

Lampiran 1 : Populasi Penelitian

No	Tanggal/Tahun	Nama Perusahaan
1	14 Maret 2013	PT Agung Podomoro Land Tbk
2	25 maret 2013	PT Agung Podomoro Land Tbk
3	16 Mei 2013	PT Astra Otoparts Tbk
4	10 Juni 2013	PT Ivomas Pratama Tbk
5	13 Juni 2013	PT Indomobil sukses internasional Tbk
6	2 Juli 2013	PT Harum Energy Tbk
7	2 Juli 2013	PT HD Finance Tbk
8	26 Juli 2013	PT Dyviacom intrabumi Tbk
9	31 Juli 2013	Bayan Resources Tbk
10	30 Agustus 2013	PT Agung Podomoro Land Tbk
11	10 September 2013	PT Pabrik Kertas Tjiwi Kimia Tbk
12	10 september 2013	PT Tiphone Mobile Indonesia Tbk
13	26 September 2013	PT Sugih Energy Tbk
14	26 September 2013	PT Sugih Energy Tbk
15	30 September 2013	PT Indospring Tbk
16	16 Oktober 2013	PT Benakat Integra Tbk
17	8 November 2013	PT Tiphone Mobile Indonesi Tbk
18	13 Desember 2013	PT Nusa raya cipta Tbk
19	16 Desember 2013	PT Agung Podomoro Land bk

Lampiran 2 : Kriteria Pemilihan Sampel

No	Nama Perusahaan	Kriteria Sampel	
		Melakukan merger lebih dari 1 kali dalam 1 tahun	Tidak Menyajikan Laporan keuangan
1	PT Agung Podomoro Land Tbk	✓	X
2	PT Agung Podomoro Land Tbk	✓	X
3	PT Astra Otoparts Tbk	✓	✓
4	PT Ivomas Pratama Tbk	✓	✓
5	PT Indomobil sukses internasional Tbk	✓	✓
6	PT Harum Energy Tbk	✓	✓
7	PT HD Finance Tbk	X	✓
8	PT Dyviacom intrabumi Tbk	X	✓
9	PT Bayan Resources Tbk	✓	X
10	PT Agung Podomoro Land Tbk	✓	X
11	PT Pabrik Kertas Tjiwi Kimia Tbk	✓	✓
12	PT Tiphone Mobile Indonesia Tbk	✓	X
13	PT Sugih Energy Tbk	✓	X
14	PT Sugih Energy Tbk	✓	X
15	PT Indospring Tbk	✓	✓
16	PT Benakat Integra Tbk	X	✓
17	PT Tiphone Mobile Indonesi Tbk	✓	X
18	PT Nusa raya cipta Tbk	✓	✓
19	PT Agung Podomoro Land bk	✓	X

Keterangan :	
X	Tidak Menyajikan Laporan Keuangan
✓	Melakukan merger dan akuisisi Lebih dari 1 kali dalam 1 tahun

Lampiran 3 : Sampel Penelitian

No	Nama Perusahaan
1	PT Astra Otoparts Tbk (AUTO)
2	PT Harum Energy Tbk (HRUM)
3	PT Indomobil Sukses Tbk (IMAS)
4	PT Indospring Tbk (INDS)
5	PT Nusa Raya Cipta Tbk (NRCA)
6	PT Ivomas Pratama Tbk (SIMP)
7	PT Pabrik Kertas Tjiwi Tbk (TKIM)

Lampiran 4: Data Penelitian

Tahun 2014

No	KODE	Aktiva Lancar	Hutang Lancar	Total Aset	Total Modal
1	AUTO	5,138,080.00	3,857,809.00	14,380,926.00	10,136,557.00
2	HRUM	280,935,293.00	78,548,349.00	444,260,585.00	361,568,162.00
3	IMAS	11,845.00	11,473.00	23,474.00	6,720.00
4	INDS	975,954.00	335,123.00	2,282,666.00	1,822,667.00
5	NRCA	1,700.00	861,275.00	1,844,708.00	983,433.00
6	SIMP	6,010,492.00	6,898,825.00	30,996,051.00	16,412,128.00
7	TKIM	1,067,583.00	561,851.00	2,710,936.00	931,307.00

Penjualan	Laba	ROI	ROE	CR	TATO	EPS
12,255,427.00	956,409	0.067	0.094	1.33	0.852	181
477,643,910.00	7,361,665.00	0.017	0.020	3.58	1.075	0,015
19,458.00	(65.00)	(0.003)	(0.010)	1.03	0.829	(46)
1,866,977.00	127,820.00	0.056	0.070	2.91	0.818	656
3,311,885.00	278,481.00	0.151	0.283	0.00	1.795	112
14,962,727.00	1,138,294.00	0.037	0.069	0.87	0.483	56
1,194,775.00	21,922.00	0.008	0.024	1.90	0.441	0.02

Tahun 2015

No	KODE	Aktiva Lancar	Hutang Lancar	Total Aset	Total Modal
1	AUTO	4,796,770.00	3,625,907.00	14,339,110.00	10,143,426.00
2	HRUM	225,450,032.00	32,609,650.00	380,654,005.00	343,429,663.00
3	IMAS	12,192.00	13,041.00	24,861.00	6,697.00
4	INDS	992,929.00	445,007.00	2,553,928.00	1,919,039.00
5	NRCA	1,800.00	908,458.00	1,995,091.00	1,086,633.00
6	SIMP	5,028,025.00	5,373,084.00	31,697,142.00	17,231,401.00
7	TKIM	829,331.00	579,075.00	2,683,873.00	956,119.00

Penjualan	Laba	ROI	ROE	CR	TATO	EPS
11,723,787.00	322,701.00	0.023	0.032	1.323	0.818	66
249,328,849.00	(17,690,193.00)	(0.046)	(0.052)	6.914	0.655	(0,007)
18,100.00	(22.00)	(0.001)	(0.003)	0.935	0.728	(17)
1,659,506.00	1,934.00	0.001	0.001	2.231	0.650	656
3,600,624.00	198,307.00	0.099	0.182	0.002	1.805	80
13,835,444.00	364,879.00	0.012	0.021	0.936	0.436	17
1,062,531.00	13,026.00	0.005	0.014	1.432	0.396	0.02

Tahun 2016

No	KODE	Aktiva Lancar	Hutang Lancar	Total Aset	Total Modal
1	AUTO	4,903,902.00	3,258,146.00	14,612,274.00	10,536,558.00
2	HRUM	268,174,019.00	52,932,232.00	413,365,853.00	355,430,321.00
3	IMAS	11,640.00	12,595.00	25,633.00	6,709.00
4	INDS	981,694.00	323,699.00	2,477,273.00	2,068,064.00
5	NRCA	1,900.00	992,554.00	2,134,214.00	1,142,660.00
6	SIMP	5,729,296.00	4,595,300.00	32,537,592.00	17,618,288.00
7	TKIM	598,774.00	429,383.00	2,491,282.00	937,078.00

Penjualan	Laba	ROI	ROE	CR	TATO	EPS
12,806,867.00	483,421.00	0.033	0.046	1.505	0.876	87
217,121,593.00	29,391,728.00	0.071	0.083	5.066	0.525	0.05
15,050.00	(313.00)	(0.012)	(0.047)	0.924	0.587	(105)
1,637,037.00	49,556.00	0.020	0.024	3.033	0.661	656
2,476,349.00	101,091.00	0.047	0.088	0.002	1.160	41
14,530,938.00	609,794.00	0.019	0.035	1.247	0.447	35
996,902.00	10,938.00	0.004	0.012	1.394	0.400	0.029