

Lampiran 1. Daftar Perusahaan Manufaktur BEI

NO	KODE	NAMA PERUSAHAAN	2013	2014	2015
1	ADES	Akasha Wira International Tbk Tbk			
2	ADMG	Polychem Indonesia Tbk			
3	AISA	Tiga Pilar Sejahtera Food Tbk			
4	AKKU	ALAM KARYA UNGGUL Tbk			
5	AKPI	Argha Karya Prima Ind. Tbk			
6	ALDO	Alkindo Naratama Tbk			
7	ALKA	Alakasa Industrindo Tbk			
8	ALMI	Alumindo Light Metal Industry Tbk			
9	ALTO	Tri Banyan Tirta Tbk			
10	AMFG	Asahimas Flat Glass Tbk			
11	APLI	Asiaplast Industries Tbk			
12	ARGO	Argo Pantes Tbk			
13	ARNA	Arwana Citramulia Tbk			
14	ASII	Astra International Tbk			
15	AUTO	Astra Otoparts Tbk			
16	BAJA	Saranacentral Bajatama Tbk			
17	BATA	Sepatu Bata Tbk			
18	BIMA	Primarindo Asia Infrastructure Tbk			
19	BRAM	Indo Kordsa Tbk			
20	BRNA	Berlina Tbk			
21	BRPT	Barito Pacific Tbk			
22	BUDI	PT Budi Starch & Sweetener Tbk.			
23	CEKA	PT Wilmar Cahaya Indonesia Tbk.			
24	CNTB	Century Textile Industry (Seri B) Tbk.			
25	CINT	Chitose International Tbk.			
26	CNTX	Century Textile Industry (PS) Tbk.			
27	CPIN	Charoen Pokphand Indonesia Tbk			
28	CTBN	Citra Tubindo Tbk			
29	DAVO	Davomas Abadi Tbk			
30	DAJK	Dwi Aneka Jaya Kemasindo Tbk.			
31	DLTA	Delta Djakarta Tbk			
32	DPNS	Duta Pertiwi Nusantara Tbk			
33	DVLA	Darya-Varia Laboratoria Tbk			
34	EKAD	Ekadharma International Tbk			
35	ERTX	Eratex Djaja Tbk			
36	ESTI	Ever Shine Textile Industry Tbk			

37	ETWA	Eterindo Wahanatama Tbk			
38	FASW	Fajar Surya Wisesa Tbk			
39	FPNI	PT Lotte Chemical Titan Tbk.			
40	GDST	Gunawan Dianjaya Steel Tbk			
41	GDYR	Goodyear Indonesia Tbk			
42	GGRM	Gudang Garam Tbk			
43	HDTX	Panasia Indo Resources Tbk			
44	HMSP	HM Sampoerna Tbk			
45	ICBP	Indofood CBP Sukses Makmur Tbk			
46	IGAR	Champion Pacific Indonesia Tbk			
47	IKAI	Intikeramik Alamasri Industri Tbk			
48	IKBI	Sumi Indo Kabel Tbk			
49	IMAS	Indomobil Sukses Internasional Tbk			
50	IMPC	Impack Pratama Industri Tbk			
51	INAF	Indofarma Tbk			
52	INAI	Indal Aluminium Industry Tbk			
53	INCI	Intanwijaya Internasional Tbk			
54	INDF	Indofood Sukses Makmur Tbk			
55	INDR	Indorama Synthetics Tbk			
56	INDS	Indospring Tbk			
57	INKP	Indah Kiat Pulp & Paper Tbk			
58	INRU	Toba Pulp Lestari Tbk			
59	INTP	Indocement Tunggal Prakarsa Tbk			
60	IPOL	Indopoly Swakarsa Industry Tbk			
61	ISSP	PT Steel Pipe Industry of Indonesia Tbk			
62	JECC	Jembo Cable Company Tbk			
63	JKSW	Jakarta Kyoei Steel Works Tbk			
64	JPFA	JAPFA Comfeed Indonesia Tbk			
65	KAEF	Kimia Farma (Persero) Tbk			
66	KBLI	KMI Wire and Cable Tbk			
67	KBLM	Kabelindo Murni Tbk			
68	KBRI	Kertas Basuki Rachmat Indonesia Tbk			
69	KDSI	Kedawung Setia Industrial Tbk			
70	KIAS	Keramika Indonesia Asosiasi Tbk			
71	KICI	Kedaung Indah Can Tbk			
72	KLBF	Kalbe Farma Tbk			
73	KRAH	PT Grand Kartech Tbk			
74	KRAS	Krakatau Steel (Persero) Tbk			
75	LMPI	Langgeng Makmur Industri Tbk			

76	LMSH	Lionmesh Prima Tbk			
77	LPIN	Multi Prima Sejahtera Tbk			
78	MAIN	Malindo Feedmill Tbk			
79	MASA	Multistrada Arah Sarana Tbk			
80	MBTO	Martina Berto Tbk			
81	MERK	Merck Tbk			
82	MLBI	Multi Bintang Indonesia Tbk			
83	MLIA	Mulia Industrindo Tbk			
84	MRAT	Mustika Ratu Tbk			
85	MYOR	Mayora Indah Tbk			
86	MYTX	APAC Citra Centertex Tbk			
87	NIKL	Pelat Timah Nusantara Tbk			
88	NIPS	Nipress Tbk			
89	PAFI	Panasia Filament Inti Tbk. *			
90	PBRX	Pan Brothers Tbk			
91	POLY	Asia Pacific Fibers Tbk			
92	PSDN	Prasidha Aneka Niaga Tbk			
93	PTSN	Sat Nusapersada Tbk			
94	PYFA	Pyridam Farma Tbk			
95	RICY	Ricky Putra Globalindo Tbk			
96	RMBA	Bentoel International Investama Tbk			
97	ROTI	Nippon Indosari Corpindo Tbk			
98	SAIP	Surabaya Agung Industri Pulp & Kertas Tbk. *			
99	SCCO	Supreme Cable Manufacturing Corporation Tbk			
100	SCPI	Merck Sharp Dohme Pharma Tbk			
101	SIAP	Sekawan Intipratama Tbk			
102	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk			
103	SIMA	Siwani Makmur Tbk			
104	SIMM	Surya Intrindo Makmur Tbk			
105	SIPD	Sierad Produce Tbk			
106	SKBM	Sekar Bumi Tbk			
107	SKLT	Sekar Laut Tbk			
108	SMBR	PT Semen Baturaja (Persero) Tbk			
109	SMCB	Holcim Indonesia Tbk			
110	SMGR	Semen Indonesia (Persero) Tbk			
111	SMSM	Selamat Sempurna Tbk			
112	SOBI	Sorini Agro Asia Corporindo Tbk			
113	SPMA	Suparma Tbk			
114	SQBB	Taisho Pharmaceutical Indonesia Tbk. [S]			

115	SQBI	Taisho Pharmaceutical Indonesia (PS) Tbk.			
116	SRIL	PT Sri Rejeki Isman Tbk			
117	SSTM	Sunson Textile Manufacturer Tbk			
118	STAR	Star Petrochem Tbk			
119	STTP	Siantar Top Tbk			
120	SULI	PT SLJ Global Tbk			
121	TBMS	Tembaga Mulia Semanan Tbk			
122	TCID	Mandom Indonesia Tbk			
123	TFCO	Tifico Fiber Indonesia Tbk			
124	TIRT	Tirta Mahakam Resources Tbk			
125	TKIM	Pabrik Kertas Tjiwi Kimia Tbk			
126	TOTO	Surya Toto Indonesia Tbk			
127	TPIA	Chandra Asri Petrochemical Tbk			
128	TRIS	Trisula International Tbk			
129	TRST	Trias Sentosa Tbk			
130	TSPC	Tempo Scan Pacific Tbk			
131	ULTJ	Ultra Jaya Milk Industry Tbk			
132	UNIC	Unggul Indah Cahaya Tbk			
133	UNIT	Nusantara Inti Corpora Tbk			
134	UNTX	Unitex Tbk			
135	UNVR	Unilever Indonesia Tbk			
136	VOKS	Voksel Electric Tbk			
137	WIIM	Wismilak Inti Makmur Tbk			
138	WTON	Wijaya Karya Beton Tbk.			
139	YPAS	Yanaprima Hastapersada Tbk			

## Keterangan:

	LAYAK DIGUNAKAN	13
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	DIHAPUSKAN/ <i>DELISTING</i>	2
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## Lampiran 2. Daftar Nama Perusahaan Sampel

<b>NO</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
1	ASII	PT. Astra International Tbk
2	AUTO	PT. Astra Otoparts Tbk
3	GGRM	PT Gudang Garam Tbk
4	INDF	PT. Indofood Sukses Makmur Tbk
5	KAEF	PT. Kimia Farma (Persero) Tbk
6	NIPS	PT. Nipress Tbk
7	PYFA	PT. Pyridam Farma Tbk
8	SKLT	PT. Sekar Laut Tbk
9	SMSM	PT. Selamat Sempurna Tbk
10	STTP	PT.Siantar Top Tbk
11	TCID	PT. Mandom Indonesia Tbk
12	TSPC	PT. Tempo Scan Pacific Tbk
13	ULTJ	PT. Ultra Jaya Milk Industry Tbk

## Lampiran 3. Kualitas Audit

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>JUMLAH</b>
1	ASII	2013	1
		2014	1
		2015	1
2	AUTO	2013	1
		2014	1
		2015	1
3	GGRM	2013	1
		2014	1
		2015	1
4	INDF	2013	1
		2014	1
		2015	1
5	KAEF	2013	0
		2014	0
		2015	0
6	NIPS	2013	0
		2014	0
		2015	0
7	PYFA	2013	0
		2014	0
		2015	0
8	SKLT	2013	0
		2014	0
		2015	0
9	SMSM	2013	1
		2014	1
		2015	1
10	STTP	2013	0
		2014	0
		2015	0
11	TCID	2013	1
		2014	1
		2015	1
12	TSPC	2013	0
		2014	0
		2015	0
13	ULTJ	2013	0
		2014	0
		2015	0



## Lampiran 5. Pertumbuhan Perusahaan

NO	KODE	TAHUN	Pertumbuhan Penjualan		
			Penjualan Bersih t	Penjualan Bersih t-1	Growth
1	ASII	2013	193.880.000.000.000	188.053.000.000.000	0,031
		2014	201.701.000.000.000	193.880.000.000.000	0,040
		2015	184.196.000.000.000	201.701.000.000.000	(0,087)
2	AUTO	2013	10.701.988.000.000	8.277.485.000.000	0,293
		2014	12.255.427.000.000	10.701.988.000.000	0,145
		2015	11.723.787.000.000	12.255.427.000.000	(0,043)
3	GGRM	2013	55.436.954.000.000	49.028.696.000.000	0,131
		2014	65.185.850.000.000	55.436.954.000.000	0,176
		2015	70.365.573.000.000	65.185.850.000.000	0,079
4	INDF	2013	57.731.998.000.000	50.201.548.000.000	0,150
		2014	63.594.452.000.000	57.731.998.000.000	0,102
		2015	64.061.947.000.000	63.594.452.000.000	0,007
5	KAEF	2013	4.348.073.988.385	3.734.241.101.309	0,164
		2014	4.521.024.379.759	4.348.073.988.385	0,040
		2015	4.860.371.483.524	4.521.024.379.760	0,075
6	NIPS	2013	911.064.069.000	702.719.255.000	0,296
		2014	1.015.868.035.000	911.064.069.000	0,115
		2015	987.862.829.000	1.015.868.035.000	(0,028)
7	PYFA	2013	192.555.731.180	176.730.979.672	0,090
		2014	222.302.407.528	192.555.731.180	0,154
		2015	217.843.921.422	222.302.407.528	(0,020)
8	SKLT	2013	567.048.547.543	401.724.215.506	0,412
		2014	681.419.524.161	567.048.547.543	0,202
		2015	745.107.731.208	681.419.524.161	0,093
9	SMSM	2013	2.372.982.726.295	2.269.289.777.481	0,046
		2014	2.632.860.000.000	2.372.982.726.295	0,110
		2015	2.802.924.000.000	2.632.860.000.000	0,065
10	STTP	2013	1.694.935.468.814	1.283.736.251.902	0,320
		2014	2.170.464.194.350	1.694.935.468.814	0,281
		2015	2.544.277.844.656	2.170.464.194.350	0,172
11	TCID	2013	2.027.899.402.527	1.851.152.825.559	0,095
		2014	2.308.203.551.971	2.027.899.402.527	0,138
		2015	2.314.889.854.074	2.308.203.551.971	0,003
12	TSPC	2013	6.854.889.233.121	6.630.809.553.343	0,034
		2014	7.512.115.037.587	6.854.889.233.121	0,096
		2015	8.181.481.867.179	7.512.115.037.587	0,089
13	ULTJ	2013	3.460.231.249.075	2.809.851.307.439	0,231
		2014	3.916.789.366.423	3.460.231.249.075	0,132
		2015	4.393.932.684.171	3.916.789.366.423	0,122



## Lampiran 6. Ukuran Perusahaan

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>Total Asset</b>	<b>Ln (Log Natural Total Asset)</b>
1	ASII	2013	213.994.000.000.000	33,00
		2014	236.029.000.000.000	33,09
		2015	245.435.000.000.000	33,13
2	AUTO	2013	12.617.678.000.000	30,17
		2014	14.380.926.000.000	30,30
		2015	14.339.110.000.000	30,29
3	GGRM	2013	50.770.251.000.000	31,56
		2014	58.220.600.000.000	31,70
		2015	63.505.413.000.000	31,78
4	INDF	2013	78.092.789.000.000	31,99
		2014	85.938.885.000.000	32,08
		2015	91.831.526.000.000	32,15
5	KAEF	2013	2.471.939.548.890	28,54
		2014	2.968.184.626.297	28,72
		2015	3.236.224.076.311	28,81
6	NIPS	2013	798.407.625.000	27,41
		2014	1.206.854.399.000	27,82
		2015	1.547.720.090.000	28,07
7	PYFA	2013	175.118.921.406	25,89
		2014	172.736.624.689	25,88
		2015	159.951.537.229	25,80
8	SKLT	2013	301.989.488.699	26,43
		2014	331.574.891.637	26,53
		2015	377.110.748.359	26,66
9	SMSM	2013	1.701.103.245.176	28,16
		2014	1.749.395.000.000	28,19
		2015	2.220.108.000.000	28,43
10	STTP	2013	1.470.059.394.892	28,02
		2014	1.700.204.093.895	28,16
		2015	1.919.568.037.170	28,28
11	TCID	2013	1.465.952.460.752	28,01
		2014	1.853.235.343.636	28,25
		2015	2.082.096.848.703	28,36
12	TSPC	2013	5.407.957.915.805	29,32
		2014	5.592.730.492.960	29,35
		2015	6.284.729.099.203	29,47
13	ULTJ	2013	2.811.620.982.142	28,66
		2014	2.917.083.567.355	28,70
		2015	3.539.995.910.248	28,90

## Lampiran 7. Opini Audit Tahun Sebelumnya

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>JUMLAH</b>
1	ASII	2013	0
		2014	0
		2015	1
2	AUTO	2013	0
		2014	0
		2015	1
3	GGRM	2013	1
		2014	1
		2015	1
4	INDF	2013	0
		2014	0
		2015	1
5	KAEF	2013	0
		2014	0
		2015	1
6	NIPS	2013	1
		2014	1
		2015	1
7	PYFA	2013	1
		2014	1
		2015	1
8	SKLT	2013	0
		2014	1
		2015	1
9	SMSM	2013	0
		2014	0
		2015	0
10	STTP	2013	1
		2014	1
		2015	1
11	TCID	2013	1
		2014	1
		2015	1
12	TSPC	2013	0
		2014	1
		2015	1
13	ULTJ	2013	0
		2014	0
		2015	1

## Lampiran 8. Komisaris Independen

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>JML KOMISARIS</b>	<b>JML ANGGOTA</b>	<b>PROPORSI</b>
1	ASII	2013	4	11	0,36
		2014	5	12	0,42
		2015	4	11	0,36
2	AUTO	2013	4	12	0,33
		2014	3	11	0,27
		2015	3	10	0,30
3	GGRM	2013	1	3	0,33
		2014	2	4	0,50
		2015	2	4	0,50
4	INDF	2013	3	8	0,38
		2014	3	8	0,38
		2015	3	8	0,38
5	KAEF	2013	2	5	0,40
		2014	2	5	0,40
		2015	2	6	0,33
6	NIPS	2013	1	3	0,33
		2014	1	3	0,33
		2015	1	3	0,33
7	PYFA	2013	1	3	0,33
		2014	1	3	0,33
		2015	2	5	0,40
8	SKLT	2013	1	3	0,33
		2014	1	3	0,33
		2015	1	3	0,33
9	SMSM	2013	1	3	0,33
		2014	1	3	0,33
		2015	1	3	0,33
10	STTP	2013	1	2	0,50
		2014	1	2	0,50
		2015	1	2	0,50
11	TCID	2013	2	5	0,40
		2014	2	5	0,40
		2015	3	6	0,50
12	TSPC	2013	3	5	0,60
		2014	3	4	0,75
		2015	2	4	0,50
13	ULTJ	2013	1	3	0,33
		2014	1	3	0,33
		2015	1	3	0,33

## Lampiran 9. Kepemilikan Institusional

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>TOTAL SAHAM INSTITUSIONAL</b>	<b>%</b>	<b>KI</b>
1	ASII	2013	50,11	100	0,5011
		2014	50,11	100	0,5011
		2015	50,11	100	0,5011
2	AUTO	2013	80	100	0,8
		2014	80	100	0,8
		2015	80	100	0,8
3	GGRM	2013	75,55	100	0,7555
		2014	75,55	100	0,7555
		2015	75,55	100	0,7555
4	INDF	2013	50,07	100	0,5007
		2014	50,07	100	0,5007
		2015	50,07	100	0,5007
5	KAEF	2013	90,03	100	0,9003
		2014	90,03	100	0,9003
		2015	90,03	100	0,9003
6	NIPS	2013	37,11	100	0,3711
		2014	62,9	100	0,629
		2015	62,9	100	0,629
7	PYFA	2013	53,85	100	0,5385
		2014	53,85	100	0,5385
		2015	53,85	100	0,5385
8	SKLT	2013	96,09	100	0,9609
		2014	96,09	100	0,9609
		2015	96,09	100	0,9609
9	SMSM	2013	58,13	100	0,5813
		2014	58,13	100	0,5813
		2015	58,13	100	0,5813
10	STTP	2013	56,76	100	0,5676
		2014	56,76	100	0,5676
		2015	56,76	100	0,5676
11	TCID	2013	73,77	100	0,7377
		2014	73,77	100	0,7377
		2015	73,77	100	0,7377
12	TSPC	2013	77,34	100	0,7734
		2014	77,52	100	0,7752
		2015	78,16	100	0,7816
13	ULTJ	2013	46,6	100	0,466
		2014	46,6	100	0,466
		2015	44,52	100	0,4452

## Lampiran 10. Kepemilikan Manajerial

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>TOTAL SAHAM MANAJERIAL</b>	<b>%</b>	<b>KM</b>
1	ASII	2013	0,04	100	0,0004
		2014	0,03	100	0,0003
		2015	0,04	100	0,0004
2	AUTO	2013	0,06	100	0,0006
		2014	0,02	100	0,0002
		2015	0	100	0
3	GGRM	2013	0,92	100	0,0092
		2014	0,92	100	0,0092
		2015	0,92	100	0,0092
4	INDF	2013	0,02	100	0,0002
		2014	0,02	100	0,0002
		2015	0,02	100	0,0002
5	KAEF	2013	0	100	0
		2014	0	100	0
		2015	0	100	0
6	NIPS	2013	12,4	100	0,124
		2014	6,01	100	0,0601
		2015	6,01	100	0,0601
7	PYFA	2013	23,08	100	0,2308
		2014	23,08	100	0,2308
		2015	23,08	100	0,2308
8	SKLT	2013	0,12	100	0,0012
		2014	0,12	100	0,0012
		2015	0,24	100	0,0024
9	SMSM	2013	8,34	100	0,0834
		2014	8,36	100	0,0836
		2015	8,01	100	0,0801
10	STTP	2013	3,13	100	0,0313
		2014	3,17	100	0,0317
		2015	3,19	100	0,0319
11	TCID	2013	3,13	100	0,0313
		2014	5,2	100	0,052
		2015	0,13	100	0,0013
12	TSPC	2013	0,09	100	0,0009
		2014	0,08	100	0,0008
		2015	0,06	100	0,0006
13	ULTJ	2013	17,8	100	0,178
		2014	17,9	100	0,179
		2015	17,91	100	0,1791

Lampiran 11. Opini Audit *Going Concern*

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>JUMLAH</b>
1	ASII	2013	0
		2014	1
		2015	1
2	AUTO	2013	0
		2014	1
		2015	1
3	GGRM	2013	1
		2014	1
		2015	1
4	INDF	2013	0
		2014	1
		2015	1
5	KAEF	2013	0
		2014	1
		2015	1
6	NIPS	2013	1
		2014	1
		2015	1
7	PYFA	2013	1
		2014	1
		2015	1
8	SKLT	2013	1
		2014	1
		2015	1
9	SMSM	2013	0
		2014	0
		2015	0
10	STTP	2013	1
		2014	1
		2015	1
11	TCID	2013	1
		2014	1
		2015	1
12	TSPC	2013	0
		2014	0
		2015	0
13	ULTJ	2013	0
		2014	1
		2015	1