

Lampiran

Lampiran 1 Tabulasi Data Profitabilitas

Tabulasi data profitabilitas dengan Return on Investment (ROI) pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2019

No	Kode	Nama Perusahaan	Tahun				
			2015	2016	2017	2018	2019
1	INTP	Indocement Tunggak Prakasa Tbk	15.76%	12.84%	6.44%	4.12%	6.62%
2	SMCB	Solusi Bangun Indonesia Tbk	1.01%	-1.44%	-3.86%	-4.44%	2.55%
3	ARNA	Arwana Citramulia Tbk	4.98%	5.92%	7.63%	9.57%	12.10%
4	JPFA	Japfa Comfeed Indonesia Tbk	3.06%	11.28%	5.23%	9.78%	7.48%
5	ALDO	Alkindo Naratama Tbk	6.58%	6.15%	5.82%	9.58%	9.81%
6	FASW	Fajar Surya Wisesa Tbk	-4.42%	9.06%	6.36%	12.82%	9.01%
7	SPMA	Suparma Tbk	-1.95%	3.75%	4.24%	3.60%	5.04%
8	ASII	Astra International Tbk	6.36%	6.99%	7.82%	7.94%	7.56%
9	AUTO	Astra Otoparts Tbk	2.25%	3.31%	3.71%	4.28%	5.33%
10	KLBM	Kabelindo Murni Tbk	1.95%	3.10%	3.56%	3.13%	3.01%
11	DLTA	Delta Djakarta Tbk	18.50%	21.25%	20.87%	22.19%	22.29%
12	ICBP	Indofood CBP Sukses Makmur Tbk	11.01%	12.56%	11.21%	13.56%	13.85%
13	INDF	Indofood Sukses Makmur Tbk	3.52%	5.87%	5.77%	5.14%	6.14%
14	MLBI	Multi Bintang Indonesia Tbk	23.65%	43.17%	52.67%	42.39%	41.63%
15	MYOR	Mayora Indah Tbk	11.02%	10.75%	10.93%	10.01%	10.71%
16	ROTI	Nippon Indosari Corpindo Tbk	10.00%	9.58%	2.97%	2.89%	5.05%
17	SKLT	Sekar Laut Tbk	5.32%	3.63%	3.61%	4.28%	5.68%
18	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	14.78%	16.74%	13.88%	12.63%	15.67%
19	GGRM	Gudang Garam Tbk	10.16%	10.60%	11.62%	11.28%	13.83%
20	HMSP	Hanjaya Mandala Sampoerna Tbk	27.26%	30.02%	29.37%	29.05%	26.96%
21	DVLA	Darya Varia Laboratoria Tbk	7.84%	9.93%	9.89%	11.92%	12.12%
22	KBLF	Kalbe Farma Tbk	15.02%	15.44%	14.76%	13.76%	12.52%
23	MERK	Merck Indonesia Tbk	22.22%	20.68%	3.48%	2.96%	8.68%
24	TSPC	Tempo Scan Pacific Tbk	8.42%	8.28%	7.50%	6.87%	7.11%
25	TCID	Mandom Indonesia Tbk	26.15%	7.42%	7.58%	7.08%	5.69%
26	UNVR	Unilever Indonesia Tbk	37.20%	38.16%	35.28%	44.68%	35.80%
27	LPIN	Multi Prima Sejahtera Tbk	-5.61%	-13.40%	49.22%	10.86%	9.21%
28	STAR	Star Petrochem Tbk	0.04%	0.07%	0.10%	0.03%	0.34%
29	JECC	Jembo Cable Company Tbk	0.18%	8.34%	4.32%	4.25%	5.43%

Tabulasi data *Financial Leverage*

Tabulasi data Financial Leverage dengan Debt to Equity Ratio (DER) pada Perusahaan
Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2019

No	Kode	Nama Perusahaan	Tahun				
			2015	2016	2017	2018	2019
1	INTP	Indocement Tunggul Prakasa Tbk	15.81%	15.35%	17.54%	19.67%	20.05%
2	SMCB	Solusi Bangun Indonesia Tbk	104.99%	145.18%	172.70%	190.93%	180.23%
3	ARNA	Arwana Citramulia Tbk	59.91%	65.33%	57.98%	50.73%	52.89%
4	JPFA	Japfa Comfeed Indonesia Tbk	180.86%	117.69%	146.51%	139.79%	119.99%
5	ALDO	Alkindo Naratama Tbk	114.13%	191.21%	224.92%	154.21%	122.35%
6	FASW	Fajar Surya Wisesa Tbk	186.00%	171.75%	184.94%	155.70%	129.13%
7	SPMA	Suparma Tbk	190.36%	100.05%	85.61%	81.96%	72.20%
8	ASII	Astra International Tbk	93.97%	87.16%	89.02%	97.70%	88.45%
9	AUTO	Astra Otoparts Tbk	41.36%	53.88%	51.06%	55.66%	51.37%
10	KLBM	Kabelindo Murni Tbk	120.72%	99.56%	56.07%	58.05%	51.39%
11	DLTA	Delta Djakarta Tbk	22.21%	18.79%	17.56%	19.02%	17.90%
12	ICBP	Indofood CBP Sukses Makmur Tbk	71.86%	64.55%	61.62%	58.97%	53.00%
13	INDF	Indofood Sukses Makmur Tbk	112.96%	184.09%	182.41%	187.19%	154.64%
14	MLBI	Multi Bintang Indonesia Tbk	174.17%	177.27%	135.80%	147.57%	152.89%
15	MYOR	Mayora Indah Tbk	118.36%	111.10%	107.57%	110.86%	97.02%
16	ROTI	Nippon Indosari Corpindo Tbk	127.70%	108.65%	64.37%	54.61%	52.55%
17	SKLT	Sekar Laut Tbk	148.03%	91.72%	106.62%	119.94%	107.59%
18	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	26.54%	22.04%	26.97%	19.22%	19.10%
19	GGRM	Gudang Garam Tbk	67.08%	59.42%	58.31%	53.10%	54.42%
20	HMSP	Hanjaya Mandala Sampoerna Tbk	18.72%	24.38%	26.47%	31.80%	42.67%
21	DVLA	Darya Varia Laboratoria Tbk	41.37%	41.85%	46.99%	40.20%	40.11%
22	KBLF	Kalbe Farma Tbk	30.88%	27.85%	25.11%	24.09%	27.51%
23	MERK	Merck Indonesia Tbk	35.50%	27.68%	37.63%	143.71%	51.69%
24	TSPC	Tempo Scan Pacific Tbk	44.90%	43.73%	55.00%	53.20%	52.61%
25	TCID	Mandom Indonesia Tbk	21.41%	22.54%	27.09%	23.96%	26.35%
26	UNVR	Unilever Indonesia Tbk	225.85%	255.97%	296.47%	175.41%	290.95%
27	LPIN	Multi Prima Sejahtera Tbk	178.18%	615.30%	15.84%	10.24%	7.13%
28	STAR	Star Petrochem Tbk	48.88%	40.85%	25.38%	25.36%	18.32%
29	JECC	Jembo Cable Company Tbk	269.39%	237.46%	252.23%	241.67%	66.76%

Tabulasi data Kebijakan Dividen

Tabulasi data Kebijakan Dividen dengan Devidend pay out Ratio (DPR) pada Perusahaan
Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2019

No	Kode	Nama Perusahaan	Tahun				
			2015	2016	2017	2018	2019
1	INTP	Indocement Tunggak Prakasa Tbk	35.07%	88.36%	138.55%	176.68%	0.00%
2	SMCB	Solusi Bangun Indonesia Tbk	153.33%	0.00%	0.00%	0.00%	0.00%
3	ARNA	Arwana Citramulia Tbk	52.58%	40.58%	72.90%	75.01%	74.80%
4	JPFA	Japfa Comfeed Indonesia Tbk	34.09%	26.52%	61.01%	53.42%	0.00%
5	ALDO	Alkindo Naratama Tbk	0.00%	0.00%	6.68%	2.52%	0.00%
6	FASW	Fajar Surya Wisesa Tbk	0.00%	48.09%	48.65%	58.18%	47.06%
7	SPMA	Suparma Tbk	0.00%	0.00%	0.00%	0.00%	0.00%
8	ASII	Astra International Tbk	49.58%	44.88%	39.74%	40.00%	0.00%
9	AUTO	Astra Otoparts Tbk	40.91%	40.34%	40.21%	40.23%	0.00%
10	KLBM	Kabelindo Murni Tbk	27.27%	28.25%	25.45%	27.53%	0.00%
11	DLTA	Delta Djakarta Tbk	50.42%	56.80%	74.42%	113.21%	0.00%
12	ICBP	Indofood CBP Sukses Makmur Tbk	99.61%	49.88%	49.76%	49.70%	0.00%
13	INDF	Indofood Sukses Makmur Tbk	57.34%	54.28%	50.07%	49.74%	0.00%
14	MLBI	Multi Bintang Indonesia Tbk	58.47%	94.21%	81.46%	91.88%	0.00%
15	MYOR	Mayora Indah Tbk	545.45%	34.65%	37.86%	37.78%	0.00%
16	ROTI	Nippon Indosari Corpindo Tbk	19.85%	24.82%	21.04%	34.84%	0.00%
17	SKLT	Sekar Laut Tbk	20.30%	16.66%	20.83%	19.28%	0.00%
18	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	0.00%	11.02%	16.32%	19.87%	0.00%
19	GGRM	Gudang Garam Tbk	67.08%	74.92%	64.52%	64.20%	0.00%
20	HMSP	Hanjaya Mandala Sampoerna Tbk	2392.47%	98.16%	98.50%	100.70%	0.00%
21	DVLA	Darya Varia Laboratoria Tbk	67.01%	47.70%	72.22%	59.51%	0.00%
22	KBLF	Kalbe Farma Tbk	44.43%	44.84%	48.75%	49.60%	0.00%
23	MERK	Merck Indonesia Tbk	10.76%	80.08%	395.44%	3074.43%	0.00%
24	TSPC	Tempo Scan Pacific Tbk	43.10%	41.96%	33.10%	35.16%	0.00%
25	TCID	Mandom Indonesia Tbk	15.14%	50.87%	46.02%	48.80%	26.35%
26	UNVR	Unilever Indonesia Tbk	100.00%	99.69%	99.67%	99.56%	0.00%
27	LPIN	Multi Prima Sejahtera Tbk	0.00%	0.00%	0.00%	0.00%	0.00%
28	STAR	Star Petrochem Tbk	0.00%	0.00%	0.00%	0.00%	0.00%
29	JECC	Jembo Cable Company Tbk	1218.03%	45.67%	72.56%	51.30%	0.00%

Tabulasi data Ukuran Perusahaan

Tabulasi data Ukuran Perusahaan dengan Ln(Total Aset/Total Aktiva) pada Perusahaan
Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2019

No	Kode	Nama Perusahaan	Tahun				
			2015	2016	2017	2018	2019
1	INTP	Indocement Tunggul Prakasa Tbk	17.1347	17.2217	17.1781	17.1401	17.1372
2	SMCB	Solusi Bangun Indonesia Tbk	16.6675	16.7993	16.7924	16.7423	16.7894
3	ARNA	Arwana Citramulia Tbk	14.1737	14.2494	14.2864	14.3180	14.4028
4	JPFA	Japfa Comfeed Indonesia Tbk	16.6581	16.7731	16.8092	16.9527	17.0418
5	ALDO	Alkindo Naratama Tbk	12.8104	12.9247	13.1198	13.6964	13.7377
6	FASW	Fajar Surya Wisesa Tbk	15.7605	15.9653	16.0530	16.2102	16.1906
7	SPMA	Suparma Tbk	14.5973	14.5851	14.5928	14.6409	14.6793
8	ASII	Astra International Tbk	19.3185	19.3833	19.5053	19.6582	19.6790
9	AUTO	Astra Otoparts Tbk	16.4785	16.4974	16.5076	16.5812	16.5891
10	KLBM	Kabelindo Murni Tbk	13.3915	13.3678	14.0267	14.0766	14.0658
11	DLTA	Delta Djakarta Tbk	13.8531	13.9960	14.1088	14.2365	14.1704
12	ICBP	Indofood CBP Sukses Makmur Tbk	17.0949	17.1794	17.2693	17.3526	17.4716
13	INDF	Indofood Sukses Makmur Tbk	18.3355	18.2307	18.2974	18.3854	18.3819
14	MLBI	Multi Bintang Indonesia Tbk	14.5579	14.6375	14.7358	14.8766	14.8792
15	MYOR	Mayora Indah Tbk	16.2441	16.3745	16.5179	16.6829	16.7619
16	ROTI	Nippon Indosari Corpindo Tbk	14.8111	14.8870	15.3327	15.2957	15.3593
17	SKLT	Sekar Laut Tbk	12.8403	13.2503	13.3634	13.5242	13.5809
18	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	15.0796	15.2599	15.4595	15.5304	15.7039
19	GGRM	Gudang Garam Tbk	17.9666	17.9579	18.0166	18.0510	18.1805
20	HMSP	Hanjaya Mandala Sampoerna Tbk	17.4534	17.5652	17.5800	17.6572	17.7454
21	DVLA	Darya Varia Laboratoria Tbk	14.1349	14.2417	14.3107	14.3360	14.4198
22	KBLF	Kalbe Farma Tbk	16.4326	16.5385	16.6259	16.7140	16.8244
23	MERK	Merck Indonesia Tbk	13.3718	13.5197	13.6495	14.0491	13.7113
24	TSPC	Tempo Scan Pacific Tbk	15.6536	15.7004	15.8217	15.8786	15.9405
25	TCID	Mandom Indonesia Tbk	14.5489	14.5972	14.6749	14.7096	14.7521
26	UNVR	Unilever Indonesia Tbk	16.5711	16.6337	16.8038	16.8275	16.8432
27	LPIN	Multi Prima Sejahtera Tbk	12.6887	13.0770	12.4992	12.6168	12.6913
28	STAR	Star Petrochem Tbk	13.4995	13.4447	13.3289	13.3309	13.2705
29	JECC	Jembo Cable Company Tbk	14.1219	14.2775	14.4720	14.5487	14.4514

Tabulasi data Perataan Laba

Tabulasi data Perataan Laba pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2019

NO	Kode	Nama Perusahaan	Tahun	CV ΔI	CV ΔS	Indeks Eckel	Dummy	Status
1	INTP	Indocement Tunggul Prakasa Tbk	2015	-3.30390	9.89426	-0.33392	0	Perataan Laba
			2016	-0.71832	-1.54106	0.46612	0	Perataan Laba
			2017	-0.57175	-0.35621	1.60509	1	Bukan Perataan Laba
			2018	-0.67545	-1.50148	0.44986	0	Perataan Laba
			2019	-1.66438	4.12609	-0.40338	0	Perataan Laba
2	SMCB	Solusi Bangun Indonesia Tbk	2015	-0.06508	5.58089	-0.01166	0	Perataan Laba
			2016	-0.01817	-2.75872	0.00658	0	Perataan Laba
			2017	-0.16567	-5.66880	0.02922	0	Perataan Laba
			2018	-0.92520	1.19088	-0.77691	0	Perataan Laba
			2019	2.86461	0.84361	3.39565	1	Bukan Perataan Laba
3	ARNA	Arwana Citramulia Tbk	2015	-4.17752	4.55460	-0.91721	0	Perataan Laba
			2016	-2.02944	7.86236	-0.25812	0	Perataan Laba
			2017	-2.04916	6.17853	-0.33166	0	Perataan Laba
			2018	0.37903	0.03742	10.12844	1	Bukan Perataan Laba
			2019	0.14719	0.11426	1.28820	1	Bukan Perataan Laba
4	JPFA	Japfa Comfeed Indonesia Tbk	2015	-9.03725	0.54826	-16.48357	0	Perataan Laba
			2016	1.26879	0.54127	2.34409	1	Bukan Perataan Laba
			2017	6.42583	0.48915	13.13683	1	Bukan Perataan Laba
			2018	3.21927	0.34041	9.45699	1	Bukan Perataan Laba
			2019	-4.12583	0.26057	-15.83384	0	Perataan Laba
5	ALDO	Alkindo Naratama Tbk	2015	3.69585	0.28826	12.82109	1	Bukan Perataan Laba
			2016	-2.57840	0.38579	-6.68341	0	Perataan Laba
			2017	0.39179	0.55749	0.70278	0	Perataan Laba
			2018	0.96321	0.86521	1.11326	1	Bukan Perataan Laba
			2019	0.71617	1.64819	0.43452	0	Perataan Laba
6	FASW	Fajar Surya Wisesa Tbk	2015	1.48100	1.88946	0.78382	0	Perataan Laba
			2016	1.05269	1.94330	0.54170	0	Perataan Laba
			2017	2.64026	1.31700	2.00476	1	Bukan Perataan Laba
			2018	2.55628	0.42328	6.03917	1	Bukan Perataan Laba
			2019	8.05518	2.26314	3.55929	1	Bukan Perataan Laba
7	SPMA	Suparma Tbk	2015	-2.49669	0.29953	-8.33531	0	Perataan Laba
			2016	2.62697	0.55635	4.72183	1	Bukan Perataan Laba
			2017	5.33422	0.54813	9.73170	1	Bukan Perataan Laba
			2018	1.35486	0.26414	5.12940	1	Bukan Perataan Laba
			2019	1.37788	0.38031	3.62304	1	Bukan Perataan Laba
8	ASII	Astra International Tbk	2015	-1.42637	-8.94295	0.15950	0	Perataan Laba
			2016	-2.84330	-2.43156	1.16933	1	Bukan Perataan Laba
			2017	25.99742	12.14828	2.14001	1	Bukan Perataan Laba
			2018	0.35995	0.84690	0.42502	0	Perataan Laba
			2019	4.27737	0.80430	5.31815	1	Bukan Perataan Laba
9	AUTO	Astra Otoparts Tbk	2015	-1.60472	1.07968	-1.48629	0	Perataan Laba
			2016	-2.51680	1.27267	-1.97756	0	Perataan Laba
			2017	-2.02049	1.61083	-1.25432	0	Perataan Laba
			2018	1.39001	-1.76753	-0.78641	0	Perataan Laba
			2019	1.41154	-1.54361	-0.91444	0	Perataan Laba
10	KBLM	Kabelindo Murni Tbk	2015	-3.07823	-3.95809	0.77771	0	Perataan Laba
			2016	2.26065	-4.65095	-0.48606	0	Perataan Laba
			2017	1.41733	0.93516	1.51560	1	Bukan Perataan Laba
			2018	37.52906	1.04801	35.80985	1	Bukan Perataan Laba
			2019	61.76197	2.46539	25.05160	1	Bukan Perataan Laba
11	DLTA	Delta Djakarta Tbk	2015	-8.80041	-7.22396	1.21823	1	Bukan Perataan Laba
			2016	-17.59626	-0.93456	18.82838	1	Bukan Perataan Laba
			2017	-18.56628	-0.74972	24.76424	1	Bukan Perataan Laba
			2018	0.46986	-1.79402	-0.26190	0	Perataan Laba
			2019	2.45661	4.30632	0.57047	0	Perataan Laba
12	ICBP	Indofood CBP Sukses Makmur Tbk	2015	0.80116	0.39217	2.04292	1	Bukan Perataan Laba
			2016	0.32488	0.43633	0.74458	0	Perataan Laba
			2017	0.94396	0.31241	3.02155	1	Bukan Perataan Laba
			2018	1.00548	0.31721	3.16976	1	Bukan Perataan Laba
			2019	1.05151	0.41243	2.54955	1	Bukan Perataan Laba
13	INDF	Indofood Sukses Makmur Tbk	2015	-162.81781	0.65242	-249.55848	0	Perataan Laba
			2016	-2.94248	0.74556	-3.94665	0	Perataan Laba
			2017	0.82005	0.58285	1.40698	1	Bukan Perataan Laba
			2018	1.16978	0.12398	9.43560	1	Bukan Perataan Laba
			2019	1.03675	0.04614	22.47032	1	Bukan Perataan Laba

14	MLBI	Multi Bintang Indonesia Tbk	2015	-11.75228	1.29370	-9.08423	0	Perataan Laba
			2016	53.31826	1.51035	35.30182	1	Bukan Perataan Laba
			2017	1.86529	2.62287	0.71117	0	Perataan Laba
			2018	1.00509	0.66707	1.50673	1	Bukan Perataan Laba
			2019	2.50541	0.17128	14.62727	1	Bukan Perataan Laba
15	MYOR	Mayora Indah Tbk	2015	3.64062	0.42833	8.49965	1	Bukan Perataan Laba
			2016	6.45309	0.55752	11.57473	1	Bukan Perataan Laba
			2017	0.88112	0.53690	1.64111	1	Bukan Perataan Laba
			2018	0.39565	0.14597	2.71044	1	Bukan Perataan Laba
			2019	0.03508	0.42486	0.08257	0	Perataan Laba
16	ROTI	Nippon Indosari Corpindo Tbk	2015	0.67114	0.10420	6.44110	1	Bukan Perataan Laba
			2016	0.83250	0.09866	8.43808	1	Bukan Perataan Laba
			2017	-3.85302	0.82109	-4.69254	0	Perataan Laba
			2018	-1.61018	0.83099	-1.93767	0	Perataan Laba
			2019	-6.74723	0.90354	-7.46753	0	Perataan Laba
17	SKLT	Sekar Laut Tbk	2015	1.99824	0.36251	5.51229	1	Bukan Perataan Laba
			2016	1.32961	0.23266	5.71476	1	Bukan Perataan Laba
			2017	46.50975	0.13419	346.60680	1	Bukan Perataan Laba
			2018	21.09266	0.22100	95.44164	1	Bukan Perataan Laba
			2019	-1.97528	0.43518	-4.53903	0	Perataan Laba
18	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	2015	2.27189	0.16462	13.80081	1	Bukan Perataan Laba
			2016	0.95997	0.20272	4.73554	1	Bukan Perataan Laba
			2017	0.75873	0.36630	2.07134	1	Bukan Perataan Laba
			2018	1.38790	0.47283	2.93530	1	Bukan Perataan Laba
			2019	1.39930	0.46409	3.01514	1	Bukan Perataan Laba
19	GGRM	Gudang Garam Tbk	2015	0.43846	0.27145	1.61525	1	Bukan Perataan Laba
			2016	0.71612	0.28857	2.48158	1	Bukan Perataan Laba
			2017	1.20596	0.12612	9.56173	1	Bukan Perataan Laba
			2018	1.20344	0.33543	3.58773	1	Bukan Perataan Laba
			2019	1.03524	0.28497	3.63274	1	Bukan Perataan Laba
20	HMSP	Hanjaya Mandala Sampoerna Tbk	2015	4.04677	0.17166	23.57387	1	Bukan Perataan Laba
			2016	2.13035	0.16827	12.66049	1	Bukan Perataan Laba
			2017	1.17819	0.31789	3.70628	1	Bukan Perataan Laba
			2018	0.83200	0.28553	2.91390	1	Bukan Perataan Laba
			2019	1.07176	0.96452	1.11119	1	Bukan Perataan Laba
21	DVLA	Darya Varia Laboratoria Tbk	2015	-1.89543	1.25659	-1.50839	0	Perataan Laba
			2016	5.72605	0.72230	7.92756	1	Bukan Perataan Laba
			2017	0.68828	0.20952	3.28506	1	Bukan Perataan Laba
			2018	0.66200	0.07586	8.72718	1	Bukan Perataan Laba
			2019	0.89312	0.04219	21.16791	1	Bukan Perataan Laba
22	KBLF	Kalbe Farma Tbk	2015	0.96778	0.53267	1.81685	1	Bukan Perataan Laba
			2016	1.00401	0.38316	2.62034	1	Bukan Perataan Laba
			2017	1.01509	0.43254	2.34679	1	Bukan Perataan Laba
			2018	0.51852	0.28441	1.82314	1	Bukan Perataan Laba
			2019	1.24285	0.30932	4.01793	1	Bukan Perataan Laba
23	MERK	Merck Indonesia Tbk	2015	2.98049	14.19066	0.21003	0	Perataan Laba
			2016	-2.33035	-3.73930	0.62320	0	Perataan Laba
			2017	-2.06119	0.33588	-6.13666	0	Perataan Laba
			2018	1.39935	-2.41446	-0.57957	0	Perataan Laba
			2019	-32.98061	-3.27520	10.06981	1	Bukan Perataan Laba
24	TSPC	Tempo Scan Pacific Tbk	2015	-2.57149	0.40068	-6.41780	0	Perataan Laba
			2016	-0.79692	0.18187	-4.38169	0	Perataan Laba
			2017	-0.73957	0.31623	-2.33869	0	Perataan Laba
			2018	-7.53721	0.36260	-20.78663	0	Perataan Laba
			2019	4.57495	0.33430	13.68511	1	Bukan Perataan Laba
25	TCID	Mandom Indonesia Tbk	2015	1.32363	0.72971	1.81390	1	Bukan Perataan Laba
			2016	-95.12703	0.69915	-136.06068	0	Perataan Laba
			2017	-94.82240	0.67878	-139.69510	0	Perataan Laba
			2018	-1.70034	1.07985	-1.57460	0	Perataan Laba
			2019	-6.68555	1.15290	-5.79889	0	Perataan Laba
26	UNVR	Unilever Indonesia Tbk	2015	1.16542	0.25450	4.57916	1	Bukan Perataan Laba
			2016	1.17303	0.25815	4.54399	1	Bukan Perataan Laba
			2017	1.10936	0.45016	2.46439	1	Bukan Perataan Laba
			2018	1.47685	0.72805	2.02850	1	Bukan Perataan Laba
			2019	-1.78566	0.26556	-6.72408	0	Perataan Laba
27	LPIN	Multi Prima Sejahtera Tbk	2015	-0.45173	2.36786	-0.19077	0	Perataan Laba
			2016	-0.68301	1.42349	-0.47982	0	Perataan Laba
			2017	2.00533	3.84348	0.52175	0	Perataan Laba
			2018	10.12791	7.40915	1.36695	1	Bukan Perataan Laba
			2019	5.40979	-0.83469	-6.48119	0	Perataan Laba

28	STAR	Star Petrochem Tbk	2015	-0.53590	2.63942	-0.20304	0	Perataan Laba
			2016	-1.22371	-1.35377	0.90393	0	Perataan Laba
			2017	-1.19674	-1.76798	0.67690	0	Perataan Laba
			2018	1.56962	-1.48645	-1.05595	0	Perataan Laba
			2019	0.83251	-1.69993	-0.48973	0	Perataan Laba
29	JECC	Jembo Cable Company Tbk	2015	1.56386	0.73386	2.13101	1	Bukan Perataan Laba
			2016	3.09176	0.83209	3.71565	1	Bukan Perataan Laba
			2017	2.16853	0.44355	4.88898	1	Bukan Perataan Laba
			2018	-1.41669	0.72124	-1.96423	0	Perataan Laba
			2019	-3.95427	1.83364	-2.15651	0	Perataan Laba