82
4	ALKA	2015	0,07	99,93
5	ALKA	2016	0,012	99,98
6	ALKA	2017	0,012	99,98
7	ISSP	2015	0,01	99,99
8	ISSP	2016	0,01	99,99
9	ISSP	2017	0,01	99,99
10	LMSH	2015	25,58	74,42
11	LMSH	2016	23,7	76,3
12	LMSH	2017	20,64	79,36
13	AGII	2015	6,56	93,44
14	AGII	2016	4,46	95,54
15	AGII	2017	5,64	94,36
16	DPNS	2015	0,003421	99,99658
17	DPNS	2016	0,003421	99,99658
18	DPNS	2017	0,003421	99,99658
19	INCI	2015	13,92	86,08
20	INCI	2016	33,58	66,42
21	INCI	2017	33,58	66,42
22	APLI	2015	25,61	74,39
23	APLI	2016	26,55	73,45
24	APLI	2017	26,73	73,27
25	BRNA	2015	6,58	93,42
26	BRNA	2016	5,09	94,91
27	BRNA	2017	5,09	94,91
28	IMPC	2015	1,58	98,42
29	IMPC	2016	1,65	98,35
30	IMPC	2017	1,71	98,29
31	TRST	2015	4,15	95,85
32	TRST	2016	7,14	92,86
33	TRST	2017	6,27	93,73
34	CPIN	2015	0,002312	99,99769
35	CPIN	2016	0,00215	99,99785
36	CPIN	2017	0,003193	99,99681
37	ALDO	2015	14,32	85,68
38	ALDO	2016	14,32	85,68
39	ALDO	2017	14,57	85,43
40	KDSI	2015	4,81	95,19

Lampiran 4 - Hasil Perhitungan Kepemilikan *Insider* dan *Outsider*

NO	PERUSAHAAN	TAHUN	persentase kepemilikan <i>insider</i>	persentase kepemilikan <i>outsider</i>
40	KDSI	2015	4,81	95,19
41	KDSI	2016	4,82	95,18
42	KDSI	2017	4,82	95,18
43	ASII	2015	0,04	99,96
44	ASII	2016	0,04	99,96
45	ASII	2017	0,04	99,96
46	INDS	2015	0,44	99,56
47	INDS	2016	0,44	99,56
48	INDS	2017	0,44	99,56
49	NIPS	2015	3,37	99,63
50	NIPS	2016	6,01	93,99
51	NIPS	2017	6,01	93,99
52	SMSM	2015	8,3276	91,6724
53	SMSM	2016	7,9963	92,0037
54	SMSM	2017	7,9806	92,019
55	TRIS	2015	1,08	98,92
56	TRIS	2016	0,7	99,3
57	TRIS	2017	0,071	99,92
58	INDF	2015	0,02	99,98
59	INDF	2016	0,02	99,98
60	INDF	2017	0,02	99,98
61	MYOR	2015	25,22	74,78
62	MYOR	2016	25,22	74,78
63	MYOR	2017	25,22	74,78
64	SKBM	2015	3,11	96,89
65	SKBM	2016	4,08	95,92
66	SKBM	2017	2,21	97,79
67	STTP	2015	3,2	96,8
68	STTP	2016	3,2	96,8
69	STTP	2017	3,2	96,8
70	GGRM	2015	0,92	99,08
71	GGRM	2016	0,67	99,33
72	GGRM	2017	0,67	99,33
73	WIIM	2015	24,6	75,4
74	WIIM	2016	24,8	75,2
75	WIIM	2017	38	62
76	KLBF	2015	0,01	99,99
77	KLBF	2016	0,01	99,99
78	KLBF	2017	0,01	99,99
79	PYFA	2015	23,08	76,92
80	PYFA	2016	23,08	76,92

Lampiran 4 - Hasil Perhitungan Kepemilikan *Insider* dan *Outsider*

NO	PERUSAHAAN	TAHUN	persentase kepemilikan <i>insider</i>	persentase kepemilikan <i>outsider</i>
81	PYFA	2017	23,08	76,92
82	UNVR	2015	0,001	99,99
83	UNVR	2016	0,00011	99,99
84	UNVR	2017	0,00011	99,99
85	CINT	2015	0,35	99,65
86	CINT	2016	0,35	99,65
87	CINT	2017	0,35	99,65
88	KICI	2015	0,23	99,77
89	KICI	2016	0,23	99,77
90	KICI	2017	0,23	99,77

Lampiran 5 - Hasil Perhitungan *Debt Covenant*

NO	PERUSAHAAN	TAHUN	EBIT	BUNGA	<i>Time Interest Earned</i>
1	WTON	2015	Rp 1.513.905.342.000	Rp 431.409.359.000	3,50920839
2	WTON	2016	Rp 397.144.197.425	Rp 56.504.143.558	7,028585382
3	WTON	2017	Rp 508.028.141.417	Rp 88.526.521.259	5,738711227
4	ALKA	2015	Rp 6.428.965.000	Rp 3.489.007.000	1,842634595
5	ALKA	2016	Rp 4.558.717.000	Rp 4.306.218.000	1,058635907
6	ALKA	2017	Rp 21.638.606.000	Rp 5.613.797.000	3,854540162
7	ISSP	2015	Rp 434.043.000.000	Rp 239.138.000.000	1,815031488
8	ISSP	2016	Rp 433.001.000.000	Rp 293.852.000.000	1,473534296
9	ISSP	2017	Rp 290.190.000.000	Rp 269.760.000.000	1,075733986
10	LMSH	2015	Rp 1.732.694.473	Rp 491.606.850	3,524553153
11	LMSH	2016	Rp 7.810.929.066	Rp 253.661.528	30,7927226
12	LMSH	2017	Rp 17.193.070.209	Rp 668.898.671	25,70354966
13	AGII	2015	Rp 275.664.000.000	Rp 205.348.000.000	1,342423593
14	AGII	2016	Rp 367.436.000.000	Rp 279.521.000.000	1,314520197
15	AGII	2017	Rp 419.864.000.000	Rp 286.044.000.000	1,467830124
16	DPNS	2015	Rp 11.832.026.060	Rp 1.477.179.021	8,009879569
17	DPNS	2016	Rp 12.288.056.506	Rp 1.738.971.763	7,066277192
18	DPNS	2017	Rp 7.568.252.565	Rp 1.709.858.482	4,426245005
19	INCI	2015	Rp 19.469.819.957	Rp 249.178.091	78,13616309
20	INCI	2016	Rp 13.651.159.000	Rp 356.730.905	38,26738533
21	INCI	2017	Rp 22.847.005.650	Rp 769.538.305	29,68923769
22	APLI	2015	Rp 4.152.401.552	Rp 2.312.700.365	1,795477536
23	APLI	2016	Rp 22.321.734.046	Rp 1.530.096.545	14,58844811
24	APLI	2017	Rp 5.158.736.696	Rp 1.238.348.631	4,165819356
25	BRNA	2015	Rp 71.295.137.000	Rp 73.722.526.000	0,967073985
26	BRNA	2016	Rp 103.699.779.000	Rp 83.241.534.000	1,245769678
27	BRNA	2017	Rp 74.964.290.620	Rp 75.188.480.000	0,997018301
28	IMPC	2015	Rp 204.294.407.343	Rp 42.539.158.732	4,802502293
29	IMPC	2016	Rp 218.802.926.296	Rp 45.072.396.716	4,854477291
30	IMPC	2017	Rp 189.230.359.836	Rp 76.450.811.216	2,475191
31	TRST	2015	Rp 88.746.155.513	Rp 37.741.951.560	2,351392862
32	TRST	2016	Rp 59.427.546.504	Rp 36.318.980.551	1,636266922
33	TRST	2017	Rp 39.971.446.503	Rp 27.530.334.207	1,451905604
34	CPIN	2015	Rp 3.391.653.000.000	Rp 642.227.000.000	5,2810813
35	CPIN	2016	Rp 4.417.116.000.000	Rp 647.186.000.000	6,825110556
36	CPIN	2017	Rp 3.716.274.000.000	Rp 496.087.000.000	7,491173927
37	ALDO	2015	Rp 17.877.334.509	Rp 338.806.532	52,76561347
38	ALDO	2016	Rp 43.427.187.821	Rp 492.765.754	88,12947626
39	ALDO	2017	Rp 48.014.432.105	Rp 561.386.046	85,5283676
40	KDSI	2015	Rp 50.513.368.515	Rp 35.982.261.653	1,403840843

Lampiran 5 - Hasil Perhitungan *Debt Covenant*

NO	PERUSAHAAN	TAHUN	EBIT	BUNGA	<i>Time Interest Earned</i>
41	KDSI	2016	Rp 103.123.237.482	Rp 42.173.457.408	2,445216585
42	KDSI	2017	Rp 130.259.136.752	Rp 35.063.147.572	3,714986981
43	ASII	2015	Rp 21.000.000.000.000	Rp 1.370.000.000.000	15,32846715
44	ASII	2016	Rp 23.998.000.000.000	Rp 1.745.000.000.000	13,75243553
45	ASII	2017	Rp 31.238.000.000.000	Rp 2.042.000.000.000	15,29774731
46	INDS	2015	Rp 42.060.367.453	Rp 38.169.973.011	1,101922903
47	INDS	2016	Rp 90.344.591.463	Rp 30.538.122.127	2,958420007
48	INDS	2017	Rp 164.706.423.689	Rp 8.112.872.928	20,30186164
49	NIPS	2015	Rp 83.667.354.000	Rp 42.913.801.000	1,949660763
50	NIPS	2016	Rp 134.064.366.000	Rp 45.580.276.000	2,941280259
51	NIPS	2017	Rp 108.516.103.000	Rp 49.258.126.000	2,203009164
52	SMSM	2015	Rp 602.997.000.000	Rp 25.420.000.000	23,72136113
53	SMSM	2016	Rp 668.057.000.000	Rp 12.526.000.000	53,33362606
54	SMSM	2017	Rp 722.853.000.000	Rp 7.239.000.000	99,85536676
55	TRIS	2015	Rp 68.394.053.538	Rp 10.135.614.736	6,747893968
56	TRIS	2016	Rp 46.830.132.329	Rp 10.597.287.529	4,419067823
57	TRIS	2017	Rp 33.408.621.080	Rp 11.031.788.024	3,028395851
58	INDF	2015	Rp 7.362.895.000.000	Rp 1.512.087.000.000	4,869359369
59	INDF	2016	Rp 8.285.007.000.000	Rp 1.578.453.000.000	5,248814504
60	INDF	2017	Rp 8.747.502.000.000	Rp 1.385.805.000.000	6,312217087
61	MYOR	2015	Rp 1.862.620.832.987	Rp 378.651.540.837	4,919089538
62	MYOR	2016	Rp 2.315.242.242.867	Rp 356.714.077.463	6,490470629
63	MYOR	2017	Rp 2.460.559.388.050	Rp 356.714.077.463	6,897847726
64	SKBM	2015	Rp 64.528.619.399	Rp 14.405.013.302	4,479594572
65	SKBM	2016	Rp 57.968.902.334	Rp 29.707.153.044	1,951344925
66	SKBM	2017	Rp 51.846.949.649	Rp 32.022.866.095	1,619060252
67	STTP	2015	Rp 301.218.622.424	Rp 69.213.223.651	4,352038621
68	STTP	2016	Rp 304.392.270.232	Rp 86.645.961.692	3,513057785
69	STTP	2017	Rp 360.523.299.198	Rp 71.977.480.135	5,008834687
70	GGRM	2015	Rp 10.064.867.000.000	Rp 1.429.592.000.000	7,040377254
71	GGRM	2016	Rp 10.122.038.000.000	Rp 1.190.902.000.000	8,499471829
72	GGRM	2017	Rp 11.237.253.000.000	Rp 800.741.000.000	14,03356766
73	WIIM	2015	Rp 200.720.211.666	Rp 18.700.322.445	10,73351608
74	WIIM	2016	Rp 134.383.691.062	Rp 12.260.592.973	10,96061923
75	WIIM	2017	Rp 44.172.542.990	Rp 6.188.792.476	7,137505929

Lampiran 5 - Hasil Perhitungan *Debt Covenant*

NO	PERUSAHAAN	TAHUN	EBIT	BEBAN BUNGA	<i>Time Interest Earned</i>
76	KLBF	2015	Rp 2.744.799.255.275	23.918.010.816	114,7586761
77	KLBF	2016	Rp 3.119.336.985.510	28.148.525.280	110,8170661
78	KLBF	2017	Rp 3.277.578.351.745	36.391.625.753	90,06408161
79	PYFA	2015	Rp 10.135.509.222	Rp 5.262.318.134	1,926054063
80	PYFA	2016	Rp 10.519.298.414	Rp 3.182.267.902	3,305598001
81	PYFA	2017	Rp 12.062.652.290	Rp 2.368.648.428	5,092630948
82	UNVR	2015	Rp 7.939.401.000.000	Rp 120.527.000.000	65,87238544
83	UNVR	2016	Rp 8.707.661.000.000	Rp 143.244.000.000	60,78901036
84	UNVR	2017	Rp 9.495.764.000.000	Rp 127.682.000.000	74,37042026
85	CINT	2015	Rp 40.187.166.164	Rp 1.942.149.769	20,6921046
86	CINT	2016	Rp 24.616.862.550	Rp 1.579.909.193	15,58118825
87	CINT	2017	Rp 40.277.045.994	Rp 1.958.173.596	20,56867996
88	KICI	2015	Rp 2.828.046.167	Rp 949.388.878	2,978806928
89	KICI	2016	Rp 1.494.407.979	Rp 946.288.728	1,579230456
90	KICI	2017	Rp 11.455.876.839	Rp 891.384.262	12,8517827

Lampiran 6 - Hasil Perhitungan Kompetensi Komite Audit

NO	PERUSAHAAN	TAHUN	JUMLAH KOMITE AUDIT YANG MEMILIKI KOMPETENSI	JUMLAH KOMITE AUDIT SELURUHNYA	PERSENTASE
1	WTON	2015	1	3	0,333333333
2	WTON	2016	1	3	0,333333333
3	WTON	2017	1	3	0,333333333
4	ALKA	2015	3	3	1
5	ALKA	2016	3	3	1
6	ALKA	2017	3	3	1
7	ISSP	2015	3	3	1
8	ISSP	2016	2	3	0,666666667
9	ISSP	2017	2	3	0,666666667
10	LMSH	2015	3	3	1
11	LMSH	2016	3	3	1
12	LMSH	2017	3	3	1
13	AGII	2015	1	3	0,333333333
14	AGII	2016	1	3	0,333333333
15	AGII	2017	1	3	0,333333333
16	DPNS	2015	1	3	0,333333333
17	DPNS	2016	1	3	0,333333333
18	DPNS	2017	1	3	0,333333333
19	INCI	2015	1	3	0,333333333
20	INCI	2016	2	3	0,666666667
21	INCI	2017	2	3	0,666666667
22	APLI	2015	2	3	0,666666667
23	APLI	2016	2	3	0,666666667
24	APLI	2017	2	3	0,666666667
25	BRNA	2015	2	3	0,666666667
26	BRNA	2016	1	3	0,333333333
27	BRNA	2017	1	3	0,333333333
28	IMPC	2015	3	3	1
29	IMPC	2016	3	3	1
30	IMPC	2017	3	3	1
31	TRST	2015	2	3	0,666666667
32	TRST	2016	2	3	0,666666667
33	TRST	2017	3	3	1
34	CPIN	2015	2	5	0,4
35	CPIN	2016	2	5	0,4
36	CPIN	2017	1	4	0,25
37	ALDO	2015	2	3	0,666666667
38	ALDO	2016	2	3	0,666666667
39	ALDO	2017	2	3	0,666666667
40	KDSI	2015	3	3	1
41	KDSI	2016	3	3	1
42	KDSI	2017	3	3	1
43	ASII	2015	4	4	1
44	ASII	2016	4	4	1
45	ASII	2017	3	4	0,75

Lampiran 6 - Hasil Perhitungan Kompetensi Komite Audit

NO	PERUSAHAAN	TAHUN	JUMLAH KOMITE AUDIT YANG MEMILIKI KOMPETENSI	JUMLAH KOMITE AUDIT SELURUHNYA	PERSENTASE
46	INDS	2015	2	3	0,666666667
47	INDS	2016	2	3	0,666666667
48	INDS	2017	2	3	0,666666667
49	NIPS	2015	2	3	0,666666667
50	NIPS	2016	2	3	0,666666667
51	NIPS	2017	3	3	1
52	SMSM	2015	1	3	0,333333333
53	SMSM	2016	1	3	0,333333333
54	SMSM	2017	1	3	0,333333333
55	TRIS	2015	2	3	0,666666667
56	TRIS	2016	2	3	0,666666667
57	TRIS	2017	2	3	0,666666667
58	INDF	2015	3	3	1
59	INDF	2016	3	3	1
60	INDF	2017	3	3	1
61	MYOR	2015	2	3	0,666666667
62	MYOR	2016	2	3	0,666666667
63	MYOR	2017	2	3	0,666666667
64	SKBM	2015	2	3	0,666666667
65	SKBM	2016	2	3	0,666666667
66	SKBM	2017	2	3	0,666666667
67	STTP	2015	1	3	0,333333333
68	STTP	2016	1	3	0,333333333
69	STTP	2017	1	3	0,333333333
70	GGRM	2015	2	3	0,666666667
71	GGRM	2016	2	3	0,666666667
72	GGRM	2017	2	3	0,666666667
73	WIIM	2015	3	3	1
74	WIIM	2016	3	3	1
75	WIIM	2017	3	3	1
76	KLBF	2015	1	3	0,333333333
77	KLBF	2016	1	3	0,333333333
78	KLBF	2017	1	3	0,333333333
79	PYFA	2015	3	3	1
80	PYFA	2016	3	3	1
81	PYFA	2017	4	4	1
82	UNVR	2015	2	3	0,666666667
83	UNVR	2016	3	3	1
84	UNVR	2017	3	3	1
85	CINT	2015	2	3	0,666666667
86	CINT	2016	2	3	0,666666667
87	CINT	2017	2	3	0,666666667
88	KICI	2015	3	3	1
89	KICI	2016	3	3	1
90	KICI	2017	2	3	0,666666667

Lampiran 7 – Data Setelah Uji *Outlier*

PERUSAHAAN	TAHUN	TKA	KPI	KPO	DCOV	KKA
WTON	2015	-0,037577919	0,16	99,84	3,50920839	0,333333333
WTON	2016	-0,099835658	0,17	99,83	7,028585382	0,333333333
WTON	2017	0,009438766	0,18	99,82	5,738711227	0,333333333
ALKA	2015	-0,024068073	0,07	99,93	1,842634595	1
ALKA	2016	0,077719587	0,012	99,98	1,058635907	1
ALKA	2017	-0,069115359	0,012	99,98	3,854540162	1
ISSP	2015	-0,018429145	0,01	99,99	1,815031488	1
ISSP	2016	-0,096328237	0,01	99,99	1,473534296	0,666666667
ISSP	2017	0,099401933	0,01	99,99	1,075733986	0,666666667
LMSH	2015	0,049523155	25,58	74,42	3,524553153	1
LMSH	2016	-0,009615592	23,7	76,3	30,7927226	1
LMSH	2017	-0,001218412	20,64	79,36	25,70354966	1
AGII	2015	-0,044623637	6,56	93,44	1,342423593	0,333333333
AGII	2016	-0,023437845	4,46	95,54	1,314520197	0,333333333
AGII	2017	-0,017912428	5,64	94,36	1,467830124	0,333333333
DPNS	2015	-0,029011254	0,003421	99,99658	8,009879569	0,333333333
DPNS	2016	0,002956129	0,003421	99,99658	7,066277192	0,333333333
DPNS	2017	-0,042131993	0,003421	99,99658	4,426245005	0,333333333
INCI	2015	0,018941269	13,92	86,08	78,13616309	0,333333333
INCI	2016	-0,095886154	33,58	66,42	38,26738533	0,666666667
INCI	2017	-0,042701183	33,58	66,42	29,68923769	0,666666667
APLI	2015	0,018086236	25,61	74,39	1,795477536	0,666666667
APLI	2016	-0,004384413	26,55	73,45	14,58844811	0,666666667
APLI	2017	-0,017250322	26,73	73,27	4,165819356	0,666666667
BRNA	2015	0,107320352	6,58	93,42	0,967073985	0,666666667
BRNA	2016	-0,030527653	5,09	94,91	1,245769678	0,333333333
BRNA	2017	0,022365745	5,09	94,91	0,997018301	0,333333333
IMPC	2015	-0,034842063	1,58	98,42	4,802502293	1
IMPC	2016	-0,006264063	1,65	98,35	4,854477291	1
IMPC	2017	-0,054137765	1,71	98,29	2,475191	1
TRST	2015	-0,019616661	4,15	95,85	2,351392862	0,666666667
TRST	2016	0,007365736	7,14	92,86	1,636266922	0,666666667
TRST	2017	0,00894947	6,27	93,73	1,451905604	1

Lampiran 7 – Data Setelah Uji *Outlier*

PERUSAHAAN	TAHUN	TKA	KPI	KPO	DCOV	KKA
CPIN	2015	-0,03014618	0,002312	99,99769	5,2810813	0,4
CPIN	2016	0,04807669	0,00215	99,99785	6,825110556	0,4
CPIN	2017	-0,069078502	0,003193	99,99681	7,491173927	0,25
ALDO	2015	-0,033251084	14,32	85,68	52,76561347	0,666667
ALDO	2016	0,000212214	14,32	85,68	88,12947626	0,666667
ALDO	2017	-0,058549113	14,57	85,43	85,5283676	0,666667
KDSI	2015	-0,069115846	4,81	95,19	1,403840843	1
KDSI	2016	0,007953958	4,82	95,18	2,445216585	1
KDSI	2017	-0,122674256	4,82	95,18	3,714986981	1
ASII	2015	0,015001935	0,04	99,96	15,32846715	1
ASII	2016	-0,019579538	0,04	99,96	13,75243553	1
ASII	2017	-0,021617069	0,04	99,96	15,29774731	0,75
INDS	2015	0,008632931	0,44	99,56	1,101922903	0,666667
INDS	2016	0,017851591	0,44	99,56	2,958420007	0,666667
INDS	2017	0,043423164	0,44	99,56	20,30186164	0,666667
NIPS	2015	0,111578783	3,37	99,63	1,949660763	0,666667
NIPS	2016	-0,065104466	6,01	93,99	2,941280259	0,666667
NIPS	2017	-0,047548927	6,01	93,99	2,203009164	1
SMSM	2015	-0,0200229	8,33	91,67	23,72136113	0,333333
SMSM	2016	-0,012758456	7,99	92	53,33362606	0,333333
SMSM	2017	-0,090034506	7,99	92,01	99,85536676	0,333333
TRIS	2015	-0,00333915	1,08	98,92	6,747893968	0,666667
TRIS	2016	-0,055253107	0,7	99,3	4,419067823	0,666667
TRIS	2017	0,013920735	0,08	99,92	3,028395851	0,666667
INDF	2015	-0,014844619	0,02	99,98	4,869359369	1
INDF	2016	-0,00239713	0,02	99,98	5,248814504	1
INDF	2017	-0,008776717	0,02	99,98	6,312217087	1
MYOR	2015	0,054456833	25,22	74,78	4,919089538	0,666667
MYOR	2016	-0,096269988	25,22	74,78	6,490470629	0,666667
MYOR	2017	-0,059994405	25,22	74,78	6,897847726	0,666667

Lampiran 7 – Data Setelah Uji *Outlier*

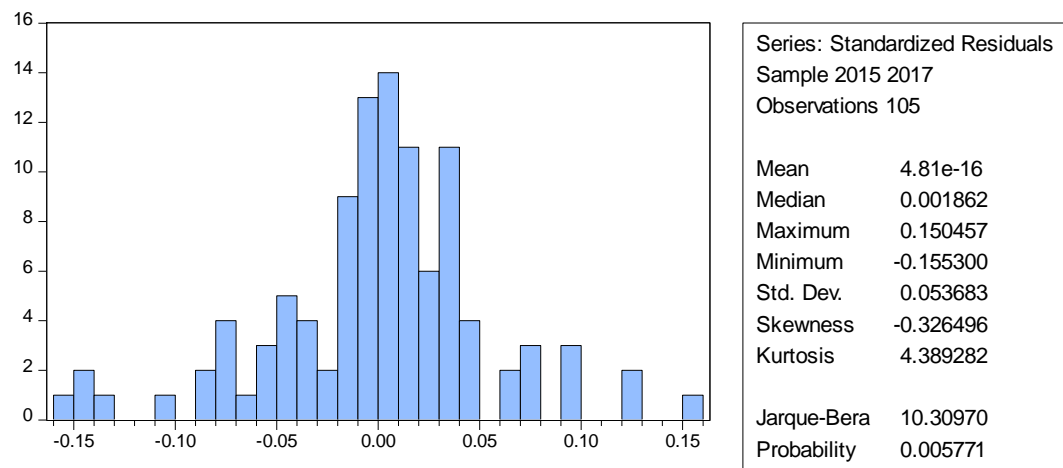
PERUSAHAAN	TAHUN	TKA	KPI	KPO	DCOV	KKA
SKBM	2015	0,013836184	3,11	96,89	4,479594572	0,666667
SKBM	2016	-0,07698978	4,08	95,92	1,951344925	0,666667
SKBM	2017	-0,095958257	2,21	97,79	1,619060252	0,666667
STTP	2015	-0,025100735	3,2	96,8	4,352038621	0,333333
STTP	2016	-0,025194428	3,2	96,8	3,513057785	0,333333
STTP	2017	0,00791085	3,2	96,8	5,008834687	0,333333
GGRM	2015	-0,078726895	0,92	99,08	7,080368385	0,666667
GGRM	2016	-0,028920631	0,67	99,33	8,499471829	0,666667
GGRM	2017	-0,026883806	0,67	99,33	14,03356766	0,666667
WIIM	2015	-0,083180198	24,6	75,4	10,73351608	1
WIIM	2016	-0,015275141	24,8	75,2	10,96061923	1
WIIM	2017	0,083523139	38	62	7,137505929	1
KLBF	2015	0,001372589	0,01	99,99	114,7586761	0,333333
KLBF	2016	-0,038626082	0,01	99,99	110,8710661	0,333333
KLBF	2017	-0,051041928	0,01	99,99	90,06408161	0,333333
PYFA	2015	0,016301392	23,08	76,92	1,926054063	1
PYFA	2016	-0,043416956	23,08	76,92	3,305598001	1
PYFA	2017	0,032569707	23,08	76,92	5,092630948	1
UNVR	2015	-0,002292252	0,001	99,99989	65,87238544	0,666667
UNVR	2016	-0,014097235	0,00011	99,99989	60,78901036	1
UNVR	2017	-0,030548418	0,00011	99,99989	74,37042026	1
CINT	2015	-0,041100082	0,35	99,65	20,6921046	0,666667
CINT	2016	0,024891826	0,35	99,65	15,58118825	0,666667
CINT	2017	-0,013535768	0,35	99,65	20,56867996	0,666667
KICI	2015	0,058899801	0,23	99,77	2,978806928	1
KICI	2016	-0,023037013	0,23	99,77	1,579230456	1
KICI	2017	-0,030032576	0,23	99,77	12,8517827	0,666667
MYOR	2015	0,054456833	25,22	74,78	4,919089538	0,666667
MYOR	2016	-0,096269988	25,22	74,78	6,490470629	0,666667
MYOR	2017	-0,059994405	25,22	74,78	6,897847726	0,666667

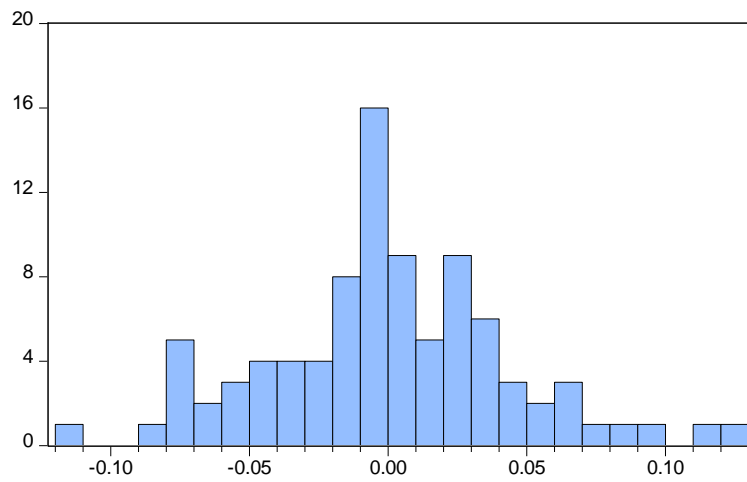
Lampiran 8 – Hasil Uji Statistik Deskriptif Sebelum *Outlier*

	TKA	KPI	KPO	DCOV	KKA
Mean	-0.018320	8.672697	91.35564	28.18673	0.706032
Median	-0.017912	3.370000	96.80000	5.248815	0.666667
Maximum	0.130189	68.28000	99.99989	639.5500	1.000000
Minimum	-0.175510	0.000110	31.72000	0.085952	0.250000
Std. Dev.	0.055572	12.03176	12.04792	81.27237	0.249873
Observations	105	105	105	105	105

Lampiran 9 – Hasil Uji Statistik Deskriptif Sesudah *Outlier*

	TKA	KPI	KPO	DCOV	KKA
Mean	-0.016453	7.139035	92.89402	17.04892	0.690370
Median	-0.019004	1.960000	98.32000	5.050733	0.666667
Maximum	0.111579	38.00000	99.99989	114.7587	1.000000
Minimum	-0.122674	0.000110	62.00000	0.967074	0.250000
Std. Dev.	0.046552	10.10868	10.12607	27.31104	0.258319
Observations	90	90	90	90	90

Lampiran 10 – Hasil Uji Normalitas sebelum outlier

Lampiran 11 – Hasil Uji Normalitas sesudah *outlier*

Series: Standardized Residuals	
Sample 2015 2017	
Observations 90	
Mean	3.73e-16
Median	-0.002872
Maximum	0.123242
Minimum	-0.111094
Std. Dev.	0.044052
Skewness	0.173106
Kurtosis	3.428157
Jarque-Bera	1.136928
Probability	0.566395

Lampiran 12 – Hasil Uji Chow

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	0.612485	(29,56)	0.9233
Cross-section Chi-square	24.794364	29	0.6889

Lampiran 13 – Hasil Uji *Lagrange*

Lagrange multiplier (LM) test for panel data

Date: 07/30/19 Time: 08:07

Sample: 2015 2017

Total panel observations: 90

Probability in ()

Null (no rand. effect)	Cross-section	Period	Both
Alternative	One-sided	One-sided	
Breusch-Pagan	2.088578 (0.1484)	0.217739 (0.6408)	2.306317 (0.1288)

Lampiran 14 – Hasil Model Regresi Data Panel

Dependent Variable: TKA
 Method: Panel Least Squares
 Date: 07/30/19 Time: 08:54
 Sample: 2015 2017
 Periods included: 3
 Cross-sections included: 30
 Total panel (balanced) observations: 90

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-4.289259	1.515827	-2.829650	0.0058
KPI	0.042745	0.015171	2.817528	0.0060
KPO	0.042628	0.015147	2.814242	0.0061
DCOV	-0.000147	0.000181	-0.811100	0.4196
KKA	0.014850	0.019450	0.763525	0.4473
R-squared	0.104532	Mean dependent var		-0.016453
Adjusted R-squared	0.062392	S.D. dependent var		0.046552
S.E. of regression	0.045077	Akaike info criterion		-3.306955
Sum squared resid	0.172711	Schwarz criterion		-3.168077
Log likelihood	153.8130	Hannan-Quinn criter.		-3.250951
F-statistic	2.480603	Durbin-Watson stat		2.400696
Prob(F-statistic)	0.049881			

Lampiran 15 – Contoh laporan keuangan manufaktur

The original consolidated financial statements included herein are in Indonesian language

PT ALAKASA INDIRINDO Tbk DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN Tanggal 31 Desember 2017 (Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain)	PT ALAKASA INDIRINDO Tbk AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF FINANCIAL POSITIONS As of December 31, 2017 (Expressed in thousands of Rupiah, unless otherwise of stated)			
	Catatan/ Notes	31 Desember / December 31		
		2017	2016	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan bank	4,24,25	20.746.931	10.535.932	Cash and banks
Deposito yang dibatasi penggunaannya		439.000	439.000	Restricted deposits
Piutang usaha, neto setelah dikurangi cadangan penurunan nilai Rp823.391 tahun 2017, Rp506.528 tahun 2016				Trade receivables, net of allowance for impairment losses of Rp823,391 in 2017, Rp506,528 in 2016
Pihak ketiga	5,24,25	154.582.741	15.007.989	Third parties
Piutang lain-lain - pihak ketiga	24,25	3.552.521	4.109.001	Other receivables - third parties
Piutang pihak berelasi	21b	50.936.404	-	Due from related parties
Persediaan	6	37.760.806	21.163.233	Inventories
Pajak dibayar di muka	18c	914.698	85.105	Prepaid taxes
Beban dibayar di muka		2.866.651	2.066.091	Prepaid expenses
Uang muka		5.357.642	4.917.579	Advance payments
Total Aset Lancar		277.157.394	58.323.930	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset pajak tangguhan, neto	18f	3.966.111	3.591.952	Deferred tax assets, net
Piutang pihak berelasi	21b	161.192	49.772.991	Due from related parties
Aset tetap, setelah dikurangi akumulasi penyusutan sebesar Rp13.774.524 tahun 2017, Rp11.764.386 tahun 2016	7	22.603.493	24.056.278	Fixed assets, net of accumulated depreciation of Rp13,774,524 in 2017, Rp11,764,386 in 2016
Estimasi pengembalian pajak	18a	1.128.009	676.673	Estimated claims for tax refund
Beban tangguhan hak atas tanah		39.314	43.641	Deferred charges of land rights
Aset lain-lain		153.190	153.190	Other assets
Total Aset Tidak Lancar		28.051.309	78.294.925	Total Non-current Assets
TOTAL ASET		305.208.703	136.618.855	TOTAL ASSETS

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of the consolidated financial statements taken as a whole.

Lampiran 15 – Contoh Laporan Keuangan Manufaktur

The original consolidated financial statements included herein
are in Indonesian language

**PT ALAKASA INDIRINDO Tbk
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun Yang Berakhir
Pada Tanggal 31 Desember 2017
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT ALAKASA INDIRINDO Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT LOSS
AND OTHER COMPREHENSIVE INCOME
For The Year Ended December 31, 2017
(Expressed in thousands of Rupiah,
unless otherwise of stated)**

	Catatan/ Notes	Tahun yang berakhir pada tanggal 31 Desember For the year ended December 31,		
		2017	2016	
PENJUALAN NETO	15	1.932.783.905	1.181.605.756	NET SALES
BEBAN POKOK PENJUALAN	16	(1.888.767.962)	(1.121.597.912)	COST OF GOODS SOLD
LABA BRUTO		44.015.943	30.007.844	GROSS PROFIT
Beban operasi	17	(26.240.045)	(19.972.512)	Operating expenses
Pendapatan (beban) operasi lainnya, neto		3.862.708	(5.476.615)	Other operating income (expense), net
LABA USAHA		21.638.606	4.558.717	INCOME FOR OPERATIONS
Beban keuangan		(5.613.797)	(4.306.218)	Finance charges
Pendapatan keuangan		38.580	24.149	Finance income
LABA SEBELUM PAJAK		16.063.389	276.648	INCOME BEFORE TAX
MANFAAT (BEBAN) PAJAK, NETO	18e, 18f	(687.133)	238.519	TAX BENEFIT (EXPENSE), NET
LABA TAHUN BERJALAN		15.406.256	516.167	PROFIT FOR THE YEAR

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of the consolidated financial statements taken as a whole.

Lampiran 15 – Contoh Laporan Keuangan Manufaktur

The original consolidated financial statements included herein are in Indonesian language

PT ALAKASA INDIRINDO Tbk DAN ENTITAS ANAKNYA LAPORAN ARUS KAS KONSOLIDASIAN Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2017 (Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain)	For the years ended December 31		PT ALAKASA INDIRINDO Tbk AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF CASH FLOWS For the Year Ended December 31, (Expressed in thousands of Rupiah, unless otherwise of stated)
Notes	2017	2016	
ARUS KAS DARI AKTIVITAS OPERASI			CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan dari pelanggan	1.797.628.342	1.170.852.379	Receipts from customers
Pembayaran kepada pemasok dan karyawan	(1.794.450.611)	(1.154.332.747)	Payments to suppliers and employees
Pembayaran bunga pinjaman	(5.613.797)	(4.306.218)	Payments of interest on loan
Pembayaran pajak penghasilan	(829.593)	(1.208.230)	Payments of corporate income tax
Penghasilan pembayaran bunga	(412.556)	1.550.616	Interest income payment
Arus kas neto yang diperoleh dari (digunakan untuk) aktivitas operasi	(3.678.215)	12.555.800	Net cash flows provided by (used in) operating activities
ARUS KAS DARI AKTIVITAS INVESTASI			CASH FLOWS FROM INVESTING ACTIVITIES
Kepemilikan non-pengendali	4.385.115	-	Non-controlling interest related parties
Pembelian aset tetap	(557.353)	(9.720.095)	Acquisition of fixed assets
Arus kas neto yang diperoleh dari (digunakan untuk) aktivitas investasi	3.827.762	(9.720.095)	Net cash flows provided by (used in) investing activities
ARUS KAS DARI AKTIVITAS PENDANAAN			CASH FLOWS FROM FINANCING ACTIVITIES
Penerimaan pinjaman bank	21.083.057	780.746	Proceeds from bank loan
Pembayaran pinjaman bank	(11.145.958)	(1.235.903)	Payment of bank loan
Arus kas neto yang diperoleh dari (digunakan untuk) aktivitas pendanaan	9.937.099	(455.157)	Net cash flows provided by (used in) financing activities
Kenaikan neto kas dan bank	10.086.646	2.380.548	Net increase in cash and banks
Kenaikan cerukan bank	90.136	780.746	Increase in bank overdraft
Kas dan bank pada awal tahun	10.535.932	7.870.164	Cash and banks at the beginning of the year
Pengaruh perubahan kurs mata uang asing	34.217	(495.526)	Effect of foreign exchange rate changes
KAS DAN BANK PADA AKHIR TAHUN	20.746.931	10.535.932	CASH AND BANKS AT THE END OF THE YEAR

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of the consolidated financial statements taken as a whole.

Lampiran 15 – Contoh Laporan Keuangan Manufaktur

PT ALAKASA INDUSTRIINDO TBK
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN (Lanjutan)
Tanggal 31 Desember 2017
dan Untuk Tahun yang Berakhir pada
Tanggal tersebut
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)

PT ALAKASA INDUSTRIINDO TBK
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS (Continued)
As of December 31, 2017
and For the Year then Ended
(Expressed in thousands of Rupiah,
unless otherwise of stated)

7. ASET TETAP (Lanjutan)

7. FIXED ASSETS (Continued)

	2016					
	1 Januari/ January 1 2016	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassifi- cations	31 Desember/ December 31, 2016	
Akumulasi penyusutan						Accumulated depreciation
Bangunan dan prasarana	1.620.848	62.904	-	-	1.683.752	Building and improvements
Mesin dan peralatan	6.233.310	885.343	-	-	7.118.653	Machinery and equipments
Kendaraan	2.028.184	368.666	-	-	2.396.850	Vehicles
Peralatan kantor	480.372	104.759	-	-	585.131	Office equipments
Sub-total	10.342.714	1.421.672	-	-	11.764.386	Sub-total
Nilai tercatat	<u>15.757.855</u>				<u>24.056.278</u>	Net carrying value

Beban penyusutan dialokasikan sebagai berikut:

Depreciation expenses were allocated to the following:

	Untuk tahun yang berakhir pada tanggal 31 Desember / For the year ended December 31		
	2017	2016	
Beban pokok penjualan (Catatan 16)	1.722.526	1.112.946	Cost of goods sold (Note 16)
Beban operasi (Catatan 17)	<u>287.612</u>	<u>308.726</u>	Operating expenses (Note 17)
Total	<u>2.010.138</u>	<u>1.421.672</u>	Total

Mesin dalam penyelesaian pada tanggal 31 Desember 2017 merupakan pemasangan mesin dalam rangka ekspansi AE, dimana pada 31 Desember 2017, sebesar 98% pelaksanaan konstruksi telah selesai dan diperkirakan akan selesai pada tahun 2018.

Machineries under construction in progress as of December 31, 2017 represents machinery under installations for the expansion of the AE, which as of December 31, 2017, in which 98% of the construction has been completed and estimated to be completed in 2018.

AE, entitas anak, memiliki sebidang tanah seluas 20.430 m² yang terletak di Jakarta Industrial Estate Pulogadung. Tanah tersebut berupa Hak Guna Bangunan (HGB) No. 16 yang berjangka waktu 20 tahun yang akan jatuh tempo tanggal 24 Januari 2027. Sebelumnya, hak guna tersebut atas nama Perusahaan dan dialihkan kepada AE pada tahun 2013. Nilai wajar dari tanah seluas 20.430 m² berdasarkan NJOP (Nilai Jual Objek Pajak) adalah Rp94.084.150 dan nilai wajar dari bangunan seluas 14.291 m² berdasarkan NJOP adalah Rp26.510.350.

AE, a subsidiary, owns land with an area of 20,430 m² located in Jakarta Industrial Estate Pulogadung. The land has Building Right Title (HGB) No. 16 for the period of 20 years which will expire on January 24, 2027. Previously, the land title is under the Company's name and was transferred to AE in 2013. The fair value of the land with an area of 20,430 m² based on NJOP (Tax Object Sales Value) amounting to Rp94,084,150 and the fair value of building with an area of 14,291 m² based on NJOP amounting to Rp26,510,350.

Lampiran 16 – Kartu Konsultasi Bimbingan



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KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
 UNIVERSITAS NEGERI JAKARTA
 FAKULTAS EKONOMI

KARTU KONSULTASI PEMBIMBINGAN PENULISAN SKRIPSI

1. Nama Mahasiswa : Shafiyah Ramadhon
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 3. Program Studi : SI Akuntansi
 4. Dosen Pembimbing I : Yuska Mulyandah NIP.
 5. Dosen Pembimbing II : Mega Mulodan NIP.
 6. Judul Skripsi : Analisis Dampak Hip Konvensional, debt, dan financial expense terhadap konsolidasi akuntansi

NO	TGL/BLN/THN	MATERI KONSULTASI	SARAN PEMBIMBING	TANDA TANGAN	
				DP I	DP II
1					
2	18/02/2019	Ba YUNIKA			
3	4/03/2019	Konsultasi judul	Cari proksi & jurnal terkait variabel tambah kebaruan penelitian		
4	4/04/2019	Bab 1	Perbaiki kerangka teoritis struktur lainnya		
5	22/04/2019	Bab 2	Tambah penelitian yg relevan di referensi hipotesis		
6					
7					
8		Ba Indah			
9	29/02/2019	Konsultasi judul			
10	16/03/2019	Bab 1	ganti sektor selain pertanian (keuangan cari jurnal yg terkait dgn penelitian)		
11	19/03/2019	Bab 1	Perbaiki sesuai format		
12	15/05/2019	Bab 1,2 dan 3	Tambah referensi tbg konkrit data,		
13					
14					

Catatan :
 1. Kartu ini dibawa dan diandatangani oleh pembimbing pada saat konsultasi
 2. Kartu ini dibawa pada saat ujian skripsi, apabila diperlukan dapat dipergunakan sebagai bukti pembimbingan

SETUJU UNTUK UJIAN SKRIPSI

Lampiran 16 – Kartu Konsultasi Bimbingan



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 4. Dosen Pembimbing I : Yunika Mulyaningrum
 5. Dosen Pembimbing II : Indah Muliastuti, NIP.

6. Judul Skripsi : Pengaruh Dananda Terhadap Pelaksanaan, Sifat, Cakupan dan Kompetensi Komite Audit Terhadap Kinerja Keuangan Perusahaan Manufaktur Tahun 2015-2017

NO	TGL/BLN/THN	MATERI KONSULTASI	SARAN PEMBIMBING	TANDA TANGAN	
				DP I	DP II
1	4/08/2015	BAB IV		<i>[Signature]</i>	
2					
3	05/08/2015	BAB IV	Perbaikan analisis disamping referensi, hasil samping lengkap lampiran.	<i>[Signature]</i>	
4					
5	7/08/2015	BAB IV & V		<i>[Signature]</i>	
6					
7	10/08/2015	Finalisasi bab		<i>[Signature]</i>	
8					
9					
10					
11					
12					
13					
14					

SETUJU UNTUK UJIAN SKRIPSI

Catatan :
 1. Kartu ini dibawa dan ditandatangani oleh pembimbing pada saat konsultasi
 2. Kartu ini dibawa pada saat ujian skripsi, apabila diperlukan dapat dipergunakan sebagai bukti pembimbingan