

LAMPIRAN 1**Daftar Perhitungan Working Capital to Total Assets (WCTA) 2008**

No	Kode	Aset Lancar (Rp 000)	Hutang Lancar (Rp 000)	Jumlah Aset (Rp 000)	WCTA
1	ACES	619,284,210	91,853,081	790,276,531	0.667400724
2	ALMI	852,571,623	1,150,412,704	1,636,668,166	-0.181980127
3	AMFG	1,103,041,000	319,553,000	1,993,033,000	0.393113411
4	AMRT	1,241,454,000	1,571,391,000	2,306,627,000	-0.143038731
5	ASII	35,531,000,000	26,883,000,000	80,740,000,000	0.10710924
6	BTON	60,423,770	13,982,135	70,508,815	0.658664239
7	CEKA	407,327,332	55,413,520	604,641,845	0.582020274
8	CSAP	900,328,349	661,044,140	1,226,644,857	0.195072117
9	DLTA	544,236,903	143,621,406	698,296,738	0.573703807
10	DVLA	457,417,280	110,647,028	637,660,644	0.5438163
11	EKAD	122,296,977	47,030,482	140,763,762	0.534700792
12	EPMT	2,167,839,589	1,137,380,077	2,513,339,649	0.409996123
13	GGRM	17,008,576,000	7,670,532,000	24,072,959,000	0.387905949
14	HERO	1,000,063,000	1,163,587,000	2,127,692,000	-0.076855109
15	INDF	14,598,422,000	16,262,161,000	39,594,264,000	-0.042019698
16	INDS	683,009,276	635,364,487	918,227,730	0.05188777
17	INTP	3,471,276,001	1,943,884,694	11,286,706,864	0.135326568
18	KBLM	216,839,145	200,775,957	459,110,629	0.03498762
19	KDSI	288,225,596	241,053,562	485,721,854	0.09711738
20	KLBF	4,168,054,836	1,250,371,831	5,703,832,412	0.511530282
21	MRAT	274,498,609	43,498,273	354,780,624	0.651107531
22	MTDL	988,662,083	740,209,281	1,288,795,504	0.192779073
23	MYOR	1,684,852,655	769,800,273	2,922,998,415	0.313052644
24	PICO	351,766,472	347,303,095	588,563,565	0.007583509
25	PYFA	41,291,036	25,112,131	98,655,309	0.163994266
26	RALS	1,706,046,000	571,928,000	3,004,059,000	0.377528537
27	SCCO	891,199,262	751,464,350	1,126,782,348	0.124012337
28	SDPC	288,020,912	217,595,857	308,657,795	0.228165483
29	SIPD	752,241,103	329,377,923	1,384,706,617	0.305381064
30	SKLT	100,654,432	59,028,869	201,003,449	0.2070888
31	SMGR	7,083,421,705	2,092,099,489	10,602,963,724	0.470747835
32	SMSM	555,214,717	305,410,849	929,753,184	0.268677615
33	SRSN	217,870,719	158,942,427	392,937,045	0.149968787
34	TCID	497,211,760	61,401,005	910,789,678	0.478497688
35	TGKA	1,379,115,144	990,510,048	1,525,749,459	0.254697843
36	TOTO	617,383,989	441,307,612	1,031,130,721	0.17076048
37	TRST	723,785,232	714,076,209	2,158,865,645	0.00449728
38	TSPC	2,055,154,830	536,504,707	2,967,057,055	0.511837182
39	ULTJ	826,609,750	445,865,532	1,740,646,379	0.218737259
40	UNTR	12,883,590,000	7,874,135,000	22,847,721,000	0.219254034

Lampiran					
Daftar Perhitungan Working Capital to Total Assets (WCTA) 2009					
No	Kode	Aset Lancar (Rp 000)	Hutang Lancar (Rp 000)	Jumlah Aset (Rp 000)	WCTA
1	ACER	775,772,167	73,186,201	970,555,943	0.723900535
2	ALMI	918,736,745	947,469,666	1,481,610,909	-0.019393027
3	AMFG	786,499,000	235,167,000	1,972,397,000	0.279523848
4	AMRT	1,534,343,000	1,858,443,000	2,860,479,000	-0.113302702
5	ASII	36,742,000,000	26,760,000,000	88,938,000,000	0.11223549
6	BTON	35,082,190	3,707,866	69,783,877	0.449592733
7	CEKA	379,162,440	79,014,869	568,603,115	0.52786832
8	CSAP	1,020,306,024	804,818,750	1,385,588,393	0.155520409
9	DLTA	612,986,583	135,281,571	760,425,630	0.628207405
10	DVLA	605,397,323	198,476,205	783,613,064	0.519288328
11	EKAD	90,694,415	64,475,926	165,122,503	0.158782047
12	EPMT	2,593,942,025	1,348,645,108	2,986,182,416	0.417019707
13	GGRM	19,584,533,000	7,961,279,000	27,230,965,000	0.426839592
14	HERO	1,260,718,000	1,649,114,000	2,830,288,000	-0.137228438
15	INDF	12,967,241,000	11,148,529,000	40,382,953,000	0.045036627
16	INDS	413,211,442	324,809,651	621,140,423	0.142321748
17	INTP	5,341,089,150	1,779,231,395	13,276,515,635	0.268282571
18	KBLM	114,083,157	111,276,706	354,780,873	0.007910379
19	KDSI	352,349,687	294,337,680	550,691,467	0.105343937
20	KLBF	4,701,892,518	1,574,137,416	6,482,446,670	0.482496079
21	MRAT	279,386,667	38,918,133	365,635,718	0.657672438
22	MTDL	775,023,579	519,016,290	1,059,054,196	0.241732
23	MYOR	1,750,424,018	764,230,447	3,246,498,516	0.303771453
24	PICO	308,862,349	338,623,392	542,660,240	-0.054842866
25	PYFA	45,490,491	21,669,515	99,937,383	0.238359013
26	RALS	1,758,933,000	626,179,000	3,209,210,000	0.352969734
27	SCCO	785,890,259	653,307,978	1,042,755,038	0.127146143
28	SDPC	244,093,730	164,239,418	268,013,405	0.297948948
29	SIPD	859,537,893	425,312,757	1,641,295,140	0.264562494
30	SKLT	87,916,215	46,512,225	196,186,029	0.211044539
31	SMGR	8,219,007,021	2,294,842,315	12,951,308,161	0.457418249
32	SMSM	574,889,836	362,255,240	941,651,276	0.225810341
33	SRSN	250,868,540	146,995,965	413,776,708	0.251035336
34	TCID	562,970,640	77,510,998	994,620,226	0.488085431
35	TGKA	1,317,469,289	892,309,940	1,466,078,754	0.28999762
36	TOTO	611,487,992	296,388,257	1,010,892,409	0.311704522
37	TRST	565,405,366	508,852,909	1,921,660,088	0.02942896
38	TSPC	2,354,076,614	678,727,988	3,263,102,915	0.513421939
39	ULTJ	813,389,918	384,341,998	1,732,701,995	0.247617837
40	UNTR	11,989,433,000	7,258,732,000	24,404,828,000	0.193842833

Lampiran					
Daftar Perhitungan Working Capital to Total Assets (WCTA) 2010					
No	Kode	Aset Lancar (Rp 000)	Hutang Lancar (Rp 000)	Jumlah Aset (Rp 000)	WCTA
1	ACES	862,190,462	110,310,086	1,191,333,479	0.631125029
2	ALMI	842,427,775	974,085,193	1,504,154,333	-0.087529195
3	AMFG	1,283,712,000	325,854,000	3,372,657,000	0.284006942
4	AMRT	2,165,078,000	2,775,514,000	4,262,929,000	-0.14319638
5	ASII	46,843,000,000	37,124,000,000	112,857,000,000	0.086117831
6	BTON	53,401,670	14,845,256	69,824,015	0.55219417
7	CEKA	643,986,428	385,079,341	850,469,914	0.304428273
8	CSAP	1,257,862,089	1,076,522,152	1,704,910,741	0.106363303
9	DLTA	565,953,705	89,396,759	708,583,733	0.672548527
10	DVLA	650,140,509	174,921,950	854,109,991	0.556390353
11	EKAD	122,497,717	69,499,302	204,470,483	0.259198366
12	EPMT	2,734,592,132	1,419,238,896	3,254,770,280	0.404130898
13	GGRM	22,908,293,000	8,481,933,000	30,741,679,000	0.469276906
14	HERO	1,398,756,000	1,766,357,000	3,125,368,000	-0.117618469
15	INDF	20,077,994,000	9,859,118,000	47,275,955,000	0.216153772
16	INDS	530,487,069	412,295,792	770,609,282	0.153373804
17	INTP	7,484,807,064	1,347,705,747	15,346,145,678	0.399911577
18	KBLM	165,483,263	162,567,014	403,194,715	0.007232855
19	KDSI	354,581,146	279,997,144	557,724,815	0.133729036
20	KLBF	5,037,269,820	1,146,489,094	7,032,496,663	0.553257387
21	MRAT	290,761,466	38,190,598	386,352,443	0.653731774
22	MTDL	734,631,487	456,242,715	945,242,002	0.294515872
23	MYOR	2,684,853,762	1,040,333,647	4,399,191,135	0.373823293
24	PICO	354,570,030	345,396,208	570,360,266	0.016084259
25	PYFA	47,073,677	15,645,370	100,586,999	0.312448998
26	RALS	1,940,365,000	680,772,000	3,485,982,000	0.361330896
27	SCCO	909,761,289	719,376,688	1,157,613,045	0.164463075
28	SDPC	250,505,347	176,392,581	276,515,903	0.268023521
29	SIPD	1,089,806,284	568,551,215	2,055,743,205	0.2535604
30	SKLT	94,511,915	49,094,298	199,375,442	0.227799455
31	SMDR	1,543,872,253	1,317,096,425	5,673,217,221	0.039973056
32	SMSM	661,698,308	304,354,095	1,067,103,249	0.334873137
33	SRSN	248,342,537	102,457,250	364,004,769	0.400778505
34	TCID	610,789,437	57,165,989	1,047,238,440	0.528650809
35	TGKA	1,578,982,019	1,086,530,490	1,741,975,270	0.282697199
36	TOTO	716,491,255	341,607,957	1,091,583,115	0.343430833
37	TRST	721,342,396	583,992,021	2,029,558,233	0.067675011
38	TSPC	2,642,065,793	784,352,503	3,589,595,911	0.517527136
39	ULTJ	955,441,891	477,557,755	2,006,595,762	0.238156656
40	UNTR	15,532,762,000	9,919,225,000	29,700,914,000	0.189002163

Lampiran					
Daftar Perhitungan Working Capital to Total Assets (WCTA) 2011					
No	Kode	Aset Lancar (Rp 000)	Hutang Lancar (Rp 000)	Jumlah Aset (Rp 000)	WCTA
1	ACER	846,866,979	166,523,658	1,451,755,376	0.468634959
2	ALMI	1,226,633,244	1,010,834,784	1,791,523,165	0.1204553
3	AMFG	1,473,425,000	333,132,000	2,690,595,000	0.423807002
4	AMRT	2,575,568,000	3,099,699,000	5,014,932,000	-0.104514079
5	ASII	65,978,000,000	48,371,000,000	153,521,000,000	0.114687893
6	BTON	77,478,838	24,693,864	118,715,558	0.444634005
7	CEKA	619,191,085	367,059,939	823,360,918	0.306221902
8	CSAP	1,507,062,150	1,281,146,090	2,009,181,636	0.11244183
9	DLTA	577,644,536	96,129,303	696,166,676	0.691666593
10	DVLA	696,925,499	144,279,679	928,290,993	0.595336833
11	EKAD	155,734,438	81,808,619	237,592,308	0.311145675
12	EPMT	3,754,291,166	1,896,112,185	4,370,747,246	0.425139885
13	GGRM	30,381,754,000	13,534,319,000	39,088,705,000	0.431005197
14	HERO	1,717,996,000	2,101,837,000	3,719,583,000	-0.103194632
15	INDF	24,501,734,000	12,831,304,000	53,585,933,000	0.21778906
16	INDS	793,906,609	330,235,723	1,139,715,257	0.406830463
17	INTP	10,314,573,000	1,476,597,000	18,151,331,000	0.48690512
18	KBLM	359,534,330	385,749,698	642,954,768	-0.040773269
19	KDSI	382,029,527	281,284,788	587,566,985	0.171460857
20	KLBF	5,993,876,659	1,630,588,528	8,274,554,113	0.527313988
21	MRAT	326,473,963	52,063,463	422,493,037	0.649503012
22	MTDL	1,018,787,131	543,373,571	1,271,546,463	0.373886109
23	MYOR	4,095,298,705	1,845,791,716	6,599,845,533	0.340842369
24	PICO	371,050,396	319,184,194	561,840,337	0.092314842
25	PYFA	61,889,105	35,636,351	118,033,603	0.222417628
26	RALS	2,133,254,000	780,468,000	3,759,043,000	0.359875107
27	SCCO	1,192,307,119	923,584,989	1,455,620,557	0.184610013
28	SDPC	298,713,561	217,432,110	323,469,491	0.251280115
29	SIPD	1,229,328,574	882,649,500	2,641,602,932	0.131238147
30	SKLT	105,144,725	61,944,022	214,237,879	0.201648295
31	SMGR	7,646,144,851	2,889,137,195	19,661,602,767	0.241944043
32	SMSM	718,940,779	264,727,968	1,136,857,942	0.399533481
33	SRSN	259,287,595	81,670,263	361,182,183	0.491766594
34	TCID	671,882,437	57,216,464	1,130,865,062	0.543536089
35	TGKA	1,815,113,154	1,272,356,532	2,018,488,135	0.268892649
36	TOTO	837,114,048	444,637,071	1,339,570,029	0.292987278
37	TRST	820,792,294	588,895,481	2,132,449,783	0.10874667
38	TSPC	3,121,979,870	1,012,652,541	4,250,374,395	0.496268595
39	ULTJ	924,080,291	607,594,392	2,179,181,979	0.145231514
40	VOKS	1,357,376,655	1,054,553,073	1,573,039,162	0.19250861

LAMPIRAN					
Daftar Perhitungan Working Capital to Total Assets (WCTA) 2012					
No	Kode	Aset Lancar (Rp 000)	Hutang Lancar (Rp 000)	Jumlah Aset (Rp 000)	WCTA
1	ACES	1,218,820,569	208,254,983	1,916,914,650	0.527183402
2	ALMI	1,196,172,098	925,798,582	1,881,568,514	0.143695812
3	AMFG	1,658,468,000	426,669,000	3,115,421,000	0.395387654
4	AMRT	4,067,778,000	4,065,584,000	7,503,846,000	0.000292383
5	ASII	75,799,000,000	54,178,000,000	182,274,000,000	0.118618124
6	BTON	98,049,614	29,749,033	145,100,528	0.470712147
7	CEKA	560,259,611	545,466,775	1,027,692,718	0.014394221
8	CSAP	1,756,890,578	1,594,281,238	2,512,217,343	0.064727417
9	DLTA	631,333,221	119,919,552	745,306,835	0.686178692
10	DVLA	826,342,540	191,717,606	1,074,691,476	0.590518254
11	EKAD	180,370,886	74,814,330	273,893,467	0.385392748
12	EPMT	4,214,090,220	2,323,507,639	4,951,687,572	0.381805708
13	GGRM	29,954,021,000	13,802,317,000	41,509,325,000	0.389110254
14	HERO	2,277,239,000	3,338,562,000	5,276,736,000	-0.20113248
15	INDF	26,202,972,000	13,080,544,000	59,324,207,000	0.22119854
16	INDS	867,620,153	371,743,866	1,664,779,358	0.297863068
17	INTP	14,579,400,000	2,418,762,000	22,755,160,000	0.534412327
18	KBLM	430,524,213	441,527,159	722,941,339	-0.015219694
19	KDSI	369,492,031	232,231,315	570,564,052	0.240570214
20	KLBF	6,441,710,544	1,891,617,854	9,417,957,181	0.483129473
21	MRAT	352,880,309	58,646,329	455,472,778	0.64599685
22	MTDL	1,331,848,221	876,703,958	1,662,380,706	0.273790631
23	MYOR	5,313,599,558	1,924,434,119	8,302,506,242	0.408209924
24	PICO	420,816,238	338,979,143	594,616,098	0.137630137
25	PYFA	68,587,819	28,419,830	135,849,510	0.295680043
26	RALS	2,319,291,000	871,554,000	4,073,365,000	0.355415486
27	SCCO	1,197,203,156	832,876,707	1,486,921,371	0.245020656
28	SDPC	364,968,153	266,856,403	385,609,729	0.254432766
29	SIPD	1,660,345,952	1,435,662,667	3,298,123,575	0.068124581
30	SKLT	125,666,622	88,824,706	249,746,468	0.147517265
31	SMGR	8,231,297,105	4,825,204,637	26,579,083,786	0.128149356
32	SMSM	899,279,277	462,534,538	1,441,204,473	0.303041482
33	SRSN	306,887,345	111,511,056	402,108,960	0.485878974
34	TCID	768,615,499	99,477,347	1,261,572,952	0.530399888
35	TGKA	2,133,046,448	1,526,638,698	2,356,096,371	0.257378161
36	TOTO	966,806,112	448,767,623	1,522,663,914	0.340218537
37	TRST	838,465,235	643,329,850	2,188,129,039	0.089179103
38	TSPC	3,393,778,315	1,097,134,545	4,632,984,971	0.495715782
39	ULTJ	1,196,426,604	592,822,529	2,420,793,382	0.249341426
40	UNTR	22,048,115,000	11,327,164,000	50,300,633,000	0.213137497

Lampiran				
Daftar Perhitungan Current Liability Inventory (CLI) 2008				
No	Kode	Hutang Lancar (Rp 000)	Sediaan (Rp 000)	CLI
1	ACES	91,853,081	197,983,568	0.463942952
2	ALMI	1,150,412,704	535,655,218	2.147673849
3	AMFG	319,553,000	619,342,000	0.515955643
4	AMRT	1,571,391,000	599,472,000	2.621291737
5	ASII	26,883,000,000	8,666,000,000	3.10212324
6	BTON	13,982,135	13,122,456	1.06551205
7	CEKA	55,413,520	115,623,609	0.47925783
8	CSAP	661,044,140	471,219,597	1.402836691
9	DLTA	143,621,406	73,810,281	1.945818442
10	DVLA	110,647,028	60,247,254	1.836548899
11	EKAD	47,030,482	19,475,268	2.414882404
12	EPMT	1,137,380,077	922,278,488	1.233228457
13	GGRM	7,670,532,000	13,528,987,000	0.566970166
14	HERO	1,163,587,000	626,283,000	1.857925251
15	INDF	16,262,161,000	6,061,219,000	2.682985221
16	INDS	635,364,487	473,910,031	1.34068588
17	INTP	1,943,884,694	1,515,360,346	1.282787094
18	KBLM	200,775,957	44,440,894	4.517819939
19	KDSI	241,053,562	124,579,688	1.934934706
20	KLBF	1,250,371,831	1,606,123,882	0.778502733
21	MRAT	43,498,273	47,058,124	0.924352042
22	MTDL	740,209,281	230,526,244	3.210954502
23	MYOR	769,800,273	534,328,833	1.440686382
24	PICO	347,303,095	220,331,228	1.576277217
25	PYFA	25,112,131	17,742,240	1.415386727
26	RALS	571,928,000	475,377,000	1.203104063
27	SCCO	751,464,350	441,378,733	1.702538645
28	SDPC	217,595,857	108,917,394	1.99780631
29	SIPD	329,377,923	292,498,954	1.126082396
30	SKLT	59,028,869	43,549,153	1.355453894
31	SMGR	2,092,099,489	1,580,551,957	1.323651196
32	SMSM	305,410,849	286,370,185	1.066489687
33	SRSN	158,942,427	101,297,926	1.569059045
34	TCID	61,401,005	230,155,448	0.266780585
35	TGKA	990,510,048	573,933,155	1.725828242
36	TOTO	441,307,612	244,262,090	1.80669711
37	TRST	714,076,209	316,681,700	2.254870455
38	TSPC	536,504,707	556,760,206	0.963618989
39	ULTJ	445,865,532	284,292,917	1.568331483
40	UNTR	7,874,135,000	5,246,343,000	1.500880709

Lampiran				
Daftar Perhitungan Current Liability Inventory (CLI) 2009				
No	Kode	Hutang Lancar (Rp 000)	Sediaan (Rp 000)	CLI
1	ACES	73,186,201	95,569,335	0.765791674
2	ALMI	947,469,666	537,957,307	1.761235796
3	AMFG	235,167,000	426,289,000	0.551660962
4	AMRT	1,858,443,000	816,245,000	2.276820072
5	ASII	26,760,000,000	7,282,000,000	3.674814611
6	BTON	3,707,866	6,971,663	0.53184814
7	CEKA	79,014,869	114,748,839	0.688589703
8	CSAP	804,818,750	532,394,736	1.511695544
9	DLTA	135,281,571	66,544,644	2.032944545
10	DVLA	198,476,205	118,737,701	1.671551692
11	EKAD	64,475,926	43,506,720	1.481976256
12	EPMT	1,348,645,108	1,084,742,961	1.24328542
13	GGRM	7,961,279,000	16,853,310,000	0.472386671
14	HERO	1,649,114,000	836,502,000	1.971440594
15	INDF	11,148,529,000	5,117,484,000	2.178517607
16	INDS	324,809,651	251,898,995	1.289444013
17	INTP	1,779,231,395	1,269,425,028	1.401604156
18	KBLM	111,276,706	48,847,365	2.278049307
19	KDSI	294,337,680	132,611,428	2.219549887
20	KLBF	1,574,137,416	1,561,382,419	1.008169041
21	MRAT	38,918,133	42,001,302	0.92659349
22	MTDL	519,016,290	158,882,825	3.266660761
23	MYOR	764,230,447	458,602,867	1.6664319
24	PICO	338,623,392	213,305,905	1.587501256
25	PYFA	21,669,515	24,071,005	0.900233081
26	RALS	626,179,000	640,758,000	0.97724726
27	SCCO	653,307,978	286,040,327	2.283971581
28	SDPC	164,239,418	95,851,439	1.713478897
29	SIPD	425,312,757	333,016,737	1.277151295
30	SKLT	46,512,225	45,383,873	1.0248624
31	SMGR	2,294,842,315	1,407,577,516	1.630348801
32	SMSM	362,255,240	254,929,357	1.421002447
33	SRSN	146,995,965	160,552,175	0.91556508
34	TCID	77,510,998	205,355,889	0.377447164
35	TGKA	892,309,940	525,132,806	1.699208143
36	TOTO	296,388,257	183,919,787	1.611508266
37	TRST	508,852,909	245,681,323	2.071190853
38	TSPC	678,727,988	585,060,214	1.160099374
39	ULTJ	384,341,998	383,588,600	1.001964078
40	UNTR	7,258,732,000	3,966,358,000	1.830074844

Lampiran				
Daftar perhitungan Current Liability Inventory (CLI) 2010				
No	Kode	Hutang Lancar (Rp 000)	Sediaan (Rp 000)	CLI
1	ACES	110,310,086	135,198,472	0.815912224
2	ALMI	974,085,193	437,350,023	2.227243951
3	AMFG	325,854,000	490,140,000	0.664818215
4	AMRT	2,775,514,000	1,328,986,000	2.088444875
5	ASII	37,124,000,000	10,842,000,000	3.424091496
6	BTON	14,845,256	8,277,154	1.793521783
7	CEKA	385,079,341	454,029,258	0.848137723
8	CSAP	1,076,522,152	650,718,927	1.654358137
9	DLTA	89,396,759	83,359,766	1.072420945
10	DVLA	174,921,950	97,323,366	1.797327376
11	EKAD	69,499,302	55,680,520	1.24817983
12	EPMT	1,419,238,896	1,132,817,272	1.252840093
13	GGRM	8,481,933,000	20,174,168,000	0.420435331
14	HERO	1,766,357,000	919,063,000	1.921910685
15	INDF	9,859,118,000	5,644,141,000	1.746788041
16	INDS	412,295,792	317,944,029	1.296755889
17	INTP	1,347,705,747	1,299,548,786	1.037056678
18	KBLM	162,567,014	35,357,874	4.597759865
19	KDSI	279,997,144	157,172,815	1.781460388
20	KLBF	1,146,489,094	1,550,828,820	0.739275076
21	MRAT	38,190,598	48,025,535	0.795214421
22	MTDL	456,242,715	216,338,746	2.108927427
23	MYOR	1,040,333,647	498,464,228	2.087077845
24	PICO	345,396,208	258,925,805	1.333958228
25	PYFA	15,645,370	21,334,313	0.733343042
26	RALS	680,772,000	729,977,000	0.932593767
27	SCCO	719,376,688	278,343,587	2.584491692
28	SDPC	176,392,581	97,343,195	1.812068948
29	SIPD	568,551,215	467,297,523	1.216679283
30	SKLT	49,094,298	49,618,684	0.989431683
31	SMGR	2,517,518,619	1,624,219,125	1.549987055
32	SMSM	304,354,095	307,043,616	0.99124059
33	SRSN	102,457,250	163,552,586	0.626448364
34	TCID	57,165,989	193,132,525	0.295993588
35	TGKA	1,086,530,490	586,869,475	1.851400586
36	TOTO	341,607,957	224,574,601	1.521133536
37	TRST	583,992,021	263,007,521	2.220438483
38	TSPC	784,352,503	595,461,383	1.317218086
39	ULTJ	477,557,755	357,743,683	1.334915968
40	UNTR	9,919,225,000	6,931,631,000	1.431008806

Lampiran				
Daftar Perhitungan Current Liability Inventory (CLI) 2011				
No	Kode	Hutang Lancar (Rp 000)	Sediaan (Rp 000)	CLI
1	ACES	166,523,658	290,356,324	0.573514831
2	ALMI	1,010,834,784	563,237,157	1.794687675
3	AMFG	333,132,000	594,380,000	0.560469733
4	AMRT	3,099,699,000	1,413,885,000	2.192327523
5	ASII	48,371,000,000	11,990,000,000	4.034278565
6	BTON	24,693,864	10,513,256	2.348831228
7	CEKA	367,059,939	390,950,112	0.938892016
8	CSAP	1,281,146,090	817,463,961	1.56722027
9	DLTA	96,129,303	84,457,599	1.13819602
10	DVLA	144,279,679	118,443,591	1.218129894
11	EKAD	81,808,619	73,015,115	1.120434022
12	EPMT	1,896,112,185	1,384,350,135	1.369676744
13	GGRM	13,534,319,000	28,020,017,000	0.483023226
14	HERO	2,101,837,000	1,209,340,000	1.738003374
15	INDF	12,831,304,000	6,536,343,000	1.963070787
16	INDS	330,235,723	427,589,790	0.772319009
17	INTP	1,476,597,000	1,327,720,000	1.112129817
18	KBLM	385,749,698	116,697,532	3.305551466
19	KDSI	281,284,788	182,701,488	1.539586738
20	KLBF	1,630,588,528	1,705,189,186	0.956250803
21	MRAT	52,063,463	62,804,310	0.828979142
22	MTDL	543,373,571	256,294,230	2.120116286
23	MYOR	1,845,791,716	1,336,250,118	1.381322023
24	PICO	319,184,194	257,193,019	1.241029773
25	PYFA	35,636,351	29,522,822	1.20707807
26	RALS	780,468,000	715,843,000	1.090278176
27	SCCO	923,584,989	202,116,192	4.56957446
28	SDPC	217,432,110	119,951,162	1.812671977
29	SIPD	882,649,500	552,632,653	1.597172182
30	SKLT	61,944,022	47,259,842	1.310711576
31	SMGR	2,889,137,195	2,006,660,281	1.439773948
32	SMSM	264,727,968	324,505,617	0.815788554
33	SRSN	81,670,263	121,603,634	0.671610381
34	TCID	57,216,464	278,433,445	0.205494221
35	TGKA	1,272,356,532	711,212,879	1.788995348
36	TOTO	444,637,071	280,976,518	1.582470571
37	TRST	588,895,481	377,928,689	1.558218516
38	TSPC	1,012,652,541	726,343,387	1.394178785
39	ULTJ	607,594,392	368,496,688	1.648846277
40	UNTR	14,930,069,000	7,129,459,000	2.094137718

Lampiran				
Daftar Perhitungan Current Liability Inventory (CLI) 2012				
No	Kode	Hutang Lancar (Rp 000)	Sediaan (Rp 000)	CLI
1	ACES	208,254,983	619,804,268	0.336001208
2	ALMI	925,798,582	600,179,930	1.542535056
3	AMFG	426,669,000	671,664,000	0.635241728
4	AMRT	4,065,584,000	2,101,473,000	1.934635372
5	ASII	54,178,000,000	15,285,000,000	3.544520772
6	BTON	29,749,033	9,735,538	3.05571536
7	CEKA	545,466,775	311,261,459	1.752439177
8	CSAP	1,594,281,238	849,126,919	1.877553523
9	DLTA	119,919,552	106,065,078	1.13062239
10	DVLA	191,717,606	132,822,565	1.443411411
11	EKAD	74,814,330	81,649,066	0.916291314
12	EPMT	2,323,507,639	1,614,614,120	1.439048259
13	GGRM	13,802,317,000	26,649,777,000	0.517914915
14	HERO	3,338,562,000	1,549,632,000	2.154422469
15	INDF	13,080,544,000	7,782,594,000	1.680743464
16	INDS	371,743,866	528,533,039	0.70335029
17	INTP	2,418,762,000	1,470,305,000	1.645075001
18	KBLM	441,527,159	172,013,559	2.566816021
19	KDSI	232,231,315	146,014,414	1.590468425
20	KLBF	1,891,617,854	2,115,483,767	0.894177438
21	MRAT	58,646,329	63,429,470	0.924591188
22	MTDL	876,703,958	342,766,629	2.557728448
23	MYOR	1,924,434,119	1,498,989,460	1.283820981
24	PICO	338,979,143	246,952,873	1.372647092
25	PYFA	28,419,830	25,046,859	1.134666427
26	RALS	871,554,000	763,117,000	1.142097477
27	SCCO	832,876,707	215,827,086	3.858999917
28	SDPC	266,856,403	140,020,988	1.905831453
29	SIPD	1,435,662,667	661,950,950	2.168835421
30	SKLT	88,824,706	60,792,068	1.461123283
31	SMGR	4,825,204,637	2,284,905,292	2.111774459
32	SMSM	462,534,538	381,656,723	1.21191246
33	SRSN	111,511,056	180,002,478	0.619497338
34	TCID	99,477,347	260,765,705	0.38148171
35	TGKA	1,526,638,698	845,134,822	1.806384802
36	TOTO	448,767,623	331,838,556	1.352367333
37	TRST	643,329,850	380,896,443	1.688988863
38	TSPC	1,097,134,545	764,579,315	1.434951906
39	ULTJ	592,822,529	334,169,035	1.774019933
40	UNTR	11,327,164,000	7,173,704,000	1.578984023

Lampiran				
Daftar Perhitungan Total Assets Turnover (TAT) 2008				
No	Kode	Penjualan Bersih (Rp 000)	Jumlah Aset (Rp 000)	TAT
1	ACES	1,279,833,912	790,276,531	1.619476046
2	ALMI	2,376,798,079	1,636,668,166	1.452217455
3	AMFG	2,235,021,000	1,993,033,000	1.121416956
4	AMRT	8,309,032,000	2,306,627,000	3.602243449
5	ASII	97,064,000,000	80,740,000,000	1.202179837
6	BTON	172,390,663	70,508,815	2.444951926
7	CEKA	1,963,637,631	604,641,845	3.24760459
8	CSAP	2,711,646,084	1,226,644,857	2.210620351
9	DLTA	673,769,675	698,296,738	0.964875873
10	DVLA	577,598,911	637,660,644	0.905809252
11	EKAD	182,649,786	140,763,762	1.29756255
12	EPMT	7,392,483,649	2,513,339,649	2.941299101
13	GGRM	30,251,643,000	24,072,959,000	1.256664916
14	HERO	5,863,988,000	2,127,692,000	2.756032358
15	INDF	38,799,279,000	39,594,264,000	0.979921713
16	INDS	963,198,183	918,227,730	1.048975272
17	INTP	9,780,498,326	11,286,706,864	0.866550221
18	KBLM	539,697,147	459,110,629	1.17552745
19	KDSI	1,078,022,869	485,721,854	2.219424265
20	KLBF	7,877,366,386	5,703,832,412	1.381065539
21	MRAT	307,804,261	354,780,624	0.867590393
22	MTDL	3,422,199,695	1,288,795,504	2.655347326
23	MYOR	3,907,674,046	2,922,998,415	1.336871764
24	PICO	600,190,671	588,563,565	1.019755056
25	PYFA	119,580,973	98,655,309	1.212108849
26	RALS	5,526,247,000	3,004,059,000	1.839593364
27	SCCO	2,127,031,562	1,126,782,348	1.887704015
28	SDPC	876,274,150	308,657,795	2.838982732
29	SIPD	2,331,686,331	1,384,706,617	1.683884732
30	SKLT	313,125,226	201,003,449	1.557810214
31	SMGR	12,209,846,050	10,602,963,724	1.151550299
32	SMSM	1,353,586,086	929,753,184	1.455855284
33	SRSN	313,919,284	392,937,045	0.798904781
34	TCID	1,239,775,397	910,789,678	1.361209319
35	TGKA	4,353,189,838	1,525,749,459	2.853148538
36	TOTO	1,124,346,782	1,031,130,721	1.090401788
37	TRST	1,810,919,828	2,158,865,645	0.838829333
38	TSPC	3,633,789,179	2,967,057,055	1.224711595
39	ULTJ	1,362,606,580	1,740,646,379	0.782816428
40	UNTR	27,903,196,000	22,847,721,000	1.221268239

Lampiran				
Daftar Perhitungan Total Assets Turnover (TAT) 2009				
No	Kode	Penjualan Bersih (Rp 000)	Jumlah Aset (Rp 000)	TAT
1	ACES	1,350,227,827	970,555,943	1.391190108
2	ALMI	1,754,202,217	1,481,610,909	1.183983059
3	AMFG	1,912,966,000	1,972,397,000	0.969868642
4	AMRT	10,555,113,000	2,860,479,000	3.689980944
5	ASII	98,526,000,000	88,938,000,000	1.107805437
6	BTON	133,110,645	69,783,877	1.907469902
7	CEKA	1,194,543,762	568,603,115	2.100839286
8	CSAP	2,874,247,528	1,385,588,393	2.074387706
9	DLTA	740,680,667	760,425,630	0.974034327
10	DVLA	869,170,910	783,613,064	1.109183792
11	EKAD	205,218,227	165,122,503	1.242824105
12	EPMT	8,550,126,695	2,986,182,416	2.863229871
13	GGRM	32,973,080,000	27,230,965,000	1.210867114
14	HERO	6,653,396,000	2,830,288,000	2.35078409
15	INDF	37,397,319,000	40,382,953,000	0.926066972
16	INDS	720,228,799	621,140,423	1.159526529
17	INTP	10,576,456,345	13,276,515,635	0.796628923
18	KBLM	301,330,734	354,780,873	0.849343234
19	KDSI	959,834,347	550,691,467	1.742962084
20	KLBF	9,087,347,670	6,482,446,670	1.401839172
21	MRAT	345,575,853	365,635,718	0.94513702
22	MTDL	3,396,917,071	1,059,054,196	3.207500696
23	MYOR	4,777,175,386	3,246,498,516	1.471485467
24	PICO	607,170,700	542,660,240	1.118878177
25	PYFA	132,000,542	99,937,383	1.320832486
26	RALS	3,830,788,000	3,209,210,000	1.193685673
27	SCCO	1,510,071,036	1,042,755,038	1.448155109
28	SDPC	1,010,934,004	268,013,405	3.771953138
29	SIPD	3,242,550,624	1,641,295,140	1.975604841
30	SKLT	276,312,034	196,186,029	1.408418507
31	SMGR	14,387,849,799	12,951,308,161	1.110918652
32	SMSM	1,374,651,606	941,651,276	1.459830875
33	SRSN	352,543,446	413,776,708	0.852013753
34	TCID	1,388,724,644	994,620,226	1.396236079
35	TGKA	4,788,473,659	1,466,078,754	3.26617765
36	TOTO	980,326,552	1,010,892,409	0.969763491
37	TRST	1,571,510,961	1,921,660,088	0.817788209
38	TSPC	4,497,931,021	3,263,102,915	1.378421441
39	ULTJ	1,813,927,991	1,732,701,995	1.046878226
40	UNTR	55,953,915,000	50,300,633,000	1.112389878

Lampiran			

Daftar Perhitungan Total Assets Turnover (TAT) 2010

No	Kode	Penjualan Bersih (Rp 000)	Jumlah Aset (Rp 000)	TAT
1	ACES	1,628,438,357	1,191,333,479	1.366903882
2	ALMI	3,019,070,482	1,504,154,333	2.007154729
3	AMFG	2,426,138,000	3,372,657,000	0.719355096
4	AMRT	14,063,557,000	4,262,929,000	3.299036179
5	ASII	129,991,000,000	112,857,000,000	1.151820445
6	BTON	127,918,509	69,824,015	1.832013083
7	CEKA	718,204,875	850,469,914	0.844480049
8	CSAP	3,345,986,618	1,704,910,741	1.962558237
9	DLTA	547,816,338	708,583,733	0.773114471
10	DVLA	929,196,665	854,109,991	1.087912183
11	EKAD	254,275,937	204,470,483	1.24358261
12	EPMT	9,713,882,916	3,254,770,280	2.984506457
13	GGRM	37,691,997,000	30,741,679,000	1.226087781
14	HERO	7,667,325,000	3,125,368,000	2.453255105
15	INDF	38,403,360,000	47,275,955,000	0.812323305
16	INDS	1,027,120,388	770,609,282	1.332867916
17	INTP	11,137,805,265	15,346,145,678	0.725772158
18	KBLM	542,618,176	403,194,715	1.345796847
19	KDSI	1,123,050,138	557,724,815	2.013627703
20	KLBF	10,226,789,206	7,032,496,663	1.454218849
21	MRAT	369,366,075	386,352,443	0.956034009
22	MTDL	3,953,971,372	945,242,002	4.183025472
23	MYOR	7,224,164,992	4,399,191,135	1.642157563
24	PICO	586,317,697	570,360,266	1.02797781
25	PYFA	140,858,442	100,586,999	1.400364296
26	RALS	4,258,281,000	3,485,982,000	1.221544173
27	SCCO	2,198,396,728	1,157,613,045	1.899077362
28	SDPC	836,964,146	276,515,903	3.026821014
29	SIPD	3,642,500,860	2,055,743,205	1.771865694
30	SKLT	314,145,711	199,375,442	1.575648976
31	SMGR	14,344,188,706	15,562,998,946	0.921685387
32	SMSM	1,561,786,957	1,067,103,249	1.463576236
33	SRSN	342,870,221	364,004,769	0.941938816
34	TCID	1,466,938,712	1,047,238,440	1.400768589
35	TGKA	5,561,513,753	1,741,975,270	3.192647938
36	TOTO	1,121,498,804	1,091,583,115	1.027405782
37	TRST	1,745,510,962	2,029,558,233	0.860044779
38	TSPC	5,134,242,102	3,589,595,911	1.430311999
39	ULTJ	1,880,411,474	2,006,595,762	0.937115242
40	UNTR	55,953,915,000	50,300,633,000	1.112389878

Lampiran				
Daftar Perhitungan Total Assets Turnover (TAT) 2011				
No	Kode	Penjualan Bersih (Rp 000)	Jumlah Aset (Rp 000)	TAT
1	ACES	2,389,456,499	1,451,755,376	1.64590849
2	ALMI	3,609,867,388	1,791,523,165	2.014971092
3	AMFG	2,596,271,000	2,690,595,000	0.96494307
4	AMRT	18,227,044,000	5,014,932,000	3.634554566
5	ASII	162,564,000,000	153,521,000,000	1.058903994
6	BTON	153,646,138	118,715,558	1.294237593
7	CEKA	1,238,169,022	823,360,918	1.503798632
8	CSAP	4,093,409,932	2,009,181,636	2.037351854
9	DLTA	564,051,178	696,166,676	0.810224329
10	DVLA	972,297,437	928,290,993	1.047405872
11	EKAD	328,459,768	237,592,308	1.382451186
12	EPMT	10,610,084,882	4,370,747,246	2.427521951
13	GGRM	41,884,352,000	39,088,705,000	1.071520584
14	HERO	8,952,052,000	3,719,583,000	2.406735379
15	INDF	45,332,256,000	53,585,933,000	0.845973065
16	INDS	1,234,986,291	1,139,715,257	1.083591962
17	INTP	13,887,892,000	18,151,331,000	0.765117004
18	KBLM	864,752,600	642,954,768	1.344966463
19	KDSI	1,180,506,128	587,566,985	2.009143056
20	KLBF	10,911,860,141	8,274,554,113	1.318724851
21	MRAT	406,315,785	422,493,037	0.961710015
22	MTDL	4,408,711,598	1,271,546,463	3.467204484
23	MYOR	9,453,865,993	6,599,845,533	1.432437463
24	PICO	621,233,560	561,840,337	1.105711924
25	PYFA	151,094,461	118,033,603	1.280096999
26	RALS	4,467,995,000	3,759,043,000	1.188599066
27	SCCO	3,363,728,158	1,455,620,557	2.31085508
28	SDPC	973,210,721	323,469,491	3.008663098
29	SIPD	4,029,131,024	2,641,602,932	1.5252599
30	SKLT	344,435,730	214,237,879	1.607725635
31	SMGR	16,378,793,758	19,661,602,767	0.833034517
32	SMSM	1,807,890,780	1,136,857,942	1.590252144
33	SRSN	387,354,222	361,182,183	1.072462154
34	TCID	1,654,671,098	1,130,865,062	1.463190573
35	TGKA	6,472,677,804	2,018,488,135	3.206695988
36	TOTO	1,341,926,755	1,339,570,029	1.001759315
37	TRST	2,025,867,019	2,132,449,783	0.950018629
38	TSPC	5,780,664,117	4,250,374,395	1.360036453
39	ULTJ	2,102,383,741	2,179,181,979	0.964758226
40	UNTR	55,052,562,000	46,440,062,000	1.185454102

Lampiran				
Daftar Perhitungan Total Assets Turnover (TAT) 2012				
No	Kode	Penjualan Bersih (Rp 000)	Jumlah Aset (Rp 000)	TAT
1	ACES	3,193,282,819	1,916,914,650	1.66584507
2	ALMI	3,221,635,031	1,881,568,514	1.712207133
3	AMFG	2,857,310,000	3,115,421,000	0.917150523
4	AMRT	23,366,331,000	7,503,846,000	3.113913985
5	ASII	188,053,000,000	182,274,000,000	1.031705016
6	BTON	155,005,684	145,100,528	1.068264093
7	CEKA	1,123,519,658	1,027,692,718	1.09324474
8	CSAP	4,914,457,653	2,512,217,343	1.956223122
9	DLTA	1,719,814,548	745,306,835	2.307525528
10	DVLA	1,087,379,869	1,074,691,476	1.011806545
11	EKAD	385,037,050	273,893,467	1.405791289
12	EPMT	13,373,032,803	4,951,687,572	2.700702055
13	GGRM	49,028,696,000	41,509,325,000	1.181148959
14	HERO	10,510,422,000	5,276,736,000	1.991841548
15	INDF	50,059,427,000	59,324,207,000	0.843828001
16	INDS	1,476,987,701	1,664,779,358	0.88719727
17	INTP	17,290,337,000	22,755,160,000	0.759842471
18	KBLM	1,020,197,078	722,941,339	1.411175462
19	KDSI	1,301,332,627	570,564,052	2.280782714
20	KLBF	13,636,405,179	9,417,957,181	1.447915394
21	MRAT	458,197,339	455,472,778	1.005981831
22	MTDL	5,172,997,019	1,662,380,706	3.111800444
23	MYOR	10,510,625,670	8,302,506,242	1.265958177
24	PICO	593,266,859	594,616,098	0.997730907
25	PYFA	176,730,980	135,849,510	1.300932039
26	RALS	4,992,478,000	4,073,365,000	1.225639735
27	SCCO	3,542,885,004	1,486,921,371	2.382698287
28	SDPC	1,172,974,793	385,609,729	3.041870328
29	SIPD	4,354,469,721	3,298,123,575	1.320287012
30	SKLT	401,724,215	249,746,468	1.608528113
31	SMGR	19,598,247,884	26,579,083,786	0.737356037
32	SMSM	2,163,842,229	1,441,204,473	1.501412374
33	SRSN	384,145,388	402,108,960	0.955326606
34	TCID	1,851,152,825	1,261,572,952	1.467337122
35	TGKA	7,498,944,990	2,356,096,371	3.182783643
36	TOTO	1,576,763,007	1,522,663,914	1.035529241
37	TRST	1,949,153,201	2,188,129,039	0.890785308
38	TSPC	6,630,809,553	4,632,984,971	1.431217583
39	ULTJ	2,809,851,307	2,420,793,382	1.160715048
40	UNTR	55,953,915,000	50,300,633,000	1.112389878

Lampiran				
Daftar Perhitungan Return On Assets (ROA) 2008				
No	Kode	Lab a Bersih Stlh Pajak (Rp 000)	Jumlah Aset (Rp 000)	ROA
1	ACES	130,642,750	790,276,531	0.165312704
2	ALMI	4,566,862	1,636,668,166	0.002790341
3	AMFG	228,268,000	1,993,033,000	0.114532976
4	AMRT	132,752,000	2,306,627,000	0.057552435
5	ASII	9,191,000,000	80,740,000,000	0.113834531
6	BTON	20,823,062	70,508,815	0.295325655
7	CEKA	27,867,555	604,641,845	0.046089359
8	CSAP	56,226,853	1,226,644,857	0.045837923
9	DLTA	83,754,358	698,296,738	0.119940927
10	DVLA	70,819,094	637,660,644	0.111060789
11	EKAD	4,606,369	140,763,762	0.032724111
12	EPMT	266,894,824	2,513,339,649	0.106191308
13	GGRM	1,880,492,000	24,072,959,000	0.078116363
14	HERO	96,705,000	2,127,692,000	0.045450657
15	INDF	1,034,389,000	39,594,264,000	0.026124718
16	INDS	31,827,215	918,227,730	0.03466157
17	INTP	1,745,500,936	11,286,706,864	0.154651038
18	KBLM	3,987,761	459,110,629	0.008685839
19	KDSI	5,716,268	485,721,854	0.011768604
20	KLBF	706,822,146	5,703,832,412	0.123920567
21	MRAT	22,290,068	354,780,624	0.062827749
22	MTDL	29,956,430	1,288,795,504	0.023243742
23	MYOR	196,230,050	2,922,998,415	0.067133136
24	PICO	12,986,339	588,563,565	0.022064463
25	PYFA	2,308,877	98,655,309	0.023403474
26	RALS	429,747,000	3,004,059,000	0.143055446
27	SCCO	11,219,367	1,126,782,348	0.009956996
28	SDPC	9,519,438	308,657,795	0.030841398
29	SIPD	27,253,531	1,384,706,617	0.019681809
30	SKLT	4,271,094	201,003,449	0.021248859
31	SMGR	2,523,544,472	10,602,963,724	0.238003688
32	SMSM	91,471,918	929,753,184	0.098383011
33	SRSN	6,796,587	392,937,045	0.017296885
34	TCID	114,854,035	910,789,678	0.126103795
35	TGKA	110,721,934	1,525,749,459	0.072568883
36	TOTO	63,286,994	1,031,130,721	0.061376305
37	TRST	58,025,393	2,158,865,645	0.026877723
38	TSPC	320,647,898	2,967,057,055	0.10806934
39	ULTJ	303,711,501	1,740,646,379	0.174482023
40	UNTR	2,660,742,000	22,847,721,000	0.116455466

Lampiran				
Daftar Perhitungan Return On Assets (ROA) 2009				
No	Kode	Laba Bersih Stlh Pajak (Rp 000)	Jumlah Aset (Rp 000)	ROA
1	ACES	154,442,645	970,555,943	0.159128019
2	ALMI	26,220,835	1,481,610,909	0.017697518
3	AMFG	67,293,000	1,972,397,000	0.034117371
4	AMRT	186,423,000	2,860,479,000	0.065171952
5	ASII	10,040,000,000	88,938,000,000	0.11288763
6	BTON	9,388,157	69,783,877	0.134531892
7	CEKA	49,493,129	568,603,115	0.087043366
8	CSAP	11,253,751	1,385,588,393	0.008122001
9	DLTA	126,504,062	760,425,630	0.166359545
10	DVLA	72,272,233	783,613,064	0.09222949
11	EKAD	16,443,338	165,122,503	0.09958266
12	EPMT	329,067,613	2,986,182,416	0.110196755
13	GGRM	3,455,702,000	27,230,965,000	0.126903398
14	HERO	171,808,000	2,830,288,000	0.060703363
15	INDF	2,075,861,000	40,382,953,000	0.051404388
16	INDS	58,765,937	621,140,423	0.094609745
17	INTP	2,746,654,071	13,276,515,635	0.206880641
18	KBLM	1,695,130	354,780,873	0.004777963
19	KDSI	10,510,515	550,691,467	0.019086032
20	KLBF	929,003,740	6,482,446,670	0.143310665
21	MRAT	21,016,847	365,635,718	0.05748029
22	MTDL	10,064,638	1,059,054,196	0.009503421
23	MYOR	372,157,912	3,246,498,516	0.114633631
24	PICO	12,657,347	542,660,240	0.023324626
25	PYFA	3,772,968	99,937,383	0.03775332
26	RALS	334,763,000	3,209,210,000	0.104313211
27	SCCO	18,467,137	1,042,755,038	0.017709948
28	SDPC	9,512,140	268,013,405	0.035491284
29	SIPD	37,215,492	1,641,295,140	0.022674467
30	SKLT	12,802,528	196,186,029	0.065257083
31	SMGR	3,326,487,957	12,951,308,161	0.256845711
32	SMSM	132,850,275	941,651,276	0.141082244
33	SRSN	25,380,247	413,776,708	0.061338027
34	TCID	124,611,779	994,620,226	0.125285788
35	TGKA	49,592,556	1,466,078,754	0.033826666
36	TOTO	182,820,895	1,010,892,409	0.180850992
37	TRST	143,882,098	1,921,660,088	0.074873855
38	TSPC	359,964,376	3,263,102,915	0.110313522
39	ULTJ	61,152,852	1,732,701,995	0.035293347
40	UNTR	3,817,541,000	24,404,828,000	0.156425647

Lampiran				
Daftar Perhitungan Return On Assets (ROA) 2010				
No	Kode	Laba Bersih Stlh Pajak (Rp 000)	Jumlah Aset (Rp 000)	ROA
1	ACES	177,851,336	1,191,333,479	0.149287617
2	ALMI	43,722,582	1,504,154,333	0.029067883
3	AMFG	330,973,000	3,372,657,000	0.098134201
4	AMRT	255,823,000	4,262,929,000	0.060011086
5	ASII	14,366,000,000	112,857,000,000	0.127293832
6	BTON	8,393,401	69,824,015	0.12020794
7	CEKA	29,562,060	850,469,914	0.034759678
8	CSAP	33,027,028	1,704,910,741	0.019371705
9	DLTA	139,566,900	708,583,733	0.196965995
10	DVLA	110,880,522	854,109,991	0.129819957
11	EKAD	24,485,165	204,470,483	0.119749142
12	EPMT	257,415,019	3,254,770,280	0.079088537
13	GGRM	4,146,282,000	30,741,679,000	0.134874936
14	HERO	221,909,000	3,125,368,000	0.071002519
15	INDF	2,952,858,000	47,275,955,000	0.062460039
16	INDS	71,109,355	770,609,282	0.092276795
17	INTP	3,224,941,885	15,346,145,678	0.210146701
18	KBLM	3,921,612	403,194,715	0.009726348
19	KDSI	16,892,154	557,724,815	0.030287614
20	KLBF	1,286,330,026	7,032,496,663	0.182912284
21	MRAT	24,418,797	386,352,443	0.063203423
22	MTDL	30,438,568	945,242,002	0.032201878
23	MYOR	484,086,202	4,399,191,135	0.11003982
24	PICO	12,063,079	570,360,266	0.021149929
25	PYFA	4,199,203	100,586,999	0.041746976
26	RALS	354,752,000	3,485,982,000	0.101765299
27	SCCO	60,763,592	1,157,613,045	0.052490417
28	SDPC	1,507,409	276,515,903	0.005451437
29	SIPD	61,148,306	2,055,743,205	0.029745109
30	SKLT	4,833,844	199,375,442	0.024244932
31	SMGR	3,633,219,892	15,562,998,946	0.233452428
32	SMSM	150,420,112	1,067,103,249	0.14096116
33	SRSN	9,830,269	364,004,769	0.02700588
34	TCID	131,445,099	1,047,238,440	0.125515923
35	TGKA	102,503,219	1,741,975,270	0.058843097
36	TOTO	193,797,649	1,091,583,115	0.177538152
37	TRST	136,727,109	2,029,558,233	0.067367916
38	TSPC	488,889,259	3,589,595,911	0.136196182
39	ULTJ	107,123,244	2,006,595,762	0.053385563
40	UNTR	3,872,931,000	29,700,914,000	0.130397704

Lampiran				
Daftar Perhitungan Return On Asset (ROA) 2011				
No	Kode	Laba Bersih Stlh Pajak (Rp 000)	Jumlah Aset (Rp 000)	ROA
1	ACES	279,504,732	1,451,755,376	0.192528808
2	ALMI	32,384,481	1,791,523,165	0.018076507
3	AMFG	336,995,000	2,690,595,000	0.125249248
4	AMRT	360,674,000	5,014,932,000	0.071920018
5	ASII	17,785,000,000	153,521,000,000	0.115847343
6	BTON	19,146,696	118,715,558	0.161282113
7	CEKA	96,305,944	823,360,918	0.116966863
8	CSAP	75,455,824	2,009,181,636	0.037555502
9	DLTA	145,084,912	696,166,676	0.208405425
10	DVLA	120,915,340	928,290,993	0.130255858
11	EKAD	26,378,674	237,592,308	0.11102495
12	EPMT	351,043,368	4,370,747,246	0.080316556
13	GGRM	4,958,102,000	39,088,705,000	0.126842319
14	HERO	273,586,000	3,719,583,000	0.073552869
15	INDF	3,077,180,000	53,585,933,000	0.057425146
16	INDS	120,218,459	1,139,715,257	0.105481135
17	INTP	3,601,516,000	18,151,331,000	0.198416083
18	KBLM	18,984,433	642,954,768	0.029526856
19	KDSI	23,628,732	587,566,985	0.040214533
20	KLBF	1,539,721,311	8,274,554,113	0.186079067
21	MRAT	27,867,834	422,493,037	0.065960457
22	MTDL	61,838,589	1,271,546,463	0.048632583
23	MYOR	483,826,230	6,599,845,533	0.07330872
24	PICO	12,323,072	561,840,337	0.021933406
25	PYFA	5,172,046	118,033,603	0.04381842
26	RALS	373,841,000	3,759,043,000	0.09945111
27	SCCO	109,570,517	1,455,620,557	0.075274093
28	SDPC	4,001,515	323,469,491	0.01237061
29	SIPD	22,067,819	2,641,602,932	0.00835395
30	SKLT	5,976,791	214,237,879	0.027897919
31	SMGR	3,925,441,771	19,661,602,767	0.199650141
32	SMSM	200,865,267	1,136,857,942	0.176684579
33	SRSN	23,987,816	361,182,183	0.066414727
34	TCID	140,038,820	1,130,865,062	0.12383336
35	TGKA	103,232,119	2,018,488,135	0.051143287
36	TOTO	218,124,016	1,339,570,029	0.162831365
37	TRST	144,001,062	2,132,449,783	0.067528466
38	TSPC	566,048,397	4,250,374,395	0.133176126
39	ULTJ	101,232,456	2,179,181,979	0.046454338
40	UNTR	5,863,471,000	46,440,062,000	0.126258897

Lampiran				
Daftar Perhitungan Return On Assets (ROA) 2012				
No	Kode	Laba Bersih Stlh Pajak (Rp 000)	Jumlah Aset (Rp 000)	ROA
1	ACES	428,849,175	1,916,914,650	0.22371845
2	ALMI	15,224,117	1,881,568,514	0.008091184
3	AMFG	346,609,000	3,115,421,000	0.111255911
4	AMRT	481,076,000	7,503,846,000	0.064110591
5	ASII	22,742,000,000	182,274,000,000	0.124768206
6	BTON	24,654,013	145,100,528	0.169909878
7	CEKA	58,344,237	1,027,692,718	0.056772064
8	CSAP	65,676,448	2,512,217,343	0.026142821
9	DLTA	208,120,871	745,306,835	0.279241866
10	DVLA	148,909,089	1,074,691,476	0.138559849
11	EKAD	35,970,305	273,893,467	0.131329547
12	EPMT	402,771,606	4,951,687,572	0.08134027
13	GGRM	4,068,711,000	41,509,325,000	0.098019204
14	HERO	302,728,000	5,276,736,000	0.057370314
15	INDF	3,261,176,000	59,324,207,000	0.054972096
16	INDS	133,181,165	1,664,779,358	0.079999289
17	INTP	4,763,388,000	22,755,160,000	0.209332213
18	KBLM	23,801,337	722,941,339	0.032922916
19	KDSI	36,837,061	570,564,052	0.064562534
20	KLBF	1,772,034,750	9,417,957,181	0.188154896
21	MRAT	30,751,408	455,472,778	0.067515359
22	MTDL	116,860,554	1,662,380,706	0.070297107
23	MYOR	742,836,955	8,302,506,242	0.089471412
24	PICO	11,198,712	594,616,098	0.018833516
25	PYFA	5,308,221	135,849,510	0.039074274
26	RALS	413,368,000	4,073,365,000	0.101480717
27	SCCO	169,468,090	1,486,921,371	0.113972462
28	SDPC	9,848,224	385,609,729	0.025539356
29	SIPD	22,320,717	3,298,123,575	0.006767702
30	SKLT	7,962,694	249,746,468	0.03188311
31	SMGR	4,847,251,843	26,579,083,786	0.182370915
32	SMSM	233,209,608	1,441,204,473	0.161815768
33	SRSN	16,956,040	402,108,960	0.042167775
34	TCID	150,373,852	1,261,572,952	0.119195526
35	TGKA	112,413,524	2,356,096,371	0.047711768
36	TOTO	235,945,643	1,522,663,914	0.154955825
37	TRST	112,201,203	2,188,129,039	0.051277233
38	TSPC	627,950,145	4,632,984,971	0.135538999
39	ULTJ	353,431,619	2,420,793,382	0.145998259
40	UNTR	5,860,188,000	50,300,633,000	0.116503265

Lampiran					
Daftar Perhitungan Cash Flow From Operating to Current Liability (CFFOCL) 2008					
No	Kode	Arus Kas dari Operasi (Rp 000)	Hutang Lancar (Rp 000)	CFFOCL	
1	ACES	129,455,422	91,853,081	1.409374847	
2	ALMI	226,026,993	1,150,412,704	0.196474702	
3	AMFG	476,811,000	319,553,000	1.492118678	
4	AMRT	437,785,000	1,571,391,000	0.278597116	
5	ASII	10,585,000,000	26,883,000,000	0.393743258	
6	BTON	21,144,989	13,982,135	1.512286142	
7	CEKA	(41,609,358)	55,413,520	-0.750888195	
8	CSAP	14,635,501	661,044,140	0.022139975	
9	DLTA	161,946,514	143,621,406	1.127593153	
10	DVLA	140,997,964	110,647,028	1.274304123	
11	EKAD	(57,107,269)	47,030,482	-1.214260764	
12	EPMT	7,392,483,649	1,137,380,077	6.499571954	
13	GGRM	2,260,895,000	7,670,532,000	0.294750742	
14	HERO	332,386,000	1,163,587,000	0.285656337	
15	INDF	2,684,806,000	16,262,161,000	0.165095279	
16	INDS	(120,016,752)	635,364,487	-0.188894335	
17	INTP	1,619,202,132	1,943,884,694	0.832972314	
18	KBLM	(37,093,051)	200,775,957	-0.184748471	
19	KDSI	(18,304,359)	241,053,562	-0.075934821	
20	KLBF	807,700,535	1,250,371,831	0.645968275	
21	MRAT	30,430,824	43,498,273	0.699586947	
22	MTDL	(65,551,018)	740,209,281	-0.088557412	
23	MYOR	138,452,987	769,800,273	0.179855726	
24	PICO	(43,748,265)	347,303,095	-0.125965664	
25	PYFA	736,542	25,112,131	0.029330127	
26	RALS	598,913,000	571,928,000	1.047182512	
27	SCCO	(74,244,131)	751,464,350	-0.098799272	
28	SDPC	(23,586,631)	217,595,857	-0.108396508	
29	SIPD	(50,964,590)	329,377,923	-0.15472983	
30	SKLT	12,761,525	59,028,869	0.21619125	
31	SMGR	2,628,307,576	2,092,099,489	1.256301428	
32	SMSM	130,695,243	305,410,849	0.427932549	
33	SRSN	24,054,515	158,942,427	0.151341058	
34	TCID	101,359,599	61,401,005	1.650780781	
35	TGKA	(41,667,634)	990,510,048	-0.042066846	
36	TOTO	184,899,784	441,307,612	0.418981633	
37	TRST	129,361,074	714,076,209	0.181158639	
38	TSPC	292,296,080	536,504,707	0.5448155	
39	ULTJ	130,838,081	445,865,532	0.2934474	
40	UNTR	4,253,895,000	7,874,135,000	0.540236483	

Lampiran				
Daftar Perhitungan Cash Flow From to Current Liability (CFFOCL) 2009				
No	Kode	Arus Kas dari Operasi	Hutang Lancar	CFFOCL
		(Rp 000)	(Rp 000)	
1	ACES	185,995,703	73,186,201	2.541403987
2	ALMI	185,969,950	947,469,666	0.196280637
3	AMFG	341,732,000	235,167,000	1.453146062
4	AMRT	559,280,000	1,858,443,000	0.300940088
5	ASII	11,335,000,000	26,760,000,000	0.42357997
6	BTON	10,821,275	3,707,866	2.918464421
7	CEKA	104,682,615	79,014,869	1.324847036
8	CSAP	6,071,005	804,818,750	0.00754332
9	DLTA	169,345,237	135,281,571	1.251798273
10	DVLA	5,688,757	198,476,205	0.028662161
11	EKAD	(5,568,259)	64,475,926	-0.086361831
12	EPMT	84,886,531	1,348,645,108	0.062942082
13	GGRM	3,265,201,000	7,961,279,000	0.410135231
14	HERO	177,049,000	1,649,114,000	0.107360073
15	INDF	2,314,507,000	11,148,529,000	0.207606492
16	INDS	212,497,472	324,809,651	0.654221546
17	INTP	3,184,421,623	1,779,231,395	1.789773737
18	KBLM	8,175,310	111,276,706	0.073468296
19	KDSI	7,543,041	294,337,680	0.025627167
20	KLBF	1,363,583,440	1,574,137,416	0.86624168
21	MRAT	2,437,835	38,918,133	0.062640081
22	MTDL	279,800,857	519,016,290	0.539098411
23	MYOR	446,429,846	764,230,447	0.584156059
24	PICO	26,731,596	338,623,392	0.078941965
25	PYFA	5,020,232	21,669,515	0.231672559
26	RALS	484,494,000	626,179,000	0.773730834
27	SCCO	184,516,716	653,307,978	0.282434506
28	SDPC	(11,349,739)	164,239,418	-0.069104842
29	SIPD	(7,075,622)	425,312,757	-0.01663628
30	SKLT	11,689,827	46,512,225	0.251328054
31	SMGR	4,246,497,651	2,294,842,315	1.850452915
32	SMSM	268,070,417	362,255,240	0.740004249
33	SRSN	(26,580,923)	146,995,965	-0.180827569
34	TCID	188,221,656	77,510,998	2.428321927
35	TGKA	153,590,190	892,309,940	0.172126503
36	TOTO	227,527,798	296,388,257	0.767668059
37	TRST	315,372,608	508,852,909	0.619771652
38	TSPC	476,589,761	678,727,988	0.702180799
39	ULTJ	15,687,936	384,341,998	0.040817647
40	UNTR	5,101,022,000	7,258,732,000	0.702742848

Lampiran			

Daftar Perhitungan Cash Flow From Operating to Current Liability (CFFOCL) 2010

No	Kode	Arus Kas dari Operasi (Rp 000)	Hutang Lancar (Rp 000)	CFFOCL
1	ACES	187,148,761	110,310,086	1.696569804
2	ALMI	(73,945,789)	1,504,154,333	-0.049161038
3	AMFG	481,895,000	3,372,657,000	0.142882896
4	AMTR	659,353,000	2,775,514,000	0.237560682
5	ASII	2,907,000,000	112,857,000,000	0.02575826
6	BTON	21,402,190	69,824,015	0.306516175
7	CEKA	(206,699,335)	850,469,914	-0.243041325
8	CSAP	(57,930,212)	1,076,522,152	-0.053812373
9	DLTA	31,742,557	708,583,733	0.044797186
10	DVLA	130,614,145	854,109,991	0.152924268
11	EKAD	13,961,224	204,470,483	0.068279899
12	EPMT	213,362,238	3,254,770,280	0.065553701
13	GGRM	2,872,598,000	8,481,933,000	0.338672564
14	HERO	559,803,000	1,766,357,000	0.316925174
15	INDF	6,909,950,000	47,275,955,000	0.146162039
16	INDS	130,914,276	770,609,282	0.169884115
17	INTP	3,376,092,403	15,346,145,678	0.219996113
18	KBLM	5,654,912	403,194,715	0.014025263
19	KDSI	(22,474,113)	557,724,815	-0.040296061
20	KLBF	1,253,907,864	1,146,489,094	1.093693669
21	MRAT	4,613,811	386,352,443	0.011941974
22	MTDL	158,368,070	456,242,715	0.347113641
23	MYOR	238,253,946	1,040,333,647	0.229016861
24	PICO	(26,731,722)	570,360,266	-0.046868135
25	PYFA	9,538,086	100,586,999	0.094824243
26	RALS	560,402,000	680,772,000	0.82318603
27	SCCO	29,979,043	1,157,613,045	0.025897292
28	SDPC	(15,018,926)	276,515,903	-0.054314872
29	SIPD	24,842,374	2,055,743,205	0.012084376
30	SKLT	8,089,260	199,375,442	0.040573001
31	SMGR	3,359,368,278	15,562,998,946	0.215856101
32	SMSM	151,302,099	1,067,103,249	0.141787685
33	SRSN	7,790,064	364,004,769	0.021400994
34	TCID	157,211,149	1,047,238,440	0.150119727
35	TGKA	21,193,999	1,741,975,270	0.012166647
36	TOTO	156,057,916	1,091,583,115	0.142964758
37	TRST	135,166,096	2,029,558,233	0.066598777
38	TSPC	578,089,303	3,589,595,911	0.161045788
39	ULTJ	263,881,302	2,006,595,762	0.131506957
40	UNTR	2,423,881,000	9,919,225,000	0.244361934

Lampiran					
Daftar Perhitungan Cash Flow From Operating to Current Liability (CFFOCL) 2011					
No	Kode	Arus Kas dari Operasi (Rp 000)	Hutang Lancar (Rp 000)	CFFOCL	
1	ACES	81,793,085	166,523,658	0.491179968	
2	ALMI	212,460,132	1,010,834,784	0.210182846	
3	AMFG	335,387,000	333,132,000	1.006769089	
4	AMRT	936,992,000	3,099,699,000	0.302284835	
5	ASII	9,330,000,000	48,371,000,000	0.192884166	
6	BTON	33,565,190	24,693,864	1.359252242	
7	CEKA	126,233,751	367,059,939	0.343905007	
8	CSAP	11,494,243	1,281,146,090	0.008971844	
9	DLTA	177,327,565	96,129,303	1.844677528	
10	DVLA	72,518,015	144,279,679	0.502621128	
11	EKAD	14,488,284	81,808,619	0.177099726	
12	EPMT	384,494,553	1,896,112,185	0.202780487	
13	GGRM	(90,307,000)	13,534,319,000	-0.006672445	
14	HERO	434,497,000	2,101,837,000	0.2067225	
15	INDF	4,968,991,000	12,831,304,000	0.387255341	
16	INDS	26,255,544	330,235,723	0.079505463	
17	INTP	3,883,711,000	1,476,597,000	2.630176683	
18	KBLM	47,220,267	385,749,698	0.122411676	
19	KDSI	45,615,669	281,284,788	0.162168987	
20	KLBF	1,473,495,223	1,630,588,528	0.903658524	
21	MRAT	1,143,066	52,063,463	0.021955243	
22	MTDL	99,430,584	543,373,571	0.182987523	
23	MYOR	(607,939,546)	1,845,791,716	-0.329365194	
24	PICO	(13,820,548)	319,184,194	-0.0432996	
25	PYFA	1,688,060	35,636,351	0.047369047	
26	RALS	792,291,000	780,468,000	1.015148603	
27	SCCO	134,184,023	923,584,989	0.145286059	
28	SDPC	(10,698,952)	217,432,110	-0.049205943	
29	SIPD	22,464,668	882,649,500	0.025451403	
30	SKLT	17,708,604	61,944,022	0.285880759	
31	SMGR	4,415,753,322	2,889,137,195	1.528398627	
32	SMSM	229,766,347	264,727,968	0.867933784	
33	SRSN	29,713,806	81,670,263	0.363826501	
34	TCID	73,140,815	57,216,464	1.278317636	
35	TGKA	(62,540,212)	1,272,356,532	-0.049153056	
36	TOTO	233,247,021	444,637,071	0.52457844	
37	TRST	219,766,237	588,895,481	0.373183772	
38	TSPC	587,799,606	1,012,652,541	0.580455371	
39	ULTJ	322,963,103	607,594,392	0.531543917	
40	UNTR	10,440,274,000	14,930,069,000	0.699278349	

Lampiran					
Daftar Perhitungan Cash Flow From Operating to Current Liability (CFFOCL) 2012					
No	Kode	Arus Kas dari Operasi (Rp 000)	Hutang Lancar (Rp 000)	CFFOCL	
1	ACES	190,153,864	208,254,983	0.913081941	
2	ALMI	(28,929,201)	925,798,582	-0.031247835	
3	AMFG	411,135,000	426,669,000	0.963592387	
4	AMRT	864,179,000	4,065,584,000	0.212559622	
5	ASII	8,932,000,000	54,178,000,000	0.164863967	
6	BTON	26,137,526	29,749,033	0.878600861	
7	CEKA	165,931,107	545,466,775	0.304200209	
8	CSAP	124,643,002	1,594,281,238	0.078181314	
9	DLTA	248,441,252	119,919,552	2.071732656	
10	DVLA	119,207,439	191,717,606	0.621786603	
11	EKAD	28,582,923	74,814,330	0.382051447	
12	EPMT	359,080,766	2,323,507,639	0.154542537	
13	GGRM	3,953,574,000	13,802,317,000	0.286442776	
14	HERO	559,711,000	3,338,562,000	0.167650324	
15	INDF	7,407,134,000	13,080,544,000	0.566271097	
16	INDS	104,473,677	371,743,866	0.281036721	
17	INTP	5,674,822,000	2,418,762,000	2.346167998	
18	KBLM	(79,515,260)	441,527,159	-0.180091436	
19	KDSI	50,465,006	232,231,315	0.217304914	
20	KLBF	1,376,343,990	1,891,617,854	0.727601501	
21	MRAT	12,708,802	58,646,329	0.21670243	
22	MTDL	150,586,794	876,703,958	0.171764702	
23	MYOR	830,244,056	1,924,434,119	0.431422436	
24	PICO	(25,484,273)	338,979,143	-0.075179472	
25	PYFA	(448,715)	28,419,830	-0.0157888	
26	RALS	824,036,000	871,554,000	0.945478995	
27	SCCO	137,153,872	832,876,707	0.16467488	
28	SDPC	2,194,924	266,856,403	0.008225113	
29	SIPD	(142,720,645)	1,435,662,667	-0.099410989	
30	SKLT	15,260,832	88,824,706	0.171808416	
31	SMGR	5,591,864,816	4,825,204,637	1.158886563	
32	SMSM	353,110,842	462,534,538	0.763425891	
33	SRSN	(7,454,188)	111,511,056	-0.066847076	
34	TCID	250,453,743	99,477,347	2.517696245	
35	TGKA	55,601,358	1,526,638,698	0.036420771	
36	TOTO	188,137,481	448,767,623	0.419231405	
37	TRST	76,503,968	643,329,850	0.118918729	
38	TSPC	635,028,604	1,097,134,545	0.578806498	
39	ULTJ	491,603,153	592,822,529	0.829258554	
40	UNTR	6,306,434,000	11,327,164,000	0.556753129	

Lampiran				
Daftar Perhitungan Pertumbuhan Laba (2008)				
No	Kode	Laba 2007 (Rp. 000)	Laba 2008 (Rp. 000)	Yit
1	ACES	60,068,440	130,642,750	1.174898333
2	ALMI	31,726,080	4,566,862	-0.856053379
3	AMFG	155,010,000	228,268,000	0.472601768
4	AMRT	126,289,000	132,752,000	0.05117627
5	ASII	6,519,000,000	9,191,000,000	0.409878816
6	BTON	8,783,661	20,823,062	1.370658658
7	CEKA	24,676,362	27,867,555	0.129321859
8	CSAP	33,494,663	56,226,853	0.678680959
9	DLTA	47,330,712	83,754,358	0.769556266
10	DVLA	49,917,853	70,819,094	0.41871274
11	EKAD	4,233,068	4,606,369	0.088186866
12	EPMT	231,650,057	266,894,824	0.152146593
13	GGRM	1,443,585,000	1,880,492,000	0.302654156
14	HERO	70,238,000	96,705,000	0.376818816
15	INDF	980,357,000	1,034,389,000	0.055114616
16	INDS	9,887,928	31,827,215	2.218795181
17	INTP	980,103,086	1,745,500,936	0.780936068
18	KBLM	5,314,389	3,987,761	-0.249629449
19	KDSI	14,500,298	5,716,268	-0.605782723
20	KLBF	705,694,197	706,822,146	0.001598354
21	MRAT	11,130,010	22,290,068	1.002699728
22	MTDL	28,480,083	29,956,430	0.051837876
23	MYOR	141,589,138	196,230,050	0.38591175
24	PICO	8,524,937	12,986,339	0.52333548
25	PYFA	1,743,484	2,308,877	0.324289182
26	RALS	366,809,000	429,747,000	0.171582486
27	SCCO	54,209,443	11,219,367	-0.793036667
28	SDPC	9,608,714	9,519,438	-0.00929115
29	SIPD	21,196,442	27,253,531	0.285759704
30	SKLT	5,741,580	4,271,094	-0.256111732
31	SMGR	1,775,408,324	2,523,544,472	0.421388217
32	SMSM	80,324,965	91,471,918	0.138773207
33	SRSN	25,694,700	6,796,587	-0.735486812
34	TCID	111,232,288	114,854,035	0.032560213
35	TGKA	47,190,706	110,721,934	1.346265682
36	TOTO	56,376,502	63,286,994	0.122577524
37	TRST	17,747,291	58,025,393	2.269535221
38	TSPC	278,357,723	320,647,898	0.151927435
39	ULTJ	30,316,645	303,711,501	9.017978605
40	UNTR	1,493,037,000	2,660,742,000	0.782100511

Lampiran				
Daftar Perhitungan Pertumbuhan Laba (2009)				
No	Kode	Laba 2008 (Rp. 000)	Laba 2009 (Rp. 000)	Yit
1	ACES	130,642,750	154,442,645	0.182175398
2	ALMI	4,566,862	26,220,835	4.741543099
3	AMFG	228,268,000	67,293,000	-0.70520178
4	AMRT	132,752,000	186,423,000	0.404295227
5	ASII	9,191,000,000	10,040,000,000	0.092372974
6	BTON	20,823,062	9,388,157	-0.549146182
7	CEKA	27,867,555	49,493,129	0.776012607
8	CSAP	56,226,853	11,253,751	-0.799850954
9	DLTA	83,754,358	126,504,062	0.510417667
10	DVLA	70,819,094	72,272,233	0.020519028
11	EKAD	4,606,369	16,443,338	2.569696218
12	EPMT	266,894,824	329,067,613	0.23294865
13	GGRM	1,880,492,000	3,455,702,000	0.837658443
14	HERO	96,705,000	171,808,000	0.776619616
15	INDF	1,034,389,000	2,075,861,000	1.006847521
16	INDS	31,827,215	58,765,937	0.846405254
17	INTP	1,745,500,936	2,746,654,071	0.573562073
18	KBLM	3,987,761	1,695,130	-0.574916852
19	KDSI	5,716,268	10,510,515	0.838702279
20	KLBF	706,822,146	929,003,740	0.314338756
21	MRAT	22,290,068	21,016,847	-0.057120553
22	MTDL	29,956,430	10,064,638	-0.664024118
23	MYOR	196,230,050	372,157,912	0.896538843
24	PICO	12,986,339	12,657,347	-0.025333699
25	PYFA	2,308,877	3,772,968	0.6341139
26	RALS	429,747,000	334,763,000	-0.221023067
27	SCCO	11,219,367	18,467,137	0.646005251
28	SDPC	9,519,438	9,512,140	-0.000766642
29	SIPD	27,253,531	37,215,492	0.365529186
30	SKLT	4,271,094	12,802,528	1.997482144
31	SMGR	2,523,544,472	3,326,487,957	0.318180834
32	SMSM	91,471,918	132,850,275	0.452361314
33	SRSN	6,796,587	25,380,247	2.734263536
34	TCID	114,854,035	124,611,779	0.084957781
35	TGKA	110,721,934	49,592,556	-0.552098178
36	TOTO	63,286,994	182,820,895	1.88875934
37	TRST	58,025,393	143,882,098	1.479640215
38	TSPC	320,647,898	359,964,376	0.122615736
39	ULTJ	303,711,501	61,152,852	-0.798648218
40	UNTR	2,660,742,000	3,817,541,000	0.434765565

Lampiran				
Daftar Perhitungan Pertumbuhan Laba (2010)				
No	Kode	Laba 2009 (Rp.000)	Laba 2010 (Rp.000)	Yit
1	ACES	154,442,645	177,851,336	0.15156883
2	ALMI	26,220,835	43,722,582	0.667474815
3	AMFG	67,293,000	330,973,000	3.918386756
4	AMRT	186,423,000	255,823,000	0.372271662
5	ASII	10,040,000,000	14,366,000,000	0.430876494
6	BTON	9,388,157	8,393,401	-0.105958603
7	CEKA	49,493,129	29,562,060	-0.402703757
8	CSAP	11,253,751	33,027,028	1.934757309
9	DLTA	126,504,062	139,566,900	0.103260226
10	DVLA	72,272,233	110,880,522	0.534206394
11	EKAD	16,443,338	24,485,165	0.489062926
12	EPMT	329,067,613	257,415,019	-0.217744291
13	GGRM	3,455,702,000	4,146,282,000	0.199837833
14	HERO	171,808,000	221,909,000	0.291610402
15	INDF	2,075,861,000	2,952,858,000	0.422473855
16	INDS	58,765,937	71,109,355	0.210043754
17	INTP	2,746,654,071	3,224,941,885	0.174134711
18	KBLM	1,695,130	3,921,612	1.313457965
19	KDSI	10,510,515	16,892,154	0.607167108
20	KLBF	929,003,740	1,286,330,026	0.384633851
21	MRAT	21,016,847	24,418,797	0.161867763
22	MTDL	10,064,638	30,438,568	2.024308276
23	MYOR	372,157,912	484,086,202	0.300754831
24	PICO	12,657,347	12,063,079	-0.046950439
25	PYFA	3,772,968	4,199,203	0.112970743
26	RALS	334,763,000	354,752,000	0.0597109
27	SCCO	18,467,137	60,763,592	2.290363417
28	SDPC	9,512,140	1,507,409	-0.841527879
29	SIPD	37,215,492	61,148,306	0.6430874
30	SKLT	12,802,528	4,833,844	-0.622430507
31	SMGR	3,326,487,957	3,633,219,892	0.092208942
32	SMSM	132,850,275	150,420,112	0.132252922
33	SRSN	25,380,247	9,830,269	-0.612680326
34	TCID	124,611,779	131,445,099	0.054836871
35	TGKA	49,592,556	102,503,219	1.06690736
36	TOTO	182,820,895	193,797,649	0.060041025
37	TRST	143,882,098	136,727,109	-0.049728139
38	TSPC	359,964,376	488,889,259	0.358160117
39	ULTJ	61,152,852	107,123,244	0.751729322
40	UNTR	3,817,541,000	3,872,931,000	0.01450934

Lampiran				
Daftar Perhitungan Pertumbuhan Laba (2011)				
No	Kode	Laba 2010 (Rp. 000)	Laba 2011 (Rp. 000)	Y_{it}
1	ACES	177,851,336	279,504,732	0.571563859
2	ALMI	43,722,582	32,384,481	-0.259319109
3	AMFG	330,973,000	336,995,000	0.018194838
4	AMRT	255,823,000	360,674,000	0.409857597
5	ASII	14,366,000,000	17,785,000,000	0.237992482
6	BTON	8,393,401	19,146,696	1.28116064
7	CEKA	29,562,060	96,305,944	2.257754838
8	CSAP	33,027,028	75,455,824	1.284668908
9	DLTA	139,566,900	145,084,912	0.039536681
10	DVLA	110,880,522	120,915,340	0.090501179
11	EKAD	24,485,165	26,378,674	0.077332907
12	EPMT	257,415,019	351,043,368	0.363725277
13	GGRM	4,146,282,000	4,958,102,000	0.19579469
14	HERO	221,909,000	273,586,000	0.232874737
15	INDF	2,952,858,000	3,077,180,000	0.042102262
16	INDS	71,109,355	120,218,459	0.69061383
17	INTP	3,224,941,885	3,601,516,000	0.116769272
18	KBLM	3,921,612	18,984,433	3.840976874
19	KDSI	16,892,154	23,628,732	0.39879923
20	KLBF	1,286,330,026	1,539,721,311	0.196987771
21	MRAT	24,418,797	27,867,834	0.141245165
22	MTDL	30,438,568	61,838,589	1.03158667
23	MYOR	484,086,202	483,826,230	-0.000537037
24	PICO	12,063,079	12,323,072	0.021552789
25	PYFA	4,199,203	5,172,046	0.231673248
26	RALS	354,752,000	373,841,000	0.053809422
27	SCCO	60,763,592	109,570,517	0.803226462
28	SDPC	1,507,409	4,001,515	1.654564886
29	SIPD	61,148,306	22,067,819	-0.639109888
30	SKLT	4,833,844	5,976,791	0.236446811
31	SMGR	3,633,219,892	3,925,441,771	0.080430551
32	SMSM	150,420,112	200,865,267	0.33536177
33	SRSN	9,830,269	23,987,816	1.440199348
34	TCID	131,445,099	140,038,820	0.065378786
35	TGKA	102,503,219	103,232,119	0.007110996
36	TOTO	193,797,649	218,124,016	0.125524572
37	TRST	136,727,109	144,001,062	0.053200518
38	TSPC	488,889,259	566,048,397	0.15782539
39	ULTJ	107,123,244	101,232,456	-0.054990754
40	UNTR	3,872,931,000	5,863,471,000	0.513962165

Lampiran				
Daftar Perhitungan Pertumbuhan Laba (2012)				
No	Kode	Laba 2011 (Rp. 000)	Laba 2012 (Rp. 000)	Yit
1	ACES	279,504,732	428,849,175	0.53431812
2	ALMI	32,384,481	15,224,117	-0.529894674
3	AMFG	336,995,000	346,609,000	0.028528613
4	AMRT	360,674,000	481,076,000	0.333825005
5	ASII	17,785,000,000	22,742,000,000	0.278718021
6	BTON	19,146,696	24,654,013	0.287637982
7	CEKA	96,305,944	58,344,237	-0.394178235
8	CSAP	75,455,824	65,676,448	-0.129603992
9	DLTA	145,084,912	208,120,871	0.434476322
10	DVLA	120,915,340	148,909,089	0.231515282
11	EKAD	26,378,674	35,970,305	0.363613084
12	EPMT	351,043,368	402,771,606	0.147355691
13	GGRM	4,958,102,000	4,068,711,000	-0.179381344
14	HERO	273,586,000	302,728,000	0.106518608
15	INDF	3,077,180,000	3,261,176,000	0.059793707
16	INDS	120,218,459	133,181,165	0.107826253
17	INTP	3,601,516,000	4,763,388,000	0.322606369
18	KBLM	18,984,433	23,801,337	0.253729147
19	KDSI	23,628,732	36,837,061	0.558994406
20	KLBF	1,539,721,311	1,772,034,750	0.150880187
21	MRAT	27,867,834	30,751,408	0.103473201
22	MDTL	61,838,589	116,860,554	0.889767472
23	MYOR	483,826,230	742,836,955	0.535338328
24	PICO	12,323,072	11,198,712	-0.091240236
25	PYFA	5,172,046	5,308,221	0.026329039
26	RALS	373,841,000	413,368,000	0.105732116
27	SCCO	109,570,517	169,468,090	0.546657756
28	SDPC	4,001,515	9,848,224	1.461123849
29	SIPD	22,067,819	22,320,717	0.011460036
30	SKLT	5,976,791	7,962,694	0.332269106
31	SMGR	3,925,441,771	4,847,251,843	0.234829638
32	SMSM	200,865,267	233,209,608	0.161025057
33	SRSN	23,987,816	16,956,040	-0.293139484
34	TCID	140,038,820	150,373,852	0.073801193
35	TGKA	103,232,119	112,413,524	0.088939422
36	TOTO	218,124,016	235,945,643	0.081704103
37	TRST	144,001,062	112,201,203	-0.220830726
38	TSPC	566,048,397	627,950,145	0.109357695
39	ULTJ	101,232,456	353,431,619	2.491287606
40	UNTR	5,863,471,000	5,860,188,000	-0.000559907

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Yt	200	-.8561	9.0180	.450981	1.0051115
WCTA	200	-.2011	.7239	.282733	.2064282
CLI	200	.2055	4.5978	1.54460	.7951513
TAT	200	.7194	4.1830	1.56510	.7536481
ROA	200	.0028	.2953	.089739	.0613986
CFFOCL	200	-1.2143	6.4996	.463329	.7499039
Valid N (listwise)	200				

Correlations

		LN_Yt	WCTA	CLI	TAT	ROA	CFFOCL
Pearson Correlation	Yt	1.000	-.116	.095	-.068	.139	-.005
	WCTA	-.116	1.000	-.487	-.006	.475	.297
	CLI	.095	-.487	1.000	.184	-.323	-.251
	TAT	-.068	-.006	.184	1.000	-.246	-.203
	ROA	.139	.475	-.323	-.246	1.000	.574
	CFFOCL	-.005	.297	-.251	-.203	.574	1.000
Sig. (1-tailed)	Yt	.	.051	.092	.168	.025	.471
	WCTA	.051	.	.000	.466	.000	.000
	CLI	.092	.000	.	.005	.000	.000
	TAT	.168	.466	.005	.	.000	.002
	ROA	.025	.000	.000	.000	.	.000
	CFFOCL	.471	.000	.000	.002	.000	.
N	Yt	200	200	200	200	200	200
	WCTA	200	200	200	200	200	200
	CLI	200	200	200	200	200	200
	TAT	200	200	200	200	200	200
	ROA	200	200	200	200	200	200
	CFFOCL	200	200	200	200	200	200

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	CFFOCL, TAT, CLI, ROA, WCTA ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Yt

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	.276 ^a	.076	.053	.97834	.076	3.208	5	194	.008	2.042

a. Predictors: (Constant), CFFOCL, TAT, CLI, ROA, WCTA

b. Dependent Variable: Yt

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.351	5	3.070	3.208	.008 ^a
	Residual	185.688	194	.957		
	Total	201.040	199			

a. Predictors: (Constant), CFFOCL, TAT, CLI, ROA, WCTA

b. Dependent Variable: Yt

Coefficients^a

		Unstandardized		Standard			Correlations			Collinearity	
		Coefficients		Coefficie						Statistics	
			Std.	nts							
Model		B	Error	Beta	t	Sig.	Zero-	Partial	Part	Toleran	VIF
1	(Constant)	.986	.232		4.257	.000					
	WCTA	-.187	.084	-.194	-2.220	.028	-.116	-.157	-.153	.626	1.598
	CLI	.146	.150	.079	.970	.333	.095	.069	.067	.724	1.381
	TAT	-.071	.174	-.030	-.405	.686	-.068	-.029	-.028	.889	1.125
	ROA	.353	.105	.315	3.373	.001	.139	.235	.233	.546	1.833
	CFFOCL	-.083	.062	-.115	-1.354	.177	-.005	-.097	-.093	.663	1.509

a. Dependent Variable: Yt

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.551561	1.680240	.450981	.2777445	200
Std. Predicted Value	-3.610	4.426	.000	1.000	200
Standard Error of Predicted Value	.080	.579	.160	.056	200
Adjusted Predicted Value	-.51209	2.4076	.455481	.2983152	200
Residual	-1.34640	8.1795		.9659746	200
Std. Residual	-1.376	8.361	.000	.987	200
Stud. Residual	-1.708	8.458	-.002	1.004	200
Deleted Residual	-2.07380	8.37210	-4.49900	.9996855	200
Stud. Deleted Residual	-1.717	10.619	-.012	1.111	200
Mahal. Distance	.328	68.805	4.975	5.789	200
Cook's Distance	.000	.281	.006	.029	200
Centered Leverage Value	.002	.346	.025	.029	200

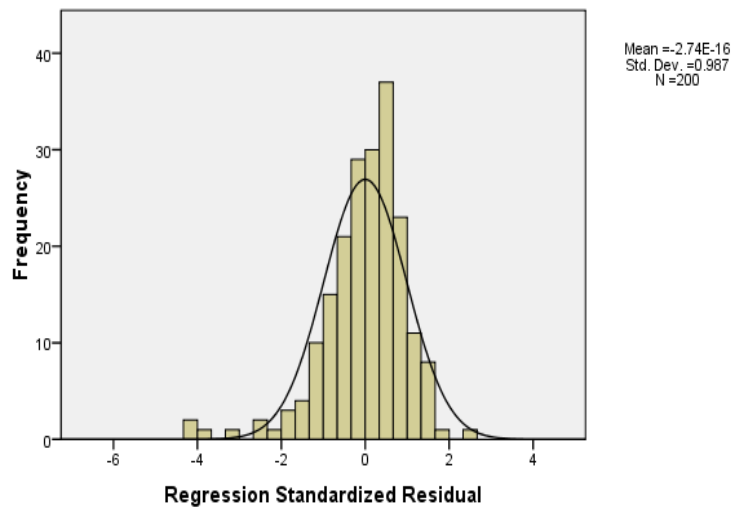
Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.551561	1.680240	.450981	.2777445	200
Std. Predicted Value	-3.610	4.426	.000	1.000	200
Standard Error of Predicted Value	.080	.579	.160	.056	200
Adjusted Predicted Value	-.51209	2.4076	.455481	.2983152	200
Residual	-1.34640	8.1795		.9659746	200
Std. Residual	-1.376	8.361	.000	.987	200
Stud. Residual	-1.708	8.458	-.002	1.004	200
Deleted Residual	-2.07380	8.37210	-4.49900	.9996855	200
Stud. Deleted Residual	-1.717	10.619	-.012	1.111	200
Mahal. Distance	.328	68.805	4.975	5.789	200
Cook's Distance	.000	.281	.006	.029	200
Centered Leverage Value	.002	.346	.025	.029	200

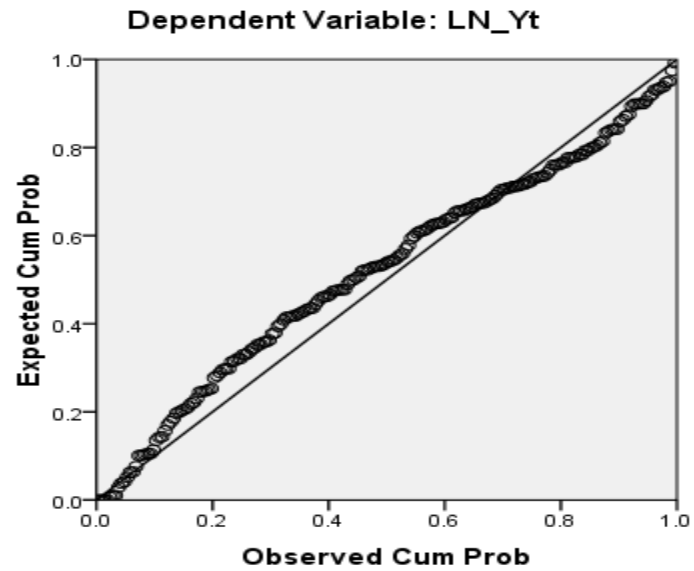
a. Dependent Variable: Yt

Histogram

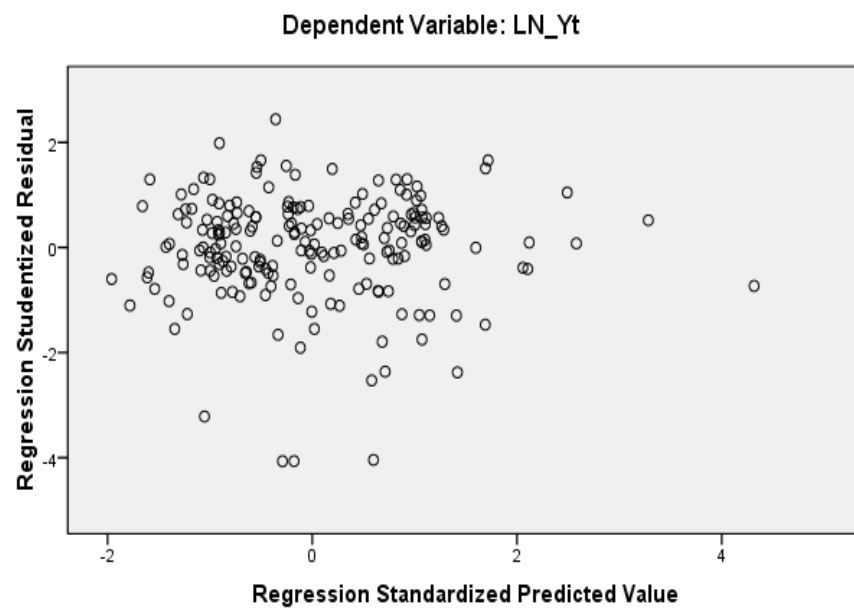
Dependent Variable: LN_Yt



Normal P-P Plot of Regression Standardized Residual



Scatterplot



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		200
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.96573204
Most Extreme Differences	Absolute	.213
	Positive	.213
	Negative	-.149
Kolmogorov-Smirnov Z		3.016
Asymp. Sig. (2-tailed)		.000
a. Test distribution is Normal.		

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	WCTA	CLI	TAT	ROA	CFFOCL
1	1	4.363	1.000	.00	.01	.01	.02	.00	.01
	2	.635	2.622	.01	.01	.66	.09	.00	.01
	3	.508	2.930	.01	.04	.07	.74	.00	.02
	4	.316	3.713	.04	.05	.00	.00	.00	.75
	5	.141	5.555	.16	.83	.25	.13	.02	.00
	6	.036	11.044	.78	.06	.00	.01	.97	.21

a. Dependent Variable: Yt