

## Lampiran 1: Daftar Sampel Perusahaan Manufaktur Aneka Industri

<i>No.</i>	<i>Code</i>	<i>Company's Name</i>
1	ASII	Astra International, Tbk.
2	AUTO	Astra Otoparts, Tbk.
3	BOLT	Garuda Metalindo, Tbk.
4	INDS	Indospring, Tbk.
5	SMSM	Selamat Sempurna, Tbk.
6	BELL	Trisula Textile Industries, Tbk.
7	RICY	Ricky Putra Globalindo, Tbk.
8	TRIS	Trisula International, Tbk.
9	UNIT	Nusantara Inti Corpora, Tbk.
10	BATA	Sepatu Bata, Tbk.
11	BIMA	Primarindo Asia Infrastructure, Tbk.
12	JECC	Jembo Cable Company, Tbk.
13	KBLI	KMI Wire and Cable, Tbk.
14	KBLM	Kabelindo Murni, Tbk.
15	SCCO	Supreme Cable Manufacturing & Commerce, Tbk.
16	VOKS	Voksel Electric, Tbk.
17	JSKY	Sky Energy Indonesia, Tbk.

## Lampiran 2: Rekap Saldo Indikasi Sengketa Pajak (2016-2018)

<i>Book Year</i>	<i>Code</i>	<i>Net Sales</i>	<i>Current Asset</i>	<i>Current Liabilities</i>	<i>ITSP (Y)</i>
2016	ASII	181.084.000.000.000	110.403.000.000.000	89.079.000.000.000	8,49203
2017	ASII	206.057.000.000.000	121.528.000.000.000	98.722.000.000.000	9,03521
2018	ASII	239.205.000.000.000	133.609.000.000.000	116.467.000.000.000	13,95432
2016	AUTO	12.806.867.000.000	4.903.902.000.000	3.258.146.000.000	7,78175
2017	AUTO	13.549.857.000.000	5.228.541.000.000	3.041.502.000.000	6,19553
2018	AUTO	15.356.381.000.000	6.013.683.000.000	4.066.699.000.000	7,88727
2016	BOLT	1.051.069.900.376	572.646.028.968	138.176.728.896	2,41920
2017	BOLT	1.047.701.082.078	540.253.003.059	172.769.473.994	2,85102
2018	BOLT	1.187.195.058.022	633.450.427.483	352.222.592.938	4,22147
2016	INDS	1.637.036.790.119	981.694.103.645	323.699.362.103	2,48792
2017	INDS	1.967.982.902.772	1.044.177.985.635	203.724.817.070	2,34157
2018	INDS	2.400.062.227.790	1.134.664.034.610	217.729.909.744	2,61749
2016	SMSM	2.879.876.000.000	1.454.387.000.000	508.482.000.000	3,04457
2017	SMSM	3.339.964.000.000	1.570.110.000.000	419.913.000.000	2,90382
2018	SMSM	3.933.353.000.000	1.853.782.000.000	470.116.000.000	2,84270
2016	BELL	416.162.129.906	282.489.990.717	173.212.645.270	3,80831
2017	BELL	446.128.910.614	333.171.768.612	187.735.291.863	3,06752
2018	BELL	561.373.657.827	342.554.523.490	218.191.271.919	4,51398
2016	RICY	1.221.519.096.811	943.936.823.539	821.755.111.705	9,99756
2017	RICY	1.600.432.168.098	1.037.820.994.280	873.224.844.014	9,72339
2018	RICY	2.107.868.384.272	1.211.372.836.329	994.288.048.839	9,70989
2016	TRIS	901.909.489.240	462.578.104.758	281.765.921.952	4,98810
2017	TRIS	773.806.956.330	356.846.493.425	185.606.885.071	4,51885
2018	TRIS	860.682.351.001	439.825.803.141	273.186.011.900	5,16493
2016	UNIT	104.109.821.503	119.703.443.513	184.553.791.533	- 1,60539

## Lampiran 2: Rekap Saldo Indikasi Sengketa Pajak (2016-2018)

<i>Book Year</i>	<i>Code</i>	<i>Net Sales</i>	<i>Current Asset</i>	<i>Current Liabilities</i>	<i>ITSP (Y)</i>
2017	UNIT	103.245.048.266	132.822.954.660	179.729.679.061	- 2,20107
2018	UNIT	103.498.145.906	145.765.932.001	172.205.936.809	- 3,91445
2016	BATA	999.802.379.000	533.900.133.000	207.734.690.000	3,06532
2017	BATA	974.536.083.000	567.954.415.000	230.497.528.000	2,88788
2018	BATA	992.696.071.000	569.545.551.000	194.538.478.000	2,64714
2016	BIMA	172.109.865.924	79.300.156.166	89.438.951.168	- 16,97538
2017	BIMA	153.713.878.373	72.385.157.397	84.180.581.813	- 13,03165
2016	JECC	2.037.784.842.000	1.131.735.197.000	992.544.784.000	14,64027
2018	JECC	3.207.579.964.000	1.415.578.044.000	1.288.252.935.000	25,19205
2016	KBLI	2.812.196.217.447	1.223.453.184.817	358.715.994.083	3,25208
2017	KBLI	3.186.704.707.526	1.843.100.256.808	933.490.170.009	3,50337
2018	KBLI	4.239.937.390.001	2.173.538.859.435	882.122.694.126	3,28317
2016	KBLM	987.409.109.474	394.738.153.988	303.264.273.023	10,79444
2017	KBLM	1.215.476.677.995	548.840.102.130	434.423.462.965	10,62325
2018	KBLM	1.243.465.775.218	604.353.216.583	463.589.374.916	8,83370
2016	SCCO	3.378.572.000.577	2.019.188.845.621	1.195.158.412.670	4,10006
2017	SCCO	4.440.404.595.541	2.171.012.758.933	1.246.236.997.513	4,80160
2018	SCCO	5.160.182.004.111	2.310.899.967.253	1.211.478.289.822	4,69354
2016	VOKS	2.022.350.276.358	1.291.317.191.672	968.322.757.177	6,26125
2017	VOKS	2.258.316.807.862	1.667.656.034.897	1.260.868.218.485	5,55158
2018	VOKS	2.684.419.276.973	1.905.388.216.804	1.497.401.925.999	6,57968
2017	JSKY	416.328.740.296	337.788.749.259	314.929.281.639	18,21253
2018	JSKY	424.705.152.035	388.621.173.509	314.911.254.451	5,76185

## Lampiran 3: Rekap Saldo Konservatisme Akuntansi (2016-2018)

<i>Book Year</i>	<i>Code</i>	<b>NIO</b>	<b>DEP</b>	<b>CFO</b>	<b>TA</b>	<b>(-1)</b>	<b>CONNAC (X1)</b>
2016	ASII	18.302.000.000.000	6.232.000.000.000	19.407.000.000.000	261.855.000.000.000	- 1	- 0,01958
2017	ASII	23.121.000.000.000	6.511.000.000.000	23.285.000.000.000	295.830.000.000.000	- 1	- 0,02145
2018	ASII	27.372.000.000.000	7.964.000.000.000	27.692.000.000.000	344.711.000.000.000	- 1	- 0,02218
2016	AUTO	483.421.000.000	460.294.000.000	1.059.369.000.000	14.612.274.000.000	- 1	0,00791
2017	AUTO	547.781.000.000	449.578.000.000	394.229.000.000	14.762.309.000.000	- 1	- 0,04086
2018	AUTO	680.801.000.000	444.949.000.000	678.469.000.000	15.889.648.000.000	- 1	- 0,02815
2016	BOLT	111.662.785.832	35.015.871.077	168.249.159.302	1.206.089.567.283	- 1	0,01788
2017	BOLT	93.225.253.756	35.764.512.619	102.038.578.597	1.188.798.795.362	- 1	- 0,02267
2018	BOLT	75.738.099.614	41.891.421.290	58.409.108.583	1.312.376.999.120	- 1	- 0,04512
2016	INDS	49.556.367.334	99.656.663.042	193.436.286.326	2.477.272.502.538	- 1	0,01785
2017	INDS	113.639.539.901	100.893.757.715	320.252.084.705	2.434.617.337.849	- 1	0,04342
2018	INDS	110.686.883.366	93.966.643.999	133.733.783.003	2.482.337.567.967	- 1	- 0,02857
2016	SMSM	502.192.000.000	109.418.000.000	582.843.000.000	2.254.740.000.000	- 1	- 0,01276
2017	SMSM	555.388.000.000	110.629.000.000	446.032.000.000	2.443.341.000.000	- 1	- 0,09003
2018	SMSM	633.550.000.000	119.589.000.000	542.647.000.000	2.801.203.000.000	- 1	- 0,07514
2016	BELL	7.682.789.498	12.980.066.782	15.815.166.143	387.981.312.196	- 1	- 0,01249
2017	BELL	14.950.959.786	11.303.611.290	17.805.531.871	465.965.155.745	- 1	- 0,01813
2018	BELL	24.022.782.725	12.656.647.172	49.583.922.599	514.962.171.773	- 1	0,02506
2016	RICY	14.033.426.519	40.782.501.370	82.494.120.809	1.288.683.925.066	- 1	0,02148
2017	RICY	16.558.562.699	42.453.854.748	212.819.926.508	1.371.570.948.138	- 1	0,11214

## Lampiran 3: Rekap Saldo Konservatisme Akuntansi (2016-2018)

<i>Book Year</i>	<i>Code</i>	<b>NIO</b>	<b>DEP</b>	<b>CFO</b>	<b>TA</b>	<b>(-1)</b>	<b>CONNAC (X1)</b>
2018	RICY	18.480.376.458	43.768.235.151	170.012.017.007	1.539.602.054.832	- 1	0,06999
2016	TRIS	25.213.015.324	23.302.353.665	13.169.891.854	639.701.164.511	- 1	- 0,05525
2017	TRIS	14.198.889.550	22.599.414.546	44.384.663.571	544.968.319.987	- 1	0,01392
2018	TRIS	19.665.074.694	22.066.314.650	21.043.441.800	633.014.281.325	- 1	- 0,03268
2016	UNIT	860.775.734	20.080.766.813	30.168.393.183	432.913.180.372	- 1	0,02131
2017	UNIT	1.062.124.056	19.602.519.824	4.295.116.078	426.384.622.878	- 1	- 0,03839
2018	UNIT	506.523.774	19.709.512.258	5.360.499.842	419.701.649.147	- 1	- 0,03540
2016	BATA	42.231.663.000	33.343.188.000	19.176.233.000	804.742.917.000	- 1	- 0,07008
2017	BATA	53.654.376.000	30.130.449.000	47.680.636.000	855.691.231.000	- 1	- 0,04219
2018	BATA	67.944.867.000	32.022.306.000	40.450.899.000	876.856.225.000	- 1	- 0,06787
2016	BIMA	17.410.120.742	1.575.065.821	17.103.256.597	92.041.274.561	- 1	- 0,02045
2017	BIMA	15.795.652.032	1.188.276.310	9.669.781.404	89.327.328.853	- 1	- 0,08188
2016	JECC	132.423.161.000	25.418.473.000	184.371.203.000	1.587.210.576.000	- 1	0,01671
2018	JECC	88.428.879.000	30.764.874.000	7.444.003.000	2.081.620.993.000	- 1	- 0,05368
2016	KBLI	334.338.838.592	34.283.171.394	383.175.671.680	1.871.422.416.044	- 1	0,00778
2017	KBLI	358.974.051.474	44.929.894.646	- 65.871.447.329	3.013.760.616.985	- 1	- 0,15588
2018	KBLI	235.651.063.203	99.285.261.975	89.354.164.341	3.244.821.647.076	- 1	- 0,07568
2016	KBLM	21.245.022.916	18.682.358.812	33.243.538.568	639.091.366.917	- 1	- 0,01046
2017	KBLM	43.994.949.645	16.491.150.546	- 5.645.375.903	1.235.198.847.468	- 1	- 0,05354
2018	KBLM	40.675.096.628	16.695.038.324	49.396.645.050	1.298.358.478.375	- 1	- 0,00614

## Lampiran 3: Rekap Saldo Konservatisme Akuntansi (2016-2018)

<i>Book Year</i>	<i>Code</i>	<b>NIO</b>	<b>DEP</b>	<b>CFO</b>	<b>TA</b>	<b>(-1)</b>	<b>CONNAC (X1)</b>
2016	SCCO	340.593.630.534	29.829.592.340	522.526.634.709	2.449.935.491.586	- 1	0,06208
2017	SCCO	269.730.298.809	46.459.079.177	- 70.250.625.762	4.014.244.589.706	- 1	- 0,09627
2018	SCCO	253.995.332.656	52.427.733.236	- 133.493.168.560	4.165.196.478.857	- 1	- 0,10562
2016	VOKS	160.045.873.393	35.880.551.226	194.253.220.963	1.668.210.094.478	- 1	- 0,00100
2017	VOKS	166.204.959.339	35.840.278.259	68.692.517.377	2.110.166.496.595	- 1	- 0,06320
2018	VOKS	105.468.744.587	36.663.098.423	67.756.473.097	2.485.382.578.010	- 1	- 0,02993
2017	JSKY	22.678.036.892	5.903.629.993	61.278.615.330	432.298.300.093	- 1	0,07564
2018	JSKY	23.702.405.812	6.699.569.831	- 29.898.620.061	567.956.245.715	- 1	- 0,10617

Lampiran 4: Rekap Saldo *Tax Planning* (2016-2018)

<i>Book Year</i>	<i>Code</i>	<b>NI</b>	<b>PTI</b>	<b>TAXPLAN (X2)</b>
2016	ASII	18.302.000.000.000	22.253.000.000.000	0,82245
2017	ASII	23.121.000.000.000	29.137.000.000.000	0,79353
2018	ASII	27.372.000.000.000	34.995.000.000.000	0,78217
2016	AUTO	483.421.000.000	648.907.000.000	0,74498
2017	AUTO	547.781.000.000	711.936.000.000	0,76942
2018	AUTO	680.801.000.000	861.563.000.000	0,79019
2016	BOLT	111.662.785.832	159.541.042.737	0,69990
2017	BOLT	93.225.253.756	131.970.355.069	0,70641
2018	BOLT	75.738.099.614	102.840.767.511	0,73646
2016	INDS	49.556.367.334	60.140.115.829	0,82402
2017	INDS	113.639.539.901	160.340.854.561	0,70874
2018	INDS	110.686.883.366	147.982.768.771	0,74797
2016	SMSM	502.192.000.000	658.208.000.000	0,76297
2017	SMSM	555.388.000.000	720.638.000.000	0,77069
2018	SMSM	633.550.000.000	828.281.000.000	0,76490
2016	BELL	7.682.789.498	11.690.184.859	0,65720
2017	BELL	14.950.959.786	20.231.713.304	0,73899
2018	BELL	24.022.782.725	30.583.858.545	0,78547
2016	RICY	14.033.426.519	23.362.443.531	0,60068
2017	RICY	16.558.562.699	25.808.846.585	0,64158
2018	RICY	18.480.376.458	29.841.866.355	0,61928
2016	TRIS	25.213.015.324	47.947.291.257	0,52585
2017	TRIS	14.198.889.550	21.833.987.786	0,65031
2018	TRIS	19.665.074.694	24.305.621.702	0,80908
2016	UNIT	860.775.734	1.915.481.906	0,44938
2017	UNIT	1.062.124.056	1.539.428.122	0,68995
2018	UNIT	506.523.774	754.073.588	0,67172
2016	BATA	42.231.663.000	65.302.022.000	0,64671
2017	BATA	53.654.376.000	79.524.179.000	0,67469
2018	BATA	67.944.867.000	92.878.105.000	0,73155
2016	BIMA	17.410.120.742	29.869.197.190	0,58288
2017	BIMA	15.795.652.032	10.901.810.252	1,44890
2016	JECC	132.423.161.000	175.425.515.000	0,75487
2018	JECC	88.428.879.000	122.048.569.000	0,72454
2016	KBLI	334.338.838.592	386.129.743.485	0,86587
2017	KBLI	358.974.051.474	428.884.879.225	0,83699

Lampiran 4: Rekap Saldo *Tax Planning* (2016-2018)

<i>Book Year</i>	<i>Code</i>	<b>NI</b>	<b>PTI</b>	<b>TAXPLAN (X2)</b>
2018	KBLI	235.651.063.203	308.977.208.238	0,76268
2016	KBLM	21.245.022.916	34.528.844.006	0,61528
2017	KBLM	43.994.949.645	44.548.264.596	0,98758
2018	KBLM	40.675.096.628	64.508.435.214	0,63054
2016	SCCO	340.593.630.534	439.602.100.346	0,77478
2017	SCCO	269.730.298.809	345.230.356.594	0,78131
2018	SCCO	253.995.332.656	343.024.583.828	0,74046
2016	VOKS	160.045.873.393	224.343.824.106	0,71340
2017	VOKS	166.204.959.339	230.242.661.579	0,72187
2018	VOKS	105.468.744.587	141.989.954.853	0,74279
2017	JSKY	22.678.036.892	29.450.992.546	0,77003
2018	JSKY	23.702.405.812	30.459.552.801	0,77816



Lampiran 5: Rekap Saldo *Debt to Equity Ratio* (2016-2018)

<i>Book Year</i>	<i>Code</i>	<i>Debt</i>	<i>Equity</i>	<b>DER (X3)</b>
2016	ASII	121.949.000.000.000	139.906.000.000.000	0,87165
2017	ASII	139.325.000.000.000	156.505.000.000.000	0,89023
2018	ASII	170.348.000.000.000	174.363.000.000.000	0,97697
2016	AUTO	4.075.716.000.000	10.536.558.000.000	0,38682
2017	AUTO	4.003.233.000.000	10.759.076.000.000	0,37208
2018	AUTO	4.626.013.000.000	11.263.635.000.000	0,41070
2016	BOLT	244.440.880.699	961.648.686.584	0,25419
2017	BOLT	468.122.101.794	720.676.693.568	0,64956
2018	BOLT	574.341.524.938	738.035.474.182	0,77820
2016	INDS	409.208.624.907	2.068.063.877.631	0,19787
2017	INDS	289.798.419.319	2.144.818.918.530	0,13512
2018	INDS	288.105.732.114	2.194.231.835.853	0,13130
2016	SMSM	674.685.000.000	1.580.055.000.000	0,42700
2017	SMSM	615.157.000.000	1.828.184.000.000	0,33649
2018	SMSM	650.926.000.000	2.150.277.000.000	0,30272
2016	BELL	196.328.164.557	191.653.147.639	1,02439
2017	BELL	225.085.797.613	240.879.358.132	0,93443
2018	BELL	254.764.081.931	260.198.089.842	0,97912
2016	RICY	876.184.855.001	412.499.070.065	2,12409
2017	RICY	941.305.576.442	430.265.371.696	2,18773
2018	RICY	1.094.692.568.786	444.909.486.046	2,46048
2016	TRIS	293.073.984.034	346.627.180.477	0,84550
2017	TRIS	188.736.733.204	356.231.586.783	0,52981
2018	TRIS	276.789.437.347	356.224.843.978	0,77701
2016	UNIT	188.891.359.540	244.021.820.832	0,77408
2017	UNIT	181.126.294.572	245.258.328.306	0,73851
2018	UNIT	173.753.567.080	245.948.082.067	0,70646
2016	BATA	247.587.638.000	557.155.279.000	0,44438
2017	BATA	276.382.503.000	579.308.728.000	0,47709
2018	BATA	240.048.866.000	636.807.359.000	0,37696
2016	BIMA	189.216.746.183	- 97.175.471.622	- 1,94717
2017	BIMA	173.964.702.574	- 84.637.373.721	- 2,05541
2016	JECC	1.116.872.234.000	470.338.342.000	2,37461
2018	JECC	1.472.379.829.000	609.241.164.000	2,41674
2016	KBLI	550.076.575.595	1.321.345.840.449	0,41630
2017	KBLI	1.227.014.231.702	1.786.746.385.283	0,68673

Lampiran 5: Rekap Saldo *Debt to Equity Ratio* (2016-2018)

<i>Book Year</i>	<i>Code</i>	<i>Debt</i>	<i>Equity</i>	<b>DER (X3)</b>
2018	KBLI	1.213.840.888.147	2.030.980.758.929	0,59766
2016	KBLM	318.436.089.653	320.655.277.264	0,99308
2017	KBLM	443.770.270.269	791.428.577.199	0,56072
2018	KBLM	476.887.194.322	821.471.284.053	0,58053
2016	SCCO	1.229.514.818.362	1.220.420.673.224	1,00745
2017	SCCO	1.286.017.105.712	2.728.227.483.994	0,47137
2018	SCCO	1.254.447.340.790	2.910.749.138.067	0,43097
2016	VOKS	999.166.542.590	669.043.551.888	1,49343
2017	VOKS	1.296.044.190.202	814.122.306.393	1,59195
2018	VOKS	1.562.752.955.234	922.629.622.776	1,69380
2017	JSKY	328.152.478.066	104.145.822.027	3,15089
2018	JSKY	328.990.353.598	203.967.892.117	1,61295

## Lampiran 6: Tabulasi Data Penelitian (2016-2018)

<i>Book Year</i>	<i>Code</i>	<b>ITSP (Y)</b>	<b>CONNAC (X1)</b>	<b>TAXPLAN (X2)</b>	<b>DER (X3)</b>
2016	ASII	8,49203	- 0,01958	0,82245	0,87165
2017	ASII	9,03521	- 0,02145	0,79353	0,89023
2018	ASII	13,95432	- 0,02218	0,78217	0,97697
2016	AUTO	7,78175	0,00791	0,74498	0,38682
2017	AUTO	6,19553	- 0,04086	0,76942	0,37208
2018	AUTO	7,88727	- 0,02815	0,79019	0,41070
2016	BOLT	2,41920	0,01788	0,69990	0,25419
2017	BOLT	2,85102	- 0,02267	0,70641	0,64956
2018	BOLT	4,22147	- 0,04512	0,73646	0,77820
2016	INDS	2,48792	0,01785	0,82402	0,19787
2017	INDS	2,34157	0,04342	0,70874	0,13512
2018	INDS	2,61749	- 0,02857	0,74797	0,13130
2016	SMSM	3,04457	- 0,01276	0,76297	0,42700
2017	SMSM	2,90382	- 0,09003	0,77069	0,33649
2018	SMSM	2,84270	- 0,07514	0,76490	0,30272
2016	BELL	3,80831	- 0,01249	0,65720	1,02439
2017	BELL	3,06752	- 0,01813	0,73899	0,93443
2018	BELL	4,51398	0,02506	0,78547	0,97912
2016	RICY	9,99756	0,02148	0,60068	2,12409
2017	RICY	9,72339	0,11214	0,64158	2,18773
2018	RICY	9,70989	0,06999	0,61928	2,46048
2016	TRIS	4,98810	- 0,05525	0,52585	0,84550
2017	TRIS	4,51885	0,01392	0,65031	0,52981
2018	TRIS	5,16493	- 0,03268	0,80908	0,77701
2016	UNIT	- 1,60539	0,02131	0,44938	0,77408
2017	UNIT	- 2,20107	- 0,03839	0,68995	0,73851
2018	UNIT	- 3,91445	- 0,03540	0,67172	0,70646
2016	BATA	3,06532	- 0,07008	0,64671	0,44438
2017	BATA	2,88788	- 0,04219	0,67469	0,47709
2018	BATA	2,64714	- 0,06787	0,73155	0,37696
2016	BIMA	- 16,97538	- 0,02045	0,58288	- 1,94717
2017	BIMA	- 13,03165	- 0,08188	1,44890	- 2,05541
2016	JECC	14,64027	0,01671	0,75487	2,37461
2018	JECC	25,19205	- 0,05368	0,72454	2,41674
2016	KBLI	3,25208	0,00778	0,86587	0,41630
2017	KBLI	3,50337	- 0,15588	0,83699	0,68673

## Lampiran 6: Tabulasi Data Penelitian (2016-2018)

<i>Book Year</i>	<i>Code</i>	<b>ITSP (Y)</b>	<b>CONNAC (X1)</b>	<b>TAXPLAN (X2)</b>	<b>DER (X3)</b>
2018	KBLI	3,28317	- 0,07568	0,76268	0,59766
2016	KBLM	10,79444	- 0,01046	0,61528	0,99308
2017	KBLM	10,62325	- 0,05354	0,98758	0,56072
2018	KBLM	8,83370	- 0,00614	0,63054	0,58053
2016	SCCO	4,10006	0,06208	0,77478	1,00745
2017	SCCO	4,80160	- 0,09627	0,78131	0,47137
2018	SCCO	4,69354	- 0,10562	0,74046	0,43097
2016	VOKS	6,26125	- 0,00100	0,71340	1,49343
2017	VOKS	5,55158	- 0,06320	0,72187	1,59195
2018	VOKS	6,57968	- 0,02993	0,74279	1,69380
2017	JSKY	18,21253	0,07564	0,77003	3,15089
2018	JSKY	5,76185	- 0,10617	0,77816	1,61295