

# LAMPIRAN

## Data Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
IS	43	-1.55	3.63	.0679	.68705
LEV	43	.06	.91	.4858	.23028
CZ	43	20.85	29.88	25.1012	2.00042
PRO	43	-.18	.73	.0705	.16449
DK	43	1.00	7.00	3.1395	1.12507
KA	43	.00	1.00	.0698	.25777
Valid N (listwise)	43				

## Data Tidak Normal

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		43
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	.64851609
	Absolute	.233
Most Extreme Differences	Positive	.233
	Negative	-.168
Kolmogorov-Smirnov Z		1.525
Asymp. Sig. (2-tailed)		.019

a. Test distribution is Normal.

b. Calculated from data.

## Data Normal

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		37
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	.54236309
	Absolute	.132
Most Extreme Differences	Positive	.132
	Negative	-.099
Kolmogorov-Smirnov Z		.804
Asymp. Sig. (2-tailed)		.537

a. Test distribution is Normal.

b. Calculated from data.

## Uji Autokorelasi dan Uji R Square

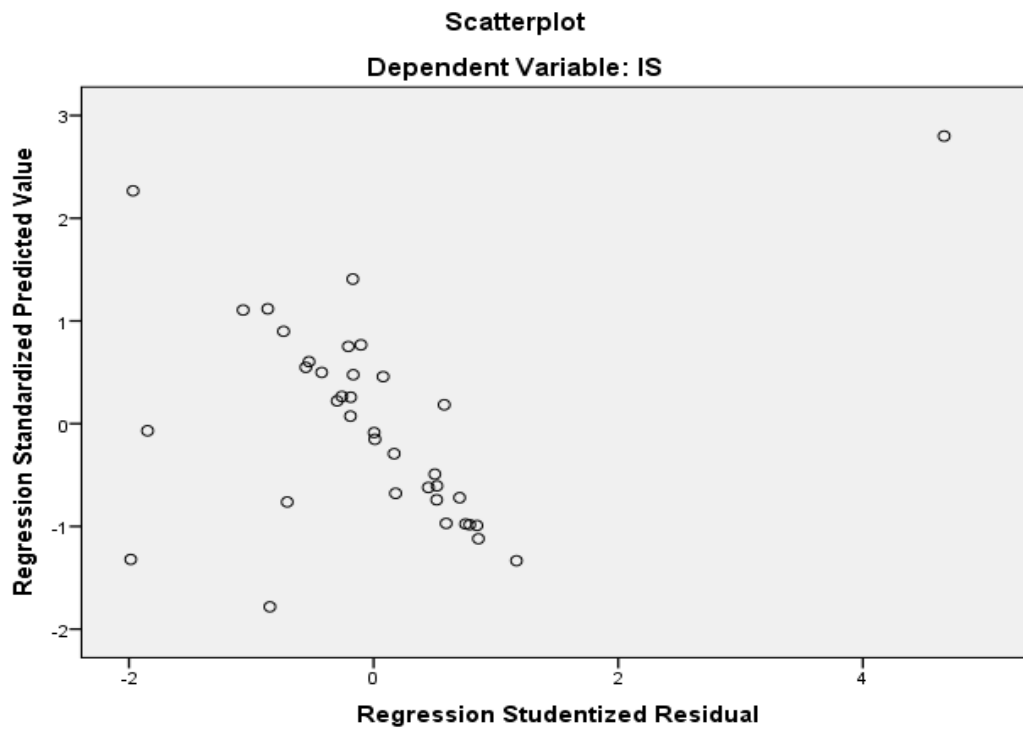
**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.330 <sup>a</sup>	.109	-.011	.69095	1.602

a. Predictors: (Constant), KA, LEV, DK, PRO, CZ

b. Dependent Variable: IS

Uji Heteroskedastisitas



Uji T dan Uji Multikolinieritas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2.396	1.584		1.513	.140		
1 LEV	-.572	.508	-.167	-1.124	.270	.789	1.267
1 CZ	-.116	.072	-.304	-1.622	.115	.495	2.021
1 PRO	15.984	3.510	.868	4.554	.000	.477	2.095
1 DK	.099	.092	.154	1.078	.289	.847	1.181
1 KA	-.822	.428	-.307	-1.918	.064	.676	1.480

a. Dependent Variable: IS

Prospektus perusahaan yang melakukan IPO tahun 2016

<b>NO</b>	<b>PROSPEKTUS</b>	<b>LAPORAN KEUANGAN</b>	<b>PERIODE</b>	<b>STATUS</b>	<b>DOLLAR</b>	<b>JUMLAH SAMPEL</b>
1	AGII	ADA	31 Maret 2016	LENGKAP	-	1
2	ARTO	ADA	30 Juni 2015	TIDAK LENGKAP	-	-
3	BCAF	ADA	31 Maret 2016	LENGKAP	-	1
4	BGTG	ADA	31 Desember 2015	TIDAK LENGKAP	-	-
5	BOGA	ADA	30 Juni 2016	LENGKAP	-	1
6	CASA	ADA	31 Desember 2015	TIDAK LENGKAP	-	-
7	DAYA	ADA	31 Desember 2015	TIDAK LENGKAP	-	-
8	GAP	ADA	31 Desember 2015	TIDAK LENGKAP	-	-
9	MARI	ADA	31 Juli 2015	TIDAK LENGKAP	-	-
10	MTRA	ADA	31 Juli 2015	TIDAK LENGKAP	-	-
11	OASA	ADA	31 Desember 2015	TIDAK LENGKAP	-	-
12	PBSA	ADA	31 Maret 2016	LENGKAP	-	1
13	POWR	ADA	31 Maret 2016	LENGKAP	DOLLAR	-
14	PRDA	ADA	30 Juni 2016	LENGKAP	-	1
15	SHIP	ADA	31 Desember 2015	LENGKAP	DOLLAR	-
16	WSBP	ADA	30 April 2016	LENGKAP	-	1
<b>TOTAL</b>				<b>8</b>	<b>2</b>	<b>6</b>

Prospektus perusahaan yang melakukan IPO tahun 2017

<b>NO</b>	<b>PROSPEKTUS</b>	<b>LAPORAN KEUANGAN</b>	<b>PERIODE</b>	<b>STATUS</b>	<b>DOLLAR</b>	<b>JUMLAH SAMPEL</b>
1	BELL	ADA	31 Maret 2017	LENGKAP	-	1
2	CAMP	ADA	30 Juni 2017	LENGKAP	-	1
3	CARS	ADA	30 September 2016	TIDAK LENGKAP	-	-
4	CLEO	ADA	31 Oktober 2016	TIDAK LENGKAP	-	-
5	FINN	ADA	31 Desember 2016	TIDAK LENGKAP	-	-
6	FIRE	ADA	31 Desember 2016	TIDAK LENGKAP	-	-
7	GMFI	ADA	31 Maret 2017	LENGKAP	DOLLAR	-
8	HOKI	ADA	31 Desember 2016	TIDAK LENGKAP	-	-
9	HRTA	ADA	31 Desember 2016	TIDAK LENGKAP	-	-
10	IPCM	ADA	30 Juni 2017	LENGKAP	-	1
11	JMAS	ADA	30 Juni 2017	LENGKAP	-	1
12	KIOS	ADA	30 April 2017	LENGKAP	-	1
13	KMTR	ADA	31 Desember 2016	TIDAK LENGKAP	-	-
14	MABA	ADA	31 Desember 2016	TIDAK LENGKAP	-	-
15	MAPB	ADA	31 Desember 2016	TIDAK LENGKAP	-	-
16	MARK	ADA	31 Desember 2016	TIDAK LENGKAP	-	-
17	MCAS	ADA	30 April 2017	LENGKAP	-	1
18	MDKI	ADA	31 Maret 2017	LENGKAP	-	1
19	MINA	ADA	31 Desember 2016	TIDAK LENGKAP	-	-
20	MPOW	ADA	31 Desember 2016	TIDAK LENGKAP	-	-
21	NASA	ADA	31 Januari 2017	LENGKAP	-	1
22	PSSI	ADA	30 Juni 2017	LENGKAP	DOLLAR	-
23	TAMU	ADA	31 Oktober 2016	TIDAK LENGKAP	DOLLAR	-
24	TGRA	ADA	31 Oktober 2016	TIDAK LENGKAP	-	-
25	WEGE	ADA	30 Juni 2017	LENGKAP	-	1
26	WOOD	ADA	31 Desember 2016	TIDAK LENGKAP	-	-
27	ZINC	ADA	30 April 2017	LENGKAP	-	1
<b>TOTAL</b>				14	3	10

Prospektus perusahaan yang melakukan IPO tahun 2018

<b>NO</b>	<b>PROSPEKTUS</b>	<b>LAPORAN KEUANGAN</b>	<b>PERIODE</b>	<b>STATUS</b>	<b>DOLLAR</b>	<b>JUMLAH SAMPEL</b>
1	ANDI	ADA	31 Maret 2018	LENGKAP	-	1
2	BOSS	ADA	30 September 2017	TIDAK LENGKAP	-	-
3	BPTR	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
4	BRIS	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
5	BTPS	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
6	CAKK	ADA	31 Mei 2018	LENGKAP	-	1
7	CITY	ADA	31 Maret 2018	LENGKAP	-	1
8	DEAL	ADA	30 April 2018	LENGKAP	-	1
9	DFAM	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
10	DIGI	ADA	31 Maret 2018	LENGKAP	-	1
11	DIVA	ADA	31 Mei 2018	LENGKAP	-	1
12	DUCK	ADA	31 Maret 2018	LENGKAP	-	1
13	FILM	ADA	28 Februari 2018	LENGKAP	-	1
14	GHON	ADA	30 September 2017	TIDAK LENGKAP	-	-
15	GOOD	ADA	30 April 2018	LENGKAP	-	1
16	HEAL	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
17	HELI	ADA	30 September 2017	TIDAK LENGKAP	-	-
18	HKMU	ADA	31 Maret 2018	LENGKAP	-	1
19	INPS	ADA	30 September 2017	TIDAK LENGKAP	-	-
20	IPCC	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
21	JSKY	ADA	30 September 2017	TIDAK LENGKAP	-	-
22	KPAL	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
23	KPAS	ADA	31 Maret 2018	LENGKAP	-	1
24	LAND	ADA	31 Maret 2018	LENGKAP	-	1
25	LCKM	ADA	30 Juni 2017	TIDAK LENGKAP	-	-
26	LUCK	ADA	31 Mei 2018	LENGKAP	-	1
27	MAPA	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
28	MGRO	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
29	MOLI	ADA	31 Maret 2018	LENGKAP	-	1
30	MPRO	ADA	31 Maret 2018	LENGKAP	-	1
31	MSIN	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
32	NFCX	ADA	31 Desember 2017	TIDAK LENGKAP	-	-

33	NICK	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
34	NUSA	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
35	PANI	ADA	30 April 2018	LENGKAP	-	1
36	PEHA	ADA	30 September 2018	LENGKAP	-	1
37	POLA	ADA	31 Juli 2018	LENGKAP	-	1
38	POLL	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
39	PRIM	ADA	30 November 2017	TIDAK LENGKAP	-	-
40	PZZA	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
41	RISE	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
42	SAPX	ADA	31 Maret 2018	LENGKAP	-	1
43	SATU	ADA	30 April 2018	LENGKAP	-	1
44	SKRN	ADA	31 Maret 2018	LENGKAP	-	1
45	SOSS	ADA	30 April 2018	LENGKAP	-	1
46	SOTS	ADA	31 Mei 2018	LENGKAP	-	1
47	SPTO	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
48	SURE	ADA	31 Maret 2018	LENGKAP	-	1
49	SWAT	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
50	TCPI	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
51	TDPM	ADA	30 September 2017	TIDAK LENGKAP	DOLLAR	-
52	TNCA	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
53	TRUK	ADA	31 Desember 2017	TIDAK LENGKAP	-	-
54	TUGU	ADA	31 Desember 2017	TIDAK LENGKAP	DOLLAR	-
55	URBN	ADA	30 Juni 2018	LENGKAP	-	1
56	YELO	ADA	30 April 2018	LENGKAP	-	1
57	ZONE	ADA	30 Juni 2018	LENGKAP	-	1
<b>TOTAL</b>				28	2	27



## Perataan laba (*income smoothing*) tahun 2016

NO	PERUSAHAAN		2016							
			N (2016)	N-1 (2015)	CV Δ NET INCOME	N (2016)	N-1 (2015)	CV Δ NET SALES	IS RATIO	STATUS
1	PT. ANEKA GAS INDUSTRI	AGII	20.388.000.000	19.017.000.000	19.702.500.000	389.372.000.000	301.568.000.000	345.470.000.000	0,06	MELAKUKAN PERATAAN LABA
2	PT. BCA FINANCE	BCAF	262.936.000.000	243.055.000.000	252.995.500.000	608.770.000.000	554.326.000.000	581.548.000.000	0,44	MELAKUKAN PERATAAN LABA
3	PT. BINTANG OTO GLOBAL	BOGA	4.684.365.892	1.674.361.294	3.179.363.593	224.475.630.715	178.849.903.123	201.662.766.919	0,02	MELAKUKAN PERATAAN LABA
4	PT. PRAMITA BANGUN SARANA	PBSA	53.916.201.535	52.966.733.115	53.441.467.325	301.032.712.814	174.610.051.320	237.821.382.067	0,22	MELAKUKAN PERATAAN LABA
5	PT. PRODIA WIDYAHUSADA	PRDA	39.090.939.445	32.144.614.252	35.617.776.849	648.629.680.286	591.177.824.257	619.903.752.272	0,06	MELAKUKAN PERATAAN LABA
6	PT. WASKITA BETON PRECAST	WSBP	150.976.150.194	60.117.540.200	105.546.845.197	1.045.443.449.700	504.917.387.721	775.180.418.711	0,14	MELAKUKAN PERATAAN LABA

## Perataan laba (*income smoothing*) tahun 2017

NO	PERUSAHAAN		2017							
			N (2017)	N-1 (2016)	CV Δ NET INCOME	N (2017)	N-1 (2016)	CV Δ NET SALES	IS RATIO	STATUS
1	PT. TRISULA TEXLITE INDUSTRIES	BELL	3.954.269.260	(469.995.115)	1.742.137.073	111.344.937.213	85.766.539.076	98.555.738.145	0,02	MELAKUKAN PERATAAN LABA
2	PT. CAMPINA ICE CREAM INDUSTRY	CAMP	9.982.372.139	23.898.011.880	16.940.192.010	480.781.529.170	434.819.370.298	457.800.449.734	0,04	MELAKUKAN PERATAAN LABA
3	PT. JASA ARMADA INDONESIA	IPCM	50.894.816.000	52.614.284.000	51.754.550.000	365.454.062.000	401.370.583.000	383.412.322.500	0,13	MELAKUKAN PERATAAN LABA
4	PT. ASURANSI JIWA SYARIAH JASA MITRA ABADI	JMAS	(1.111.736.799)	137.744.116	(486.996.342)	3.960.042.825	1.795.442.384	2.877.742.605	-0,17	MELAKUKAN PERATAAN LABA
5	PT. KIOSON KOMERSIAL INDONESIA	KIOS	(4.455.879.999)	(2.910.371.140)	(3.683.125.570)	25.961.652.906	4.755.637.622	15.358.645.264	-0,24	MELAKUKAN PERATAAN LABA
6	PT. M CAS INTEGRASI	MCAS	3.177.718.558	815.986.889	1.996.852.724	269.250.288.312	106.589.172.051	187.919.730.182	0,01	MELAKUKAN PERATAAN LABA
7	PT. EMDEKI UTAMA	MDKI	14.740.000.000	39.418.000.000	27.079.000.000	77.410.000.000	78.646.000.000	78.028.000.000	0,35	MELAKUKAN PERATAAN LABA
8	PT. AYANA LAND INTERNATIONAL	NASA	(1.114.730.286)	13.854.209	(550.438.039)	1.134.674.069	41.666.667	588.170.368	-0,94	MELAKUKAN PERATAAN LABA
9	PT. WIJAYA KARYA BANGUNAN GEDUNG	WEGE	486.522.000.000	305.519.000.000	396.020.500.000	9.484.440.000.000	6.033.746.000.000	7.759.093.000.000	0,05	MELAKUKAN PERATAAN LABA
10	PT. KAPUAS PRIMA COAL	ZINC	2.631.783.596	(17.144.801.338)	(7.256.508.871)	106.858.544.583	79.283.565.671	93.071.055.127	-0,08	MELAKUKAN PERATAAN LABA

## Perataan laba (*income smoothing*) tahun 2018

NO	PERUSAHAAN		2018							
			N (2018)	N-1 (2017)	CV Δ NET INCOME	N (2018)	N-1 (2017)	CV Δ NET SALES	IS RATIO	STATUS
1	PT. ANDIRA AGRO	ANDI	7.070.000.000	1.563.000.000	4.316.500.000	72.439.000.000	61.901.000.000	67.170.000.000	0,06	MELAKUKAN PERATAAN LABA
2	PT. CAHAYAPUTRA ASA KERAMIK	CAKK	6.451.573.932	(353.637.639)	3.048.968.147	99.975.800.077	84.848.340.977	92.412.070.527	0,03	MELAKUKAN PERATAAN LABA
3	PT. NATURA CITY DEVELOPMENTS	CITY	76.108.244	(233.246.293)	(78.569.025)	13.141.937.614	14.734.680.074	13.938.308.844	-0,01	MELAKUKAN PERATAAN LABA
4	PT. DEWATA FREIGHTINTERNATIONAL	DEAL	194.092.028	(673.194.435)	(239.551.204)	58.872.459.457	37.391.453.778	48.131.956.618	0,00	MELAKUKAN PERATAAN LABA
5	PT. ARKADIA DIGITAL MEDIA	DIGI	159.981.716	92.454.815	126.218.266	6.809.694.316	6.453.964.698	6.631.829.507	0,02	MELAKUKAN PERATAAN LABA
6	PT. DISTRIBUSI VOUCHER NUSANTARA	DIVA	3.371.394.965	1.596.537.216	2.483.966.091	432.272.734.778	910.007.853.871	671.140.294.325	0,00	MELAKUKAN PERATAAN LABA
7	PT. JAYA BERSAMA INDO	DUCK	26.518.699.072	10.306.325.181	18.412.512.127	141.299.975.248	102.313.783.370	121.806.879.309	0,15	MELAKUKAN PERATAAN LABA
8	PT. MD PICTURE	FILM	66.219.965.833	18.376.154.014	42.298.059.924	89.559.871.172	32.727.577.194	61.143.724.183	0,69	MELAKUKAN PERATAAN LABA
9	PT. GARUDAFOOD PUTRA PUTRI REMAJA	GOOD	222.550.728.242	76.656.176.426	149.603.452.334	2.902.978.947.753	2.557.382.378.179	2.730.180.662.966	0,05	MELAKUKAN PERATAAN LABA
10	PT. HK METALS UTAMA	HKMU	20.707.773.977	5.161.215.158	12.934.494.568	230.367.393.266	95.757.068.346	163.062.230.806	0,08	MELAKUKAN PERATAAN LABA
11	PT. COTTON INDO ARIESTA	KPAS	759.033.082	2.028.104.312	1.393.568.697	20.331.895.777	22.873.026.660	21.602.461.219	0,06	MELAKUKAN PERATAAN LABA
12	PT. TRIMITRA PROPERTINDO	LAND	10.964.168.806	2.125.003.895	6.544.586.351	17.954.099.766	14.637.432.272	16.295.766.019	0,40	MELAKUKAN PERATAAN LABA
13	PT. SENTRAL MITRA INFORMATIKA	LUCK	3.111.323.828	4.386.223.300	3.748.773.564	36.192.527.904	40.459.817.349	38.326.172.627	0,10	MELAKUKAN PERATAAN LABA
14	PT. MADUSARI MURNI INDAH	MOLI	31.695.938.896	18.067.959.012	24.881.948.954	277.536.078.318	271.718.952.404	274.627.515.361	0,09	MELAKUKAN PERATAAN LABA
15	PT. PROPERTINDO MULIA INVESTAMA	MPRO	(15.817.736.000)	2.170.783.000	(6.823.476.500)	5.020.936.000	14.417.659.000	9.719.297.500	-0,70	MELAKUKAN PERATAAN LABA
16	PT. PRATAMA ABADI NUSA INDUSTRI	PANI	469.685.681	88.209.159	278.947.420	88.768.930.071	59.806.810.847	74.287.870.459	0,00	MELAKUKAN PERATAAN LABA
17	PT. PHAPROS	PEHA	95.725.972.000	72.062.482.000	83.894.227.000	697.162.131.000	64.062.339.100	380.612.235.050	0,22	MELAKUKAN PERATAAN LABA
18	PT. POOL ADVISTA FINANCE	POLA	22.622.146.726	12.125.770.913	17.373.958.820	2.629.465.860	6.937.359.455	4.783.412.658	3,63	TIDAK MELAKUKAN PERATAAN LABA
19	PT. SATRIA ANTARAN PRIMA	SAPX	(1.627.746.462)	(1.892.005.783)	(1.759.876.123)	48.210.455.463	31.240.768.981	39.725.612.222	-0,04	MELAKUKAN PERATAAN LABA
20	PT. KOTA SATU PROPERTI	SATU	439.974.891	504.643.827	472.309.359	21.580.099.475	14.899.446.957	18.239.773.216	0,03	MELAKUKAN PERATAAN LABA
21	PT. SUPERKRANE MITRA UTAMA	SKRN	28.741.826.023	30.592.963.318	29.667.394.671	153.212.109.950	113.908.541.553	133.560.325.752	0,22	MELAKUKAN PERATAAN LABA
22	PT. SHIELD ON SERVICE	SOSS	1.412.452.984	(2.793.602.286)	(690.574.651)	191.538.837.414	203.767.083.480	197.652.960.447	0,00	MELAKUKAN PERATAAN LABA
23	PT. SATRIA MEGA KENCANA	SOTS	(12.223.766.552)	(2.660.800.595)	(7.442.283.574)	6.942.496.139	4.770.952.942	5.856.724.541	-1,27	MELAKUKAN PERATAAN LABA
24	PT. SUPER ENERGY	SURE	(1.929.614.555)	(4.890.900.200)	(3.410.257.378)	2.195.952.000	2.195.952.000	2.195.952.000	-1,55	MELAKUKAN PERATAAN LABA
25	PT. URBAN JAKARTA PROPERTINDO	URBN	17.548.617.249	4.349.564	8.776.483.407	52.038.676.596	0	26.019.338.298	0,34	MELAKUKAN PERATAAN LABA
26	PT. YELOOO INTEGRATAANET	YELO	475.016.233	(26.595.887)	224.210.173	4.224.962.542	460.661.600	2.342.812.071	0,10	MELAKUKAN PERATAAN LABA
27	PT. MEGA PERINTIS	ZONE	29.035.268.286	24.851.775.426	26.943.521.856	254.913.980.199	223.396.486.334	239.155.233.267	0,11	MELAKUKAN PERATAAN LABA

*Financial leverage tahun 2016*

NO	PERUSAHAAN		2016		
			TOTAL HUTANG	TOTAL ASET	LEVERAGE
1	PT. ANEKA GAS INDUSTRI	AGII	3.288.691.000.000	5.340.715.000.000	0,6157773
2	PT. BCA FINANCE	BCAF	4.371.593.000.000	6.824.204.000.000	0,6406012
3	PT. BINTANG OTO GLOBAL	BOGA	36.178.249.388	248.303.814.081	0,1457015
4	PT. PRAMITA BANGUN SARANA	PBSA	575.844.122.442	702.387.487.291	0,8198382
5	PT. PRODIA WIDYAHUSADA	PRDA	534.712.731.951	588.328.743.432	0,9088673
6	PT. WASKITA BETON PRECAST	WSBP	4.386.424.225.933	6.167.965.465.663	0,7111623

*Financial leverage tahun 2017*

NO	PERUSAHAAN		2017		
			TOTAL HUTANG	TOTAL ASET	LEVERAGE
1	PT. TRISULA TEXLITE INDUSTRIES	BELL	223.091.242.380	414.018.397.269	0,5388438
2	PT. CAMPINA ICE CREAM INDUSTRY	CAMP	527.318.579.049	1.091.877.945.860	0,4829465
3	PT. JASA ARMADA INDONESIA	IPCM	296.004.874.000	683.634.112.000	0,4329873
4	PT. ASURANSI JIWA SYARIAH JASA MITRA ABADI	JMAS	34.021.000.000	96.336.000.000	0,3531494
5	PT. KIOSON KOMERSIAL INDONESIA	KIOS	12.979.149.923	44.821.787.626	0,2895723
6	PT. M CAS INTEGRASI	MCAS	15.395.420.986	106.562.882.101	0,1444726
7	PT. EMDEKI UTAMA	MDKI	92.986.000.000	677.433.000.000	0,1372623
8	PT. AYANA LAND INTERNATIONAL	NASA	191.647.636.748	989.441.484.652	0,1936927
9	PT. WIJAYA KARYA BANGUNAN GEDUNG	WEGE	1.863.263.000.000	2.591.531.000.000	0,7189816
10	PT. KAPUAS PRIMA COAL	ZINC	326.226.000.000	626.119.000.000	0,5210288

*Financial leverage tahun 2018*

NO	PERUSAHAAN		2018		
			TOTAL HUTANG	TOTAL ASET	LEVERAGE
1	PT. ANDIRA AGRO	ANDI	349.522.000.000	485.685.000.000	0,7196475
2	PT. CAHAYAPUTRA ASA KERAMIK	CAKK	123.552.862.021	289.215.312.126	0,4272003
3	PT. NATURA CITY DEVELOPMENTS	CITY	393.382.956.674	778.582.999.262	0,505255
4	PT. DEWATA FREIGHTINTERNATIONAL	DEAL	120.404.941.380	202.608.014.615	0,5942753
5	PT. ARKADIA DIGITAL MEDIA	DIGI	2.710.208.869	13.523.061.349	0,2004139
6	PT. DISTRIBUSI VOUCHER NUSANTARA	DIVA	165.397.603.772	230.608.327.525	0,717223
7	PT. JAYA BERSAMA INDO	DUCK	233.548.890.735	603.292.702.111	0,3871237
8	PT. MD PICTURE	FILM	62.729.352.805	1.069.526.203.312	0,0586515
9	PT. GARUDAFOOD PUTRA PUTRI REMAJA	GOOD	2.091.366.124.005	4.368.814.321.823	0,4787034
10	PT. HK METALS UTAMA	HKMU	600.828.776.566	1.194.402.828.299	0,503037
11	PT. COTTON INDO ARIESTA	KPAS	100.523.790.445	189.933.650.335	0,5292574
12	PT. TRIMITRA PROPERTINDO	LAND	185.551.804.685	414.718.539.302	0,4474162
13	PT. SENTRAL MITRA INFORMATIKA	LUCK	57.084.931.532	129.667.309.262	0,4402415
14	PT. MADUSARI MURNI INDAH	MOLI	410.394.993.477	1.465.962.293.481	0,2799492
15	PT. PROPERTINDO MULIA INVESTAMA	MPRO	632.018.263.000	1.830.742.503.000	0,3452251
16	PT. PRATAMA ABADI NUSA INDUSTRI	PANI	52.713.508.914	77.095.134.616	0,6837462
17	PT. PHAPROS	PEHA	963.803.090.000	1.769.112.539.000	0,5447947
18	PT. POOL ADVISTA FINANCE	POLA	44.526.000.000	325.595.000.000	0,1367527
19	PT. SATRIA ANTARAN PRIMA	SAPX	47.338.238.539	56.265.576.747	0,8413357
20	PT. KOTA SATU PROPERTI	SATU	209.484.053.530	270.699.399.247	0,7738623
21	PT. SUPERKRANE MITRA UTAMA	SKRN	847.480.385.949	1.267.783.683.786	0,668474
22	PT. SHIELD ON SERVICE	SOSS	142.933.583.405	184.307.412.628	0,7755173
23	PT. SATRIA MEGA KENCANA	SOTS	128.014.917.186	405.855.473.928	0,31542
24	PT. SUPER ENERGY	SURE	477.063.657.748	576.039.683.301	0,8281785
25	PT. URBAN JAKARTA PROPERTINDO	URBN	439.483.833.053	1.039.622.410.239	0,4227341
26	PT. YELOOO INTEGRA DATANET	YELO	2.129.257.524	33.469.497.988	0,0636179
27	PT. MEGA PERINTIS	ZONE	201.788.966.052	369.434.497.243	0,5462104

*Company size tahun 2016*

NO	PERUSAHAAN		2016	
			TOTAL PENJUALAN	LN
1	PT. ANEKA GAS INDUSTRI	AGII	389.372.000.000	26,6878
2	PT. BCA FINANCE	BCAF	608.770.000.000	27,13471
3	PT. BINTANG OTO GLOBAL	BOGA	224.475.630.715	26,13703
4	PT. PRAMITA BANGUN SARANA	PBSA	301.032.712.814	26,43048
5	PT. PRODIA WIDYAHUSADA	PRDA	648.629.680.286	27,19813
6	PT. WASKITA BETON PRECAST	WSBP	1.045.443.449.700	27,67546

*Company size tahun 2017*

NO	PERUSAHAAN		2017	
			TOTAL PENJUALAN	LN
1	PT. TRISULA TEXLITE INDUSTRIES	BELL	111.344.937.213	25,4359
2	PT. CAMPINA ICE CREAM INDUSTRY	CAMP	480.781.529.170	26,89868
3	PT. JASA ARMADA INDONESIA	IPCM	365.454.062.000	26,62441
4	PT. ASURANSI JIWA SYARIAH JASA MITRA ABADI	JMAS	3.960.042.825	22,09952
5	PT. KIOSON KOMERSIAL INDONESIA	KIOS	25.961.652.906	23,97989
6	PT. M CAS INTEGRASI	MCAS	269.250.288.312	26,31891
7	PT. EMDEKI UTAMA	MDKI	77.410.000.000	25,07238
8	PT. AYANA LAND INTERNATIONAL	NASA	1.134.674.069	20,84961
9	PT. WIJAYA KARYA BANGUNAN GEDUNG	WEGE	9.484.440.000.000	29,88067
10	PT. KAPUAS PRIMA COAL	ZINC	106.858.544.583	25,39477

*Company size tahun 2018*

NO	PERUSAHAAN		2018	
			TOTAL PENJUALAN	LN
1	PT. ANDIRA AGRO	ANDI	72.439.000.000	25,00601
2	PT. CAHAYAPUTRA ASA KERAMIK	CAKK	99.975.800.077	25,32819
3	PT. NATURA CITY DEVELOPMENTS	CITY	13.141.937.614	23,29907
4	PT. DEWATA FREIGHTINTERNATIONAL	DEAL	58.872.459.457	24,79864
5	PT. ARKADIA DIGITAL MEDIA	DIGI	6.809.694.316	22,64161
6	PT. DISTRIBUSI VOUCHER NUSANTARA	DIVA	432.272.734.778	26,79232
7	PT. JAYA BERSAMA INDO	DUCK	141.299.975.248	25,67415
8	PT. MD PICTURE	FILM	89.559.871.172	25,21817
9	PT. GARUDAFOOD PUTRA PUTRI REMAJA	GOOD	2.902.978.947.753	28,69676
10	PT. HK METALS UTAMA	HKMU	230.367.393.266	26,16294
11	PT. COTTON INDO ARIESTA	KPAS	20.331.895.777	23,73546
12	PT. TRIMITRA PROPERTINDO	LAND	17.954.099.766	23,61108
13	PT. SENTRAL MITRA INFORMATIKA	LUCK	36.192.527.904	24,31212
14	PT. MADUSARI MURNI INDAH	MOLI	277.536.078.318	26,34922
15	PT. PROPERTINDO MULIA INVESTAMA	MPRO	5.020.936.000	22,33688
16	PT. PRATAMA ABADI NUSA INDUSTRI	PANI	88.768.930.071	25,2093
17	PT. PHAPROS	PEHA	697.162.131.000	27,27028
18	PT. POOL ADVISTA FINANCE	POLA	2.629.465.860	21,69005
19	PT. SATRIA ANTARAN PRIMA	SAPX	48.210.455.463	24,59884
20	PT. KOTA SATU PROPERTI	SATU	21.580.099.475	23,79504
21	PT. SUPERKRANE MITRA UTAMA	SKRN	153.212.109.950	25,75509
22	PT. SHIELD ON SERVICE	SOSS	191.538.837.414	25,97836
23	PT. SATRIA MEGA KENCANA	SOTS	6.942.496.139	22,66093
24	PT. SUPER ENERGY	SURE	2.195.952.000	21,50988
25	PT. URBAN JAKARTA PROPERTINDO	URBN	52.038.676.596	24,67525
26	PT. YELOOO INTEGRA DATANET	YELO	4.224.962.542	22,16428
27	PT. MEGA PERINTIS	ZONE	254.913.980.199	26,26419

### Profitabilitas tahun 2016

NO	PERUSAHAAN		2016		
			LABA BERSIH	EKUITAS	ROE
1	PT. ANEKA GAS INDUSTRI	AGII	20.388.000.000	1.891.298.000.000	0,0107799
2	PT. BCA FINANCE	BCAF	262.936.000.000	2.452.611.000.000	0,1072066
3	PT. BINTANG OTO GLOBAL	BOGA	4.684.365.892	212.125.564.693	0,022083
4	PT. PRAMITA BANGUN SARANA	PBSA	53.916.201.535	126.543.364.849	0,426069
5	PT. PRODIA WIDYAHUSADA	PRDA	39.090.939.445	53.616.011.481	0,7290908
6	PT. WASKITA BETON PRECAST	WSBP	150.976.150.194	1.781.541.239.730	0,0847447

### Profitabilitas tahun 2017

NO	PERUSAHAAN		2017		
			LABA BERSIH	EKUITAS	ROE
1	PT. TRISULA TEXLITE INDUSTRIES	BELL	3.954.269.260	190.927.154.889	0,0207109
2	PT. CAMPINA ICE CREAM INDUSTRY	CAMP	9.982.372.139	564.559.366.811	0,0176817
3	PT. JASA ARMADA INDONESIA	IPCM	50.894.816.000	387.629.238.000	0,1312977
4	PT. ASURANSI JIWA SYARIAH JASA MITRA ABADI	JMAS	(1.111.736.799)	61.100.000.000	-0,0181954
5	PT. KIOSON KOMERSIAL INDONESIA	KIOS	(4.455.879.999)	31.842.637.703	-0,1399344
6	PT. M CAS INTEGRASI	MCAS	3.177.718.558	91.167.461.115	0,0348558
7	PT. EMDEKI UTAMA	MDKI	14.740.000.000	584.447.000.000	0,0252204
8	PT. AYANA LAND INTERNATIONAL	NASA	(1.114.730.286)	797.793.847.904	-0,0013973
9	PT. WIJAYA KARYA BANGUNAN GEDUNG	WEGE	486.522.000.000	728.268.000.000	0,6680535
10	PT. KAPUAS PRIMA COAL	ZINC	2.631.783.596	299.893.000.000	0,0087757

Profitabilitas tahun 2018

NO	PERUSAHAAN		2018		
			LABA BERSIH	EKUITAS	ROE
1	PT. ANDIRA AGRO	ANDI	7.070.000.000	136.163.000.000	0,0519231
2	PT. CAHAYAPUTRA ASA KERAMIK	CAKK	6.451.573.932	165.662.450.105	0,0389441
3	PT. NATURA CITY DEVELOPMENTS	CITY	76.108.244	385.200.042.588	0,0001976
4	PT. DEWATA FREIGHTINTERNATIONAL	DEAL	194.092.028	82.203.073.235	0,0023611
5	PT. ARKADIA DIGITAL MEDIA	DIGI	159.981.716	10.812.852.480	0,0147955
6	PT. DISTRIBUSI VOUCHER NUSANTARA	DIVA	3.371.394.965	65.210.723.753	0,0517
7	PT. JAYA BERSAMA INDO	DUCK	26.518.699.072	369.743.811.376	0,0717218
8	PT. MD PICTURE	FILM	66.219.965.833	1.006.796.850.506	0,0657729
9	PT. GARUDAFOOD PUTRA PUTRI REMAJA	GOOD	222.550.728.242	2.277.448.197.818	0,0977193
10	PT. HK METALS UTAMA	HKMU	20.707.773.977	327.478.772.508	0,0632339
11	PT. COTTON INDO ARIESTA	KPAS	759.033.082	89.409.859.890	0,0084894
12	PT. TRIMITRA PROPERTINDO	LAND	10.964.168.806	229.166.734.617	0,0478436
13	PT. SENTRAL MITRA INFORMATIKA	LUCK	3.111.323.828	72.592.107.730	0,0428604
14	PT. MADUSARI MURNI INDAH	MOLI	31.695.938.896	1.055.567.300.004	0,0300274
15	PT. PROPERTINDO MULIA INVESTAMA	MPRO	(15.817.736.000)	1.198.724.240.000	-0,0131955
16	PT. PRATAMA ABADI NUSA INDUSTRI	PANI	469.685.681	24.381.625.702	0,0192639
17	PT. PHAPROS	PEHA	95.725.972.000	805.309.449.000	0,1188686
18	PT. POOL ADVISTA FINANCE	POLA	22.622.146.726	281.068.000.000	0,0804864
19	PT. SATRIA ANTARAN PRIMA	SAPX	(1.627.746.462)	8.927.338.208	-0,1823328
20	PT. KOTA SATU PROPERTI	SATU	439.974.891	61.215.345.717	0,0071873
21	PT. SUPERKRANE MITRA UTAMA	SKRN	28.741.826.023	420.303.297.837	0,0683835
22	PT. SHIELD ON SERVICE	SOSS	1.412.452.984	41.373.829.223	0,0341388
23	PT. SATRIA MEGA KENCANA	SOTS	(12.223.766.552)	277.840.556.742	-0,0439956
24	PT. SUPER ENERGY	SURE	(1.929.614.555)	98.976.025.553	-0,0194958
25	PT. URBAN JAKARTA PROPERTINDO	URBN	17.548.617.249	290.452.577.186	0,0604182
26	PT. YELOOO INTEGRA DATANET	YELO	475.016.233	31.340.240.464	0,0151568
27	PT. MEGA PERINTIS	ZONE	29.035.268.286	167.645.531.191	0,1731944



Dewan komisaris tahun 2016

NO	PERUSAHAAN		2016
			TOTAL DEWAN KOMISARIS
1	PT. ANEKA GAS INDUSTRI	AGII	6
2	PT. BCA FINANCE	BCAF	4
3	PT. BINTANG OTO GLOBAL	BOGA	3
4	PT. PRAMITA BANGUN SARANA	PBSA	3
5	PT. PRODIA WIDYAHUSADA	PRDA	5
6	PT. WASKITA BETON PRECAST	WSBP	4

Dewan komisaris tahun 2017

NO	PERUSAHAAN		2017
			TOTAL DEWAN KOMISARIS
1	PT. TRISULA TEXLITE INDUSTRIES	BELL	3
2	PT. CAMPINA ICE CREAM INDUSTRY	CAMP	3
3	PT. JASA ARMADA INDONESIA	IPCM	3
4	PT. ASURANSI JIWA SYARIAH JASA MITRA ABADI	JMAS	4
5	PT. KIOSON KOMERSIAL INDONESIA	KIOS	3
6	PT. M CAS INTEGRASI	MCAS	3
7	PT. EMDEKI UTAMA	MDKI	5
8	PT. AYANA LAND INTERNATIONAL	NASA	2
9	PT. WIJAYA KARYA BANGUNAN GEDUNG	WEGE	4
10	PT. KAPUAS PRIMA COAL	ZINC	3

Dewan komisaris tahun 2018

NO	PERUSAHAAN		2018
			TOTAL DEWAN KOMISARIS
1	PT. ANDIRA AGRO	ANDI	3
2	PT. CAHAYAPUTRA ASA KERAMIK	CAKK	2
3	PT. NATURA CITY DEVELOPMENTS	CITY	3
4	PT. DEWATA FREIGHTINTERNATIONAL	DEAL	3
5	PT. ARKADIA DIGITAL MEDIA	DIGI	3
6	PT. DISTRIBUSI VOUCHER NUSANTARA	DIVA	3
7	PT. JAYA BERSAMA INDO	DUCK	3
8	PT. MD PICTURE	FILM	3
9	PT. GARUDAFOOD PUTRA PUTRI REMAJA	GOOD	3
10	PT. HK METALS UTAMA	HKMU	3
11	PT. COTTON INDO ARIESTA	KPAS	3
12	PT. TRIMITRA PROPERTINDO	LAND	3
13	PT. SENTRAL MITRA INFORMATIKA	LUCK	2
14	PT. MADUSARI MURNI INDAH	MOLI	7
15	PT. PROPERTINDO MULIA INVESTAMA	MPRO	3
16	PT. PRATAMA ABADI NUSA INDUSTRI	PANI	2
17	PT. PHAPROS	PEHA	4
18	PT. POOL ADVISTA FINANCE	POLA	4
19	PT. SATRIA ANTARAN PRIMA	SAPX	2
20	PT. KOTA SATU PROPERTI	SATU	1
21	PT. SUPERKRANE MITRA UTAMA	SKRN	2
22	PT. SHIELD ON SERVICE	SOSS	1
23	PT. SATRIA MEGA KENCANA	SOTS	3
24	PT. SUPER ENERGY	SURE	3
25	PT. URBAN JAKARTA PROPERTINDO	URBN	2
26	PT. YELOOO INTEGRA DATANET	YELO	3
27	PT. MEGA PERINTIS	ZONE	3

### Kualitas audit tahun 2016

NO	PERUSAHAAN		2016
			KUALITAS AUDIT
1	PT. ANEKA GAS INDUSTRI	AGII	0
2	PT. BCA FINANCE	BCAF	1
3	PT. BINTANG OTO GLOBAL	BOGA	0
4	PT. PRAMITA BANGUN SARANA	PBSA	0
5	PT. PRODIA WIDYAHUSADA	PRDA	0
6	PT. WASKITA BETON PRECAST	WSBP	0

### Kualitas audit tahun 2017

NO	PERUSAHAAN		2017
			KUALITAS AUDIT
1	PT. TRISULA TEXLITE INDUSTRIES	BELL	0
2	PT. CAMPINA ICE CREAM INDUSTRY	CAMP	0
3	PT. JASA ARMADA INDONESIA	IPCM	1
4	PT. ASURANSI JIWA SYARIAH JASA MITRA ABADI	JMAS	0
5	PT. KIOSON KOMERSIAL INDONESIA	KIOS	0
6	PT. M CAS INTEGRASI	MCAS	0
7	PT. EMDEKI UTAMA	MDKI	0
8	PT. AYANA LAND INTERNATIONAL	NASA	0
9	PT. WIJAYA KARYA BANGUNAN GEDUNG	WEGE	0
10	PT. KAPUAS PRIMA COAL	ZINC	0

## Kualitas audit tahun 2018

NO	PERUSAHAAN		2018
			KUALITAS AUDIT
1	PT. ANDIRA AGRO	ANDI	0
2	PT. CAHAYAPUTRA ASA KERAMIK	CAKK	0
3	PT. NATURA CITY DEVELOPMENTS	CITY	0
4	PT. DEWATA FREIGHTINTERNATIONAL	DEAL	0
5	PT. ARKADIA DIGITAL MEDIA	DIGI	0
6	PT. DISTRIBUSI VOUCHER NUSANTARA	DIVA	0
7	PT. JAYA BERSAMA INDO	DUCK	0
8	PT. MD PICTURE	FILM	0
9	PT. GARUDAFOOD PUTRA PUTRI REMAJA	GOOD	1
10	PT. HK METALS UTAMA	HKMU	0
11	PT. COTTON INDO ARIESTA	KPAS	0
12	PT. TRIMITRA PROPERTINDO	LAND	0
13	PT. SENTRAL MITRA INFORMATIKA	LUCK	0
14	PT. MADUSARI MURNI INDAH	MOLI	0
15	PT. PROPERTINDO MULIA INVESTAMA	MPRO	0
16	PT. PRATAMA ABADI NUSA INDUSTRI	PANI	0
17	PT. PHAPROS	PEHA	0
18	PT. POOL ADVISTA FINANCE	POLA	0
19	PT. Satria ANTARAN PRIMA	SAPX	0
20	PT. KOTA SATU PROPERTI	SATU	0
21	PT. SUPERKRANE MITRA UTAMA	SKRN	0
22	PT. SHIELD ON SERVICE	SOSS	0
23	PT. Satria MEGA KENCANA	SOTS	0
24	PT. SUPER ENERGY	SURE	0
25	PT. URBAN JAKARTA PROPERTINDO	URBN	0
26	PT. YELOOO INTEGRA DATANET	YELO	0
27	PT. MEGA PERINTIS	ZONE	0