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LAMPIRAN
Hasil Rasio DAR

Perhitungan Hasil Rasio DAR Perusahaan Manufaktur Tahun 2017-2020				
KSP	TAHUN	TOT. AKTIVA	TOT. KEWAJIBAN	DAR
1	2	3	4	14=4/3
ALKA	2017	Rp 159,196,107,474.00	Rp 120,193,061,142.87	75.50
	2018	Rp 165,876,421,242.00	Rp 134,691,654,048.50	81.20
	2019	Rp 166,452,786,124.00	Rp 104,698,802,472.00	62.90
	2020	Rp 170,542,894,265.00	Rp 120,232,740,456.83	70.50
ALMI	2017	Rp 148,646,502,408.00	Rp 98,701,277,598.91	66.40
	2018	Rp 150,657,894,224.00	Rp 103,049,999,649.22	68.40
	2019	Rp 125,643,897,244.00	Rp 86,191,713,509.38	68.60
	2020	Rp 145,621,564,860.00	Rp 100,187,636,623.68	68.80
CPIN	2017	Rp 109,160,108,042.00	Rp 338,396,334.93	0.31
	2018	Rp 106,838,510,433.00	Rp 320,515,531.30	0.30
	2019	Rp 106,452,236,122.00	Rp 361,937,602.81	0.34
	2020	Rp 107,542,894,265.00	Rp 344,137,261.65	0.32
DAVO	2017	Rp 128,646,502,408.00	Rp 85,176,849,244.34	66.21
	2018	Rp 130,657,894,232.00	Rp 95,537,052,262.44	73.12
	2019	Rp 126,458,244,066.00	Rp 233,581,022,614.31	184.71
	2020	Rp 145,621,564,860.00	Rp 282,680,581,706.23	194.12
DLTA	2017	Rp 140,646,502,453.00	Rp 22,869,121,298.86	16.26

	2018	Rp 150,007,874,224.00	Rp 26,551,393,737.65	17.70
	2019	Rp 125,643,897,244.00	Rp 24,802,105,315.97	19.74
	2020	Rp 135,621,584,560.00	Rp 25,293,425,520.44	18.65
<i>GDST</i>	2017	Rp 120,640,572,400.00	Rp 63,107,083,422.44	52.31
	2018	Rp 130,456,214,704.00	Rp 63,310,400,995.85	48.53
	2019	Rp 125,243,897,631.00	Rp 80,481,728,617.68	64.26
	2020	Rp 125,421,534,400.00	Rp 95,847,136,588.48	76.42
<i>GGRM</i>	2017	Rp 124,640,572,321.00	Rp 80,118,959,887.94	64.28
	2018	Rp 120,421,541,042.00	Rp 101,659,864,947.66	84.42
	2019	Rp 122,243,852,622.00	Rp 91,487,299,302.30	74.84
	2020	Rp 124,421,650,050.00	Rp 100,383,387,260.34	80.68
<i>IGAR</i>	2017	Rp 104,620,572,322.00	Rp 16,027,871,679.73	15.32
	2018	Rp 102,421,541,082.00	Rp 16,868,827,816.21	16.47
	2019	Rp 102,244,152,644.00	Rp 18,833,372,917.02	18.42
	2020	Rp 104,521,640,154.00	Rp 18,646,660,603.47	17.84
<i>IKAI</i>	2017	Rp 106,620,575,328.00	Rp 76,436,290,452.64	71.69
	2018	Rp 105,423,041,023.00	Rp 71,529,533,334.11	67.85
	2019	Rp 106,244,652,622.00	Rp 73,797,535,711.24	69.46
	2020	Rp 108,521,440,244.00	Rp 76,030,121,034.95	70.06
<i>IHAI</i>	2017	Rp 104,522,441,611.00	Rp 60,027,238,217.20	57.43
	2018	Rp 104,561,302,776.00	Rp 55,312,929,168.50	52.90
	2019	Rp 106,421,340,234.00	Rp 62,213,915,500.80	58.46
	2020	Rp 104,522,640,232.00	Rp 59,389,764,179.82	56.82
<i>INCI</i>	2017	Rp 100,620,575,320.00	Rp 68,703,728,828.50	68.28
	2018	Rp 104,433,041,221.00	Rp 67,275,765,154.57	64.42
	2019	Rp 102,244,656,421.00	Rp 68,319,879,420.51	66.82
	2020	Rp 104,521,084,122.00	Rp 71,513,325,756.27	68.42

<i>IPOL</i>	2017	Rp 94,121,340,122.00	Rp 3,209,537,698.16	3.41
	2018	Rp 96,622,265,422.00	Rp 3,690,970,539.12	3.82
	2019	Rp 95,422,041,024.00	Rp 3,511,531,109.68	3.68
	2020	Rp 96,244,152,642.00	Rp 3,695,775,461.45	3.84
<i>JPFA</i>	2017	Rp 78,245,375,689.00	Rp 11,048,247,047.29	14.12
	2018	Rp 79,321,242,680.00	Rp 12,834,177,065.62	16.18
	2019	Rp 77,448,241,884.00	Rp 12,546,615,185.21	16.20
	2020	Rp 76,244,154,446.00	Rp 12,504,041,329.14	16.40
<i>KICI</i>	2017	Rp 100,220,545,320.00	Rp 42,774,128,742.58	42.68
	2018	Rp 100,233,042,221.00	Rp 42,538,903,118.59	42.44
	2019	Rp 100,244,556,422.00	Rp 41,741,833,294.12	41.64
	2020	Rp 100,522,084,222.00	Rp 42,701,781,377.51	42.48
<i>KLBF</i>	2017	Rp 102,640,575,322.00	Rp 369,506,071.16	0.36
	2018	Rp 103,430,041,211.00	Rp 1,758,310,700.59	1.70
	2019	Rp 103,244,656,411.00	Rp 2,240,409,044.12	2.17
	2020	Rp 104,521,084,122.00	Rp 2,487,601,802.10	2.38
<i>MAIN</i>	2017	Rp 64,121,340,243.00	Rp 10,451,778,459.61	16.30
	2018	Rp 66,622,365,412.00	Rp 10,946,054,637.19	16.43
	2019	Rp 65,422,041,004.00	Rp 12,083,450,973.44	18.47
	2020	Rp 66,244,152,442.00	Rp 11,791,459,134.68	17.80
<i>MERK</i>	2017	Rp 84,522,441,522.00	Rp 59,664,391,470.38	70.59
	2018	Rp 84,561,202,656.00	Rp 58,178,107,427.33	68.80
	2019	Rp 86,421,420,214.00	Rp 59,423,368,539.15	68.76
	2020	Rp 84,521,640,412.00	Rp 59,300,382,913.06	70.16
<i>MLIA</i>	2017	Rp 52,453,456,188.00	Rp 24,878,674,269.97	47.43
	2018	Rp 56,326,242,630.00	Rp 24,169,590,712.53	42.91
	2019	Rp 57,328,241,800.00	Rp 27,752,601,855.38	48.41

	2020	Rp 56,421,524,126.00	Rp 28,278,467,891.95	50.12
<i>MLBI</i>	2017	Rp 105,121,340,243.00	Rp 40,156,351,972.83	38.20
	2018	Rp 106,223,654,221.00	Rp 36,562,181,782.87	34.42
	2019	Rp 105,422,041,044.00	Rp 38,816,395,512.40	36.82
	2020	Rp 106,244,152,322.00	Rp 40,819,003,322.11	38.42
<i>NIKL</i>	2017	Rp 72,453,456,888.00	Rp 1,753,373,656.69	2.42
	2018	Rp 73,326,242,634.00	Rp 2,082,465,290.81	2.84
	2019	Rp 74,328,241,120.00	Rp 1,991,996,862.02	2.68
	2020	Rp 75,421,524,122.00	Rp 1,991,128,236.82	2.64
<i>PAFI</i>	2017	Rp 95,121,340,243.00	Rp 15,352,584,315.22	16.14
	2018	Rp 96,223,654,221.00	Rp 15,568,987,252.96	16.18
	2019	Rp 95,422,041,044.00	Rp 15,458,370,649.13	16.20
	2020	Rp 96,244,152,322.00	Rp 15,610,801,506.63	16.22
<i>PICO</i>	2017	Rp 100,121,340,243.00	Rp 22,667,471,431.02	22.64
	2018	Rp 101,223,654,221.00	Rp 22,694,343,276.35	22.42
	2019	Rp 102,422,041,044.00	Rp 22,368,973,764.01	21.84
	2020	Rp 103,244,152,322.00	Rp 23,209,285,441.99	22.48
<i>ADDH</i>	2017	Rp 70,121,340,243.00	Rp 911,577,423.16	1.30
	2018	Rp 72,223,654,221.00	Rp 1,083,354,813.32	1.50
	2019	Rp 72,422,041,044.00	Rp 1,448,440,820.88	2.00
	2020	Rp 74,244,152,322.00	Rp 1,573,976,029.23	2.12
<i>SAIP</i>	2017	Rp 83,522,441,522.00	Rp 11,860,186,696.12	14.20
	2018	Rp 84,561,202,656.00	Rp 13,884,949,476.12	16.42
	2019	Rp 85,421,420,214.00	Rp 15,563,782,762.99	18.22
	2020	Rp 86,521,640,412.00	Rp 15,937,286,163.89	18.42
<i>SKIT</i>	2017	Rp 64,522,440,522.00	Rp 6,897,448,891.80	10.69
	2018	Rp 64,561,202,676.00	Rp 5,055,142,169.53	7.83

	2019	Rp 66,411,420,214.00	Rp 6,282,520,352.24	9.46
	2020	Rp 64,521,640,312.00	Rp 5,865,017,104.36	9.09
<i>SPSH</i>	2017	Rp 104,522,641,522.00	Rp 15,051,260,379.17	14.40
	2018	Rp 104,542,202,656.00	Rp 13,172,317,534.66	12.60
	2019	Rp 106,421,421,314.00	Rp 13,260,109,095.72	12.46
	2020	Rp 104,521,560,412.00	Rp 13,378,759,732.74	12.80
<i>TADT</i>	2017	Rp 214,522,440,002.00	Rp 17,590,840,080.16	8.20
	2018	Rp 214,561,202,024.00	Rp 13,774,829,169.94	6.42
	2019	Rp 215,421,420,124.00	Rp 14,734,825,136.48	6.84
	2020	Rp 214,521,640,152.00	Rp 17,590,774,492.46	8.20
<i>ULTJ</i>	2017	Rp 244,768,904,325.00	Rp 10,818,785,571.17	4.42
	2018	Rp 254,561,202,005.00	Rp 10,895,219,445.81	4.28
	2019	Rp 255,421,420,024.00	Rp 11,851,553,889.11	4.64
	2020	Rp 256,752,164,012.00	Rp 11,861,949,977.35	4.62
<i>UNVR</i>	2017	Rp 194,522,441,112.00	Rp 78,042,403,374.13	40.12
	2018	Rp 194,561,202,005.00	Rp 70,392,242,885.41	36.18
	2019	Rp 195,421,420,024.00	Rp 74,650,982,449.17	38.20
	2020	Rp 194,521,640,122.00	Rp 77,964,273,360.90	40.08
<i>YPAS</i>	2017	Rp 74,512,440,112.00	Rp 1,251,808,993.88	1.68
	2018	Rp 75,561,192,405.00	Rp 1,541,448,325.06	2.04
	2019	Rp 75,421,422,908.00	Rp 1,553,681,311.90	2.06
	2020	Rp 75,216,401,223.00	Rp 1,579,544,425.68	2.10

Hasil Rasio CR

Perhitungan Hasil Rasio CR Perusahaan Manufaktur Tahun 2017-2020				
KSP	TAHUN	AKTIVA LANCAR	HUTANG LANCAR	CR
1	2	5	6	15=5/6
ALKA	2017	Rp 147,030,061,171.00	Rp 98,006,973,184.24	150.02
	2018	Rp 156,876,124,654.00	Rp 124,593,856,448.26	125.91
	2019	Rp 150,987,162,754.00	Rp 92,318,656,529.50	163.55
	2020	Rp 158,987,543,209.00	Rp 104,185,808,131.72	152.60
ALMI	2017	Rp 74,187,651,301.00	Rp 87,868,827,787.52	84.43
	2018	Rp 74,326,756,908.00	Rp 61,835,904,249.58	120.20
	2019	Rp 74,567,321,908.00	Rp 57,714,645,439.63	129.20
	2020	Rp 70,514,321,418.00	Rp 56,501,860,110.58	124.80
CPIN	2017	Rp 9,652,401.00	Rp 313,389,642.86	3.08
	2018	Rp 8,760,118.00	Rp 227,535,532.47	3.85
	2019	Rp 6,321,808.00	Rp 190,991,178.25	3.31
	2020	Rp 5,221,126.00	Rp 143,832,672.18	3.63
DAVO	2017	Rp 92,765,421,224.00	Rp 1,686,874,050.53	5,499.25
	2018	Rp 84,563,221,872.00	Rp 2,261,054,758.76	3,739.99
	2019	Rp 86,524,421,776.00	Rp 86,077,704.31	100,518.97
	2020	Rp 88,512,245,611.00	Rp 87,965,609.72	100,621.42
DLTA	2017	Rp 62,765,421,224.00	Rp 9,914,295,385.10	633.08
	2018	Rp 64,563,221,866.00	Rp 10,744,420,347.15	600.90

	2019	Rp 66,524,421,530.00	Rp 12,635,217,764.48	526.50
	2020	Rp 68,512,445,624.00	Rp 12,173,497,801.00	562.80
<i>GDST</i>	2017	Rp 102,600,652,401.00	Rp 22,684,203,493.48	452.30
	2018	Rp 101,400,760,118.00	Rp 20,884,981,075.55	485.52
	2019	Rp 101,524,321,808.00	Rp 21,867,988,154.91	464.26
	2020	Rp 102,512,221,126.00	Rp 21,791,637,499.68	470.42
<i>GGRM</i>	2017	Rp 114,600,652,401.00	Rp 40,315,433,898.90	284.26
	2018	Rp 110,430,070,011.00	Rp 39,104,132,440.16	282.40
	2019	Rp 112,424,321,848.00	Rp 40,698,060,327.25	276.24
	2020	Rp 108,512,221,126.00	Rp 38,690,801,228.70	280.46
<i>IGAR</i>	2017	Rp 102,610,572,320.00	Rp 1,100,971,806,008.58	9.32
	2018	Rp 100,421,541,080.00	Rp 959,136,017,956.07	10.47
	2019	Rp 100,244,152,640.00	Rp 1,162,925,204,640.37	8.62
	2020	Rp 100,521,640,100.00	Rp 927,321,403,136.53	10.84
<i>IKAI</i>	2017	Rp 6,620,575,328.00	Rp 930,261,114.81	711.69
	2018	Rp 5,423,041,023.00	Rp 805,980,682.62	672.85
	2019	Rp 6,244,652,622.00	Rp 900,584,456.59	693.40
	2020	Rp 8,521,440,244.00	Rp 1,217,296,436.44	700.03
<i>IHAI</i>	2017	Rp 10,522,441,611.00	Rp 2,034,383,467.90	517.23
	2018	Rp 9,561,302,776.00	Rp 1,828,864,341.24	522.80
	2019	Rp 9,421,340,234.00	Rp 1,817,318,049.84	518.42
	2020	Rp 10,522,640,232.00	Rp 2,000,045,661.07	526.12
<i>INCI</i>	2017	Rp 24,211,445,601.00	Rp 14,387,595,436.77	168.28
	2018	Rp 25,542,102,576.00	Rp 15,534,668,882.13	164.42
	2019	Rp 26,422,140,221.00	Rp 15,838,712,517.08	166.82
	2020	Rp 24,522,640,244.00	Rp 14,560,408,647.43	168.42
<i>IPOI</i>	2017	Rp 32,245,375,680.00	Rp 383,417,071,105.83	8.41

	2018	Rp 33,321,244,420.00	Rp 377,791,886,848.07	8.82
	2019	Rp 34,448,241,084.00	Rp 396,869,136,912.44	8.68
	2020	Rp 35,244,132,446.00	Rp 398,689,281,063.35	8.84
<i>JPFA</i>	2017	Rp 10,420,575,320.00	Rp 19,978,096,855.83	52.16
	2018	Rp 14,430,041,221.00	Rp 25,676,229,930.61	56.20
	2019	Rp 12,244,056,421.00	Rp 21,023,448,525.07	58.24
	2020	Rp 14,521,084,102.00	Rp 25,728,355,956.77	56.44
<i>KICI</i>	2017	Rp 24,121,340,243.00	Rp 56,516,729,716.49	42.68
	2018	Rp 26,622,365,412.00	Rp 62,729,418,972.67	42.44
	2019	Rp 25,422,041,004.00	Rp 61,051,971,671.47	41.64
	2020	Rp 26,244,152,442.00	Rp 61,780,019,872.88	42.48
<i>KLBF</i>	2017	Rp 10,245,375,689.00	Rp 284,593,769,138.89	3.60
	2018	Rp 21,321,242,680.00	Rp 576,249,802,162.16	3.70
	2019	Rp 22,448,241,884.00	Rp 590,743,207,473.68	3.80
	2020	Rp 23,244,154,446.00	Rp 608,485,718,481.68	3.82
<i>MAIN</i>	2017	Rp 5,012,241,243.00	Rp 4,309,751,713.67	116.30
	2018	Rp 6,624,465,562.00	Rp 5,689,655,210.86	116.43
	2019	Rp 5,422,041,124.00	Rp 4,576,720,793.45	118.47
	2020	Rp 6,244,152,442.00	Rp 5,300,638,745.33	117.80
<i>MERK</i>	2017	Rp 32,453,456,100.00	Rp 19,024,242,980.25	170.59
	2018	Rp 33,326,242,230.00	Rp 19,743,034,496.45	168.80
	2019	Rp 34,328,241,400.00	Rp 20,341,456,150.75	168.76
	2020	Rp 34,421,524,106.00	Rp 20,228,916,376.35	170.16
<i>MLIA</i>	2017	Rp 9,453,456,188.00	Rp 6,412,165,901.11	147.43
	2018	Rp 9,326,242,630.00	Rp 3,839,381,923.35	242.91
	2019	Rp 10,328,241,800.00	Rp 4,157,739,946.06	248.41
	2020	Rp 7,421,524,126.00	Rp 2,119,708,707.30	350.12

<i>MLBI</i>	2017	Rp 22,453,456,888.00	Rp 20,744,139,770.88	108.24
	2018	Rp 23,326,242,634.00	Rp 20,390,072,232.52	114.40
	2019	Rp 24,328,241,120.00	Rp 20,861,122,551.88	116.62
	2020	Rp 25,421,524,122.00	Rp 21,470,881,859.80	118.40
<i>NIKL</i>	2017	Rp 5,453,456,188.00	Rp 24,324,068,635.15	22.42
	2018	Rp 5,326,242,630.00	Rp 23,319,801,357.27	22.84
	2019	Rp 5,328,241,800.00	Rp 23,493,129,629.63	22.68
	2020	Rp 5,421,524,126.00	Rp 23,946,661,333.92	22.64
<i>PAFI</i>	2017	Rp 10,453,456,088.00	Rp 22,655,951,642.83	46.14
	2018	Rp 10,326,242,300.00	Rp 22,360,853,832.83	46.18
	2019	Rp 10,328,241,500.00	Rp 22,355,501,082.25	46.20
	2020	Rp 10,421,524,100.00	Rp 22,547,650,584.16	46.22
<i>PICO</i>	2017	Rp 16,121,340,243.00	Rp 25,736,494,640.80	62.64
	2018	Rp 16,223,654,221.00	Rp 25,991,115,381.29	62.42
	2019	Rp 15,422,041,044.00	Rp 24,938,617,470.89	61.84
	2020	Rp 16,244,152,322.00	Rp 25,998,963,383.48	62.48
<i>ADDH</i>	2017	Rp 3,522,441,522.00	Rp 34,198,461,378.64	10.30
	2018	Rp 4,561,202,656.00	Rp 43,440,025,295.24	10.50
	2019	Rp 5,421,420,214.00	Rp 27,107,101,070.00	20.00
	2020	Rp 6,521,640,412.00	Rp 32,413,719,741.55	20.12
<i>SAIP</i>	2017	Rp 9,522,440,522.00	Rp 11,309,311,783.85	84.20
	2018	Rp 9,561,202,676.00	Rp 11,063,645,771.81	86.42
	2019	Rp 9,411,420,214.00	Rp 10,668,125,384.27	88.22
	2020	Rp 9,521,640,312.00	Rp 10,768,649,979.64	88.42
<i>SKIT</i>	2017	Rp 4,522,641,522.00	Rp 4,491,649,142.91	100.69
	2018	Rp 4,542,202,656.00	Rp 4,642,954,774.61	97.83
	2019	Rp 4,421,421,314.00	Rp 4,445,426,617.74	99.46

	2020	Rp 4,521,560,412.00	Rp 4,146,318,580.47	109.05
<i>SPSH</i>	2017	Rp 14,245,375,689.00	Rp 22,120,148,585.40	64.40
	2018	Rp 14,321,242,680.00	Rp 22,877,384,472.84	62.60
	2019	Rp 14,448,241,884.00	Rp 23,131,991,488.95	62.46
	2020	Rp 14,244,154,446.00	Rp 22,681,774,595.54	62.80
<i>TADT</i>	2017	Rp 60,245,375,689.00	Rp 213,636,084,003.55	28.20
	2018	Rp 50,321,242,680.00	Rp 190,466,474,943.23	26.42
	2019	Rp 54,448,241,884.00	Rp 202,862,302,101.34	26.84
	2020	Rp 54,244,154,446.00	Rp 192,355,157,609.93	28.20
<i>ULTJ</i>	2017	Rp 73,512,440,112.00	Rp 508,384,786,390.04	14.46
	2018	Rp 72,561,192,405.00	Rp 508,131,599,474.79	14.28
	2019	Rp 74,421,422,918.00	Rp 508,343,052,718.58	14.64
	2020	Rp 76,216,401,222.00	Rp 521,316,013,830.37	14.62
<i>UNVR</i>	2017	Rp 84,512,440,112.00	Rp 105,456,002,136.26	80.14
	2018	Rp 78,561,192,105.00	Rp 91,159,424,582.27	86.18
	2019	Rp 77,421,422,208.00	Rp 87,759,490,147.36	88.22
	2020	Rp 80,216,401,213.00	Rp 95,382,165,532.70	84.10
<i>YPAS</i>	2017	Rp 8,245,375,689.00	Rp 77,640,072,401.13	10.62
	2018	Rp 9,321,242,680.00	Rp 76,971,450,701.90	12.11
	2019	Rp 8,448,241,884.00	Rp 69,475,673,388.16	12.16
	2020	Rp 9,244,154,446.00	Rp 75,896,177,717.57	12.18

Hasil Rasio ROE

Perhitungan Hasil Rasio ROE Perusahaan Manufaktur Tahun 2017-2020						
KSP	TAHUN	MODAL SENDIRI		LABA SETLH PAJAK	ROE	
1	2	7		8	16=8/7	
ALKA	2017	Rp	39,007,538.00	Rp	4,154,302.80	10.65
	2018	Rp	40,051,678.00	Rp	8,222,609.49	20.53
	2019	Rp	38,642,164.00	Rp	3,609,178.12	9.34
	2020	Rp	42,136,785.00	Rp	4,563,413.82	10.83
ALMI	2017	Rp	30,007,522.00	Rp	2,340,586.72	7.80
	2018	Rp	32,042,622.00	Rp	2,979,963.85	9.30
	2019	Rp	31,302,104.00	Rp	751,250.50	2.40
	2020	Rp	32,136,745.00	Rp	2,185,298.66	6.80
CPIN	2017	Rp	20,007,244.00	Rp	98,035.50	0.49
	2018	Rp	22,041,642.00	Rp	83,758.24	0.38
	2019	Rp	21,302,114.00	Rp	70,296.98	0.33
	2020	Rp	22,136,215.00	Rp	66,408.65	0.30
DAVO	2017	Rp	40,004,244.00	Rp	(1,096,116.29)	-2.74
	2018	Rp	42,041,612.00	Rp	(16,463,495.26)	-39.16
	2019	Rp	41,202,104.00	Rp	52,231,907.24	126.77
	2020	Rp	42,136,215.00	Rp	54,945,624.36	130.40
DLTA	2017	Rp	20,004,244.00	Rp	3,990,846.68	19.95
	2018	Rp	22,041,012.00	Rp	4,897,512.87	22.22
	2019	Rp	21,202,004.00	Rp	5,317,462.60	25.08

	2020	Rp	22,126,215.00	Rp	5,987,353.78	27.06
<i>GDST</i>	2017	Rp	31,007,522.00	Rp	719,374.51	2.32
	2018	Rp	34,042,622.00	Rp	721,703.59	2.12
	2019	Rp	35,302,104.00	Rp	1,150,848.59	3.26
	2020	Rp	33,136,745.00	Rp	801,909.23	2.42
<i>GGRM</i>	2017	Rp	40,004,284.00	Rp	1,712,183.36	4.28
	2018	Rp	42,011,612.00	Rp	1,932,534.15	4.60
	2019	Rp	41,222,104.00	Rp	1,945,683.31	4.72
	2020	Rp	42,148,215.00	Rp	2,039,973.61	4.84
<i>IGAR</i>	2017	Rp	45,662,057.00	Rp	146,118.58	0.32
	2018	Rp	45,423,041.00	Rp	190,776.77	0.42
	2019	Rp	46,244,652.00	Rp	286,716.84	0.62
	2020	Rp	48,521,440.00	Rp	349,354.37	0.72
<i>IKAI</i>	2017	Rp	20,004,244.00	Rp	320,067.90	1.60
	2018	Rp	22,041,012.00	Rp	273,308.55	1.24
	2019	Rp	21,202,004.00	Rp	296,828.06	1.40
	2020	Rp	22,126,215.00	Rp	300,916.52	1.36
<i>IHAI</i>	2017	Rp	41,007,522.00	Rp	2,968,944.59	7.24
	2018	Rp	44,042,622.00	Rp	3,435,324.52	7.80
	2019	Rp	45,302,104.00	Rp	3,633,228.74	8.02
	2020	Rp	43,136,745.00	Rp	3,502,703.69	8.12
<i>INCI</i>	2017	Rp	20,541,611.00	Rp	1,068,163.77	5.20
	2018	Rp	19,302,776.00	Rp	988,302.13	5.12
	2019	Rp	19,421,234.00	Rp	1,013,788.41	5.22
	2020	Rp	20,522,232.00	Rp	1,235,438.37	6.02
<i>IPOL</i>	2017	Rp	50,522,232.00	Rp	242,506.71	0.48
	2018	Rp	55,421,076.00	Rp	343,610.67	0.62

	2019	Rp	52,140,221.00	Rp	354,553.50	0.68
	2020	Rp	54,640,244.00	Rp	480,834.15	0.88
<i>JPFA</i>	2017	Rp	10,420,575.00	Rp	120,878.67	1.16
	2018	Rp	14,430,041.00	Rp	174,603.50	1.21
	2019	Rp	12,244,056.00	Rp	151,826.29	1.24
	2020	Rp	14,521,084.00	Rp	182,965.66	1.26
<i>KICI</i>	2017	Rp	150,012,243.00	Rp	1,020,083.25	0.68
	2018	Rp	154,465,562.00	Rp	679,648.47	0.44
	2019	Rp	152,041,124.00	Rp	973,063.19	0.64
	2020	Rp	154,152,442.00	Rp	739,931.72	0.48
<i>KLBF</i>	2017	Rp	12,241,243.00	Rp	2,728,573.06	22.29
	2018	Rp	12,465,562.00	Rp	2,835,915.36	22.75
	2019	Rp	12,201,124.00	Rp	2,869,704.36	23.52
	2020	Rp	12,452,442.00	Rp	2,942,512.04	23.63
<i>MAIN</i>	2017	Rp	32,453,400.00	Rp	5,257,450.80	16.20
	2018	Rp	33,326,230.00	Rp	5,442,173.36	16.33
	2019	Rp	34,328,400.00	Rp	6,333,589.80	18.45
	2020	Rp	34,421,106.00	Rp	6,023,693.55	17.50
<i>MERK</i>	2017	Rp	23,456,188.00	Rp	2,413,641.75	10.29
	2018	Rp	26,242,630.00	Rp	2,834,204.04	10.80
	2019	Rp	28,241,800.00	Rp	3,038,817.68	10.76
	2020	Rp	21,524,126.00	Rp	2,186,851.20	10.16
<i>MLIA</i>	2017	Rp	53,456,188.00	Rp	3,971,794.77	7.43
	2018	Rp	53,424,630.00	Rp	4,225,888.23	7.91
	2019	Rp	53,286,800.00	Rp	4,332,216.84	8.13
	2020	Rp	54,156,526.00	Rp	4,446,250.78	8.21
<i>MLBI</i>	2017	Rp	22,453,456.00	Rp	1,850,164.77	8.24

	2018	Rp 23,326,242.00	Rp 1,959,404.33	8.40
	2019	Rp 24,328,241.00	Rp 2,340,376.78	9.62
	2020	Rp 25,421,524.00	Rp 2,145,576.63	8.44
<i>NIKL</i>	2017	Rp 55,224,415.00	Rp 231,942.54	0.42
	2018	Rp 61,202,656.00	Rp 514,102.31	0.84
	2019	Rp 64,420,214.00	Rp 438,057.46	0.68
	2020	Rp 65,640,412.00	Rp 420,098.64	0.64
<i>PAFI</i>	2017	Rp 2,522,441,522.00	Rp 3,531,418.13	0.14
	2018	Rp 2,561,202,656.00	Rp 4,610,164.78	0.18
	2019	Rp 2,421,420,214.00	Rp 4,842,840.43	0.20
	2020	Rp 2,521,640,412.00	Rp 5,547,608.91	0.22
<i>PICO</i>	2017	Rp 16,000,243.00	Rp 1,958,429.74	12.24
	2018	Rp 16,223,221.00	Rp 1,852,691.84	11.42
	2019	Rp 15,422,044.00	Rp 1,671,749.57	10.84
	2020	Rp 16,244,322.00	Rp 2,024,042.52	12.46
<i>ADDH</i>	2017	Rp 1,242,641,522.00	Rp 3,727,924.57	0.30
	2018	Rp 1,342,202,656.00	Rp 6,711,013.28	0.50
	2019	Rp 1,221,421,314.00	Rp 2,442,842.63	0.20
	2020	Rp 1,321,560,412.00	Rp 5,550,553.73	0.42
<i>SAIP</i>	2017	Rp 150,375,689.00	Rp 6,315,778.94	4.20
	2018	Rp 23,242,680.00	Rp 1,492,180.06	6.42
	2019	Rp 24,241,884.00	Rp 1,992,682.86	8.22
	2020	Rp 22,154,446.00	Rp 186,540,435.32	842.00
<i>SKIT</i>	2017	Rp 52,440,112.00	Rp 5,605,847.97	10.69
	2018	Rp 51,192,105.00	Rp 5,032,183.92	9.83
	2019	Rp 51,422,208.00	Rp 4,864,540.88	9.46
	2020	Rp 51,401,213.00	Rp 5,165,821.91	10.05

<i>SPSH</i>	2017	Rp	25,375,689.00	Rp	1,116,530.32	4.40
	2018	Rp	54,242,680.00	Rp	1,410,309.68	2.60
	2019	Rp	58,241,884.00	Rp	1,432,750.35	2.46
	2020	Rp	54,154,446.00	Rp	1,516,324.49	2.80
<i>TADT</i>	2017	Rp	1,022,641,522.00	Rp	2,045,283.04	0.20
	2018	Rp	1,042,202,656.00	Rp	4,377,251.16	0.42
	2019	Rp	1,010,421,314.00	Rp	8,487,539.04	0.84
	2020	Rp	1,021,560,412.00	Rp	2,451,744.99	0.24
<i>ULTJ</i>	2017	Rp	312,440,112.00	Rp	1,437,224.52	0.46
	2018	Rp	361,192,405.00	Rp	1,011,338.73	0.28
	2019	Rp	321,422,918.00	Rp	2,057,106.68	0.64
	2020	Rp	316,401,222.00	Rp	1,961,687.58	0.62
<i>UNVR</i>	2017	Rp	22,440,112.00	Rp	2,275,427.36	10.14
	2018	Rp	21,192,105.00	Rp	3,416,167.33	16.12
	2019	Rp	21,422,208.00	Rp	3,903,126.30	18.22
	2020	Rp	22,401,213.00	Rp	3,180,972.25	14.20
<i>YPAS</i>	2017	Rp	6,245,375,689.00	Rp	1,249,075.14	0.02
	2018	Rp	5,321,242,680.00	Rp	532,124.27	0.01
	2019	Rp	5,448,241,884.00	Rp	2,179,296.75	0.04
	2020	Rp	5,244,154,446.00	Rp	3,146,492.67	0.06

Hasil Rasio TAT

Perhitungan Hasil Rasio TAT Perusahaan Manufaktur Tahun 2017-2020					
KSP	TAHUN	TOT. AKTIVA		PENJUALAN BEADIH	TAT
1	2	3		9	17=3/9
ALKA	2017	Rp	159,196,107,474.00	Rp 88,442,281,930,000.00	0.18
	2018	Rp	165,876,421,242.00	Rp 57,198,765,945,517.20	0.29
	2019	Rp	166,452,786,124.00	Rp 97,913,403,602,352.90	0.17
	2020	Rp	170,542,894,265.00	Rp 94,746,052,369,444.50	0.18
ALMI	2017	Rp	148,646,502,408.00	Rp 29,146,373,021,176.50	0.51
	2018	Rp	150,657,894,224.00	Rp 29,540,763,573,333.30	0.51
	2019	Rp	125,643,897,244.00	Rp 21,662,740,904,137.90	0.58
	2020	Rp	145,621,564,860.00	Rp 7,354,624,487,878.79	1.98
CPIN	2017	Rp	109,160,108,042.00	Rp 8,528,133,440,781.25	1.28
	2018	Rp	106,838,510,433.00	Rp 4,727,367,718,274.34	2.26
	2019	Rp	106,452,236,122.00	Rp 5,269,912,679,306.93	2.02
	2020	Rp	107,542,894,265.00	Rp 6,180,626,107,183.91	1.74
DAVO	2017	Rp	128,646,502,408.00	Rp 7,029,863,519,562.84	1.83
	2018	Rp	130,657,894,232.00	Rp 22,922,437,584,561.40	0.57
	2019	Rp	126,458,244,066.00	Rp 25,807,804,911,428.60	0.49
	2020	Rp	145,621,564,860.00	Rp 26,476,648,156,363.60	0.55
DLTA	2017	Rp	140,646,502,453.00	Rp 36,063,205,757,179.50	0.39
	2018	Rp	150,007,874,224.00	Rp 18,293,643,198,048.80	0.82
	2019	Rp	125,643,897,244.00	Rp 15,511,592,252,345.70	0.81
	2020	Rp	135,621,584,560.00	Rp 14,127,248,391,666.70	0.96

<i>GDST</i>	2017	Rp 120,640,572,400.00	Rp 11,381,186,075,471.70	1.06
	2018	Rp 130,456,214,704.00	Rp 12,665,651,913,009.70	1.03
	2019	Rp 125,243,897,631.00	Rp 10,704,606,635,128.20	1.17
	2020	Rp 125,421,534,400.00	Rp 11,198,351,285,714.30	1.12
<i>GGRM</i>	2017	Rp 124,640,572,321.00	Rp 10,933,383,536,929.80	1.14
	2018	Rp 120,421,541,042.00	Rp 10,205,215,342,542.40	1.18
	2019	Rp 122,243,852,622.00	Rp 10,818,040,055,044.20	1.13
	2020	Rp 124,421,650,050.00	Rp 11,109,075,897,321.40	1.12
<i>IGAR</i>	2017	Rp 104,620,572,322.00	Rp 9,777,623,581,495.33	1.07
	2018	Rp 102,421,541,082.00	Rp 5,334,455,264,687.50	1.92
	2019	Rp 102,244,152,644.00	Rp 11,360,461,404,888.90	0.90
	2020	Rp 104,521,640,154.00	Rp 9,768,377,584,485.98	1.07
<i>IKAI</i>	2017	Rp 106,620,575,328.00	Rp 9,781,704,158,532.11	1.09
	2018	Rp 105,423,041,023.00	Rp 9,671,838,625,963.30	1.09
	2019	Rp 106,244,652,622.00	Rp 15,177,807,517,428.60	0.70
	2020	Rp 108,521,440,244.00	Rp 13,736,891,170,126.60	0.79
<i>IHAI</i>	2017	Rp 104,522,441,611.00	Rp 12,746,639,220,853.70	0.82
	2018	Rp 104,561,302,776.00	Rp 19,363,204,217,777.80	0.54
	2019	Rp 106,421,340,234.00	Rp 21,284,268,046,800.00	0.50
	2020	Rp 104,522,640,232.00	Rp 20,494,635,339,607.80	0.51
<i>INCI</i>	2017	Rp 100,620,575,320.00	Rp 91,473,250,290,909.10	0.11
	2018	Rp 104,433,041,221.00	Rp 94,939,128,382,727.30	0.11
	2019	Rp 102,244,656,421.00	Rp 92,949,687,655,454.50	0.11
	2020	Rp 104,521,084,122.00	Rp 95,019,167,383,636.40	0.11
<i>IPOL</i>	2017	Rp 94,121,340,122.00	Rp 67,229,528,658,571.40	0.14
	2018	Rp 96,622,265,422.00	Rp 69,015,903,872,857.10	0.14
	2019	Rp 95,422,041,024.00	Rp 73,401,570,018,461.50	0.13

	2020	Rp 96,244,152,642.00	Rp 68,745,823,315,714.30	0.14
<i>JPFA</i>	2017	Rp 78,245,375,689.00	Rp 10,295,444,169,605.30	0.76
	2018	Rp 79,321,242,680.00	Rp 10,301,460,088,311.70	0.77
	2019	Rp 77,448,241,884.00	Rp 12,491,651,916,774.20	0.62
	2020	Rp 76,244,154,446.00	Rp 12,102,246,737,460.30	0.63
<i>KICI</i>	2017	Rp 100,220,545,320.00	Rp 5,860,850,603,508.77	1.71
	2018	Rp 100,233,042,221.00	Rp 6,038,135,073,554.22	1.66
	2019	Rp 100,244,556,422.00	Rp 6,075,427,661,939.39	1.65
	2020	Rp 100,522,084,222.00	Rp 4,697,293,655,233.64	2.14
<i>KLBF</i>	2017	Rp 102,640,575,322.00	Rp 4,796,288,566,448.60	2.14
	2018	Rp 103,430,041,211.00	Rp 8,274,403,296,880.00	1.25
	2019	Rp 103,244,656,411.00	Rp 4,248,751,292,633.74	2.43
	2020	Rp 104,521,084,122.00	Rp 3,680,319,863,450.70	2.84
<i>MAIN</i>	2017	Rp 64,121,340,243.00	Rp 2,401,548,323,707.87	2.67
	2018	Rp 66,622,365,412.00	Rp 35,064,402,848,421.10	0.19
	2019	Rp 65,422,041,004.00	Rp 59,474,582,730,909.10	0.11
	2020	Rp 66,244,152,442.00	Rp 5,566,735,499,327.73	1.19
<i>MERK</i>	2017	Rp 84,522,441,522.00	Rp 6,307,644,889,701.49	1.34
	2018	Rp 84,561,202,656.00	Rp 9,719,678,466,206.90	0.87
	2019	Rp 86,421,420,214.00	Rp 10,412,219,302,891.60	0.83
	2020	Rp 84,521,640,412.00	Rp 7,162,850,882,372.88	1.18
<i>MLIA</i>	2017	Rp 52,453,456,188.00	Rp 4,371,121,349,000.00	1.20
	2018	Rp 56,326,242,630.00	Rp 10,058,257,612,500.00	0.56
	2019	Rp 57,328,241,800.00	Rp 10,616,341,074,074.10	0.54
	2020	Rp 56,421,524,126.00	Rp 16,594,565,919,411.80	0.34
<i>MLBI</i>	2017	Rp 105,121,340,243.00	Rp 29,200,372,289,722.20	0.36
	2018	Rp 106,223,654,221.00	Rp 66,389,783,888,125.00	0.16

	2019	Rp 105,422,041,044.00	Rp 65,888,775,652,500.00	0.16
	2020	Rp 106,244,152,322.00	Rp 66,402,595,201,250.00	0.16
<i>NIKL</i>	2017	Rp 72,453,456,888.00	Rp 24,983,950,651,034.50	0.29
	2018	Rp 73,326,242,634.00	Rp 25,284,911,253,103.50	0.29
	2019	Rp 74,328,241,120.00	Rp 67,571,128,290,909.10	0.11
	2020	Rp 75,421,524,122.00	Rp 6,734,064,653,750.00	1.12
<i>PAFI</i>	2017	Rp 95,121,340,243.00	Rp 135,887,628,918,571.00	0.07
	2018	Rp 96,223,654,221.00	Rp 137,462,363,172,857.00	0.07
	2019	Rp 95,422,041,044.00	Rp 15,642,957,548,196.70	0.61
	2020	Rp 96,244,152,322.00	Rp 16,040,692,053,666.70	0.60
<i>PICO</i>	2017	Rp 100,121,340,243.00	Rp 12,360,659,289,259.30	0.81
	2018	Rp 101,223,654,221.00	Rp 13,318,901,871,184.20	0.76
	2019	Rp 102,422,041,044.00	Rp 78,786,185,418,461.50	0.13
	2020	Rp 103,244,152,322.00	Rp 79,418,578,709,230.80	0.13
<i>ADDH</i>	2017	Rp 70,121,340,243.00	Rp 50,086,671,602,142.90	0.14
	2018	Rp 72,223,654,221.00	Rp 51,588,324,443,571.40	0.14
	2019	Rp 72,422,041,044.00	Rp 10,973,036,521,818.20	0.66
	2020	Rp 74,244,152,322.00	Rp 10,918,257,694,411.80	0.68
<i>SAIP</i>	2017	Rp 83,522,441,522.00	Rp 17,770,732,238,723.40	0.47
	2018	Rp 84,561,202,656.00	Rp 17,616,917,220,000.00	0.48
	2019	Rp 85,421,420,214.00	Rp 18,982,537,825,333.30	0.45
	2020	Rp 86,521,640,412.00	Rp 9,107,541,096,000.00	0.95
<i>SKIT</i>	2017	Rp 64,522,440,522.00	Rp 13,442,175,108,750.00	0.48
	2018	Rp 64,561,202,676.00	Rp 11,955,778,273,333.30	0.54
	2019	Rp 66,411,420,214.00	Rp 34,953,379,060,000.00	0.19
	2020	Rp 64,521,640,312.00	Rp 35,845,355,728,888.90	0.18
<i>SPSH</i>	2017	Rp 104,522,641,522.00	Rp 58,068,134,178,888.90	0.18

	2018	Rp 104,542,202,656.00	Rp 74,673,001,897,142.80	0.14
	2019	Rp 106,421,421,314.00	Rp 354,738,071,046,667.00	0.03
	2020	Rp 104,521,560,412.00	Rp 348,405,201,373,333.00	0.03
<i>TADT</i>	2017	Rp 214,522,440,002.00	Rp 715,074,800,006,667.00	0.03
	2018	Rp 214,561,202,024.00	Rp 41,261,769,620,000.00	0.52
	2019	Rp 215,421,420,124.00	Rp 538,553,550,310,000.00	0.04
	2020	Rp 214,521,640,152.00	Rp 119,178,688,973,333.00	0.18
<i>ULTJ</i>	2017	Rp 244,768,904,325.00	Rp 152,980,565,203,125.00	0.16
	2018	Rp 254,561,202,005.00	Rp 74,870,941,766,176.50	0.34
	2019	Rp 255,421,420,024.00	Rp 75,123,947,065,882.30	0.34
	2020	Rp 256,752,164,012.00	Rp 29,176,382,274,090.90	0.88
<i>UNVR</i>	2017	Rp 194,522,441,112.00	Rp 20,693,876,714,042.60	0.94
	2018	Rp 194,561,202,005.00	Rp 17,687,382,000,454.50	1.10
	2019	Rp 195,421,420,024.00	Rp 17,765,583,638,545.50	1.10
	2020	Rp 194,521,640,122.00	Rp 23,157,338,109,761.90	0.84
<i>YPAS</i>	2017	Rp 74,512,440,112.00	Rp 8,870,528,584,761.90	0.84
	2018	Rp 75,561,192,405.00	Rp 2,928,728,387,790.70	2.58
	2019	Rp 75,421,422,908.00	Rp 4,543,459,211,325.30	1.66
	2020	Rp 75,216,401,223.00	Rp 4,730,591,271,886.79	1.59

Hasil Rasio PBV

Perhitungan Hasil PBV Perusahaan Manufaktur Tahun 2017-2020						
KSP	TAHUN	HARGA PASAR SAHAM		NILAI BUKU PEADAHAM	PBV	
1	2	10		11	18=10/11	
ALKA	2017	Rp	45,000.00	Rp	250,000.00	0.18
	2018	Rp	50,000.00	Rp	312,500.00	0.16
	2019	Rp	45,000.00	Rp	225,000.00	0.20
	2020	Rp	55,000.00	Rp	289,473.68	0.19
ALMI	2017	Rp	65,000.00	Rp	103,174.60	0.63
	2018	Rp	60,000.00	Rp	84,507.04	0.71
	2019	Rp	65,000.00	Rp	74,712.64	0.87
	2020	Rp	40,000.00	Rp	33,333.33	1.20
CPIN	2017	Rp	45,000.00	Rp	225,000.00	0.20
	2018	Rp	45,000.00	Rp	90,000.00	0.50
	2019	Rp	50,000.00	Rp	138,888.89	0.36
	2020	Rp	50,000.00	Rp	119,047.62	0.42
DAVO	2017	Rp	55,000.00	Rp	127,906.98	0.43
	2018	Rp	55,000.00	Rp	79,710.14	0.69
	2019	Rp	50,000.00	Rp	58,823.53	0.85
	2020	Rp	45,000.00	Rp	51,724.14	0.87
DLTA	2017	Rp	40,000.00	Rp	30,534.35	1.31
	2018	Rp	40,000.00	Rp	30,303.03	1.32
	2019	Rp	45,000.00	Rp	33,582.09	1.34

	2020	Rp	35,000.00	Rp	25,735.29	1.36
<i>GDST</i>	2017	Rp	30,000.00	Rp	93,750.00	0.32
	2018	Rp	30,000.00	Rp	250,000.00	0.12
	2019	Rp	25,000.00	Rp	96,153.85	0.26
	2020	Rp	30,000.00	Rp	71,428.57	0.42
<i>GGRM</i>	2017	Rp	30,000.00	Rp	23,437.50	1.28
	2018	Rp	35,000.00	Rp	21,875.00	1.60
	2019	Rp	35,000.00	Rp	20,348.84	1.72
	2020	Rp	25,000.00	Rp	13,586.96	1.84
<i>IGAR</i>	2017	Rp	25,000.00	Rp	78,125.00	0.32
	2018	Rp	30,000.00	Rp	71,428.57	0.42
	2019	Rp	30,000.00	Rp	48,387.10	0.62
	2020	Rp	20,000.00	Rp	27,777.78	0.72
<i>IKAI</i>	2017	Rp	20,000.00	Rp	12,500.00	1.60
	2018	Rp	30,000.00	Rp	24,193.55	1.24
	2019	Rp	20,000.00	Rp	14,285.71	1.40
	2020	Rp	25,000.00	Rp	18,382.35	1.36
<i>IHAI</i>	2017	Rp	25,000.00	Rp	104,166.67	0.24
	2018	Rp	20,000.00	Rp	25,000.00	0.80
	2019	Rp	15,000.00	Rp	750,000.00	0.02
	2020	Rp	25,000.00	Rp	208,333.33	0.12
<i>INCI</i>	2017	Rp	15,000.00	Rp	75,000.00	0.20
	2018	Rp	20,000.00	Rp	166,666.67	0.12
	2019	Rp	15,000.00	Rp	68,181.82	0.22
	2020	Rp	15,000.00	Rp	750,000.00	0.02
<i>IPOL</i>	2017	Rp	20,000.00	Rp	41,666.67	0.48
	2018	Rp	15,500.00	Rp	25,000.00	0.62

	2019	Rp	16,500.00	Rp	24,264.71	0.68
	2020	Rp	16,500.00	Rp	18,750.00	0.88
<i>JPFA</i>	2017	Rp	15,000.00	Rp	12,931.03	1.16
	2018	Rp	18,000.00	Rp	14,876.03	1.21
	2019	Rp	18,500.00	Rp	14,919.35	1.24
	2020	Rp	20,000.00	Rp	15,873.02	1.26
<i>KICI</i>	2017	Rp	21,000.00	Rp	30,882.35	0.68
	2018	Rp	21,500.00	Rp	48,863.64	0.44
	2019	Rp	21,500.00	Rp	33,593.75	0.64
	2020	Rp	22,000.00	Rp	45,833.33	0.48
<i>KLBF</i>	2017	Rp	15,000.00	Rp	6,550.22	2.29
	2018	Rp	15,500.00	Rp	5,636.36	2.75
	2019	Rp	16,000.00	Rp	4,545.45	3.52
	2020	Rp	16,500.00	Rp	4,545.45	3.63
<i>MAIN</i>	2017	Rp	12,000.00	Rp	10,000.00	1.20
	2018	Rp	12,500.00	Rp	9,398.50	1.33
	2019	Rp	13,000.00	Rp	8,965.52	1.45
	2020	Rp	13,500.00	Rp	9,000.00	1.50
<i>MERK</i>	2017	Rp	22,500.00	Rp	77,586.21	0.29
	2018	Rp	21,000.00	Rp	26,250.00	0.80
	2019	Rp	21,500.00	Rp	28,289.47	0.76
	2020	Rp	22,000.00	Rp	18,965.52	1.16
<i>MLIA</i>	2017	Rp	14,000.00	Rp	32,558.14	0.43
	2018	Rp	14,500.00	Rp	15,934.07	0.91
	2019	Rp	15,000.00	Rp	115,384.62	0.13
	2020	Rp	14,500.00	Rp	69,047.62	0.21
<i>MLBI</i>	2017	Rp	12,500.00	Rp	52,083.33	0.24

	2018	Rp	13,000.00	Rp	32,500.00	0.40
	2019	Rp	13,500.00	Rp	21,774.19	0.62
	2020	Rp	14,000.00	Rp	31,818.18	0.44
<i>NIKL</i>	2017	Rp	20,000.00	Rp	47,619.05	0.42
	2018	Rp	21,000.00	Rp	25,000.00	0.84
	2019	Rp	22,000.00	Rp	32,352.94	0.68
	2020	Rp	23,000.00	Rp	35,937.50	0.64
<i>PAFI</i>	2017	Rp	10,000.00	Rp	71,428.57	0.14
	2018	Rp	10,500.00	Rp	58,333.33	0.18
	2019	Rp	11,000.00	Rp	55,000.00	0.20
	2020	Rp	11,500.00	Rp	52,272.73	0.22
<i>PICO</i>	2017	Rp	15,000.00	Rp	6,696.43	2.24
	2018	Rp	15,500.00	Rp	10,915.49	1.42
	2019	Rp	16,000.00	Rp	19,047.62	0.84
	2020	Rp	16,500.00	Rp	35,869.57	0.46
<i>ADDH</i>	2017	Rp	10,000.00	Rp	33,333.33	0.30
	2018	Rp	10,500.00	Rp	21,000.00	0.50
	2019	Rp	11,000.00	Rp	55,000.00	0.20
	2020	Rp	11,000.00	Rp	26,190.48	0.42
<i>SAIP</i>	2017	Rp	22,000.00	Rp	110,000.00	0.20
	2018	Rp	21,500.00	Rp	51,190.48	0.42
	2019	Rp	21,000.00	Rp	95,454.55	0.22
	2020	Rp	20,000.00	Rp	47,619.05	0.42
<i>SKIT</i>	2017	Rp	14,000.00	Rp	20,289.86	0.69
	2018	Rp	13,000.00	Rp	15,662.65	0.83
	2019	Rp	12,000.00	Rp	26,086.96	0.46
	2020	Rp	11,000.00	Rp	22,000.00	0.50

<i>SPSH</i>	2017	Rp	10,000.00	Rp	25,000.00	0.40
	2018	Rp	10,500.00	Rp	17,500.00	0.60
	2019	Rp	11,000.00	Rp	23,913.04	0.46
	2020	Rp	11,500.00	Rp	14,375.00	0.80
<i>TADT</i>	2017	Rp	21,000.00	Rp	105,000.00	0.20
	2018	Rp	22,000.00	Rp	52,380.95	0.42
	2019	Rp	23,000.00	Rp	27,380.95	0.84
	2020	Rp	22,000.00	Rp	91,666.67	0.24
<i>ULTJ</i>	2017	Rp	10,000.00	Rp	21,739.13	0.46
	2018	Rp	10,000.00	Rp	35,714.29	0.28
	2019	Rp	11,000.00	Rp	17,187.50	0.64
	2020	Rp	12,000.00	Rp	19,354.84	0.62
<i>UNVR</i>	2017	Rp	20,000.00	Rp	142,857.14	0.14
	2018	Rp	20,500.00	Rp	170,833.33	0.12
	2019	Rp	21,000.00	Rp	95,454.55	0.22
	2020	Rp	21,500.00	Rp	107,500.00	0.20
<i>YPAS</i>	2017	Rp	6,500.00	Rp	11,607.14	0.56
	2018	Rp	7,000.00	Rp	5,384.62	1.30
	2019	Rp	7,500.00	Rp	13,392.86	0.56
	2020	Rp	8,000.00	Rp	7,547.17	1.06

Hasil Rasio *Adit delay*

Perhitungan Hasil <i>Audit delay</i> Perusahaan Manufaktur Tahun 2017-2020						
KSP	TAHUN	HARGA SAHAM (t)		HARGA SAHAM (t-1)	AD	
1	2	12		13	19=(12-13)/13	
ALKA	2017	Rp	220.00	Rp	200.00	0.10
	2018	Rp	122.00	Rp	100.00	0.22
	2019	Rp	122.00	Rp	100.00	0.22
	2020	Rp	120.00	Rp	100.00	0.20
ALMI	2017	Rp	211.50	Rp	150.00	0.41
	2018	Rp	196.50	Rp	150.00	0.31
	2019	Rp	121.00	Rp	100.00	0.21
	2020	Rp	60.50	Rp	50.00	0.21
CPIN	2017	Rp	110.00	Rp	100.00	0.10
	2018	Rp	115.00	Rp	100.00	0.15
	2019	Rp	116.00	Rp	100.00	0.16
	2020	Rp	56.00	Rp	50.00	0.12
DAVO	2017	Rp	143.00	Rp	110.00	0.30
	2018	Rp	120.00	Rp	100.00	0.20
	2019	Rp	103.50	Rp	90.00	0.15
	2020	Rp	144.00	Rp	120.00	0.20
DLTA	2017	Rp	132.00	Rp	120.00	0.10
	2018	Rp	112.00	Rp	100.00	0.12
	2019	Rp	114.00	Rp	100.00	0.14

	2020	Rp	92.80	Rp	80.00	0.16
<i>G DST</i>	2017	Rp	89.60	Rp	80.00	0.12
	2018	Rp	112.00	Rp	100.00	0.12
	2019	Rp	116.00	Rp	100.00	0.16
	2020	Rp	112.00	Rp	100.00	0.12
<i>G GRM</i>	2017	Rp	90.00	Rp	75.00	0.20
	2018	Rp	65.00	Rp	50.00	0.30
	2019	Rp	70.00	Rp	50.00	0.40
	2020	Rp	75.00	Rp	50.00	0.50
<i>I GAR</i>	2017	Rp	112.00	Rp	100.00	0.12
	2018	Rp	112.00	Rp	100.00	0.12
	2019	Rp	89.60	Rp	80.00	0.12
	2020	Rp	56.00	Rp	50.00	0.12
<i>I KAI</i>	2017	Rp	116.00	Rp	100.00	0.16
	2018	Rp	124.00	Rp	100.00	0.24
	2019	Rp	100.80	Rp	80.00	0.26
	2020	Rp	58.00	Rp	50.00	0.16
<i>I HAI</i>	2017	Rp	91.20	Rp	80.00	0.14
	2018	Rp	116.00	Rp	100.00	0.16
	2019	Rp	112.00	Rp	100.00	0.12
	2020	Rp	89.60	Rp	80.00	0.12
<i>I NCI</i>	2017	Rp	60.00	Rp	50.00	0.20
	2018	Rp	72.60	Rp	60.00	0.21
	2019	Rp	79.30	Rp	65.00	0.22
	2020	Rp	86.10	Rp	70.00	0.23
<i>I POL</i>	2017	Rp	62.70	Rp	55.00	0.14
	2018	Rp	56.00	Rp	50.00	0.12

	2019	Rp	64.90	Rp	55.00	0.18
	2020	Rp	64.90	Rp	55.00	0.18
<i>JPFA</i>	2017	Rp	69.60	Rp	60.00	0.16
	2018	Rp	78.65	Rp	65.00	0.21
	2019	Rp	80.60	Rp	65.00	0.24
	2020	Rp	88.20	Rp	70.00	0.26
<i>KICI</i>	2017	Rp	129.80	Rp	110.00	0.18
	2018	Rp	136.80	Rp	120.00	0.14
	2019	Rp	148.20	Rp	130.00	0.14
	2020	Rp	165.20	Rp	140.00	0.18
<i>KLBF</i>	2017	Rp	96.00	Rp	80.00	0.20
	2018	Rp	100.00	Rp	80.00	0.25
	2019	Rp	122.00	Rp	100.00	0.22
	2020	Rp	123.00	Rp	100.00	0.23
<i>MAIN</i>	2017	Rp	144.00	Rp	120.00	0.20
	2018	Rp	159.60	Rp	120.00	0.33
	2019	Rp	181.25	Rp	125.00	0.45
	2020	Rp	187.50	Rp	125.00	0.50
<i>MERK</i>	2017	Rp	177.00	Rp	150.00	0.18
	2018	Rp	180.00	Rp	150.00	0.20
	2019	Rp	162.40	Rp	140.00	0.16
	2020	Rp	162.40	Rp	140.00	0.16
<i>MLIA</i>	2017	Rp	124.30	Rp	110.00	0.13
	2018	Rp	127.65	Rp	115.00	0.11
	2019	Rp	129.95	Rp	115.00	0.13
	2020	Rp	133.20	Rp	120.00	0.11
<i>MLBI</i>	2017	Rp	91.20	Rp	80.00	0.14

	2018	Rp	99.00	Rp	90.00	0.10
	2019	Rp	112.00	Rp	100.00	0.12
	2020	Rp	125.40	Rp	110.00	0.14
<i>NIKL</i>	2017	Rp	146.40	Rp	120.00	0.22
	2018	Rp	136.40	Rp	110.00	0.24
	2019	Rp	179.20	Rp	140.00	0.28
	2020	Rp	186.00	Rp	150.00	0.24
<i>PAFI</i>	2017	Rp	132.00	Rp	120.00	0.10
	2018	Rp	128.80	Rp	115.00	0.12
	2019	Rp	123.20	Rp	110.00	0.12
	2020	Rp	119.70	Rp	105.00	0.14
<i>PICO</i>	2017	Rp	74.40	Rp	60.00	0.24
	2018	Rp	92.30	Rp	65.00	0.42
	2019	Rp	103.60	Rp	70.00	0.48
	2020	Rp	109.50	Rp	75.00	0.46
<i>ADDH</i>	2017	Rp	110.00	Rp	100.00	0.10
	2018	Rp	99.00	Rp	90.00	0.10
	2019	Rp	132.00	Rp	110.00	0.20
	2020	Rp	100.80	Rp	90.00	0.12
<i>SAIP</i>	2017	Rp	165.00	Rp	150.00	0.10
	2018	Rp	120.00	Rp	100.00	0.20
	2019	Rp	152.50	Rp	125.00	0.22
	2020	Rp	132.00	Rp	100.00	0.32
<i>SKIT</i>	2017	Rp	89.60	Rp	80.00	0.12
	2018	Rp	79.10	Rp	70.00	0.13
	2019	Rp	87.00	Rp	75.00	0.16
	2020	Rp	69.00	Rp	60.00	0.15

<i>SPSH</i>	2017	Rp	120.00	Rp	100.00	0.20
	2018	Rp	123.50	Rp	95.00	0.30
	2019	Rp	140.00	Rp	100.00	0.40
	2020	Rp	142.50	Rp	95.00	0.50
<i>TADT</i>	2017	Rp	132.00	Rp	120.00	0.10
	2018	Rp	112.00	Rp	100.00	0.12
	2019	Rp	91.20	Rp	80.00	0.14
	2020	Rp	114.00	Rp	100.00	0.14
<i>ULTJ</i>	2017	Rp	102.60	Rp	90.00	0.14
	2018	Rp	118.00	Rp	100.00	0.18
	2019	Rp	91.20	Rp	80.00	0.14
	2020	Rp	100.80	Rp	90.00	0.12
<i>UNVR</i>	2017	Rp	124.00	Rp	100.00	0.24
	2018	Rp	183.00	Rp	150.00	0.22
	2019	Rp	122.00	Rp	100.00	0.22
	2020	Rp	150.00	Rp	125.00	0.20
<i>YPAS</i>	2017	Rp	69.60	Rp	60.00	0.16
	2018	Rp	106.50	Rp	50.00	1.13
	2019	Rp	75.40	Rp	65.00	0.16
	2020	Rp	46.40	Rp	40.00	0.16

Out Put Olah Data

```

REGRESSION
/DESCRIPTIVES MEAN STDDEV CORR SIG N
/MISSING LISTWISE
/STATISTICS COEFF OUTS CI(95) BCOV R ANOVA COLLIN TOL CHANGE ZPP
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT AD
/METHOD=ENTER DAR CR ROE TAT PBV
/PARTIALPLOT ALL
/SCATTERPLOT=(AD ,*SRESID)
/RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID)
/CASEWISE PLOT(ZRESID) ALL.

```

Regression

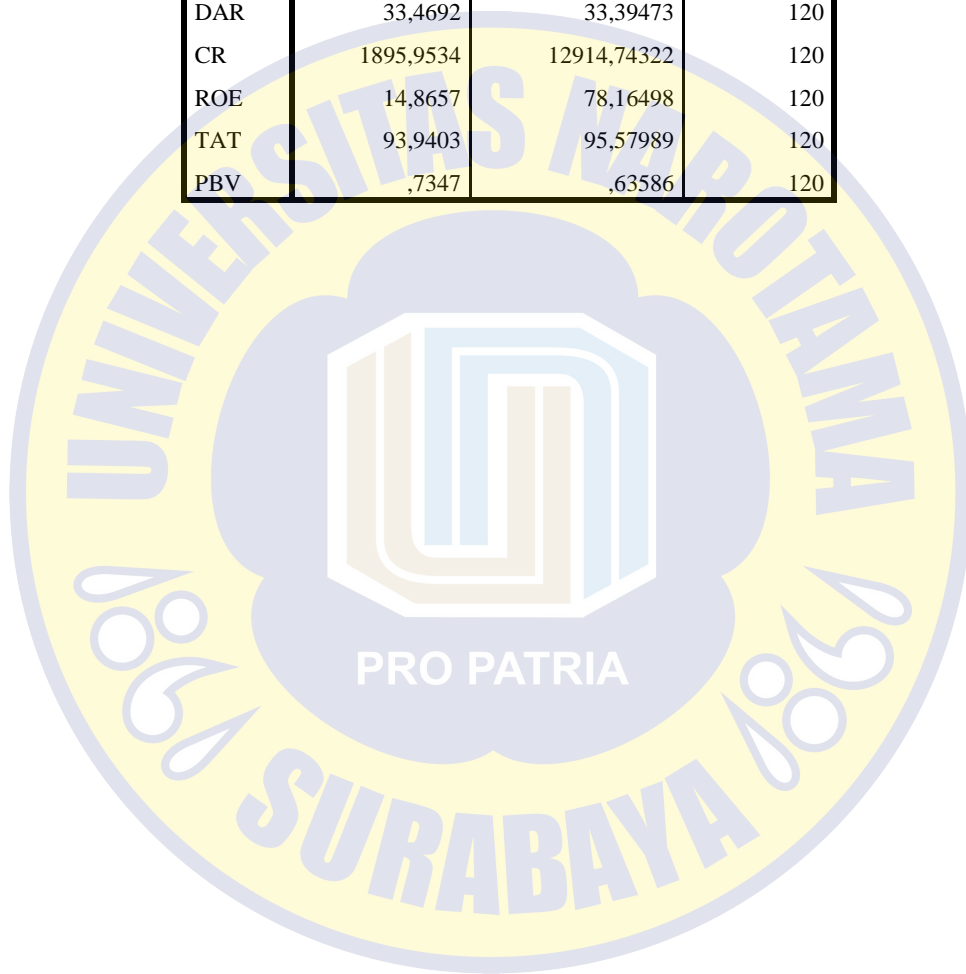
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	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		REGRESSION /DESCRIPTIVES MEAN STDDEV CORR SIG N /MISSING LISTWISE /STATISTICS COEFF OUTS CI(95) BCOV R ANOVA COLLIN TOL CHANGE ZPP /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT AD /METHOD=ENTER DAR CR ROE TAT PBV /PARTIALPLOT ALL /SCATTERPLOT=(AD ,*SRESID) /RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID) /CASEWISE PLOT(ZRESID) ALL.
Resources	Processor Time	00:00:08,580

Elapsed Time	00:00:10,452
Memory Required	2708 bytes
Additional Memory Required for Residual Plots	3032 bytes

[DataSet0]

Descriptive Statistics

	Mean	Std. Deviation	N
AD	,2045	,12750	120
DAR	33,4692	33,39473	120
CR	1895,9534	12914,74322	120
ROE	14,8657	78,16498	120
TAT	93,9403	95,57989	120
PBV	,7347	,63586	120



Correlations

		AD	DAR	CR	ROE	TAT	PBV
PeaADon Correlation	AD	1,000	,004	-,029	,084	,079	,295
	DAR	,004	1,000	,623	,083	,269	-,064
	CR	-,029	,623	1,000	,188	-,068	,025
	ROE	,084	,083	,188	1,000	-,009	,000
	TAT	,079	,269	-,068	-,009	1,000	,164
	PBV	,295	-,064	,025	,000	,164	1,000
Sig. (1-tailed)	AD	.	,482	,376	,181	,196	,001
	DAR	,482	.	,000	,183	,001	,243
	CR	,376	,000	.	,020	,229	,392
	ROE	,181	,183	,020	.	,462	,498
	TAT	,196	,001	,229	,462	.	,037
	PBV	,001	,243	,392	,498	,037	.
N	AD	120	120	120	120	120	120
	DAR	120	120	120	120	120	120
	CR	120	120	120	120	120	120
	ROE	120	120	120	120	120	120
	TAT	120	120	120	120	120	120
	PBV	120	120	120	120	120	120

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	PBV, ROE, DAR, TAT, CR	.	Enter

a. All requested variables entered.

b. Dependent Variable: AD

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				Durbin-Watson	
					R Square Change	F Change	df1	df2		Sig. F Change
1	,318 ^a	,101	,062	,12351	,101	2,563	5	114	,031	1,488

a. PredictoAD: (Constant), PBV, ROE, DAR, TAT, CR

b. Dependent Variable: AD

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,195	5	,039	2,563	,031 ^a
	Residual	1,739	114	,015		
	Total	1,934	119			

a. PredictoAD: (Constant), PBV, ROE, DAR, TAT, CR

b. Dependent Variable: AD

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	95,0% Confidence Interval for B		Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	VIF
(Constant)	,249	,023		6,473	,000	,103	,195					
DAR	,157	,213	,263	2,639	,024	,001	,001	,004	,060	,057	,495	2,018
CR	,038	,124	,045	1,756	,004	,000	,000	-,029	-,080	-,076	,523	1,911
ROE	,215	,017	,219	2,069	,027	,000	,000	,084	,100	,095	,962	1,039
TAT	-,182	,322	,194	1,711	,312	,000	,000	,079	,001	,001	,793	1,261
PBV	,462	,018	,443	2,303	,001	,024	,097	,295	,296	,293	,938	1,066

a. Dependent Variable: AD

Coefficient Correlations^a

Model			PBV	ROE	DAR	TAT	CR
1	Correlations	PBV	1,000	,015	,187	,227	,153
		ROE	,015	1,000	,051	,026	-,173
		DAR	,187	,051	1,000	,425	,674
		TAT	,227	,026	,425	1,000	,335
		CR	,153	,173	-,674	,335	1,000
	Covariances	PBV	,000	3,950E-8	1,654E-6	-5,556E-7	-3,409E-9
		ROE	3,950E-8	2,180E-8	3,635E-9	-5,129E-10	-3,092E-11
		DAR	1,654E-6	3,635E-9	2,320E-7	-2,723E-8	-3,935E-10
		TAT	-5,556E-7	-5,129E-10	-2,723E-8	1,769E-8	5,408E-11
		CR	-3,409E-9	-3,092E-11	-3,935E-10	5,408E-11	1,469E-12

a. Dependent Variable: AD



Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	DAR	CR	ROE	TAT	PBV
1	1	3,117	1,000	,02	,02	,01	,01	,03	,03
	2	1,190	1,619	,01	,01	,24	,17	,03	,02
	3	,868	1,895	,00	,02	,10	,80	,00	,00
	4	,438	2,667	,01	,06	,04	,01	,30	,47
	5	,259	3,470	,31	,13	,16	,00	,53	,15
	6	,128	4,930	,66	,76	,45	,01	,11	,32

a. Dependent Variable: AD

Casewise Diagnostics^a

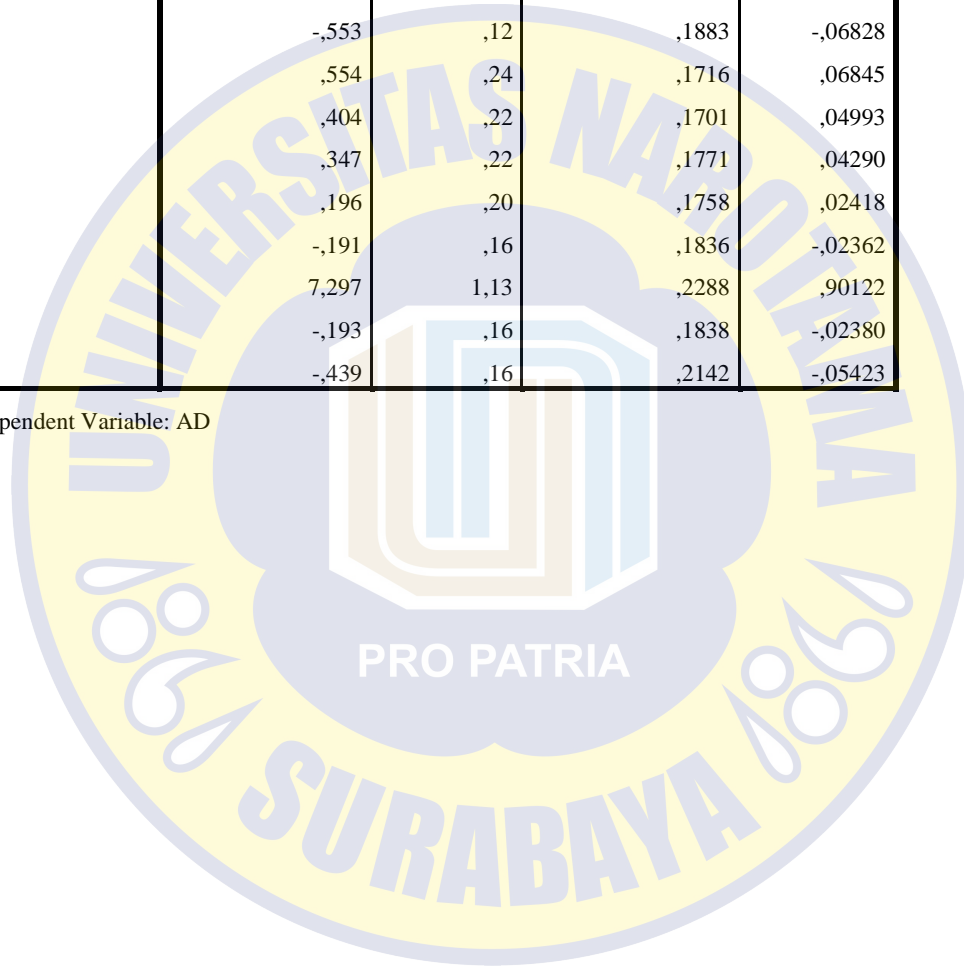
Case Number	Std. Residual	AD	Predicted Value	Residual
1	-,693	,10	,1855	-,08555
2	,264	,22	,1874	,03262
3	,302	,22	,1827	,03728
4	,124	,20	,1846	,01536
5	1,626	,41	,2092	,20081
6	,770	,31	,2149	,09514
7	-,109	,21	,2235	-,01351
8	-,278	,21	,2443	-,03431
9	-,500	,10	,1617	-,06173
10	-,242	,15	,1799	-,02988
11	-,092	,16	,1713	-,01134
12	-,445	,12	,1749	-,05494
13	,895	,30	,1895	,11050
14	-,028	,20	,2035	-,00348
15	-,189	,15	,1733	-,02332
16	,179	,20	,1779	,02211
17	-1,103	,10	,2362	-,13623
18	-,953	,12	,2377	-,11768
19	-,810	,14	,2401	-,10007
20	-,658	,16	,2412	-,08124
21	-,524	,12	,1847	-,06466
22	-,415	,12	,1713	-,05128
23	-,201	,16	,1848	-,02483
24	-,633	,12	,1981	-,07815

25	-,382	,20	,2471	-,04713
26	,220	,30	,2728	,02719
27	,994	,40	,2772	,12282
28	1,730	,50	,2863	,21372
29	-,432	,12	,1734	-,05339
30	-,484	,12	,1798	-,05983
31	-,588	,12	,1926	-,07261
32	-,636	,12	,1985	-,07852
33	-,874	,16	,2680	-,10797
34	-,040	,24	,2449	-,00491
35	,039	,26	,2551	,00487
36	-,752	,16	,2529	-,09287
37	-,340	,14	,1820	-,04202
38	-,443	,16	,2147	-,05472
39	-,398	,12	,1691	-,04912
40	-,443	,12	,1747	-,05469
41	,138	,20	,1829	,01706
42	,268	,21	,1769	,03311
43	,294	,22	,1837	,03629
44	,468	,23	,1722	,05780
45	-,319	,14	,1793	-,03935
46	-,551	,12	,1880	-,06800
47	-,094	,18	,1916	-,01161
48	-,193	,18	,2038	-,02383
49	-,518	,16	,2240	-,06400
50	-,143	,21	,2277	-,01768
51	,085	,24	,2295	,01049
52	,237	,26	,2308	,02921
53	-,192	,18	,2037	-,02368
54	-,397	,14	,1890	-,04899
55	-,493	,14	,2009	-,06092
56	-,093	,18	,1914	-,01144
57	-,746	,20	,2921	-,09209
58	-,571	,25	,3205	-,07051
59	-1,195	,22	,3675	-,14754
60	-1,168	,23	,3743	-,14430
61	-,240	,20	,2296	-,02963
62	,748	,33	,2376	,09241
63	1,653	,45	,2459	,20413

64	2,036	,50	,2485	,25147
65	-,082	,18	,1901	-,01009
66	-,167	,20	,2206	-,02060
67	-,471	,16	,2181	-,05814
68	-,670	,16	,2428	-,08278
69	-,493	,13	,1909	-,06090
70	-,880	,11	,2186	-,10864
71	-,348	,13	,1730	-,04300
72	-,553	,11	,1783	-,06829
73	-,297	,14	,1767	-,03669
74	-,690	,10	,1853	-,08526
75	-,644	,12	,1995	-,07955
76	-,396	,14	,1889	-,04892
77	,361	,22	,1754	,04461
78	,315	,24	,2018	,03891
79	,718	,28	,1913	,08870
80	,414	,24	,1889	,05115
81	-,506	,10	,1625	-,06252
82	-,364	,12	,1650	-,04497
83	-,374	,12	,1662	-,04619
84	-,222	,14	,1674	-,02742
85	-,438	,24	,2941	-,05405
86	1,425	,42	,2441	,17594
87	2,198	,48	,2086	,27143
88	2,219	,46	,1859	,27406
89	-,548	,10	,1677	-,06774
90	-,648	,10	,1800	-,07997
91	,309	,20	,1619	,03815
92	-,448	,12	,1753	-,05528
93	-,536	,10	,1662	-,06624
94	,157	,20	,1806	,01937
95	,410	,22	,1693	,05067
96	,055	,32	,3132	,00681
97	-,615	,12	,1959	-,07590
98	-,594	,13	,2034	-,07339
99	-,173	,16	,1814	-,02137
100	-,273	,15	,1838	-,03376
101	,174	,20	,1785	,02155
102	,893	,30	,1898	,11024

103	1,772	,40	,1812	,21881
104	2,413	,50	,2020	,29800
105	-,516	,10	,1638	-,06375
106	-,458	,12	,1766	-,05660
107	-,504	,14	,2023	-,06230
108	-,212	,14	,1662	-,02619
109	-,312	,14	,1785	-,03848
110	,101	,18	,1675	,01252
111	-,401	,14	,1895	-,04951
112	-,553	,12	,1883	-,06828
113	,554	,24	,1716	,06845
114	,404	,22	,1701	,04993
115	,347	,22	,1771	,04290
116	,196	,20	,1758	,02418
117	-,191	,16	,1836	-,02362
118	7,297	1,13	,2288	,90122
119	-,193	,16	,1838	-,02380
120	-,439	,16	,2142	-,05423

a. Dependent Variable: AD



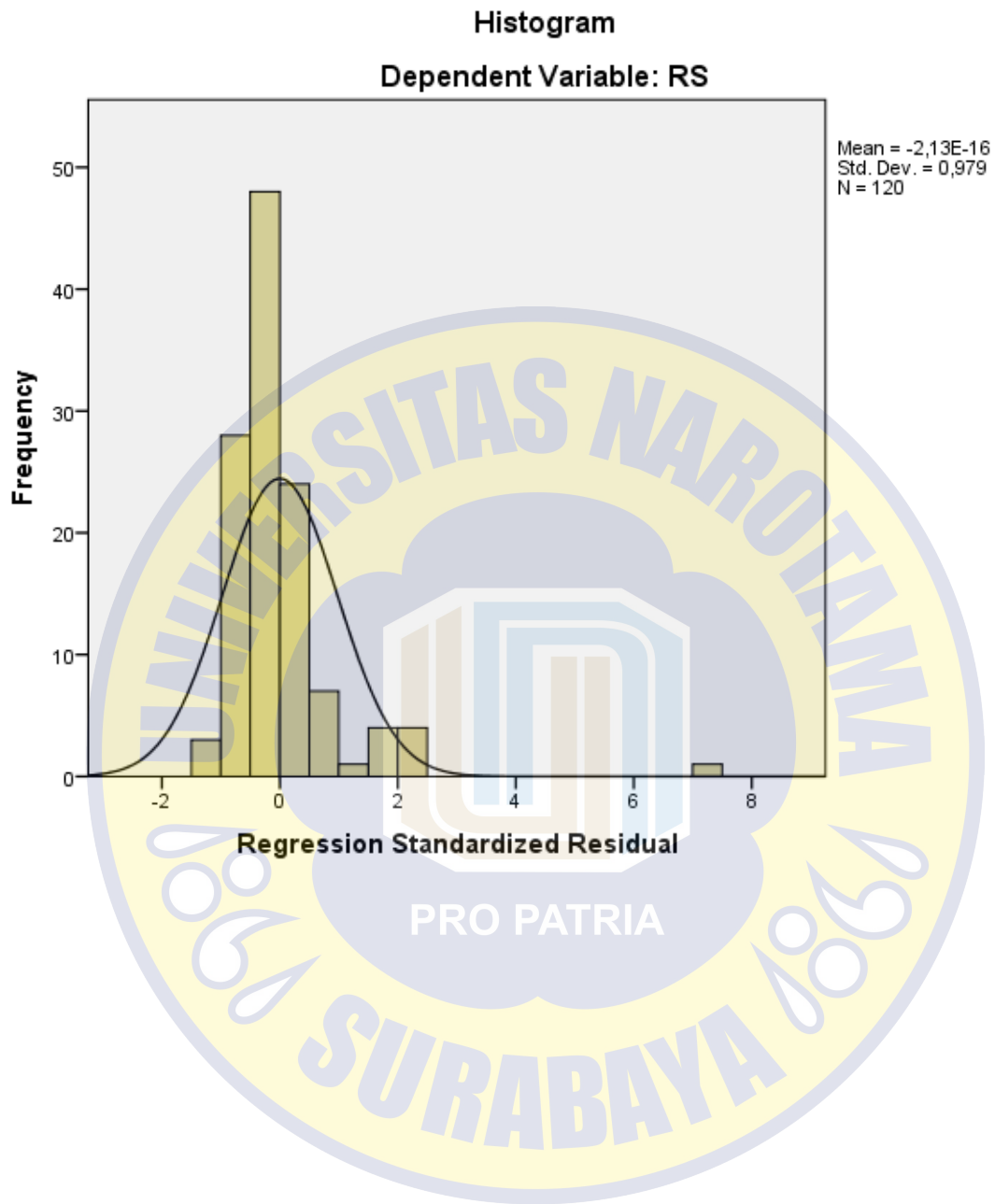
Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,1617	,3743	,2045	,04053	120
Std. Predicted Value	-1,055	4,190	,000	1,000	120
Standard Error of Predicted Value	,012	,123	,023	,016	120
Adjusted Predicted Value	-,4816	,4090	,1984	,07533	120
Residual	-,14754	,90122	,00000	,12088	120
Std. Residual	-1,195	7,297	,000	,979	120
Stud. Residual	-1,321	7,391	,002	,996	120
Deleted Residual	-,18035	,92447	,00608	,14485	120
Stud. Deleted Residual	-1,325	10,195	,028	1,189	120
Mahal. Distance	,153	116,998	4,958	13,426	120
Cook's Distance	,000	6,961	,064	,635	120
Centered Leverage Value	,001	,983	,042	,113	120

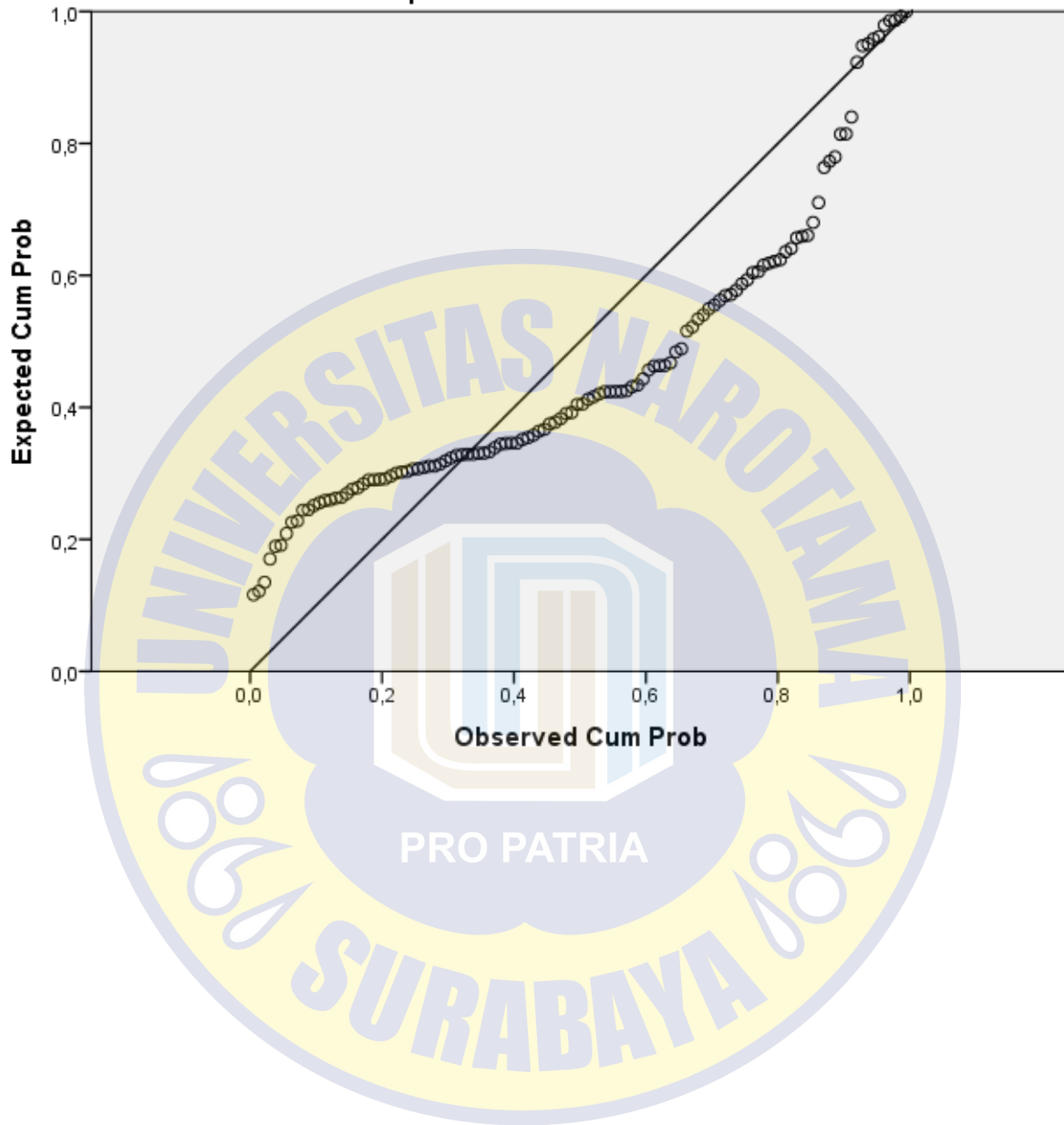
a. Dependent Variable: AD



Charts

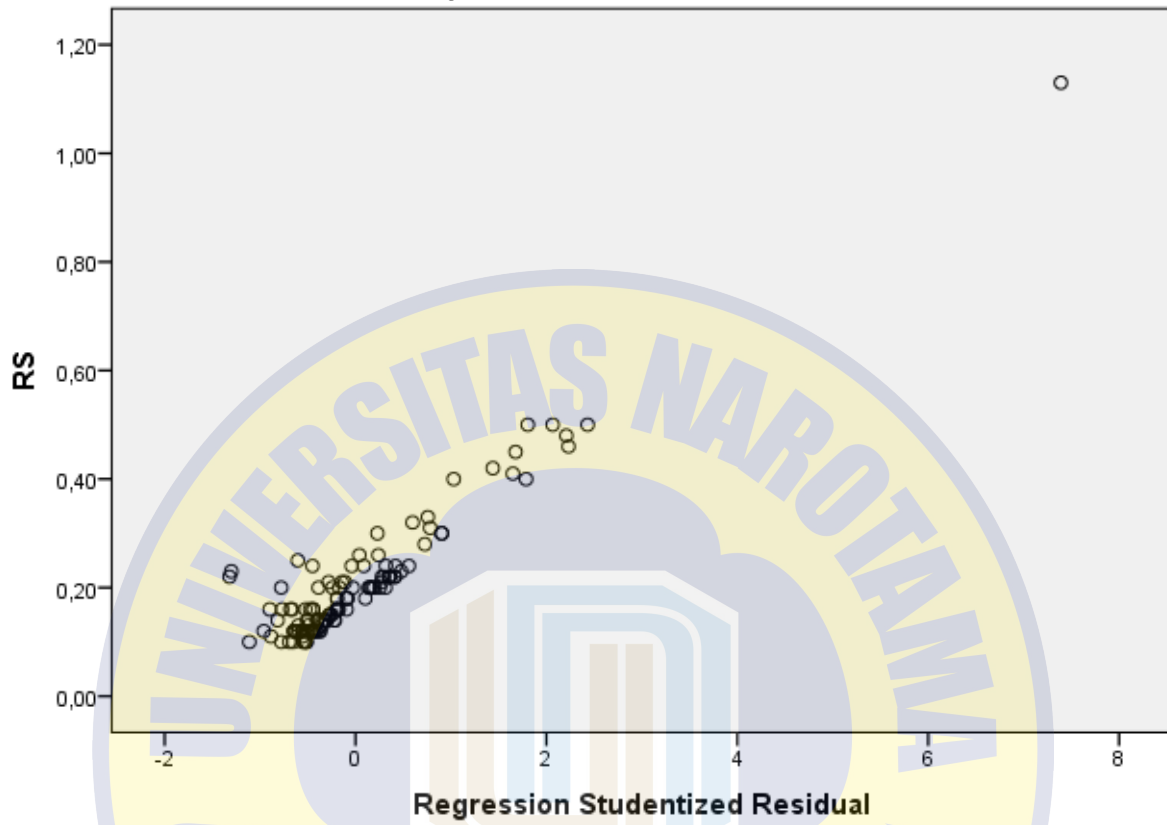


Normal P-P Plot of Regression Standardized Residual
Dependent Variable: RS

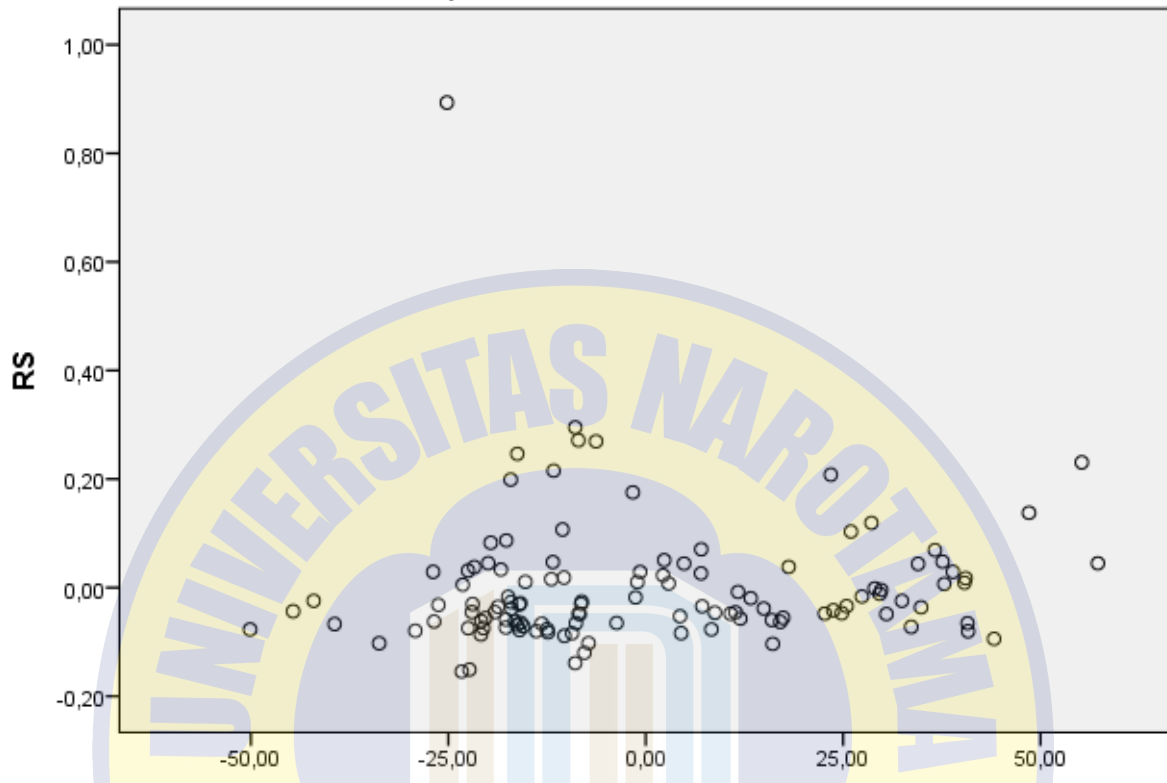


Scatterplot

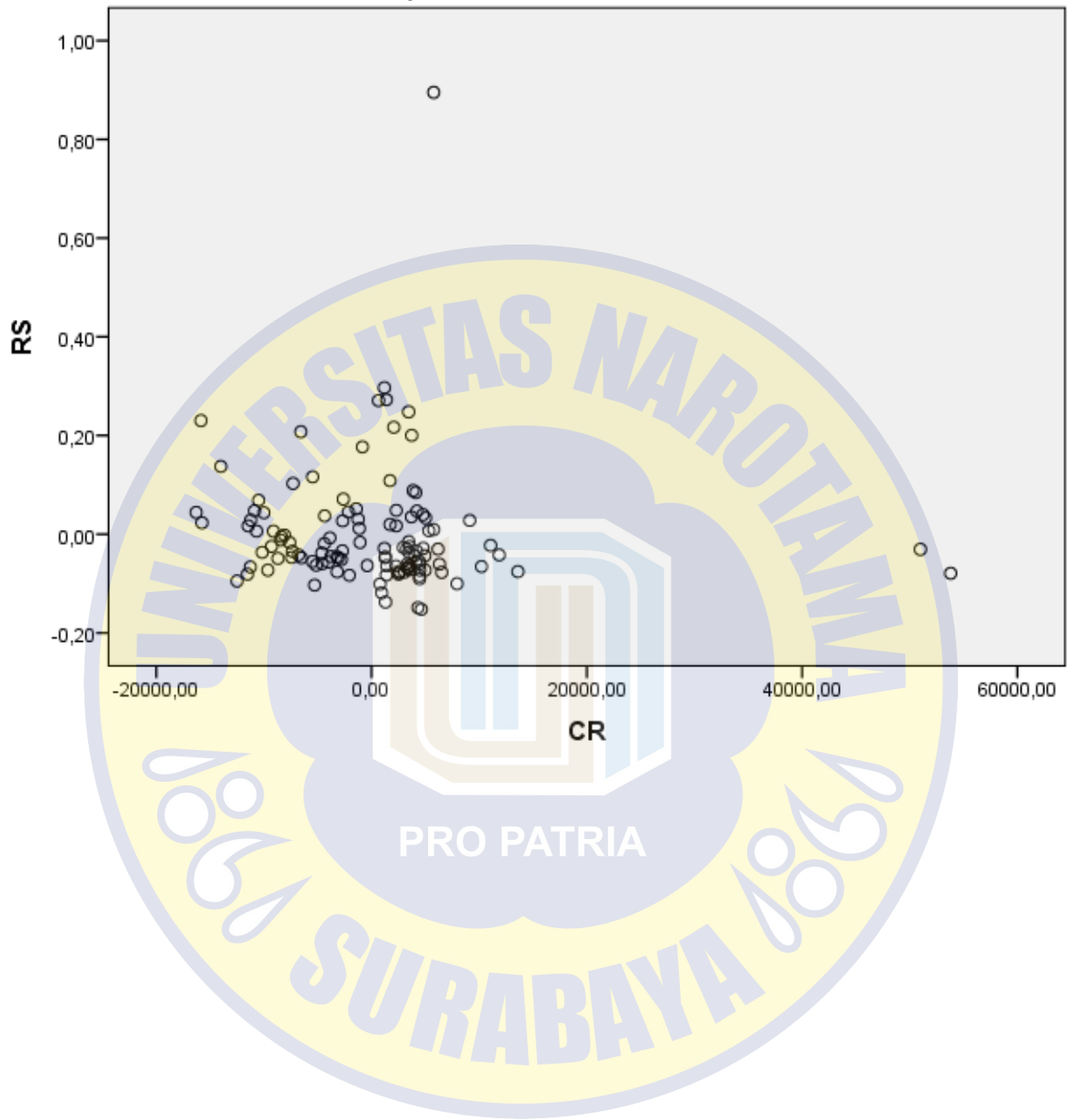
Dependent Variable: RS



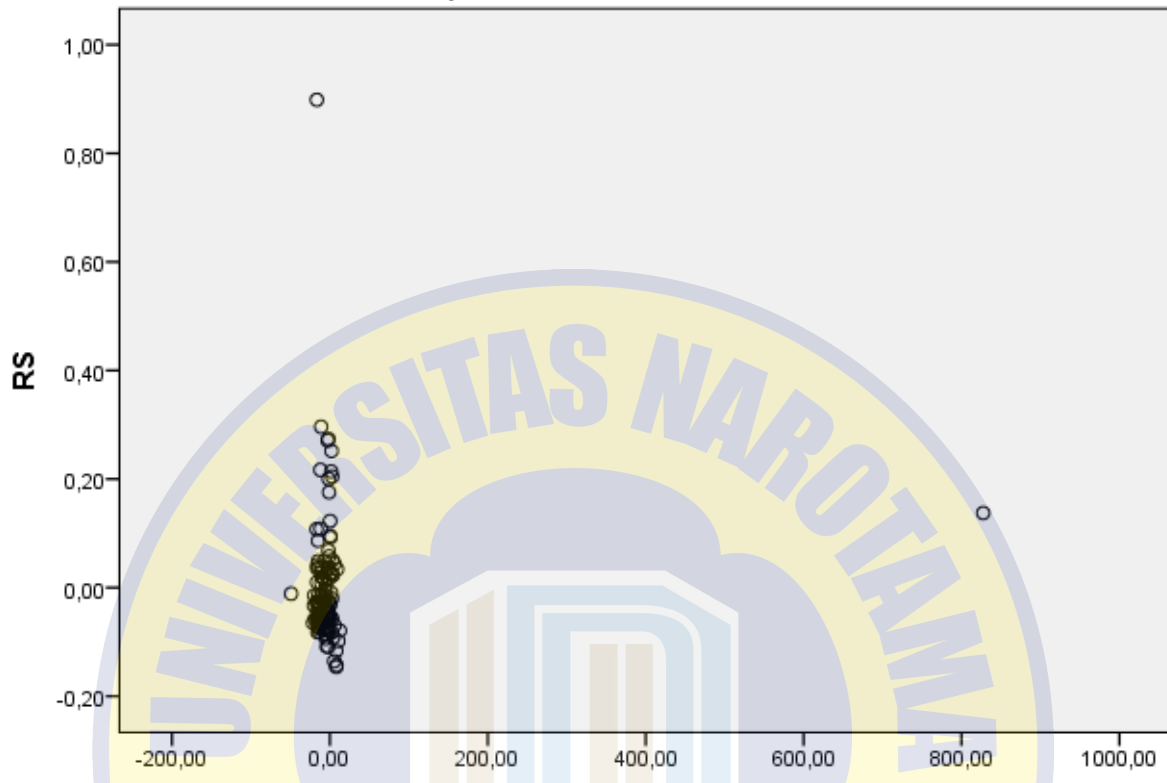
Partial Regression Plot
Dependent Variable: RS



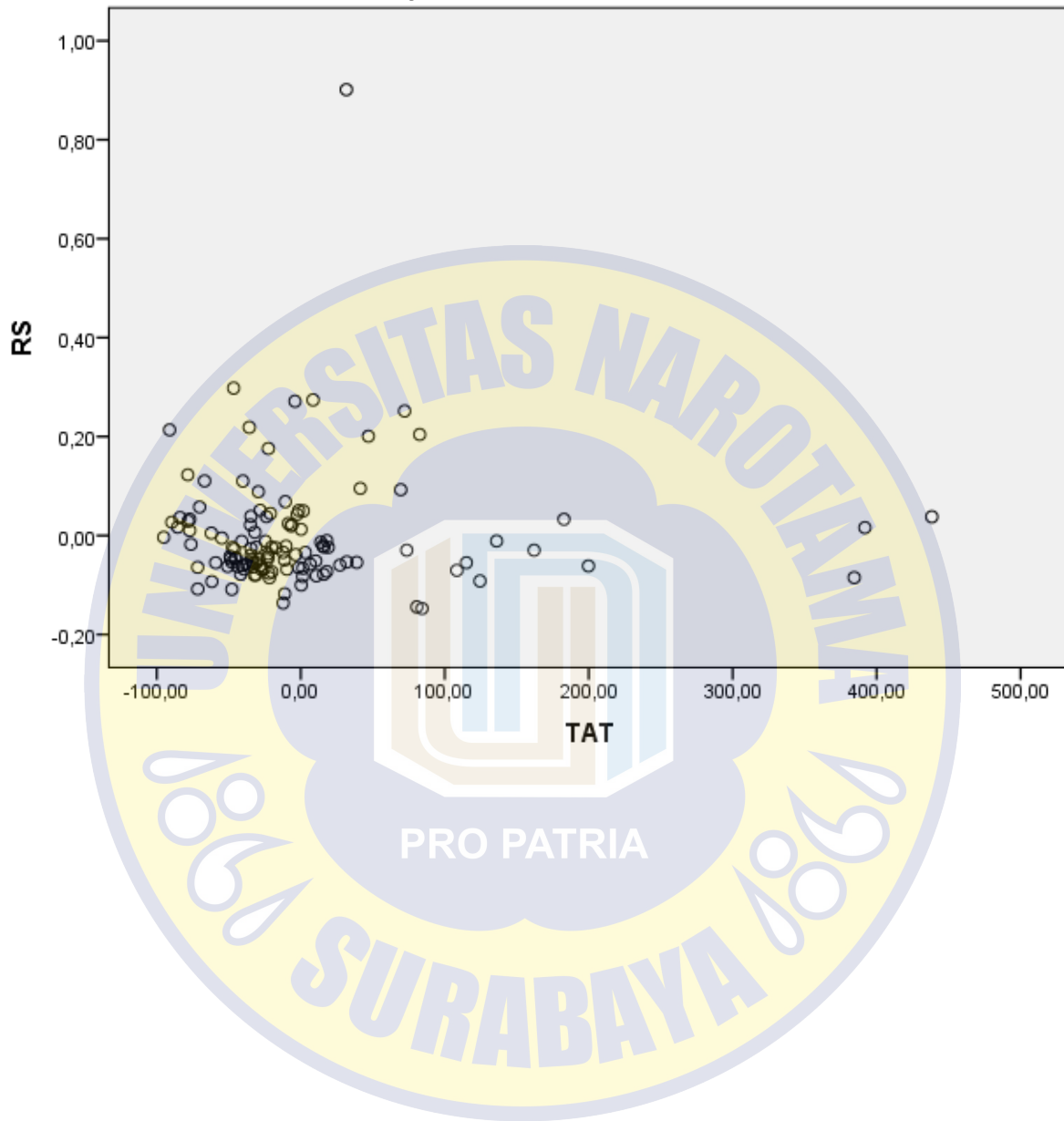
Partial Regression Plot
Dependent Variable: RS



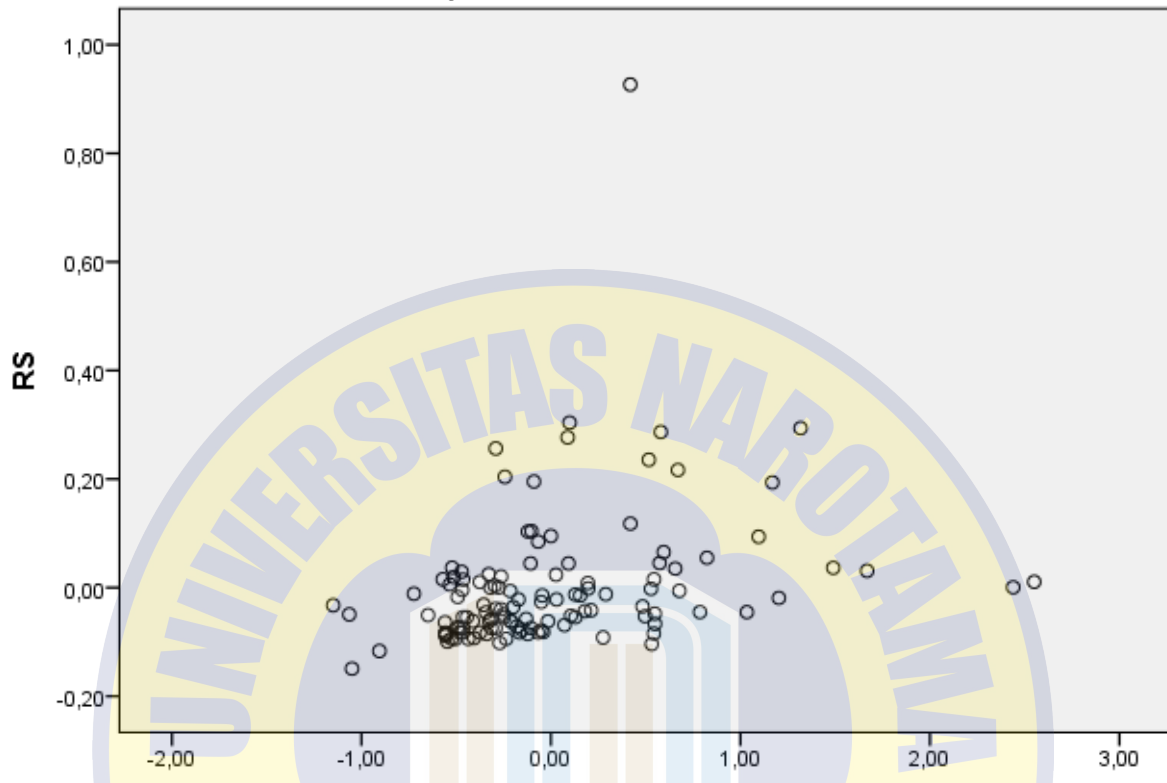
Partial Regression Plot
Dependent Variable: RS



Partial Regression Plot
Dependent Variable: RS



Partial Regression Plot
Dependent Variable: RS



NPar Tests

Notes

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Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.

Syntax	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test. NPAR TESTS /K-S(NORMAL)=DAR CR ROE TAT PBV AD /MISSING ANALYSIS.
Resources	Processor Time	00:00:00,031
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	Number of Cases Allowed ^a	87381

a. Based on availability of workspace memory.

One-Sample Kolmogorov-Smirnov Test

		DAR	CR	ROE	TAT	PBV	AD
N		120	120	120	120	120	120
Normal ParameteAD ^{a,b}	Mean	33,4692	1895,9534	14,8657	93,9403	,7347	,2045
	Std. Deviation	33,39473	12914,74322	78,16498	95,57989	,63586	,12750
Most Extreme Differences	Absolute	,196	,503	,415	,213	,153	,215
	Positive	,196	,503	,415	,213	,153	,215
	Negative	-,160	-,442	-,408	-,190	-,150	-,206
Kolmogorov-Smirnov Z		2,151	5,512	4,543	2,338	1,676	2,359
Asymp. Sig. (2-tailed)		,000	,000	,000	,000	,007	,000

a. Test distribution is Normal.

b. Calculated from data.

Tabel Distribusi F

Tabel Distribusi F										
	DF 1									
DF 2	1	2	3	4	5	6	7	8	9	10
1	161.4476	199.5000	215.7073	224.5833	230.1619	233.986	236.7684	238.8827	240.5433	241.8818
2	18.5128	19.0000	19.1643	19.2468	19.2964	19.3295	19.3532	19.371	19.3848	19.3959
3	10.1280	9.5521	9.2766	9.1172	9.0135	8.9406	8.8867	8.8452	8.8123	8.7855
4	7.7086	6.9443	6.5914	6.3882	6.2561	6.1631	6.0942	6.041	5.9988	5.9644
5	6.6079	5.7861	5.4095	5.1922	5.0503	4.9503	4.8759	4.8183	4.7725	4.7351
6	5.9874	5.1433	4.7571	4.5337	4.3874	4.2839	4.2067	4.1468	4.099	4.06
7	5.5914	4.7374	4.3468	4.1203	3.9715	3.866	3.787	3.7257	3.6767	3.6365
8	5.3177	4.4590	4.0662	3.8379	3.6875	3.5806	3.5005	3.4381	3.3881	3.3472
9	5.1174	4.2565	3.8625	3.6331	3.4817	3.3738	3.2927	3.2296	3.1789	3.1373
10	4.9646	4.1028	3.7083	3.4780	3.3258	3.2172	3.1355	3.0717	3.0204	2.9782
11	4.8443	3.9823	3.5874	3.3567	3.2039	3.0946	3.0123	2.948	2.8962	2.8536

12	4.7472	3.8853	3.4903	3.2592	3.1059	2.9961	2.9134	2.8486	2.7964	2.7534
13	4.6672	3.8056	3.4105	3.1791	3.0254	2.9153	2.8321	2.7669	2.7144	2.671
14	4.6001	3.7389	3.3439	3.1122	2.9582	2.8477	2.7642	2.6987	2.6458	2.6022
15	4.5431	3.6823	3.2874	3.0556	2.9013	2.7905	2.7066	2.6408	2.5876	2.5437
16	4.4940	3.6337	3.2389	3.0069	2.8524	2.7413	2.6572	2.5911	2.5377	2.4935
17	4.4513	3.5915	3.1968	2.9647	2.8100	2.6987	2.6143	2.548	2.4943	2.4499
18	4.4139	3.5546	3.1599	2.9277	2.7729	2.6613	2.5767	2.5102	2.4563	2.4117
19	4.3807	3.5219	3.1274	2.8951	2.7401	2.6283	2.5435	2.4768	2.4227	2.3779
20	4.3512	3.4928	3.0984	2.8661	2.7109	2.599	2.514	2.4471	2.3928	2.3479
21	4.3248	3.4668	3.0725	2.8401	2.6848	2.5727	2.4876	2.4205	2.366	2.321
22	4.3009	3.4434	3.0491	2.8167	2.6613	2.5491	2.4638	2.3965	2.3419	2.2967
23	4.2793	3.4221	3.0280	2.7955	2.6400	2.5277	2.4422	2.3748	2.3201	2.2747
24	4.2597	3.4028	3.0088	2.7763	2.6207	2.5082	2.4226	2.3551	2.3002	2.2547
25	4.2417	3.3852	2.9912	2.7587	2.6030	2.4904	2.4047	2.3371	2.2821	2.2365
26	4.2252	3.3690	2.9752	2.7426	2.5868	2.4741	2.3883	2.3205	2.2655	2.2197
27	4.2100	3.3541	2.9604	2.7278	2.5719	2.4591	2.3732	2.3053	2.2501	2.2043
28	4.1960	3.3404	2.9467	2.7141	2.5581	2.4453	2.3593	2.2913	2.236	2.19
29	4.1830	3.3277	2.9340	2.7014	2.5454	2.4324	2.3463	2.2783	2.2229	2.1768
30	4.1709	3.3158	2.9223	2.6896	2.5336	2.4205	2.3343	2.2662	2.2107	2.1646

31	4.1596	3.3048	2.9113	2.6787	2.5225	2.4094	2.3232	2.2549	2.1994	2.1532
32	4.1491	3.2945	2.9011	2.6684	2.5123	2.3991	2.3127	2.2444	2.1888	2.1425
33	4.1393	3.2849	2.8916	2.6589	2.5026	2.3894	2.303	2.2346	2.1789	2.1325
34	4.1300	3.2759	2.8826	2.6499	2.4936	2.3803	2.2938	2.2253	2.1696	2.1231
35	4.1213	3.2674	2.8742	2.6415	2.4851	2.3718	2.2852	2.2167	2.1608	2.1143
36	4.1132	3.2594	2.8663	2.6335	2.4772	2.3638	2.2771	2.2085	2.1526	2.1061
37	4.1055	3.2519	2.8588	2.6261	2.4696	2.3562	2.2695	2.2008	2.1449	2.0982
38	4.0982	3.2448	2.8517	2.6190	2.4625	2.349	2.2623	2.1936	2.1375	2.0909
39	4.0913	3.2381	2.8451	2.6123	2.4558	2.3423	2.2555	2.1867	2.1306	2.0839
40	4.0847	3.2317	2.8387	2.6060	2.4495	2.3359	2.249	2.1802	2.124	2.0772
41	4.0785	3.2257	2.8327	2.6000	2.4434	2.3298	2.2429	2.174	2.1178	2.071
42	4.0727	3.2199	2.8270	2.5943	2.4377	2.324	2.2371	2.1681	2.1119	2.065
43	4.0670	3.2145	2.8216	2.5888	2.4322	2.3185	2.2315	2.1625	2.1062	2.0593
44	4.0617	3.2093	2.8165	2.5837	2.4270	2.3133	2.2263	2.1572	2.1009	2.0539
45	4.0566	3.2043	2.8115	2.5787	2.4221	2.3083	2.2212	2.1521	2.0958	2.0487
46	4.0517	3.1996	2.8068	2.5740	2.4174	2.3035	2.2164	2.1473	2.0909	2.0438
47	4.0471	3.1951	2.8024	2.5695	2.4128	2.299	2.2118	2.1427	2.0862	2.0391
48	4.0427	3.1907	2.7981	2.5652	2.4085	2.2946	2.2074	2.1382	2.0817	2.0346
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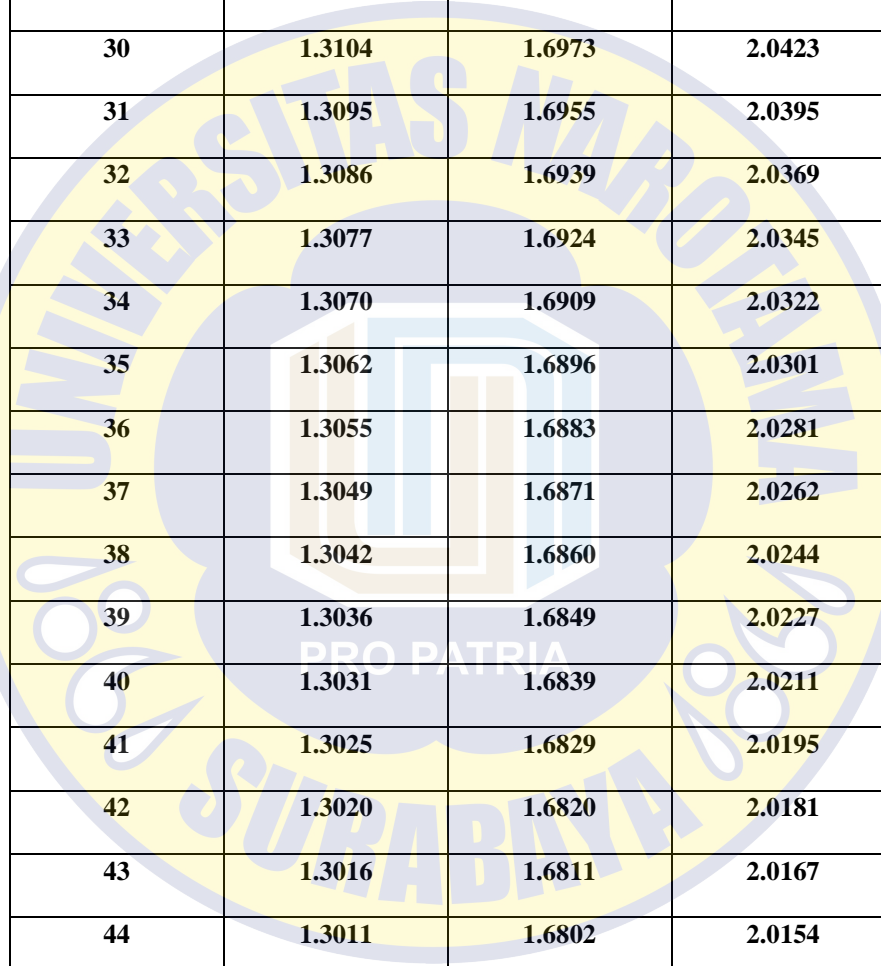
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52	4.0266	3.1751	2.7826	2.5498	2.3930	2.2789	2.1916	2.1223	2.0656	2.0184
53	4.0230	3.1716	2.7791	2.5463	2.3894	2.2754	2.1881	2.1187	2.062	2.0147
54	4.0195	3.1682	2.7758	2.5429	2.3861	2.272	2.1846	2.1152	2.0585	2.0112
55	4.0162	3.1650	2.7725	2.5397	2.3828	2.2687	2.1813	2.1119	2.0552	2.0078
56	4.0130	3.1619	2.7694	2.5366	2.3797	2.2656	2.1782	2.1087	2.0519	2.0045
57	4.0099	3.1588	2.7664	2.5336	2.3767	2.2625	2.1751	2.1056	2.0488	2.0014
58	4.0069	3.1559	2.7636	2.5307	2.3738	2.2596	2.1721	2.1026	2.0458	1.9983
59	4.0040	3.1531	2.7608	2.5279	2.3710	2.2568	2.1693	2.0997	2.0429	1.9954
60	4.0012	3.1504	2.7581	2.5252	2.3683	2.2541	2.1665	2.097	2.0401	1.9926
61	3.9985	3.1478	2.7555	2.5226	2.3657	2.2514	2.1639	2.0943	2.0374	1.9899
62	3.9959	3.1453	2.7530	2.5201	2.3631	2.2489	2.1613	2.0917	2.0348	1.9872
63	3.9934	3.1428	2.7505	2.5177	2.3607	2.2464	2.1588	2.0892	2.0322	1.9847
64	3.9909	3.1404	2.7482	2.5153	2.3583	2.244	2.1564	2.0868	2.0298	1.9822
65	3.9886	3.1381	2.7459	2.5130	2.3560	2.2417	2.1541	2.0844	2.0274	1.9798
66	3.9863	3.1359	2.7437	2.5108	2.3538	2.2395	2.1518	2.0821	2.0251	1.9775
67	3.9840	3.1338	2.7416	2.5087	2.3517	2.2373	2.1497	2.0799	2.0229	1.9752
68	3.9819	3.1317	2.7395	2.5066	2.3496	2.2352	2.1475	2.0778	2.0207	1.973

69	3.9798	3.1296	2.7375	2.5046	2.3475	2.2332	2.1455	2.0757	2.0186	1.9709
70	3.9778	3.1277	2.7355	2.5027	2.3456	2.2312	2.1435	2.0737	2.0166	1.9689
71	3.9758	3.1258	2.7336	2.5008	2.3437	2.2293	2.1415	2.0717	2.0146	1.9669
72	3.9739	3.1239	2.7318	2.4989	2.3418	2.2274	2.1397	2.0698	2.0127	1.9649
73	3.9720	3.1221	2.7300	2.4971	2.3400	2.2256	2.1378	2.068	2.0108	1.9631
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75	3.9685	3.1186	2.7266	2.4937	2.3366	2.2221	2.1343	2.0644	2.0073	1.9594
76	3.9668	3.1170	2.7249	2.4920	2.3349	2.2204	2.1326	2.0627	2.0055	1.9577
77	3.9651	3.1154	2.7233	2.4904	2.3333	2.2188	2.131	2.0611	2.0039	1.956
78	3.9635	3.1138	2.7218	2.4889	2.3317	2.2172	2.1294	2.0595	2.0022	1.9544
79	3.9619	3.1123	2.7203	2.4874	2.3302	2.2157	2.1278	2.0579	2.0007	1.9528
80	3.9604	3.1108	2.7188	2.4859	2.3287	2.2142	2.1263	2.0564	1.9991	1.9512
81	3.9589	3.1093	2.7173	2.4844	2.3273	2.2127	2.1248	2.0549	1.9976	1.9497
82	3.9574	3.1079	2.7159	2.4830	2.3259	2.2113	2.1234	2.0534	1.9961	1.9482
83	3.9560	3.1065	2.7146	2.4817	2.3245	2.2099	2.122	2.052	1.9947	1.9468
84	3.9546	3.1052	2.7132	2.4803	2.3231	2.2086	2.1206	2.0506	1.9933	1.9454
85	3.9532	3.1038	2.7119	2.4790	2.3218	2.2072	2.1193	2.0493	1.9919	1.944
86	3.9519	3.1026	2.7106	2.4777	2.3205	2.2059	2.118	2.048	1.9906	1.9426
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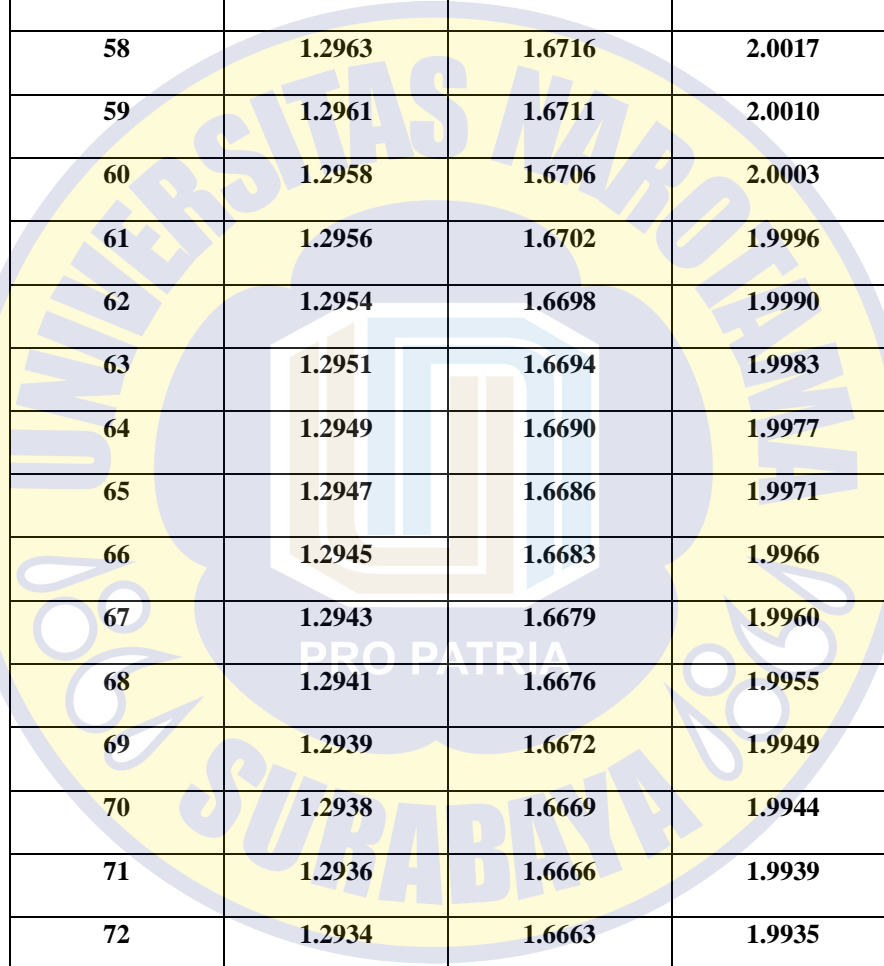
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89	3.9481	3.0989	2.7070	2.4741	2.3169	2.2022	2.1143	2.0442	1.9868	1.9388
90	3.9469	3.0977	2.7058	2.4729	2.3157	2.2018	2.1131	2.043	1.9856	1.9376
91	3.9457	3.0966	2.7047	2.4718	2.3145	2.1999	2.1119	2.0418	1.9844	1.9364
92	3.9445	3.0954	2.7036	2.4707	2.3134	2.1988	2.1108	2.0407	1.9833	1.9352
93	3.9434	3.0943	2.7025	2.4696	2.3123	2.1977	2.1097	2.0395	1.9821	1.9341
94	3.9423	3.0933	2.7014	2.4685	2.3113	2.1966	2.1086	2.0384	1.981	1.9329
95	3.9412	3.0922	2.7004	2.4675	2.3102	2.1955	2.1075	2.0374	1.9799	1.9318
96	3.9402	3.0912	2.6994	2.4665	2.3092	2.1945	2.1065	2.0363	1.9789	1.9308
97	3.9391	3.0902	2.6984	2.4655	2.3082	2.1935	2.1054	2.0353	1.9778	1.9297
98	3.9381	3.0892	2.6974	2.4645	2.3072	2.1925	2.1044	2.0343	1.9768	1.9287
99	3.9371	3.0882	2.6965	2.4636	2.3063	2.1915	2.1035	2.0333	1.9758	1.9277
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Tabel Distribusi t

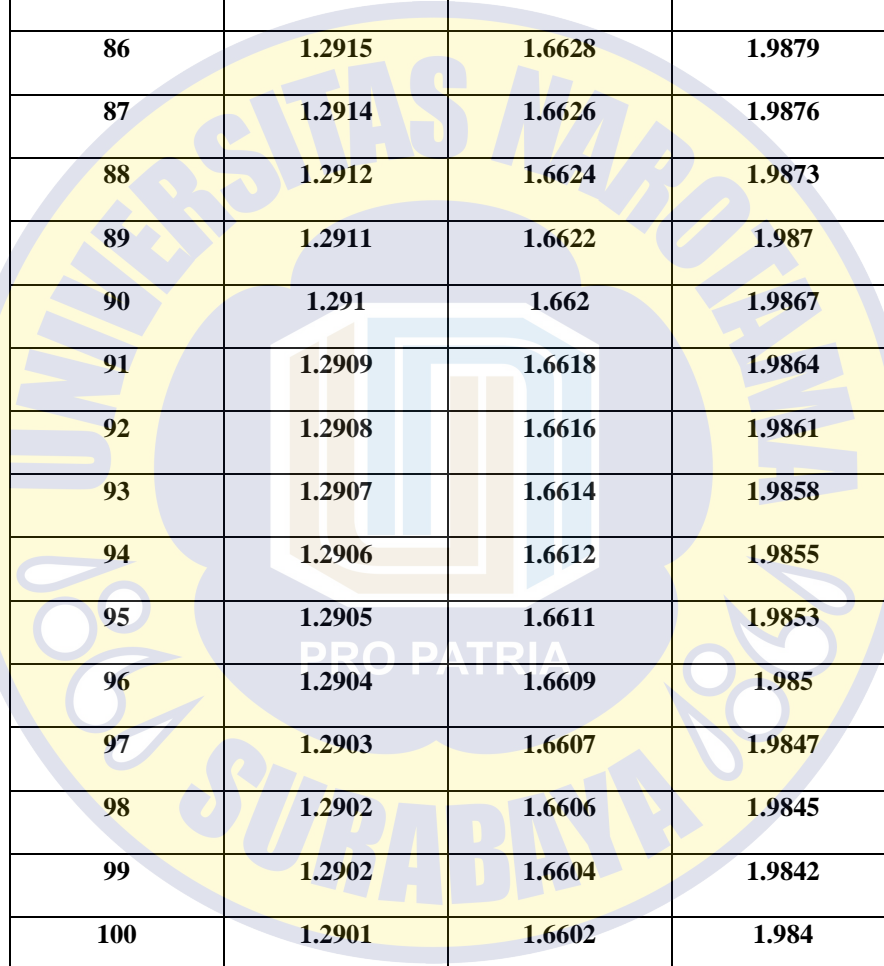
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4	1.5332	2.1318	2.7764
5	1.4759	2.0150	2.5706
6	1.4398	1.9432	2.4469
7	1.4149	1.8946	2.3646
8	1.3968	1.8595	2.3060
9	1.3830	1.8331	2.2622
10	1.3722	1.8125	2.2281
11	1.3634	1.7959	2.2017
12	1.3562	1.7823	2.1788
13	1.3502	1.7709	2.1604
14	1.3450	1.7613	2.1448
15	1.3406	1.7531	2.1314
16	1.3368	1.7459	2.1199
17	1.3334	1.7396	2.1098
18	1.3304	1.7341	2.1009
19	1.3277	1.7291	2.0930
20	1.3253	1.7247	2.0860
21	1.3232	1.7207	2.0796
22	1.3212	1.7171	2.0739



23	1.3195	1.7139	2.0687
24	1.3178	1.7109	2.0639
25	1.3163	1.7081	2.0595
26	1.3150	1.7056	2.0555
27	1.3137	1.7033	2.0518
28	1.3125	1.7011	2.0484
29	1.3114	1.6991	2.0452
30	1.3104	1.6973	2.0423
31	1.3095	1.6955	2.0395
32	1.3086	1.6939	2.0369
33	1.3077	1.6924	2.0345
34	1.3070	1.6909	2.0322
35	1.3062	1.6896	2.0301
36	1.3055	1.6883	2.0281
37	1.3049	1.6871	2.0262
38	1.3042	1.6860	2.0244
39	1.3036	1.6849	2.0227
40	1.3031	1.6839	2.0211
41	1.3025	1.6829	2.0195
42	1.3020	1.6820	2.0181
43	1.3016	1.6811	2.0167
44	1.3011	1.6802	2.0154
45	1.3006	1.6794	2.0141
46	1.3002	1.6787	2.0129
47	1.2998	1.6779	2.0117
48	1.2994	1.6772	2.0106
49	1.2991	1.6766	2.0096
50	1.2987	1.6759	2.0086



51	1.2984	1.6753	2.0076
52	1.2980	1.6747	2.0066
53	1.2977	1.6741	2.0057
54	1.2974	1.6736	2.0049
55	1.2971	1.6730	2.0040
56	1.2969	1.6725	2.0032
57	1.2966	1.6720	2.0025
58	1.2963	1.6716	2.0017
59	1.2961	1.6711	2.0010
60	1.2958	1.6706	2.0003
61	1.2956	1.6702	1.9996
62	1.2954	1.6698	1.9990
63	1.2951	1.6694	1.9983
64	1.2949	1.6690	1.9977
65	1.2947	1.6686	1.9971
66	1.2945	1.6683	1.9966
67	1.2943	1.6679	1.9960
68	1.2941	1.6676	1.9955
69	1.2939	1.6672	1.9949
70	1.2938	1.6669	1.9944
71	1.2936	1.6666	1.9939
72	1.2934	1.6663	1.9935
73	1.2933	1.6660	1.9930
74	1.2931	1.6657	1.9925
75	1.2929	1.6654	1.9921
76	1.2928	1.6652	1.9917
77	1.2926	1.6649	1.9913
78	1.2925	1.6646	1.9908



79	1.2924	1.6644	1.9905
80	1.2922	1.6641	1.9901
81	1.2921	1.6639	1.9897
82	1.2920	1.6636	1.9893
83	1.2918	1.6634	1.9890
84	1.2917	1.6632	1.9886
85	1.2916	1.6630	1.9883
86	1.2915	1.6628	1.9879
87	1.2914	1.6626	1.9876
88	1.2912	1.6624	1.9873
89	1.2911	1.6622	1.987
90	1.291	1.662	1.9867
91	1.2909	1.6618	1.9864
92	1.2908	1.6616	1.9861
93	1.2907	1.6614	1.9858
94	1.2906	1.6612	1.9855
95	1.2905	1.6611	1.9853
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98	1.2902	1.6606	1.9845
99	1.2902	1.6604	1.9842
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