

LAMPIRAN

Lampiran 1: Daftar Perusahaan Manufaktur yang Menjadi Sampel Penelitian

NO	KODE	NAMA EMITEN
1	ADES	Akasha Wira International Tbk.
2	ADMG	Polychem Indonesia Tbk
3	AISA	Tiga Pilar Sejahtera Food Tbk.
4	AKPI	Argha Karya Prima Industry Tbk.
5	ALDO	Alkindo Naratama Tbk.
6	ALKA	Alakasa Industrindo Tbk
7	ALMI	Alumindo Light Metal Industry Tbk.
8	ALTO	Tri Banyan Tirta Tbk.
9	AMFG	Asahimas Flat Glass Tbk.
10	APLI	Asiaplast Industries Tbk.
11	ARNA	Arwana Citramulia Tbk.
12	ASII	Astra International Tbk.
13	AUTO	Astra Otoparts Tbk.
14	BIMA	Primarindo Asia Infrastructure Tbk.
15	BRAM	Indo Kordsa Tbk.
16	BRNA	Berlina Tbk.
17	BRPT	Barito Pacific Tbk.
18	BTON	Betonjaya Manunggal Tbk.
19	BUDI	Budi Starch & Sweetener Tbk.
20	CEKA	Wilmar Cahaya Indonesia Tbk.
21	CNTX	Century Textile Industry Tbk.
22	CPIN	Charoen Pokphand Indonesia Tbk
23	CTBN	Citra Tubindo Tbk.
24	DLTA	Delta Djakarta Tbk.
25	DPNS	Duta Pertiwi Nusantara Tbk.
26	DVLA	Darya-Varia Laboratoria Tbk.
27	EKAD	Ekadharma International Tbk.
28	ERTX	Eratex Djaja Tbk.
29	ESTI	Ever Shine Tex Tbk.
30	FASW	Fajar Surya Wisesa Tbk.
31	FPNI	Lotte Chemical Titan Tbk.
32	GDST	Gunawan Dianjaya Steel Tbk.
33	GDYR	Goodyear Indonesia Tbk.
34	GGRM	Gudang Garam Tbk.
35	GJTL	Gajah Tunggal Tbk.
36	HDTX	Panasia Indo Resources Tbk.
37	HMSP	H.M. Sampoerna Tbk.
38	ICBP	Indofood CBP Sukses Makmur Tbk.
39	IGAR	Champion Pacific Indonesia Tbk.

NO	KODE	NAMA EMITEN
40	IKAI	Intikeramik Alamasri Industri Tbk.
41	IKBI	Sumi Indo Kabel Tbk.
42	IMAS	Indomobil Sukses Internasional Tbk.
43	INAF	Indofarma Tbk.
44	INAI	Indal Aluminium Industry Tbk.
45	INCI	Intanwijaya Internasional Tbk
46	INDF	Indofood Sukses Makmur Tbk.
47	INDR	Indo-Rama Synthetics Tbk.
48	INDS	Indospring Tbk.
49	INKP	Indah Kiat Pulp & Paper Tbk.
50	INRU	Toba Pulp Lestari Tbk.
51	INTP	Indocement Tunggul Prakarsa Tbk.
52	IPOL	Indopoly Swakarsa Industry Tbk.
53	ITMA	Sumber Energi Andalan Tbk.
54	JECC	Jembo Cable Company Tbk.
55	JKSW	Jakarta Kyoei Steel Works Tbk.
56	JPFA	Japfa Comfeed Indonesia Tbk.
57	JPRS	Jaya Pari Steel Tbk
58	KAEF	Kimia Farma Tbk.
59	KBLI	KMI Wire & Cable Tbk.
60	KBLM	Kabelindo Murni Tbk.
61	KBRI	Kertas Basuki Rachmat Indonesia Tbk.
62	KDSI	Kedawung Setia Industrial Tbk.
63	KIAS	Keramika Indonesia Assosiasi Tbk.
64	KICI	Kedaung Indah Can Tbk
65	KLBF	Kalbe Farma Tbk.
66	KRAH	Grand Kartech Tbk.
67	KRAS	Krakatau Steel (Persero) Tbk.
68	LION	Lion Metal Works Tbk.
69	LMPI	Langgeng Makmur Industri Tbk.
70	LMSH	Lionmesh Prima Tbk.
71	LPIN	Multi Prima Sejahtera Tbk
72	MAIN	Malindo Feedmill Tbk.
73	MASA	Multistrada Arah Sarana Tbk.
74	MBTO	Martina Berto Tbk.
75	MERK	Merck Tbk.
76	MLBI	Multi Bintang Indonesia Tbk.
77	MLIA	Mulia Industrindo Tbk
78	MRAT	Mustika Ratu Tbk.
79	MYOR	Mayora Indah Tbk.
80	MYTX	Asia Pacific Investama Tbk.
81	NIKL	Pelat Timah Nusantara Tbk.

NO	KODE	NAMA EMITEN
82	NIPS	Nipress Tbk.
83	PBRX	Pan Brothers Tbk.
84	PICO	Pelangi Indah Canindo Tbk
85	POLY	Asia Pacific Fibers Tbk
86	PSDN	Prasidha Aneka Niaga Tbk
87	PTSN	Sat Nusapersada Tbk
88	PYFA	Pyridam Farma Tbk
89	RICY	Ricky Putra Globalindo Tbk
90	RMBA	Bentoel Internasional Investama Tbk.
91	ROTI	Nippon Indosari Corpindo Tbk.
92	SCCO	Supreme Cable Manufacturing & Commerce
93	SCPI	Merck Sharp Dohme Pharma Tbk.
94	SIAP	Sekawan Intipratama Tbk
95	SIDO	Industri Jamu dan Farmasi Sido Muncul
96	SIPD	Sierad Produce Tbk.
97	SKLT	Sekar Laut Tbk.
98	SMBR	Semen Baturaja (Persero) Tbk.
99	SMCB	Holcim Indonesia Tbk.
100	SMGR	Semen Indonesia (Persero) Tbk.
101	SMSM	Selamat Sempurna Tbk.
102	SOBI	Sorini Agro Asia Corporindo Tbk.
103	SRIL	Sri Rejeki Isman Tbk.
104	SRSN	Indo Acidatama Tbk
105	STTP	Siantar Top Tbk.
106	SULI	SLJ Global Tbk.
107	TBMS	Tembaga Mulia Semanan Tbk.
108	TCID	Mandom Indonesia Tbk.
109	TIRT	Tirta Mahakam Resources Tbk
110	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.
111	TPIA	Chandra Asri Petrochemical Tbk.
112	TRIS	Trisula International Tbk.
113	TRST	Trias Sentosa Tbk.
114	TSPC	Tempo Scan Pacific Tbk.
115	ULTJ	Ultra Jaya Milk Industry & Trading
116	UNIC	Unggul Indah Cahaya Tbk.
117	UNIT	Nusantara Inti Corpora Tbk
118	UNVR	Unilever Indonesia Tbk.
119	VOKS	Voksel Electric Tbk.
120	WIIM	Wisnilak Inti Makmur Tbk.

Sumber: Indonesian Capital Market Directory

Lampiran 3: Penghitungan Akruai Modal Kerja, Penjualan dan Manajemen Laba

No	Emiten	Akruai Modal Kerja	Penjualan	Manajemen Laba
1	ADES	-23.984.000.000	1.751.033.000.000	-73,01
2	ADMG	308.233.485.000	16.448.578.302.000	53,36
3	AISA	850.675.000.000	15.207.604.000.000	17,88
4	AKPI	-190.105.933.000	5.626.133.732.000	-29,59
5	ALDO	45.720.052.125	1.431.590.629.017	31,31
6	ALKA	-56.987.620.000	3.079.131.475.000	-54,03
7	ALMI	-294.362.974.141	9.540.731.000.000	-32,41
8	ALTO	131.077.278.144	1.121.384.682.645	8,56
9	AMFG	709.078.239.000	10.554.655.000.000	14,89
10	APLI	-237.506.197	836.299.325.911	-3521,17
11	ARNA	4.103.532.411	4.319.325.291.488	1052,59
12	ASII	-8.719.000.000.000	579.777.000.000.000	-66,50
13	AUTO	420.472.000.000	34.681.202.000.000	82,48
14	BIMA	41.780.455.031	788.202.132.079	18,87
15	BRAM	91.411.000.000	8.004.776.000.000	87,57
16	BRNA	28.693.446.000	3.498.194.647.000	121,92
17	BRPT	-2.149.817.000.000	83.226.286.000.000	-38,71
18	BTON	-72.940.341.125	277.235.897.314	-3,80
19	BUDI	24.723.000.000	7.232.970.000.000	292,56
20	CEKA	180.233.606.580	9.719.483.803.092	53,93
21	CNTX	-162.936.947.000	989.053.000.000	-6,07
22	CPIN	832.871.000.000	84.920.994.000.000	101,96
23	CTBN	-190.552.664.000	7.348.499.379.000	-38,56
24	DLTA	51.993.092.000	5.686.135.529.000	109,36
25	DPNS	4.101.351.829	382.584.440.546	93,28
26	DVLA	9.619.831.000	3.511.604.081.000	365,04
27	EKAD	65.837.940.279	1.476.779.984.726	22,43
28	ERTX	-16.229.246.000	1.881.134.368.113	-115,91
29	ESTI	-246.649.046.000	1.735.078.345.000	-7,03
30	FASW	-21.806.099.538	15.377.760.849.312	-705,20
31	FPNI	-38.604.000.000	21.650.707.000.000	-560,84
32	GDST	-231.179.824.501	3.539.521.408.382	-15,31
33	GDYR	-39.357.345.000	6.494.074.652.000	-165,00
34	GGRM	23.676.667.000.000	182.978.140.000.000	7,73
35	GJTL	1.057.349.000.000	38.393.888.000.000	36,31
36	HDTX	-170.710.887.000	3.634.348.812.000	-21,29
37	HMSP	17.531.824.000.000	244.784.445.000.000	13,96
38	ICBP	-781.189.000.000	86.858.257.000.000	-111,19
39	IGAR	28.722.118.977	2.058.598.073.452	71,67
40	IKAI	-131.562.933.329	615.045.130.190	-4,67

No	Emiten	Akrual Modal Kerja	Penjualan	Manajemen Laba
41	IKBI	78.023.049.000	5.468.778.588.000	70,09
42	IMAS	-1.910.144.854.627	57.653.144.956.303	-30,18
43	INAF	-304.908.398.761	4.340.833.437.482	-14,24
44	INAI	-309.612.596.342	2.958.841.360.421	-9,56
45	INCI	2.075.463.354	327.935.764.099	158,01
46	INDF	4.367.665.000.000	183.280.099.000.000	41,96
47	INDR	-134.029.464.000	29.412.936.033.000	-219,45
48	INDS	31.483.874.948	5.228.929.899.366	166,08
49	INKP	4.611.389.000.000	398.455.200.000.000	86,41
50	INRU	181.522.000.000	3.863.600.000.000	21,28
51	INTP	104.037.000.000	56.485.319.000.000	542,93
52	IPOL	-177.258.133.000	8.628.278.347.000	-48,68
53	ITMA	20.362.225.000	12.053.717.000	0,59
54	JECC	190.242.643.000	4.646.447.990.000	24,42
55	JKSW	-20.523.002.618	321.596.486.439	-15,67
56	JPFA	1.068.660.000.000	70.893.793.000	0,07
57	JPRS	-21.749.083.783	652.209.877.490	-29,99
58	KAEF	-107.898.626.757	14.229.469.863.284	-131,88
59	KBLI	237.523.180.892	7.618.466.569.260	32,07
60	KBLM	41.013.068.443	2.920.045.210.391	71,20
61	KBRI	-753.595.545.958	287.795.970.890	-0,38
62	KDSI	-137.766.939.967	4.726.493.855.511	-34,31
63	KIAS	38.985.929.562	2.610.215.418.551	66,95
64	KICI	14.877.026.582	293.736.042.615	19,74
65	KLBF	921.732.253.309	51.258.127.770.879	55,61
66	KRAH	132.448.913.496	877.119.175.145	6,62
67	KRAS	-8.819.071.000.000	69.876.508.000.000	-7,92
68	LION	687.565.303.857	1.100.547.814.559	1,60
69	LMPI	17.093.593.232	1.642.351.895.172	96,08
70	LMSH	-8.022.247.721	679.881.978.307	-84,75
71	LPIN	-122.966.749.355	225.176.636.556	-1,83
72	MAIN	-750.866.864.048	13.470.174.899.000	-17,94
73	MASA	-1.870.503.450.000	10.914.423.000.000	-5,84
74	MBTO	69.844.189.622	2.007.466.602.174	28,74
75	MERK	9.909.506.000	3.356.580.471.000	338,72
76	MLBI	-416.550.000.000	8.397.846.000.000	-20,16
77	MLIA	-715.164.476.000	16.540.696.156.000	-23,13
78	MRAT	19.029.641.981	1.220.966.834.105	64,16
79	MYOR	429.931.500.621	41.005.575.914.085	95,38
80	MYTX	909.154.000.000	5.920.550.000.000	6,51
81	NIKL	-73.798.870.000	6.145.621.989.000	-83,28
82	NIPS	-38.297.666.000	2.914.795.864.000	-76,11

No	Emiten	Akrual Modal Kerja	Penjualan	Manajemen Laba
83	PBRX	2.761.536.699.000	14.258.077.496.000	5,16
84	PICO	96.294.165.731	2.078.091.886.203	21,58
85	POLY	-3.451.570.571.000	18.794.919.000.000	-5,45
86	PSDN	-45.520.467.495	3.174.986.905.173	-69,75
87	PTSN	167.972.934.000	5.363.955.155.000	31,93
88	PYFA	-14.453.184.994	632.702.328.950	-43,78
89	RICY	-134.759.734.556	3.280.679.975.385	-24,34
90	RMBA	1.765.998.000.000	43.826.647.000.000	24,82
91	ROTI	-84.656.643.399	5.560.284.614.596	-65,68
92	SCCO	84.720.408.216	10.987.390.990.343	129,69
93	SCPI	82.894.167.000	3.634.000.000.000	43,84
94	SIAP	-38.180.153.656	678.910.122.193	-17,78
95	SIDO	686.584.000.000	6.788.807.000.000	9,89
96	SIPD	21.201.411.939	8.472.993.312.604	399,64
97	SKLT	-1.484.288.760.106	1.993.575.802.912	-1,34
98	SMBR	-73.338.083.000	3.844.771.216.000	-52,43
99	SMCB	-2.088.139.000.000	27.436.777.000.000	-13,14
100	SMGR	-349.493.892.000	77.986.280.606.000	-223,14
101	SMSM	268.280.000.000	7.818.000.000.000	29,14
102	SOBI	-486.659.000.000	7.055.453.000.000	-14,50
103	SRIL	2.324.995.894.000	22.976.109.000.000	9,88
104	SRSN	51.391.915.000	1.396.723.000.000	27,18
105	STTP	272.503.213.569	6.409.677.000.000	23,52
106	SULI	1.150.963.924.000	1.621.096.555.000	1,41
107	TBMS	-369.365.405.000	22.887.047.690.000	-61,96
108	TCID	216.076.951.377	6.650.992.406.045	30,78
109	TIRT	-80.847.331.611	2.408.192.000.000	-29,79
110	TKIM	12.436.205.000.000	45.236.100.000.000	3,64
111	TPIA	-1.894.058.000.000	82.472.494.000.000	-43,54
112	TRIS	39.496.892.137	2.316.517.981.009	58,65
113	TRST	33.792.509.781	6.998.383.000.000	207,10
114	TSPC	-1.427.656.263.163	22.548.485.904.766	-15,79
115	ULTJ	1.699.839.292.675	11.770.953.000.000	6,92
116	UNIC	517.383.720.000	14.618.661.954.000	28,25
117	UNIT	-87.696.602.008	322.594.185.004	-3,68
118	UNVR	-2.185.833.000.000	101.752.000.000.000	-46,55
119	VOKS	-180.648.207.144	6.111.907.000.000	-33,83
120	WIIM	438.249.894.415	5.088.974.775.272	11,61

Sumber: data yang diolah

