

Lampiran 1

TABEL RASIO GROSS PROFIT MARGIN PERUSAHAAN MANUFAKTUR
YANG TERDAPAT DI BEI TAHUN 2008
(SEBELUM PERUBAHAN UU NO 36 TAHUN 2008)

	Kode	Nama Perusahaan	Total Penjualan	HPP
I	Adhesive			
	1	DPNS PT Duta Pertiwi Nusantara	112.678	96.464
	2	EKAD Ekadharna International	182.650	148.838
II	Apparel & Other Textile Product			
	3	ESTI PT Ever Shine Textile Industry	569.121	531.535
	4	SRSN PT Indo Acidatama	313.919	200.635
	5	PBRX PT Pan Brothers Tex	1.758.095	1.563.339
	6	RICY PT Ricky Putra Globalindo	490.783	405.400
	7	BATA PT Sepatu Bata	539.762	301.240
III	Automotive & Allied Product			
	8	ASII PT Astra International	97.064.000	75.334.000
	9	AUTO PT Astra Otoparts	5.337.720	4.347.983
	10	BRAM PT Indo Kordsa	1.637.886	1.391.397
	11	GJTL PT Gajah Tunggal	7.963.473	6.828.388
	12	GDYR PT Goodyear Indonesia	1.244.519	1.149.962
	13	INDS PT Indospring	963.198	712.558
	14	INTA PT Intraco Penta	1.120.472	915.994
	15	LPIN PT Multi Prima Sejahtera	59.249	42.537
	16	MASA PT Multistrada Arah Sarana	1.333.604	1.042.904
	17	NIPS PT Nipress	480.458	415.818
	18	SMSM PT Selamat Sempurna	1.353.586	1.024.832
	19	SUGI PT Sugi Samapersada	42.911	30.933
	20	TURI PT Tunas Ridean	5.541.965	4.985.162
	21	UNTR PT United Tractor	27.903.196	22.403.992
IV	Cable			
	22	KBLM PT Kabelindo Murni	539.697	513.937
	23	IKBI PT Sumi Indo Kabel	1.645.326	1.451.990
V	Cement			
	24	SMCB PT Holcim Indonesia	4.803.377	2.933.054
	25	INTP PT Indocement Tunggal Prakasa	9.780.498	5.755.935
	26	SMGR PT Semen Gresik (Persero)	12.209.846	6.855.225
VI	Chemical & Allied Product			
	27	AKRA PT AKR Corporindo	9.472.529	8.427.222
	28	BUDI PT Budi Acid Jaya	1.551.987	1.331.548
	29	LTLS PT Lautan Luas	4.458.094	3.523.168
	30	TPIA PT Tri Polyta Indonesia	4.988.056	4.786.235
VII	Consumer Goods			
	31	TCID PT Mandom Indonesia	1.239.775	786.192
	32	MRAT PT Mustika Ratu	307.804	136.448
	33	UNVR PT Unilever Indonesia Tbk	15.977.811	7.946.674
VIII	Electronic & Office Equipment			
	34	ASGR PT Astra-Graphia	1.027.738	701.322
	35	MTDL PT Metrodata Electronics	3.422.200	2.964.915
	36	MLPL PT Multipolar	12.709.388	9.467.156
IX	Fabricated Metal Product			
	37	KICI PT Kedaung Indah Can	93.195	76.423
	38	KDSI PT Kedawung Setia Industrial	1.078.023	963.977
X	Food & Beverage			
	39	ADES PT Akasha Wira International	129.542	93.936
	40	AISA PT Tiga Pilar Sejahtera Food	489.172	336.280
	41	AQUA PT Aqua Golden Mississippi	2.331.532	2.204.849

	42	CEKA	PT Cahaya Kalbar	1.963.638	1.740.481
	43	DLTA	PT Delta Jakarta	673.770	389.438
	44	FAST	PT Fast Food Indonesia	2.022.633	781.627
	45	INDF	PT Indofood Sukses Makmur	38.799.279	29.822.362
	46	MLBI	PT Multi Bintang Indonesia	1.325.661	686.556
	47	MYOR	PT Mayora Indah	3.907.674	3.153.751
	48	PSDN	PT Prasadha Aneka Niaga	713.114	607.075
	49	PTSP	PT Pioneerindo Gourmet International	207.324	76.104
	50	SIPD	PT Sierad Produce	2.331.686	2.115.924
	51	SKLT	PT Sekar Laut	313.125	256.226
	52	STTP	PT Siantar Top	624.401	533.772
	53	ULTJ	PT Ultra Jaya Milk	1.362.607	1.101.876
XI	Lumber & wood Product				
	54	BRPT	PT Barito Pacific	18.322.898	19.377.638
XII	Metal & Allied Product				
	55	BTON	PT Betonjaya Manunggal	172.391	142.840
	56	INAI	PT Indal Aluminium Industry	642.018	551.068
	57	JPRS	PT Jaya Pari Steel	732.703	617.319
	58	LMSH	PT Lionmesh Prima	163.317	141.420
	59	LION	PT Lion Metal Works	229.607	131.823
	60	PICO	PT Pelangi Indah Canindo	600.191	525.891
	61	TIRA	PT Tira Austenite	254.706	154.547
XIII	Paper & Allied Product				
	62	FASW	PT Fajar Surya Wisesa	3.027.012	2.520.687
	63	SPMA	PT Suparma	1.037.542	887.967
XIV	Pharmaceuticals				
	64	SQBI	PT Bristol-Myers Squibb Indonesia	358.938	162.803
	65	DVLA	PT Darya-Varia Laboratoria	577.599	203.925
	66	INAF	PT Indofarma (Persero)	1.478.585	1.145.182
	67	KLBF	PT Kalbe Farma	7.877.366	4.073.726
	68	KAEF	PT Kimia Farma (Persero)	2.704.728	1.982.480
	69	MERK	PT Merck	637.134	275.656
	70	PYFA	PT Pyridam Farma	119.581	41.215
	71	SCPI	PT Schering-Plough Indonesia Tbk	204.012	101.735
	72	TSPC	PT Tempo Scan Pacific	3.633.789	2.219.245
XV	Photographic Equipment				
	73	MDRN	PT Modern Internasional	1.057.356	820.555
	74	KONI	PT Perdana Bangun Pusaka	50.853	39.982
XVI	Plastics & Glass Product				
	75	APLI	PT Asioplast Industries	300.786	267.004
	76	BRNA	PT Berlina	479.934	387.973
	77	DYNA	PT Dynaplast	1.382.074	1.194.453
	78	IGAR	PT Kageo Igar Jaya	469.501	427.207
	79	LMPI	PT Langgeng Makmur Industry	326.183	265.440
	80	TRST	PT Trias Sentosa	1.810.920	1.542.041
	81	YPAS	PT Yanaprima Hastapersada	277.757	236.427
XVII	Stone, Clay, Glass & Concentrate Product				
	82	ARNA	PT Arwana Citramulia	647.126	448.857
	83	TOTO	PT Surya Toto Indonesia	1.124.347	816.675
	84	KIAS	PT Keramik Indonesia Asosiasi	415.564	332.297
XVIII	Textile Mill Product				
	85	RDTX	PT Roda Vivatex	205.572	110.791
XIX	Tobacco Manufacture				
	86	HMSP	PT HM Sampoerna	34.680.445	24.695.196

Gross Profit Margin
0,143896768
0,18511908
0,066042195
0,360870161
0,110776721
0,173973019
0,441902172
0,223872909
0,185423177
0,150492159
0,142536429
0,075978752
0,260216487
0,182492735
0,282063832
0,21798075
0,134538295
0,24287633
0,279135886
0,100470321
0,19708151
0,047730486
0,117506196
0,389376682
0,411488556
0,43854943
0,110351417
0,142036628
0,209714286
0,040460853
0,365859128
0,556704916
0,502643134
0,317606238
0,133623108
0,255105281
0,179966736
0,105791806
0,274860663
0,31255264
0,054334661

0,113644674
0,422001573
0,613559652
0,23136814
0,482102891
0,192933955
0,148698525
0,632922382
0,092534758
0,181713373
0,145145507
0,191347175
-0,057564038
0,171418462
0,141662695
0,157477177
0,134076673
0,425875518
0,123793926
0,393233768
0,167268911
0,144162839
0,546431417
0,646943641
0,225487882
0,482856833
0,267031657
0,567350039
0,655338223
0,501328353
0,389275217
0,223955792
0,213773032
0,112312408
0,191611763
0,135753223
0,090082875
0,186223684
0,148476465
0,14879913
0,306383919
0,273645058
0,200371062
0,461059872
0,287921594

Lampiran 2

**TABEL OPERATING PROFIT MARGIN PERUSAHAAN MANUFAKTUR
YANG TERDAPAT DI BEI TAHUN 2008
(SEBELUM PERUBAHAN UU NO 36 TAHUN 2008)**

	Kode	Nama Perusahaan	Laba Operasi	Penjualan
I	Adhesive			
	1	DPNS PT Duta Pertiwi Nusantara	-15.867	112.678
	2	EKAD Ekadharna International	9.189	182.650
II	Apparel & Other Textile Product			
	3	ESTI PT Ever Shine Textile Industry	9.339	569.121
	4	SRSN PT Indo Acidatama	68.982	313.919
	5	PBRX PT Pan Brothers Tex	58.970	1.758.095
	6	RICY PT Ricky Putra Globalindo	27.544	490.783
	7	BATA PT Sepatu Bata	56.103	539.762
III	Automotive & Allied Product			
	8	ASII PT Astra International	11.876.000	97.064.000
	9	AUTO PT Astra Otoparts	451.868	5.337.720
	10	BRAM PT Indo Kordsa	138.279	1.637.886
	11	GJTL PT Gajah Tunggal	581.353	7.963.473
	12	GDYR PT Goodyear Indonesia	43.399	1.244.519
	13	INDS PT Indospring	175.719	963.198
	14	INTA PT Intraco Penta	88.639	1.120.472
	15	LPIN PT Multi Prima Sejahtera	5.452	59.249
	16	MASA PT Multistrada Arah Sarana	176.405	1.333.604
	17	NIPS PT Nipress	32.428	480.458
	18	SMSM PT Selamat Sempurna	212.947	1.353.586
	19	SUGI PT Sugi Samapersada	2.045	42.911
	20	TURI PT Tunas Ridean	260.536	5.541.965
	21	UNTR PT United Tractor	4.158.663	27.903.196
IV	Cable			
	22	KBLM PT Kabelindo Murni	7.864	539.697
	23	IKBI PT Sumi Indo Kabel	148.543	1.645.326
V	Cement			
	24	SMCB PT Holcim Indonesia	986.203	4.803.377
	25	INTP PT Indocement Tunggal Prakasa	2.459.869	9.780.498
	26	SMGR PT Semen Gresik (Persero)	3.387.186	12.209.846
VI	Chemical & Allied Product			
	27	AKRA PT AKR Corporindo	615.756	9.472.529
	28	BUDI PT Budi Acid Jaya	135.495	1.551.987
	29	LTLS PT Lautan Luas	521.164	4.458.094
	30	TPIA PT Tri Polyta Indonesia	62.661	4.988.056
VII	Consumer Goods			
	31	TCID PT Mandom Indonesia	175.319	1.239.775
	32	MRAT PT Mustika Ratu	25.298	307.804
	33	UNVR PT Unilever Indonesia Tbk	3.431.098	15.977.811
VIII	Electronic & Office Equipment			
	34	ASGR PT Astra-Graphia	105.915	1.027.738
	35	MTDL PT Metrodata Electronics	254.591	3.422.200
	36	MLPL PT Multipolar	529.842	12.709.388
IX	Fabricated Metal Product			
	37	KICI PT Kedaung Indah Can	6.372	93.195
	38	KDSI PT Kedawang Setia Industrial	36.363	1.078.023
X	Food & Beverage			
	39	ADES PT Akasha Wira International	-38.740	129.542
	40	AISA PT Tiga Pilar Sejahtera Food	112.976	489.172
	41	AQUA PT Aqua Golden Mississippi	95.634	2.331.532

	42	CEKA	PT Cahaya Kalbar	87.683	1.963.638
	43	DLTA	PT Delta Jakarta	100.039	673.770
	44	FAST	PT Fast Food Indonesia	140.699	2.022.633
	45	INDF	PT Indofood Sukses Makmur	4.341.476	38.799.279
	46	MLBI	PT Multi Bintang Indonesia	286.286	1.325.661
	47	MYOR	PT Mayora Indah	345.420	3.907.674
	48	PSDN	PT Prasadha Aneka Niaga	62.502	713.114
	49	PTSP	PT Pioneerindo Gourmet International	13.732	207.324
	50	SIPD	PT Sierad Produce	74.453	2.331.686
	51	SKLT	PT Sekar Laut	7.091	313.125
	52	STTP	PT Siantar Top	29.169	624.401
	53	ULTJ	PT Ultra Jaya Milk	-67.012	1.362.607
XI	Lumber & wood Product				
	54	BRPT	PT Barito Pacific	-1.841.708	18.322.898
XII	Metal & Allied Product				
	55	BTON	PT Betonjaya Manunggal	24.873	172.391
	56	INAI	PT Indal Aluminium Industry	43.901	642.018
	57	JPRS	PT Jaya Pari Steel	98.351	732.703
	58	LMSH	PT Lionmesh Prima	15.828	163.317
	59	LION	PT Lion Metal Works	50.994	229.607
	60	PICO	PT Pelangi Indah Canindo	48.760	600.191
	61	TIRA	PT Tira Austenite	22.046	254.706
XIII	Paper & Allied Product				
	62	FASW	PT Fajar Surya Wisesa	389.295	3.027.012
	63	SPMA	PT Suparma	97.932	1.037.542
XIV	Pharmaceuticals				
	64	SQBI	PT Bristol-Myers Squibb Indonesia	134.212	358.938
	65	DVLA	PT Darya-Varia Laboratoria	78.166	577.599
	66	INAF	PT Indofarma (Persero)	63.019	1.478.585
	67	KLBF	PT Kalbe Farma	1.142.712	7.877.366
	68	KAEF	PT Kimia Farma (Persero)	107.037	2.704.728
	69	MERK	PT Merck	140.154	637.134
	70	PYFA	PT Pyridam Farma	6.157	119.581
	71	SCPI	PT Schering-Plough Indonesia Tbk	30.228	204.012
	72	TSPC	PT Tempo Scan Pacific	363.371	3.633.789
XV	Photographic Equipment				
	73	MDRN	PT Modern Internasional	46.152	1.057.356
	74	KONI	PT Perdana Bangun Pusaka	1.406	50.853
XVI	Plastics & Glass Product				
	75	APLI	PT Asiaplast Industries	23.200	300.786
	76	BRNA	PT Berlina	40.350	479.934
	77	DYNA	PT Dynaplast	83.565	1.382.074
	78	IGAR	PT Kageo Igar Jaya	14.712	469.501
	79	LMPI	PT Langgeng Makmur Industry	18.678	326.183
	80	TRST	PT Trias Sentosa	144.700	1.810.920
	81	YPAS	PT Yanaprima Hastapersada	30.834	277.757
XVII	Stone, Clay, Glass & Concentrate Product				
	82	ARNA	PT Arwana Citramulia	114.578	647.126
	83	TOTO	PT Surya Toto Indonesia	205.660	1.124.347
	84	KIAS	PT Keramik Indonesia Asosiasi	39.949	415.564
XVIII	Textile Mill Product				
	85	RDTX	PT Roda Vivatex	80.736	205.572
XIX	Tobacco Manufacture				
	86	HMSP	PT HM Sampoerna	6.225.233	34.680.445

Operating Profit Margin
-0,140817196
0,050309335
0,016409516
0,219744584
0,033541987
0,056122563
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Lampiran 3

**TABEL RETURN ON INVESTMENT PERUSAHAAN MANUFAKTUR
YANG TERDAPAT DI BEI TAHUN 2008
(SEBELUM PERUBAHAN UU NO 36 TAHUN 2008)**

	Kode	Nama Perusahaan	Laba Bersih setelah pajak	Total Asset
I	Adhesive			
	1	DPNS PT Duta Pertiwi Nusantara	-9.129	142.627
	2	EKAD Ekadharna International	3.666	140.764
II	Apparel & Other Textile Product			
	3	ESTI PT Ever Shine Textile Industry	-22.019	530.248
	4	SRSN PT Indo Acidatama	6.796	392.937
	5	PBRX PT Pan Brothers Tex	-41.258	952.742
	6	RICY PT Ricky Putra Globalindo	-9.375	645.757
	7	BATA PT Sepatu Bata	157.563	401.901
III	Automotive & Allied Product			
	8	ASII PT Astra International	11.298.000	80.740.000
	9	AUTO PT Astra Otoparts	611.025	3.981.316
	10	BRAM PT Indo Kordsa	105.187	1.672.766
	11	GJTL PT Gajah Tunggal	-624.788	8.713.559
	12	GDYR PT Goodyear Indonesia	812.053	1.022.329
	13	INDS PT Indospring	31.827	918.228
	14	INTA PT Intraco Penta	22.944	1.137.218
	15	LPIN PT Multi Prima Sejahtera	4.763	182.940
	16	MASA PT Multistrada Arah Sarana	2.974	2.379.024
	17	NIPS PT Nipress	1.551	325.008
	18	SMSM PT Selamat Sempurna	101.505	929.753
	19	SUGI PT Sugi Samapersada	1.783	44.193
	20	TURI PT Tunas Ridean	245.079	3.583.328
	21	UNTR PT United Tractor	2.685.435	22.847.721
IV	Cable			
	22	KBLM PT Kabelindo Murni	2.792	459.111
	23	IKBI PT Sumi Indo Kabel	97.687	636.409
V	Cement			
	24	SMCB PT Holcim Indonesia	282.220	7.674.980
	25	INTP PT Indocement Tunggal Prakasa	1.745.582	11.286.707
	26	SMGR PT Semen Gresik (Persero)	2.543.960	10.602.964
VI	Chemical & Allied Product			
	27	AKRA PT AKR Corporindo	210.033	4.874.851
	28	BUDI PT Budi Acid Jaya	24.520	1.698.750
	29	LTLS PT Lautan Luas	202.679	3.494.853
	30	TPIA PT Tri Polyta Indonesia	-13.755	2.374.666
VII	Consumer Goods			
	31	TCID PT Mandom Indonesia	114.854	910.790
	32	MRAT PT Mustika Ratu	22.290	354.781
	33	UNVR PT Unilever Indonesia Tbk	2.411.762	6.504.736
VIII	Electronic & Office Equipment			
	34	ASGR PT Astra-Graphia	62.487	841.054
	35	MTDL PT Metrodata Electronics	82.075	1.288.796
	36	MLPL PT Multipolar	-191.191	11.402.498
IX	Fabricated Metal Product			
	37	KICI PT Kedaung Indah Can	3.057	86.218
	38	KDSI PT Kedawung Setia Industrial	5.716	485.722
X	Food & Beverage			
	39	ADES PT Akasha Wira International	7.196	185.015
	40	AISA PT Tiga Pilar Sejahtera Food	37.455	1.016.958
	41	AQUA PT Aqua Golden Mississippi	83.812	1.003.488

	42	CEKA	PT Cahaya Kalbar	27.868	604.642
	43	DLTA	PT Delta Djakarta	83.754	698.297
	44	FAST	PT Fast Food Indonesia	125.268	784.759
	45	INDF	PT Indofood Sukses Makmur	1.034.389	39.594.264
	46	MLBI	PT Multi Bintang Indonesia	222.307	941.389
	47	MYOR	PT Mayora Indah	196.230	2.992.998
	48	PSDN	PT Prasadha Aneka Niaga	9.448	286.965
	49	PTSP	PT Pioneerindo Gourmet International	4.287	81.755
	50	SIPD	PT Sierad Produce	27.254	1.384.707
	51	SKLT	PT Sekar Laut	4.271	201.003
	52	STTP	PT Siantar Top	4.816	626.750
	53	ULTJ	PT Ultra Jaya Milk	303.712	1.740.646
XI	Lumber & wood Product				
	54	BRPT	PT Barito Pacific	-3.399.758	17.243.721
XII	Metal & Allied Product				
	55	BTON	PT Betonjaya Manunggal	20.823	70.509
	56	INAI	PT Indal Aluminium Industry	1.008	622.405
	57	JPRS	PT Jaya Pari Steel	49.158	399.344
	58	LMSH	PT Lionmesh Prima	9.237	61.988
	59	LION	PT Lion Metal Works	37.840	253.142
	60	PICO	PT Pelangi Indah Canindo	12.986	588.564
	61	TIRA	PT Tira Austenite	1.924	228.582
XIII	Paper & Allied Product				
	62	FASW	PT Fajar Surya Wisesa	36.554	3.718.548
	63	SPMA	PT Suparma	-14.302	1.564.902
XIV	Pharmaceuticals				
	64	SQBI	PT Bristol-Myers Squibb Indonesia	94.271	294.725
	65	DVLA	PT Darya-Varia Laboratoria	70.819	637.661
	66	INAF	PT Indofarma (Persero)	5.032	965.812
	67	KLBF	PT Kalbe Farma	825.505	5.703.832
	68	KAEF	PT Kimia Farma (Persero)	55.394	1.445.670
	69	MERK	PT Merck	98.611	327.324
	70	PYFA	PT Pyridam Farma	2.309	98.655
	71	SCPI	PT Schering-Plough Indonesia Tbk	6.621	199.526
	72	TSPC	PT Tempo Scan Pacific	326.915	2.967.057
XV	Photographic Equipment				
	73	MDRN	PT Modern Internasional	2.059	790.843
	74	KONI	PT Perdana Bangun Pusaka	-2.808	53.558
XVI	Plastics & Glass Product				
	75	APLI	PT Asiaplast Industries	-4.821	276.083
	76	BRNA	PT Berlina	22.498	432.642
	77	DYNA	PT Dynaplast	12.045	401.249
	78	IGAR	PT Kageo Igar Jaya	9.914	305.783
	79	LMPI	PT Langgeng Makmur Industry	2.572	560.078
	80	TRST	PT Trias Sentosa	58.025	2.158.866
	81	YPAS	PT Yanaprima Hastapersada	18.693	180.550
XVII	Stone, Clay, Glass & Concentrate Product				
	82	ARNA	PT Arwana Citramulia	55.220	736.092
	83	TOTO	PT Surya Toto Indonesia	63.287	1.031.131
	84	KIAS	PT Keramik Indonesia Assosiasi	21.576	830.751
XVIII	Textile Mill Product				
	85	RDTX	PT Roda Vivatex	57.110	580.931
XIX	Tobacco Manufacture				
	86	HMSP	PT HM Sampoerna	3.895.280	16.133.819

Return on Investment
-0,064006114
0,026043591
-0,041525852
0,017295393
-0,043304483
-0,014517845
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0,139930642
0,153473123
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-0,071702963
0,794316702
0,034661326
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0,001250092
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0,153497201
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-0,005792394
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-0,016767466
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0,011768048
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0,08352068

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0,019682142
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0,007684085
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0,295324001
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0,009830181
-0,00913923
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0,111060579
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-0,01746214
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0,241435707

Lampiran 4

**TABEL RETURN ON EQUITY PERUSAHAAN MANUFAKTUR YANG TERDAPAT DI BEI 1
(SEBELUM PERUBAHAN UU NO 36 TAHUN 2008)**

	Kode	Nama Perusahaan	Laba Bersih setelah pajak	Total Ekuitas
I	Adhesive			
	1	DPNS PT Duta Pertiwi Nusantara	-9.129	100.588
	2	EKAD Ekadharna International	3.666	59.020
II	Apparel & Other Textile Product			
	3	ESTI PT Ever Shine Textile Industry	-22.019	249.073
	4	SRSN PT Indo Acidatama	6.796	193.041
	5	PBRX PT Pan Brothers Tex	-41.258	98.242
	6	RICY PT Ricky Putra Globalindo	-9.375	320.877
	7	BATA PT Sepatu Bata	157.563	273.118
III	Automotive & Allied Product			
	8	ASII PT Astra International	11.298.000	33.080.000
	9	AUTO PT Astra Otoparts	611.025	2.652.969
	10	BRAM PT Indo Kordsa	105.187	998.025
	11	GJTL PT Gajah Tunggal	-624.788	1.649.425
	12	GDYR PT Goodyear Indonesia	812.053	296.728
	13	INDS PT Indospring	31.827	108.675
	14	INTA PT Intraco Penta	22.944	328.623
	15	LPIN PT Multi Prima Sejahtera	4.763	82.603
	16	MASA PT Multistrada Arah Sarana	2.974	1.284.796
	17	NIPS PT Nipress	1.551	123.318
	18	SMSM PT Selamat Sempurna	101.505	546.222
	19	SUGI PT Sugi Samapersada	1.783	39.539
	20	TURI PT Tunas Ridean	245.079	1.024.630
	21	UNTR PT United Tractor	2.685.435	11.131.607
IV	Cable			
	22	KBLM PT Kabelindo Murni	2.792	221.535
	23	IKBI PT Sumi Indo Kabel	97.687	507.136
V	Cement			
	24	SMCB PT Holcim Indonesia	282.220	2.537.926
	25	INTP PT Indocement Tunggal Prakasa	1.745.582	8.500.194
	26	SMGR PT Semen Gresik (Persero)	2.543.960	8.069.586
VI	Chemical & Allied Product			
	27	AKRA PT AKR Corporindo	210.033	1.608.244
	28	BUDI PT Budi Acid Jaya	24.520	618.850
	29	LTLS PT Lautan Luas	202.679	799.390
	30	TPIA PT Tri Polyta Indonesia	-13.755	1.411.986
VII	Consumer Goods			
	31	TCID PT Mandom Indonesia	114.854	816.166
	32	MRAT PT Mustika Ratu	22.290	303.623
	33	UNVR PT Unilever Indonesia Tbk	2.411.762	3.100.312
VIII	Electronic & Office Equipment			
	34	ASGR PT Astra-Graphia	62.487	332.874
	35	MTDL PT Metrodata Electronics	82.075	317.151
	36	MLPL PT Multipolar	-191.191	1.505.134
IX	Fabricated Metal Product			
	37	KICI PT Kedaung Indah Can	3.057	65.896
	38	KDSI PT Kedawung Setia Industrial	5.716	228.138
X	Food & Beverage			
	39	ADES PT Akasha Wira International	7.196	51.898
	40	AISA PT Tiga Pilar Sejahtera Food	37.455	390.656
	41	AQUA PT Aqua Golden Mississippi	83.812	581.580

	42	CEKA	PT Cahaya Kalbar	27.868	246.905
	43	DLTA	PT Delta Djakarta	83.754	519.768
	44	FAST	PT Fast Food Indonesia	125.268	482.545
	45	INDF	PT Indofood Sukses Makmur	1.034.389	8.498.749
	46	MLBI	PT Multi Bintang Indonesia	222.307	344.178
	47	MYOR	PT Mayora Indah	196.230	1.245.109
	48	PSDN	PT Prasadha Aneka Niaga	9.448	92.979
	49	PTSP	PT Pioneerindo Gourmet International	4.287	4.811
	50	SIPD	PT Sierad Produce	27.254	1.033.064
	51	SKLT	PT Sekar Laut	4.271	100.665
	52	STTP	PT Siantar Top	4.816	363.437
	53	ULTJ	PT Ultra Jaya Milk	303.712	1.135.324
XI	Lumber & wood Product				
	54	BRPT	PT Barito Pacific	-3.399.758	6.824.991
XII	Metal & Allied Product				
	55	BTON	PT Betonjaya Manunggal	20.823	55.238
	56	INAI	PT Indal Aluminium Industry	1.008	76.605
	57	JPRS	PT Jaya Pari Steel	49.158	269.771
	58	LMSH	PT Lionmesh Prima	9.237	37.898
	59	LION	PT Lion Metal Works	37.840	201.208
	60	PICO	PT Pelangi Indah Canindo	12.986	150.896
	61	TIRA	PT Tira Austenite	1.924	76.401
XIII	Paper & Allied Product				
	62	FASW	PT Fajar Surya Wisesa	36.554	1.307.859
	63	SPMA	PT Suparma	-14.302	661.832
XIV	Pharmaceuticals				
	64	SQBI	PT Bristol-Myers Squibb Indonesia	94.271	214.545
	65	DVLA	PT Darya-Varia Laboratoria	70.819	507.849
	66	INAF	PT Indofarma (Persero)	5.032	296.595
	67	KLBF	PT Kalbe Farma	825.505	3.622.399
	68	KAEF	PT Kimia Farma (Persero)	55.394	947.765
	69	MERK	PT Merck	98.611	375.064
	70	PYFA	PT Pyridam Farma	2.309	69.253
	71	SCPI	PT Schering-Plough Indonesia Tbk	6.621	8.349
	72	TSPC	PT Tempo Scan Pacific	326.915	2.235.688
XV	Photographic Equipment				
	73	MDRN	PT Modern Internasional	2.059	317.476
	74	KONI	PT Perdana Bangun Pusaka	-2.808	16.608
XVI	Plastics & Glass Product				
	75	APLI	PT Asioplast Industries	-4.821	125.482
	76	BRNA	PT Berlina	22.498	181.297
	77	DYNA	PT Dynaplast	12.045	1.235.004
	78	IGAR	PT Kageo Igar Jaya	9.914	191.508
	79	LMPI	PT Langgeng Makmur Industry	2.572	392.910
	80	TRST	PT Trias Sentosa	58.025	1.037.387
	81	YPAS	PT Yanaprima Hastapersada	18.693	118.489
XVII	Stone, Clay, Glass & Concentrate Product				
	82	ARNA	PT Arwana Citramulia	55.220	283.221
	83	TOTO	PT Surya Toto Indonesia	63.287	363.190
	84	KIAS	PT Keramika Indonesia Assosiasi	21.576	122.162
XVIII	Textile Mill Product				
	85	RDTX	PT Roda Vivatex	57.110	431.285
XIX	Tobacco Manufacture				
	86	HMSP	PT HM Sampoerna	3.895.280	8.047.896

ГАНУН 2008

Return on Equity
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-0,419962949
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Lampiran 5

TABEL GROSS PROFIT MARGIN PERUSAHAAN MANUFAKTUR
YANG TERDAPAT DI BEI TAHUN 2009
(SESUDAH PERUBAHAN UU NO 36 TAHUN 2008)

		Kode	Nama Perusahaan	Total Penjualan	HPP
		Adhesive			
I	1	DPNS	PT Duta Pertiwi Nusantara	93.287	68.464
	2	EKAD	Ekadharna International	205.218	151.740
		Apparel & Other Textile Product			
II	3	ESTI	PT Ever Shine Textile Industry	539.809	507.984
	4	SRSN	PT Indo Acidatama	352.543	262.913
	5	PBRX	PT Pan Brothers Tex	1.593.601	1.435.855
	6	RICY	PT Ricky Putra Globalindo	507.955	431.231
	7	BATA	PT Sepatu Bata	598.466	322.782
		Automotive & Allied Product			
III	8	ASII	PT Astra International	98.526.000	75.755.000
	9	AUTO	PT Astra Otoparts	5.265.798	4.317.181
	10	BRAM	PT Indo Kordsa	1.500.639	1.260.000
	11	GJTL	PT Gajah Tunggal	7.936.432	6.114.847
	12	GDYR	PT Goodyear Indonesia	1.292.819	1.100.244
	13	INDS	PT Indospring	720.229	626.377
	14	INTA	PT Intraco Penta	1.118.952	884.551
	15	LPIN	PT Multi Prima Sejahtera	58.088	37.496
	16	MASA	PT Multistrada Arah Sarana	1.691.475	1.320.874
	17	NIPS	PT Nipress	279.929	241.920
	18	SMSM	PT Selamat Sempurna	1.374.652	1.058.387
	19	SUGI	PT Sugi Samapersada	18.472	17.389
	20	TURI	PT Tunas Ridean	4.890.203	4.563.489
	21	UNTR	PT United Tractor	29.241.883	22.570.824
		Cable			
IV	22	KBLM	PT Kabelindo Murni	301.331	276.180
	23	IKBI	PT Sumi Indo Kabel	862.112	740.527
		Cement			
V	24	SMCB	PT Holcim Indonesia	5.943.881	3.694.149
	25	INTP	PT Indocement Tunggal Prakasa	10.576.456	5.468.018
	26	SMGR	PT Semen Gresik (Persero)	14.387.850	7.613.709
		Chemical & Allied Product			
VI	27	AKRA	PT AKR Corporindo	8.959.842	8.006.211
	28	BUDI	PT Budi Acid Jaya	1.782.132	1.520.875
	29	LTLS	PT Lautan Luas	3.746.865	3.180.406
	30	TPIA	PT Tri Polyta Indonesia	4.739.684	3.799.249
		Consumer Goods			
VII	31	TCID	PT Mandom Indonesia	1.388.725	880.168
	32	MRAT	PT Mustika Ratu	345.576	150.456
	33	UNVR	PT Unilever Indonesia Tbk	18.246.872	9.200.878
		Electronic & Office Equipment			
VIII	34	ASGR	PT Astra-Graphia	1.335.237	950.824
	35	MTDL	PT Metrodata Electronics	3.396.917	3.013.537
	36	MLPL	PT Multipolar	10.885.698	7.214.164
		Fabricated Metal Product			
IX	37	KICI	PT Kedaung Indah Can	83.011	76.211
	38	KDSI	PT Kedawung Setia Industrial	959.834	841.064
		Food & Beverage			
X	39	ADES	PT Akasha Wira International	134.438	86.062
	40	AISA	PT Tiga Pilar Sejahtera Food	533.194	380.217
	41	AQUA	PT Aqua Golden Mississippi	2.733.713	2.566.767

	42	CEKA	PT Cahaya Kalbar	1.194.544	1.055.969
	43	DLTA	PT Delta Jakarta	740.681	401.524
	44	FAST	PT Fast Food Indonesia	2.454.360	986.532
	45	INDF	PT Indofood Sukses Makmur	37.140.830	27.018.884
	46	MLBI	PT Multi Bintang Indonesia	1.616.264	766.918
	47	MYOR	PT Mayora Indah	4.777.175	3.643.390
	48	PSDN	PT Prasadha Aneka Niaga	592.358	504.384
	49	PTSP	PT Pioneerindo Gourmet International	222.824	3.966
	50	SIPD	PT Sierad Produce	3.242.551	3.011.766
	51	SKLT	PT Sekar Laut	276.312	223.898
	52	STTP	PT Siantar Top	627.115	525.050
	53	ULTJ	PT Ultra Jaya Milk	1.613.928	1.192.033
	Lumber & wood Product				
XI	54	BRPT	PT Barito Pacific	14.392.940	12.640.433
	Metal & Allied Product				
XII	55	BTON	PT Betonjaya Manunggal	133.111	111.061
	56	INAI	PT Indal Aluminium Industry	470.650	386.818
	57	JPRS	PT Jaya Pari Steel	302.868	267.460
	58	LMSH	PT Lionmesh Prima	124.811	115.082
	59	LION	PT Lion Metal Works	197.508	107.742
	60	PICO	PT Pelangi Indah Canindo	607.170	519.367
	61	TIRA	PT Tira Austenite	238.089	151.450
	Paper & Allied Product				
XIII	62	FASW	PT Fajar Surya Wisesa	2.733.300	2.196.485
	63	SPMA	PT Suparma	1.019.726	900.410
	Pharmaceuticals				
XIV	64	SQBI	PT Bristol-Myers Squibb Indonesia	419.695	145.608
	65	DVLA	PT Darya-Varia Laboratoria	869.171	333.095
	66	INAF	PT Indofarma (Persero)	1.125.055	820.420
	67	KLBF	PT Kalbe Farma	9.087.348	4.575.407
	68	KAEF	PT Kimia Farma (Persero)	2.854.058	2.065.808
	69	MERK	PT Merck	751.403	313.771
	70	PYFA	PT Pyridam Farma	132.001	47.757
	71	SCPI	PT Schering-Plough Indonesia Tbk	284.900	171.284
	72	TSPC	PT Tempo Scan Pacific	4.497.931	2.822.352
	Photographic Equipment				
XV	73	MDRN	PT Modern Internasional	898.946	702.304
	74	KONI	PT Perdana Bangun Pusaka	51.950	38.313
	Plastics & Glass Product				
XVI	75	APLI	PT Asiaplast Industries	284.539	236.847
	76	BRNA	PT Berlina	537.142	430.588
	77	DYNA	PT Dynaplast	1.492.066	1.221.314
	78	IGAR	PT Kageo Igar Jaya	501.127	433.522
	79	LMPI	PT Langgeng Makmur Industry	381.141	317.890
	80	TRST	PT Trias Sentosa	1.571.511	1.305.963
	81	YPAS	PT Yanaprima Hastapersada	278.875	234.012
	Stone, Clay, Glass & Concentrate Product				
XVII	82	ARNA	PT Arwana Citramulia	714.062	501.343
	83	TOTO	PT Surya Toto Indonesia	980.327	684.158
	84	KIAS	PT Keramika Indonesia Assosiasi	359.944	288.393
	Textile Mill Product				
XVIII	85	RDTX	PT Roda Vivatex	236.067	114.251
	Tobacco Manufacture				
XIX	86	HMSP	PT HM Sampoerna	38.972.186	27.737.465

Gross Profit Margin
0,26609281
0,260591176
0,058956038
0,25423849
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Lampiran 6

TABEL OPERATING PROFIT MARGIN PERUSAHAAN MANUFAKTUR YANG TERDAPAT DI
(SESUDAH PERUBAHAN UU NO 36 TAHUN 2008)

	Kode	Nama Perusahaan	Laba Operasi	Penjualan
I	Adhesive			
	1	DPNS PT Duta Pertiwi Nusantara	7.258	93.287
	2	EKAD Ekadharna International	25.924	205.218
II	Apparel & Other Textile Product			
	3	ESTI PT Ever Shine Textile Industry	2.325	539.809
	4	SRSN PT Indo Acidatama	44.278	352.543
	5	PBRX PT Pan Brothers Tex	45.050	1.593.601
	6	RICY PT Ricky Putra Globalindo	7.894	507.955
	7	BATA PT Sepatu Bata	74.958	598.466
III	Automotive & Allied Product			
	8	ASII PT Astra International	12.756.000	98.526.000
	9	AUTO PT Astra Otoparts	419.991	5.265.798
	10	BRAM PT Indo Kordsa	154.361	1.500.639
	11	GJTL PT Gajah Tunggal	1.144.990	7.936.432
	12	GDYR PT Goodyear Indonesia	128.117	1.292.819
	13	INDS PT Indospring	25.155	720.229
	14	INTA PT Intraco Penta	106.780	1.118.952
	15	LPIN PT Multi Prima Sejahtera	7.109	58.088
	16	MASA PT Multistrada Arah Sarana	230.818	1.691.475
	17	NIPS PT Nipress	7.251	279.929
	18	SMSM PT Selamat Sempurna	189.779	1.374.652
	19	SUGI PT Sugi Samapersada	-1.951	18.472
	20	TURI PT Tunas Ridean	118.116	4.890.203
	21	UNTR PT United Tractor	5.168.744	29.241.883
IV	Cable			
	22	KBLM PT Kabelindo Murni	8.445	301.331
	23	IKBI PT Sumi Indo Kabel	83.581	862.112
V	Cement			
	24	SMCB PT Holcim Indonesia	1.398.196	5.943.881
	25	INTP PT Indocement Tunggal Prakasa	3.693.305	10.576.456
	26	SMGR PT Semen Gresik (Persero)	4.342.563	14.387.850
VI	Chemical & Allied Product			
	27	AKRA PT AKR Corporindo	539.968	8.959.842
	28	BUDI PT Budi Acid Jaya	153.876	1.782.132
	29	LTLS PT Lautan Luas	426.467	3.746.865
	30	TPIA PT Tri Polyta Indonesia	782.997	4.739.684
VII	Consumer Goods			
	31	TCID PT Mandom Indonesia	184.917	1.388.725
	32	MRAT PT Mustika Ratu	41.549	345.576
	33	UNVR PT Unilever Indonesia Tbk	4.214.891	18.246.872
VIII	Electronic & Office Equipment			
	34	ASGR PT Astra-Graphia	112.861	1.335.237
	35	MTDL PT Metrodata Electronics	128.018	3.396.917
	36	MLPL PT Multipolar	545.110	10.885.698
IX	Fabricated Metal Product			
	37	KICI PT Kedaung Indah Can	-4.168	83.011
	38	KDSI PT Kedawung Setia Industrial	32.590	959.834
X	Food & Beverage			
	39	ADES PT Akasha Wira International	4.632	134.438
	40	AISA PT Tiga Pilar Sejahtera Food	105.469	533.194
	41	AQUA PT Aqua Golden Mississippi	127.215	2.733.713
	42	CEKA PT Cahaya Kalbar	93.460	1.194.544
	43	DLTA PT Delta Djakarta	160.629	740.681

	44	FAST	PT Fast Food Indonesia	225.133	2.454.360
	45	INDF	PT Indofood Sukses Makmur	5.004.209	37.140.830
	46	MLBI	PT Multi Bintang Indonesia	513.962	1.616.264
	47	MYOR	PT Mayora Indah	613.187	4.777.175
	48	PSDN	PT Prasadha Aneka Niaga	43.132	592.358
	49	PTSP	PT Pioneerindo Gourmet International	16.479	222.824
	50	SIPD	PT Sierad Produce	72.684	3.242.551
	51	SKLT	PT Sekar Laut	1.707	276.312
	52	STTP	PT Siantar Top	39.706	627.115
	53	ULTJ	PT Ultra Jaya Milk	126.949	1.613.928
XI	Lumber & wood Product				
	54	BRPT	PT Barito Pacific	1.122.271	14.392.940
XII	Metal & Allied Product				
	55	BTON	PT Betonjaya Manunggal	16.934	133.111
	56	INAI	PT Indal Aluminium Industry	38.172	470.650
	57	JPRS	PT Jaya Pari Steel	20.305	302.868
	58	LMSH	PT Lionmesh Prima	3.822	124.811
	59	LION	PT Lion Metal Works	44.096	197.508
	60	PICO	PT Pelangi Indah Canindo	54.372	607.170
	61	TIRA	PT Tira Austenite	20.154	238.089
XIII	Paper & Allied Product				
	62	FASW	PT Fajar Surya Wisesa	424.538	2.733.300
	63	SPMA	PT Suparma	64.147	1.019.726
XIV	Pharmaceuticals				
	64	SQBI	PT Bristol-Myers Squibb Indonesia	190.293	419.695
	65	DVLA	PT Darya-Varia Laboratoria	119.328	869.171
	66	INAF	PT Indofarma (Persero)	45.909	1.125.055
	67	KLBF	PT Kalbe Farma	1.565.875	9.087.348
	68	KAEF	PT Kimia Farma (Persero)	111.933	2.854.058
	69	MERK	PT Merck	201.453	751.403
	70	PYFA	PT Pyridam Farma	6.829	132.001
	71	SCPI	PT Schering-Plough Indonesia Tbk	35.738	284.900
	72	TSPC	PT Tempo Scan Pacific	445.554	4.497.931
XV	Photographic Equipment				
	73	MDRN	PT Modern Internasional	15.640	898.946
	74	KONI	PT Perdana Bangun Pusaka	1.160	51.950
XVI	Plastics & Glass Product				
	75	APLI	PT Asiaplast Industries	34.729	284.539
	76	BRNA	PT Berlina	49.238	537.142
	77	DYNA	PT Dynaplast	139.284	1.492.066
	78	IGAR	PT Kageo Igar Jaya	40.617	501.127
	79	LMPI	PT Langgeng Makmur Industry	17.911	381.141
	80	TRST	PT Trias Sentosa	162.715	1.571.511
	81	YPAS	PT Yanaprima Hastapersada	30.661	278.875
XVII	Stone, Clay, Glass & Concentrate Product				
	82	ARNA	PT Arwana Citramulia	126.077	714.062
	83	TOTO	PT Surya Toto Indonesia	213.179	980.327
	84	KIAS	PT Keramik Indonesia Assosiasi	35.520	359.944
XVIII	Textile Mill Product				
	85	RDTX	PT Roda Vivatex	110.796	236.067
XIX	Tobacco Manufacture				
	86	HMSP	PT HM Sampoerna	7.297.767	38.972.186

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Operating Profit Margin
0,077802909
0,126324202
0,004307079
0,125596027
0,02826931
0,015540747
0,125250223
0,129468364
0,079758282
0,102863513
0,14427012
0,099098946
0,034926391
0,09542858
0,122383281
0,136459599
0,025902997
0,138056032
-0,105619316
0,024153599
0,176758248
0,028025659
0,09694912
0,235232839
0,349200621
0,301821537
0,060265348
0,086343773
0,113819687
0,165200254
0,133155952
0,12023115
0,230992523
0,084525069
0,037686526
0,050075797
-0,050210213
0,033953788
0,034454544
0,197806052
0,046535609
0,07823906
0,21686664

0,091727782
0,134736057
0,317993843
0,128357659
0,072814075
0,073955229
0,022415684
0,006177799
0,063315341
0,078658404
0,077973715
0,127217135
0,081104855
0,067042408
0,030622301
0,223261843
0,089549879
0,084649018
0,155320675
0,062906114
0,453407832
0,13728944
0,040806005
0,172313749
0,039218895
0,26810247
0,051734457
0,125440505
0,099057544
0,017398153
0,022329163
0,122053567
0,091666636
0,093349758
0,08105131
0,046993108
0,103540478
0,109945316
0,1765631
0,217457032
0,098682017
0,469341331
0,187255778

Lampiran 7

TABEL RETURN ON INVESTMENT PERUSAHAAN MANUFAKTUR YANG TERDAPAT
(SESUDAH PERUBAHAN UU NO 36 TAHUN 2008)

	Kode	Nama Perusahaan	Lab a Bersih setelah pajak	Total Asset
I	Adhesive			
	1	DPNS PT Duta Pertiwi Nusantara	6.085	142.551
	2	EKAD Ekadharna International	16.007	165.123
II	Apparel & Other Textile Product			
	3	ESTI PT Ever Shine Textile Industry	7.687	518.857
	4	SRSN PT Indo Acidatama	25.380	413.777
	5	PBRX PT Pan Brothers Tex	33.403	819.565
	6	RICY PT Ricky Putra Globalindo	3.714	599.719
	7	BATA PT Sepatu Bata	52.980	416.679
III	Automotive & Allied Product			
	8	ASII PT Astra International	12.444.000	88.938.000
	9	AUTO PT Astra Otoparts	809.955	4.644.939
	10	BRAM PT Indo Kordsa	75.713	1.349.631
	11	GJTL PT Gajah Tunggal	905.330	8.877.146
	12	GDYR PT Goodyear Indonesia	121.086	1.127.630
	13	INDS PT Indospring	58.766	621.140
	14	INTA PT Intraco Penta	37.473	1.039.511
	15	LPIN PT Multi Prima Sejahtera	10.211	137.910
	16	MASA PT Multistrada Arah Sarana	174.860	2.536.045
	17	NIPS PT Nipress	3.685	314.478
	18	SMSM PT Selamat Sempurna	142.952	941.651
	19	SUGI PT Sugi Samapersada	-2.321	37.761
	20	TURI PT Tunas Ridean	310.387	1.770.692
	21	UNTR PT United Tractor	3.849.695	24.404.828
IV	Cable			
	22	KBLM PT Kabelindo Murni	1.681	354.781
	23	IKBI PT Sumi Indo Kabel	28.719	561.949
V	Cement			
	24	SMCB PT Holcim Indonesia	912.305	7.265.366
	25	INTP PT Indocement Tunggal Prakasa	2.748.586	13.276.270
	26	SMGR PT Semen Gresik (Persero)	3.352.755	12.951.308
VI	Chemical & Allied Product			
	27	AKRA PT AKR Corporindo	339.896	1.741.060
	28	BUDI PT Budi Acid Jaya	155.757	1.598.824
	29	LTLS PT Lautan Luas	98.918	3.081.130
	30	TPIA PT Tri Polyta Indonesia	482.884	2.747.915
VII	Consumer Goods			
	31	TCID PT Mandom Indonesia	124.612	994.620
	32	MRAT PT Mustika Ratu	21.017	365.636
	33	UNVR PT Unilever Indonesia Tbk	3.043.354	7.484.990
VIII	Electronic & Office Equipment			
	34	ASGR PT Astra-Graphia	66.948	774.857
	35	MTDL PT Metrodata Electronics	57.796	1.059.054
	36	MLPL PT Multipolar	260.637	11.868.377
IX	Fabricated Metal Product			
	37	KICI PT Kedaung Indah Can	-5.215	84.277
	38	KDSI PT Kedawung Setia Industrial	10.511	550.691
X	Food & Beverage			
	39	ADES PT Akasha Wira International	16.321	178.287
	40	AISA PT Tiga Pilar Sejahtera Food	37.823	1.347.036
	41	AQUA PT Aqua Golden Mississippi	97.068	1.147.206
	42	CEKA PT Cahaya Kalbar	50.687	568.363

	43	DLTA	PT Delta Djakarta	131.758	760.426
	44	FAST	PT Fast Food Indonesia	181.997	1.041.409
	45	INDF	PT Indofood Sukses Makmur	2.856.781	40.382.953
	46	MLBI	PT Multi Bintang Indonesia	340.458	993.465
	47	MYOR	PT Mayora Indah	382.503	3.246.499
	48	PSDN	PT Prasadha Aneka Niaga	44.943	353.629
	49	PTSP	PT Pioneerindo Gourmet International	11.824	90.667
	50	SIPD	PT Sierad Produce	37.234	1.641.295
	51	SKLT	PT Sekar Laut	12.803	196.186
	52	STTP	PT Siantar Top	41.072	548.720
	53	ULTJ	PT Ultra Jaya Milk	60.281	1.732.702
XI	Lumber & wood Product				
	54	BRPT	PT Barito Pacific	797.924	16.375.286
XII	Metal & Allied Product				
	55	BTON	PT Betonjaya Manunggal	9.388	69.784
	56	INAI	PT Indal Aluminium Industry	-12.824	470.416
	57	JPRS	PT Jaya Pari Steel	1.917	353.951
	58	LMSH	PT Lionmesh Prima	2.401	72.831
	59	LION	PT Lion Metal Works	33.613	271.366
	60	PICO	PT Pelangi Indah Canindo	12.657	542.660
	61	TIRA	PT Tira Austenite	2.887	201.789
XIII	Paper & Allied Product				
	62	FASW	PT Fajar Surya Wisesa	276.729	3.671.235
	63	SPMA	PT Suparma	26.932	1.432.637
XIV	Pharmaceuticals				
	64	SQBI	PT Bristol-Myers Squibb Indonesia	131.259	318.934
	65	DVLA	PT Darya-Varia Laboratoria	72.272	783.613
	66	INAF	PT Indofarma (Persero)	2.126	728.035
	67	KLBF	PT Kalbe Farma	1.049.668	6.482.447
	68	KAEF	PT Kimia Farma (Persero)	62.507	1.562.625
	69	MERK	PT Merck	146.700	433.971
	70	PYFA	PT Pyridam Farma	3.773	99.937
	71	SCPI	PT Schering-Plough Indonesia Tbk	10.789	206.257
	72	TSPC	PT Tempo Scan Pacific	360.924	3.263.103
XV	Photographic Equipment				
	73	MDRN	PT Modern Internasional	12.024	773.049
	74	KONI	PT Perdana Bangun Pusaka	5.483	93.117
XVI	Plastics & Glass Product				
	75	APLI	PT Asiaplast Industries	30.143	302.381
	76	BRNA	PT Berlina	22.300	507.226
	77	DYNA	PT Dynaplast	88.528	1.290.591
	78	IGAR	PT Kageo Igar Jaya	37.844	317.809
	79	LMPI	PT Langgeng Makmur Industry	5.992	540.514
	80	TRST	PT Trias Sentosa	143.882	1.921.660
	81	YPAS	PT Yanaprima Hastapersada	18.541	191.136
XVII	Stone, Clay, Glass & Concentrate Product				
	82	ARNA	PT Arwana Citramulia	65.038	822.687
	83	TOTO	PT Surya Toto Indonesia	182.821	1.010.892
	84	KIAS	PT Keramik Indonesia Assosiasi	28.042	1.320.516
XVIII	Textile Mill Product				
	85	RDTX	PT Roda Vivatex	102.549	651.180
XIX	Tobacco Manufacture				
	86	HMSP	PT HM Sampoerna	5.089.310	17.716.447

DI BEI TAHUN 2009

Return on Investment
0,042686477
0,096939857
0,014815257
0,061337387
0,040756987
0,0061929
0,127148236
0,139917695
0,174373657
0,056099037
0,101984354
0,107380967
0,094609911
0,036048681
0,074041041
0,068949881
0,011717831
0,151809959
-0,061465533
0,175291355
0,157743173
0,004738134
0,051106061
0,125569035
0,207029987
0,258873853
0,195223599
0,097419729
0,032104455
0,175727415
0,125286039
0,057480664
0,406594264
0,086400458
0,054573232
0,021960627
-0,061879279
0,019086929
0,09154341
0,028078685
0,084612528
0,089180682

0,173268668
0,174760349
0,070742251
0,342697528
0,11782015
0,127090821
0,130411285
0,022685745
0,065259499
0,074850561
0,034790172
0,048727332
0,134529405
-0,027260978
0,005416004
0,032966731
0,123865923
0,023323997
0,014307024
0,075377632
0,0187989
0,411555369
0,0922292
0,002920189
0,161924656
0,04000128
0,338041021
0,037753785
0,052308528
0,110607603
0,015553995
0,058882911
0,099685496
0,043964623
0,068594931
0,119077811
0,011085744
0,074873807
0,097004227
0,079055582
0,180851169
0,021235638
0,157481802
0,287264709

Lampiran 8

TABEL RETURN ON EQUITY PERUSAHAAN MANUFAKTUR YANG TERDAPAT DI BEI TAHUN 2009
(SESUDAH PERUBAHAN UU NO 36 TAHUN 2008)

	Kode	Nama Perusahaan	Lab a Bersih setelah pajak	Total Ekuitas	Return on Equity
I	Adhesive				
	1	DPNS PT Duta Pertiwi Nusantara	6.085	107.819	0,056437177
	2	EKAD Ekadharna International	16.007	69.525	0,230233729
II	Apparel & Other Textile Product				
	3	ESTI PT Ever Shine Textile Industry	7.687	256.793	0,029934617
	4	SRSN PT Indo Acidatama	25.380	218.423	0,116196554
	5	PBRX PT Pan Brothers Tex	33.403	131.524	0,253968857
	6	RICY PT Ricky Putra Globalindo	3.714	324.449	0,0114471
	7	BATA PT Sepatu Bata	52.980	301.344	0,175812361
III	Automotive & Allied Product				
	8	ASII PT Astra International	12.444.000	39.894.000	0,311926606
	9	AUTO PT Astra Otoparts	809.955	3.208.778	0,252418522
	10	BRAM PT Indo Kordsa	75.713	981.988	0,077101757
	11	GJTL PT Gajah Tunggal	905.330	2.670.660	0,338991111
	12	GDYR PT Goodyear Indonesia	121.086	415.354	0,29152482
	13	INDS PT Indospring	58.766	165.566	0,354940024
	14	INTA PT Intraco Penta	37.473	357.457	0,10483219
	15	LPIN PT Multi Prima Sejahtera	10.211	92.814	0,11001573
	16	MASA PT Multistrada Arah Sarana	174.860	1.459.657	0,119795267
	17	NIPS PT Nipress	3.685	127.003	0,029015063
	18	SMSM PT Selamat Sempurna	142.952	497.822	0,287154847
	19	SUGI PT Sugi Samapersada	-2.321	37.218	-0,062362298
	20	TURI PT Tunas Ridean	310.387	1.000.217	0,310319661
	21	UNTR PT United Tractor	3.849.695	13.843.710	0,278082609
IV	Cable				
	22	KBLM PT Kabelindo Murni	1.681	223.230	0,00753035
	23	IKBI PT Sumi Indo Kabel	28.719	492.104	0,058359615
V	Cement				
	24	SMCB PT Holcim Indonesia	912.305	3.314.890	0,275214261
	25	INTP PT Indocement Tunggal Prakasa	2.748.586	10.680.725	0,25734077
	26	SMGR PT Semen Gresik (Persero)	3.352.755	10.197.679	0,328776283
VI	Chemical & Allied Product				
	27	AKRA PT AKR Corporindo	339.896	6.059.070	0,056097058
	28	BUDI PT Budi Acid Jaya	155.757	744.040	0,209339552
	29	LTLS PT Lautan Luas	98.918	763.343	0,129585259
	30	TPIA PT Tri Polyta Indonesia	482.884	1.785.863	0,270392522
VII	Consumer Goods				
	31	TCID PT Mandom Indonesia	124.612	880.797	0,141476413
	32	MRAT PT Mustika Ratu	21.017	316.412	0,066422892
	33	UNVR PT Unilever Indonesia Tbk	3.043.354	3.702.819	0,821901908
VIII	Electronic & Office Equipment				
	34	ASGR PT Astra-Graphia	66.948	330.939	0,2022971
	35	MTDL PT Metrodata Electronics	57.796	320.261	0,180465308
	36	MLPL PT Multipolar	260.637	1.586.463	0,164288105
IX	Fabricated Metal Product				
	37	KICI PT Kedaung Indah Can	-5.215	238.648	-0,021852268
	38	KDSI PT Kedawung Setia Industrial	10.511	342.521	0,03068717
X	Food & Beverage				
	39	ADES PT Akasha Wira International	16.321	68.219	0,239244199
	40	AISA PT Tiga Pilar Sejahtera Food	37.823	428.442	0,088280327
	41	AQUA PT Aqua Golden Mississippi	97.068	656.915	0,147763409
	42	CEKA PT Cahaya Kalbar	50.687	301.503	0,168114413

	43	DLTA	PT Delta Jakarta	131.758	590.226	0,223233134
	44	FAST	PT Fast Food Indonesia	181.997	539.106	0,337590381
	45	INDF	PT Indofood Sukses Makmur	2.856.781	10.155.495	0,281303964
	46	MLBI	PT Multi Bintang Indonesia	340.458	105.211	3,235954415
	47	MYOR	PT Mayora Indah	382.503	1.581.755	0,2418219
	48	PSDN	PT Prasadha Aneka Niaga	44.943	125.429	0,358314265
	49	PTSP	PT Pioneerindo Gourmet International	11.824	17.070	0,692677211
	50	SIPD	PT Sierad Produce	37.234	1.178.661	0,031590084
	51	SKLT	PT Sekar Laut	12.803	113.468	0,112833574
	52	STTP	PT Siantar Top	41.072	404.509	0,101535442
	53	ULTJ	PT Ultra Jaya Milk	60.281	1.191.583	0,050589006
XI	Lumber & wood Product					
	54	BRPT	PT Barito Pacific	797.924	6.467.418	0,123375975
XII	Metal & Allied Product					
	55	BTON	PT Betonjaya Manunggal	9.388	64.626	0,145266611
	56	INAI	PT Indal Aluminium Industry	-12.824	63.781	-0,201063012
	57	JPRS	PT Jaya Pari Steel	1.917	271.689	0,007055862
	58	LMSH	PT Lionmesh Prima	2.401	39.723	0,060443572
	59	LION	PT Lion Metal Works	33.613	227.799	0,14755552
	60	PICO	PT Pelangi Indah Canindo	12.657	163.553	0,077387758
	61	TIRA	PT Tira Austenite	2.887	78.604	0,036728411
XIII	Paper & Allied Product					
	62	FASW	PT Fajar Surya Wisesa	276.729	1.584.588	0,174637824
	63	SPMA	PT Suparma	26.932	688.765	0,039101871
XIV	Pharmaceuticals					
	64	SQBI	PT Bristol-Myers Squibb Indonesia	131.259	263.448	0,498234946
	65	DVLA	PT Darya-Varia Laboratoria	72.272	554.922	0,130238124
	66	INAF	PT Indofarma (Persero)	2.126	298.720	0,007117033
	67	KLBF	PT Kalbe Farma	1.049.668	4.310.438	0,243517712
	68	KAEF	PT Kimia Farma (Persero)	62.507	995.315	0,062801224
	69	MERK	PT Merck	146.700	354.184	0,414191494
	70	PYFA	PT Pyridam Farma	3.773	73.026	0,05166653
	71	SCPI	PT Schering-Plough Indonesia Tbk	10.789	19.668	0,54855603
	72	TSPC	PT Tempo Scan Pacific	360.924	2.408.871	0,149831186
XV	Photographic Equipment					
	73	MDRN	PT Modern Internasional	12.024	329.500	0,036491654
	74	KONI	PT Perdana Bangun Pusaka	5.483	22.091	0,248200625
XVI	Plastics & Glass Product					
	75	APLI	PT Asiaplast Industries	30.143	155.625	0,19368996
	76	BRNA	PT Berlina	22.300	179.730	0,124075001
	77	DYNA	PT Dynaplast	88.528	439.404	0,201472904
	78	IGAR	PT Kageo Igar Jaya	37.844	207.281	0,182573415
	79	LMPI	PT Lenggeng Makmur Industry	5.992	398.902	0,015021233
	80	TRST	PT Trias Sentosa	143.882	1.144.729	0,125690884
	81	YPAS	PT Yanaprima Hastapersada	18.541	123.670	0,149923183
XVII	Stone, Clay, Glass & Concentrate Product					
	82	ARNA	PT Arwana Citramulia	65.038	342.521	0,189880329
	83	TOTO	PT Surya Toto Indonesia	182.821	528.673	0,345811116
	84	KIAS	PT Keramik Indonesia Asosiasi	28.042	149.490	0,187584454
XVIII	Textile Mill Product					
	85	RDTX	PT Roda Vivatex	102.549	533.757	0,192126754
XIX	Tobacco Manufacture					
	86	HMSP	PT HM Sampoerna	5.089.310	10.461.616	0,486474556

Lampiran 9

TABEL RATIO TAHUN 2008 DAN 2009

		Kode	Nama Perusahaan	GPM_SEBELUM	GPM_SESUDAH
I	Adhesive				
	1	DPNS	PT Duta Pertiwi Nusantara	14,39	26,61
	2	EKAD	Ekadharna International	18,51	26,06
II	Apparel & Other Textile Product				
	3	ESTI	PT Ever Shine Textile Industry	6,6	5,9
	4	SRSN	PT Indo Acidatama	36,09	25,42
	5	PBRX	PT Pan Brothers Tex	11,08	9,9
	6	RICY	PT Ricky Putra Globalindo	17,4	15,1
	7	BATA	PT Sepatu Bata	44,19	46,07
III	Automotive & Allied Product				
	8	ASII	PT Astra International	22,39	23,11
	9	AUTO	PT Astra Otoparts	18,54	18,01
	10	BRAM	PT Indo Kordsa	15,05	16,04
	11	GJTL	PT Gajah Tunggal	14,25	22,95
	12	GDYR	PT Goodyear Indonesia	7,6	14,9
	13	INDS	PT Indospring	26,02	13,03
	14	INTA	PT Intraco Penta	18,25	20,95
	15	LPIN	PT Multi Prima Sejahtera	28,21	35,45
	16	MASA	PT Multistrada Arah Sarana	21,8	21,91
	17	NIPS	PT Nipress	13,45	13,58
	18	SMSM	PT Selamat Sempurna	24,29	23,01
	19	SUGI	PT Sugi Samapersada	27,91	5,86
	20	TURI	PT Tunas Ridean	10,05	6,68
	21	UNTR	PT United Tractor	19,71	22,81
IV	Cable				
	22	KBLM	PT Kabelindo Murni	4,77	8,35
	23	IKBI	PT Sumi Indo Kabel	11,75	14,1
V	Cement				
	24	SMCB	PT Holcim Indonesia	38,94	37,85
	25	INTP	PT Indocement Tunggal Prakasa	41,15	48,3
	26	SMGR	PT Semen Gresik (Persero)	43,85	47,08
VI	Chemical & Allied Product				
	27	AKRA	PT AKR Corporindo	11,04	10,64
	28	BUDI	PT Budi Acid Jaya	14,2	14,66
	29	LTLS	PT Lautan Luas	20,97	15,12
	30	TPIA	PT Tri Polyta Indonesia	4,05	19,84
VII	Consumer Goods				
	31	TCID	PT Mandom Indonesia	36,59	36,62
	32	MRAT	PT Mustika Ratu	55,67	56,46
	33	UNVR	PT Unilever Indonesia Tbk	50,26	49,58
VIII	Electronic & Office Equipment				

	34	ASGR	PT Astra-Graphia	31,76	28,79
	35	MTDL	PT Metrodata Electronics	13,36	11,29
	36	MLPL	PT Multipolar	25,51	33,73
IX	Fabricated Metal Product				
	37	KICI	PT Kedaung Indah Can	18	8,19
	38	KDSI	PT Kedawang Setia Industrial	10,58	12,37
X	Food & Beverage				
	39	ADES	PT Akasha Wira International	27,49	35,98
	40	AISA	PT Tiga Pilar Sejahtera Food	31,26	28,69
	41	AQUA	PT Aqua Golden Mississippi	5,43	6,11
	42	CEKA	PT Cahaya Kalbar	11,36	11,6
	43	DLTA	PT Delta Djakarta	42,2	45,79
	44	FAST	PT Fast Food Indonesia	61,36	59,8
	45	INDF	PT Indofood Sukses Makmur	23,14	27,25
	46	MLBI	PT Multi Bintang Indonesia	48,21	52,55
	47	MYOR	PT Mayora Indah	19,29	23,73
	48	PSDN	PT Prasadha Aneka Niaga	14,87	14,85
	49	PTSP	PT Pioneerindo Gourmet International	63,29	98,22
	50	SIPD	PT Sierad Produce	9,25	7,12
	51	SKLT	PT Sekar Laut	18,17	18,97
	52	STTP	PT Siantar Top	14,51	16,28
	53	ULTJ	PT Ultra Jaya Milk	19,13	26,14
XI	Lumber & wood Product				
	54	BRPT	PT Barito Pacific	-5,76	12,18
XII	Metal & Allied Product				
	55	BTON	PT Betonjaya Manunggal	17,14	16,57
	56	INAI	PT Indal Aluminium Industry	14,17	17,81
	57	JPRS	PT Jaya Pari Steel	15,75	11,69
	58	LMSH	PT Lionmesh Prima	13,41	7,79
	59	LION	PT Lion Metal Works	42,59	45,45
	60	PICO	PT Pelangi Indah Canindo	12,38	14,46
	61	TIRA	PT Tira Austenite	39,32	36,39
XIII	Paper & Allied Product				
	62	FASW	PT Fajar Surya Wisesa	16,73	19,64
	63	SPMA	PT Suparma	14,42	11,7
XIV	Pharmaceuticals				
	64	SQBI	PT Bristol-Myers Squibb Indonesia	54,64	65,31
	65	DVLA	PT Darya-Varia Laboratoria	64,69	61,68
	66	INAF	PT Indofarma (Persero)	22,55	27,08
	67	KLBF	PT Kalbe Farma	48,29	49,65
	68	KAEF	PT Kimia Farma (Persero)	26,7	27,62
	69	MERK	PT Merck	56,74	58,24
	70	PYFA	PT Pyridam Farma	65,53	63,82
	71	SCPI	PT Schering-Plough Indonesia Tbk	50,13	39,88
	72	TSPC	PT Tempo Scan Pacific	38,93	37,25
XV	Photographic Equipment				
	73	MDRN	PT Modern Internasional	22,4	21,87

	74	KONI	PT Perdana Bangun Pusaka	21,38	26,25
XVI	Plastics & Glass Product				
	75	APLI	PT Asioplast Industries	11,23	16,76
	76	BRNA	PT Berlina	19,16	19,84
	77	DYNA	PT Dynaplast	13,58	18,15
	78	IGAR	PT Kageo Igar Jaya	9,01	13,49
	79	LMPI	PT Langgeng Makmur Industry	18,62	16,6
	80	TRST	PT Trias Sentosa	14,85	16,9
	81	YPAS	PT Yanaprima Hastapersada	14,88	16,09
XVII	Stone, Clay, Glass & Concentrate Product				
	82	ARNA	PT Arwana Citramulia	30,64	29,79
	83	TOTO	PT Surya Toto Indonesia	27,36	30,21
	84	KIAS	PT Keramika Indonesia Assosiasi	20,04	19,88
XVIII	Textile Mill Product				
	85	RDTX	PT Roda Vivatex	46,11	51,6
XIX	Tobacco Manufacture				
	86	HMSP	PT HM Sampoerna	28,79	28,83

OPM_SEBELUM	OPM_SESUDAH	ROI_SEBELUM	ROI_SESUDAH	ROE_SEBELUM	ROE_SESUDAH
-14,08	7,78	-6,4	4,27	-9,08	5,64
5,03	12,63	2,6	9,69	6,21	23,02
1,64	0,43	-4,15	1,48	-8,84	2,99
21,97	12,56	1,73	6,13	3,52	11,62
3,35	2,83	-4,33	4,08	-42	25,4
5,61	1,55	-1,45	0,62	-2,92	1,14
10,39	12,53	39,2	12,71	57,69	17,58
12,24	12,95	13,99	13,99	34,15	31,19
8,47	7,98	15,35	17,44	23,03	25,24
8,44	10,29	6,29	5,61	10,54	7,71
7,3	14,43	-7,17	10,2	-37,88	33,9
3,49	9,91	79,43	10,74	273,67	29,15
18,24	3,49	3,47	9,46	29,29	35,49
7,91	9,54	2,02	3,6	6,98	10,48
9,2	12,24	2,6	7,4	5,77	11
13,23	13,65	0,13	6,89	0,23	11,98
6,75	2,59	0,48	1,17	1,26	2,9
15,73	13,81	10,92	15,18	18,58	28,72
4,77	-10,56	4,03	-6,15	4,51	-6,24
4,7	2,42	6,84	17,53	23,92	31,03
14,9	17,68	11,75	15,77	24,12	27,81
1,46	2,8	0,61	0,47	1,26	0,75
9,03	9,69	15,35	5,11	19,26	5,84
20,53	23,52	3,68	12,56	11,12	27,52
25,15	34,92	15,47	20,7	20,54	25,73
27,74	30,18	23,99	25,89	31,53	32,88
6,5	6,03	4,31	19,52	13,06	5,61
8,73	8,63	1,44	9,74	3,96	20,93
11,69	11,38	5,8	3,21	25,35	12,96
1,26	16,52	-0,58	17,57	-0,97	27,04
14,14	13,32	12,61	12,53	14,07	14,15
8,22	12,02	6,28	5,75	7,34	6,64
21,47	23,1	37,08	40,66	77,79	82,19

10,31	8,45	7,43	8,64	18,77	20,23
7,44	3,77	6,37	5,46	25,88	18,05
4,17	5,01	-1,68	2,2	-12,7	16,43
6,84	-5,02	3,55	-6,19	4,64	-2,19
3,37	3,4	1,18	1,91	2,51	3,07
-29,91	3,45	-8,22	9,15	-29,3	23,92
23,1	19,78	3,68	2,81	9,59	8,83
4,1	4,65	8,35	8,46	14,41	14,78
4,47	7,82	4,61	8,92	11,29	16,81
14,85	21,69	11,99	17,33	16,11	22,32
6,96	9,17	15,96	17,48	25,96	33,76
11,19	13,47	2,61	7,07	12,17	28,13
21,6	31,8	23,61	34,27	64,59	323,6
8,84	12,84	6,56	11,78	15,76	24,18
8,76	7,28	3,29	12,71	10,16	35,83
6,62	7,4	5,24	13,04	89,11	69,27
3,19	2,24	1,97	2,27	2,64	3,16
2,26	0,62	2,12	6,53	4,24	11,28
4,67	6,33	0,77	7,49	1,33	10,15
-4,92	7,87	17,45	3,48	26,75	5,06
-10,05	7,8	-19,72	4,87	-49,81	12,34
14,43	12,72	29,53	13,45	37,7	14,53
6,84	8,11	0,16	-2,73	1,32	-20,11
13,42	6,7	12,31	0,54	18,22	0,71
9,69	3,06	14,9	3,3	24,37	6,04
22,21	22,33	14,95	12,39	18,81	14,76
8,12	8,95	2,21	2,33	8,61	7,74
8,66	8,46	0,84	1,43	2,52	3,67
12,86	15,53	0,98	7,54	2,79	17,46
9,44	6,29	-0,91	1,88	-2,16	3,91
37,39	45,34	31,99	41,16	43,94	49,82
13,53	13,73	11,11	9,22	13,94	13,02
4,26	4,08	0,52	0,29	1,7	0,71
14,51	17,23	14,47	16,19	22,79	24,35
3,96	3,92	3,83	4	5,84	6,28
22	26,81	30,13	33,8	26,29	41,42
5,15	5,17	2,34	3,78	3,33	5,17
14,82	12,54	3,32	5,23	79,3	54,86
10	9,91	11,02	11,06	14,62	14,98
4,36	1,74	0,26	1,56	0,65	3,65

2,76	2,23	-5,24	5,89	-16,91	24,82
7,71	12,21	-1,75	9,97	-3,84	19,37
8,41	9,17	5,2	4,4	12,41	12,41
6,05	9,33	3	6,86	0,98	20,15
3,13	8,11	3,24	11,91	5,18	18,26
5,73	4,7	0,46	1,11	0,65	1,5
7,99	10,35	2,69	7,49	5,59	12,57
11,1	10,99	10,35	9,7	15,78	14,99
17,71	17,66	7,5	7,91	19,5	18,99
18,29	21,75	6,14	18,09	17,43	34,58
9,61	9,87	2,6	2,12	17,66	18,76
39,27	46,93	9,83	15,75	13,24	19,21
17,95	18,73	24,14	28,73	48,4	48,65

GPM_SEBELUM	GPM_SESUDAH	OPM_SEBELUM	OPM_SESUDAH	ROI_SEBELUM	ROI_SESUDAH
2,666533521	3,281287085	0	2,051556338	0	1,451613827
2,918311127	3,260401572	1,615419984	2,536074936	0,955511445	2,271094426
1,887069649	1,774952351	0,494696242	-0,84397007	0	0,392042088
3,586015819	3,235536266	3,089677886	2,530517161	0,548121409	1,81319475
2,405141681	2,292534757	1,208960346	1,040276712	0	1,406096988
2,856470206	2,714694744	1,72455072	0,438254931	0	-0,478035801
3,788498519	3,830161979	2,340843805	2,528125769	3,668676747	2,542389085
3,108614431	3,140265424	2,504709277	2,561095788	2,638342789	2,638342789
2,91993056	2,890927159	2,136530509	2,076938411	2,731115474	2,858766418
2,711377991	2,775085602	2,132982309	2,33117255	1,838961071	1,72455072
2,656756907	3,133317937	1,987874348	2,669309373	0	2,32238772
2,028148247	2,701361213	1,249901736	2,293544348	4,374876131	2,373975089
3,258865473	2,567254391	2,903616985	1,249901736	1,244154594	2,247072383
2,90416508	3,042138646	2,068127782	2,255493485	0,703097511	1,280933845
3,339676525	3,568123253	2,219203484	2,504709277	0,955511445	2,00148
3,08190997	3,086943154	2,582486978	2,613739522	-2,040220829	1,930071085
2,598979106	2,608598122	1,909542505	0,951657876	-0,733969175	0,157003749
3,190064743	3,135928904	2,755569717	2,625392967	2,39059597	2,719978772
3,328985048	1,768149604	1,562346305	0	1,393766376	0
2,307572635	1,899117988	1,547562509	0,88376754	1,922787732	2,863913699
2,981126121	3,127199036	2,701361213	2,872434057	2,463853241	2,758109401
1,562346305	2,122261539	0,378436436	1,029619417	-0,494296322	-0,755022584
2,463853241	2,646174797	2,200552367	2,271094426	2,731115474	1,631199404
3,662022	3,63363098	3,021887231	3,157851123	1,302912752	2,530517161
3,717223927	3,877431561	3,224857897	3,553059731	2,738902665	3,0301337
3,780774719	3,851848282	3,322875415	3,407179453	3,177637077	3,253856794
2,401525041	2,364620484	1,871802177	1,796747011	1,460937904	2,971439581
2,653241965	2,685122696	2,16676537	2,155244505	0,364643114	2,276241118
3,043092845	2,716018371	2,458733775	2,431857429	1,757857918	1,166270937
1,398716881	2,987700102	0,231111721	2,804571768	0	2,866192902
3,599774979	3,600594539	2,64900766	2,589266665	2,53449015	2,528125769
4,019441402	4,033532423	2,106570209	2,486571929	1,83736998	1,749199855
3,917209532	3,903587527	3,066656612	3,139832618	3,613077741	3,705244808

3,458207636	3,360028105	2,333114298	2,134166441	2,005525859	2,156402583
2,592265168	2,423917378	2,006870849	1,327075001	1,85159947	1,69744879
3,239070532	3,518387649	1,427916036	1,611435915	0	0,78845736
2,890371758	2,102913898	1,922787732	0	1,266947603	0
2,358965426	2,515274186	1,214912744	1,223775432	0,165514438	0,647103242
3,313822302	3,582963229	0	1,238374231	0	2,213753879
3,442339325	3,35654863	3,139832618	2,984671326	1,302912752	1,033184483
1,691939134	1,809926773	1,410986974	1,53686722	2,122261539	2,135349174
2,430098413	2,451005098	1,497388409	2,056684555	1,528227857	2,188295947
3,742420221	3,824065727	2,697999865	3,076851325	2,484072969	2,852439104
4,116758157	4,091005661	1,940179474	2,215937286	2,770085592	2,86105737
3,141562722	3,305053521	2,415020522	2,60046499	0,959350221	1,95586048
3,875566468	3,961765097	3,072693315	3,45946629	3,161670351	3,534270336
2,959586827	3,16674007	2,179286877	2,552565298	1,880990603	2,466403178
2,69934576	2,697999865	2,170195905	1,985130862	1,190887565	2,542389085
4,147727339	4,587209861	1,89009537	2,00148	1,656321498	2,568021556
2,224623552	1,962907725	1,160020917	0,806475866	0,678033543	0,819779831
2,899771882	2,942858784	0,815364813	-0,478035801	0,751416089	1,876406943
2,674838067	2,789937361	1,541159072	1,845300236	-0,261364764	2,013568798
2,951257783	3,263466708	0	2,063058062	2,859339649	1,247032294
0	2,499795262	0	2,054123734	0	1,583093937
2,841414913	2,807593831	2,669309373	2,543175558	3,385406696	2,598979106
2,651127054	2,879760097	1,922787732	2,093097868	-1,832581464	0
2,756840365	2,458733775	2,596746132	1,902107526	2,51041194	-0,616186139
2,596000697	2,05284086	2,271094426	1,118414916	2,701361213	1,193922468
3,751619484	3,816612821	3,100542638	3,105931066	2,7047113	2,516889696
2,516082267	2,671386217	2,094330154	2,191653532	0,792992516	0,845868268
3,671733295	3,594294012	2,158714723	2,135349174	-0,174353387	0,357674444
2,817203515	2,977568303	2,554121719	2,742773637	-0,020202707	2,020222182
2,668616132	2,459588842	2,24495598	1,838961071	0	0,631271777
4,000766215	4,179145164	3,621403289	3,814189645	3,465423354	3,717466911
4,16960663	4,121959729	2,604909442	2,61958322	2,407845604	2,221375038
3,115735066	3,298795448	1,44926916	1,406096988	-0,653926467	-1,237874356
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3,284663565	3,318540148	1,376244025	1,366091654	1,342864803	1,386294361
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3,661765162	3,617651945	2,302585093	2,293544348	2,399711804	2,403334996
3,109060959	3,085115835	1,472472057	0,553885113	-1,347073648	0,444685821

3,062455906	3,267665989	1,01523068	0,802001585	0	1,773255998
2,418588769	2,818995095	2,042518188	2,502255288	0	2,299580584
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2,198335072	2,60194867	1,141033005	2,093097868	1,17557333	2,477378383
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2,697999865	2,827313622	2,07819076	2,33698652	0,989541194	2,013568798
2,700018029	2,778197961	2,406945108	2,396985768	2,33698652	2,272125886
3,422306345	3,394172767	2,874129452	2,871302195	2,014903021	2,068127782
3,309082093	3,408172995	2,906354462	3,079613758	1,814824742	2,895359299
2,997730276	2,989714201	2,262804223	2,289499853	0,955511445	0,751416089
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ROE_SEBELUM ROE_SESUDAH

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3,629660094	2,676215478
0,277631737	0
2,902519892	-0,342490309
3,193352868	1,798404012
2,934388643	2,691920819
2,152924318	2,046401688
0,924258902	1,300191662

1,026041596	2,85991255
0	1,363537374

3,782825067	3,90841651
2,634762405	2,566486637
0,530628251	-0,342490309
3,126321843	3,19253185
1,764730797	1,83736998
3,269188639	3,723763856
1,202972304	1,642872689
4,373238129	4,004784486
2,682390454	2,706715978

-0,430782916	1,294727168
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0	3,21164978
0	2,963725477
2,518502599	2,518502599
-0,020202707	3,003204288
1,644805056	2,904712875
-0,430782916	0,405465108
1,720979287	2,531313023
2,758743315	2,707383312
2,970414466	2,943912525
2,85819286	3,54327548
2,871302195	2,931726944
2,583242551	2,955430977
3,879499814	3,884651809

Lampiran 10

TABEL RATIO TAHUN 2008 DAN 2009
(SETELAH DI LOGARITMA)

		Kode	Nama Perusahaan	GPM_SEBELUM	GPM_SESUDAH
		Adhesive			
I	1	DPNS	PT Duta Pertiwi Nusantara	2,666533521	3,281287085
	2	EKAD	Ekadharna International	2,918311127	3,260401572
		Apparel & Other Textile Product			
II	3	ESTI	PT Ever Shine Textile Industry	1,887069649	1,774952351
	4	SRSN	PT Indo Acidatama	3,586015819	3,235536266
	5	PBRX	PT Pan Brothers Tex	2,405141681	2,292534757
	6	RICY	PT Ricky Putra Globalindo	2,856470206	2,714694744
	7	BATA	PT Sepatu Bata	3,788498519	3,830161979
		Automotive & Allied Product			
III	8	ASII	PT Astra International	3,108614431	3,140265424
	9	AUTO	PT Astra Otoparts	2,91993056	2,890927159
	10	BRAM	PT Indo Kordsa	2,711377991	2,775085602
	11	GJTL	PT Gajah Tunggal	2,656756907	3,133317937
	12	GDYR	PT Goodyear Indonesia	2,028148247	2,701361213
	13	INDS	PT Indospring	3,258865473	2,567254391
	14	INTA	PT Intraco Penta	2,90416508	3,042138646
	15	LPIN	PT Multi Prima Sejahtera	3,339676525	3,568123253
	16	MASA	PT Multistrada Arah Sarana	3,08190997	3,086943154
	17	NIPS	PT Nipress	2,598979106	2,608598122
	18	SMSM	PT Selamat Sempurna	3,190064743	3,135928904
	19	SUGI	PT Sugi Samapersada	3,328985048	1,768149604
	20	TURI	PT Tunas Ridean	2,307572635	1,899117988
	21	UNTR	PT United Tractor	2,981126121	3,127199036
		Cable			
IV	22	KBLM	PT Kabelindo Murni	1,562346305	2,122261539
	23	IKBI	PT Sumi Indo Kabel	2,463853241	2,646174797
		Cement			
V	24	SMCB	PT Holcim Indonesia	3,662022	3,63363098
	25	INTP	PT Indocement Tunggal Prakasa	3,717223927	3,877431561
	26	SMGR	PT Semen Gresik (Persero)	3,780774719	3,851848282
		Chemical & Allied Product			
VI	27	AKRA	PT AKR Corporindo	2,401525041	2,364620484
	28	BUDI	PT Budi Acid Jaya	2,653241965	2,685122696
	29	LTLS	PT Lautan Luas	3,043092845	2,716018371
	30	TPIA	PT Tri Polyta Indonesia	1,398716881	2,987700102
		Consumer Goods			
VII	31	TCID	PT Mandom Indonesia	3,599774979	3,600594539
	32	MRAT	PT Mustika Ratu	4,019441402	4,033532423
	33	UNVR	PT Unilever Indonesia Tbk	3,917209532	3,903587527
		Electronic & Office Equipment			
VIII	34	ASGR	PT Astra-Graphia	3,458207636	3,360028105

	35	MTDL	PT Metrodata Electronics	2,592265168	2,423917378
	36	MLPL	PT Multipolar	3,239070532	3,518387649
	Fabricated Metal Product				
IX	37	KICI	PT Kedaung Indah Can	2,890371758	2,102913898
	38	KDSI	PT Kedawang Setia Industrial	2,358965426	2,515274186
	Food & Beverage				
X	39	ADES	PT Akasha Wira International	3,313822302	3,582963229
	40	AISA	PT Tiga Pilar Sejahtera Food	3,442339325	3,35654863
	41	AQUA	PT Aqua Golden Mississippi	1,691939134	1,809926773
	42	CEKA	PT Cahaya Kalbar	2,430098413	2,451005098
	43	DLTA	PT Delta Djakarta	3,742420221	3,824065727
	44	FAST	PT Fast Food Indonesia	4,116758157	4,091005661
	45	INDF	PT Indofood Sukses Makmur	3,141562722	3,305053521
	46	MLBI	PT Multi Bintang Indonesia	3,875566468	3,961765097
	47	MYOR	PT Mayora Indah	2,959586827	3,16674007
	48	PSDN	PT Prasadha Aneka Niaga	2,69934576	2,697999865
	49	PTSP	PT Pioneerindo Gourmet Internationa	4,147727339	4,587209861
	50	SIPD	PT Sierad Produce	2,224623552	1,962907725
	51	SKLT	PT Sekar Laut	2,899771882	2,942858784
	52	STTP	PT Siantar Top	2,674838067	2,789937361
	53	ULTJ	PT Ultra Jaya Milk	2,951257783	3,263466708
	Lumber & wood Product				
XI	54	BRPT	PT Barito Pacific	0	2,499795262
	Metal & Allied Product				
XII	55	BTON	PT Betonjaya Manunggal	2,841414913	2,807593831
	56	INAI	PT Indal Aluminium Industry	2,651127054	2,879760097
	57	JPRS	PT Jaya Pari Steel	2,756840365	2,458733775
	58	LMSH	PT Lionmesh Prima	2,596000697	2,05284086
	59	LION	PT Lion Metal Works	3,751619484	3,816612821
	60	PICO	PT Pelangi Indah Canindo	2,516082267	2,671386217
	61	TIRA	PT Tira Austenite	3,671733295	3,594294012
	Paper & Allied Product				
XIII	62	FASW	PT Fajar Surya Wisesa	2,817203515	2,977568303
	63	SPMA	PT Suparma	2,668616132	2,459588842
	Pharmaceuticals				
XIV	64	SQBI	PT Bristol-Myers Squibb Indonesia	4,000766215	4,179145164
	65	DVLA	PT Darya-Varia Laboratoria	4,16960663	4,121959729
	66	INAF	PT Indofarma (Persero)	3,115735066	3,298795448
	67	KLBF	PT Kalbe Farma	3,8772245	3,90499839
	68	KAEF	PT Kimia Farma (Persero)	3,284663565	3,318540148
	69	MERK	PT Merck	4,038479429	4,064572404
	70	PYFA	PT Pyridam Farma	4,182508053	4,156066621
	71	SCPI	PT Schering-Plough Indonesia Tbk	3,914619631	3,685874945
	72	TSPC	PT Tempo Scan Pacific	3,661765162	3,617651945
	Photographic Equipment				
XV	73	MDRN	PT Modern Internasional	3,109060959	3,085115835
	74	KONI	PT Perdana Bangun Pusaka	3,062455906	3,267665989

	Plastics & Glass Product				
XVI	75	APLI	PT Asiaplast Industries	2,418588769	2,818995095
	76	BRNA	PT Berlina	2,952824773	2,987700102
	77	DYNA	PT Dynaplast	2,608598122	2,898670561
	78	IGAR	PT Kageo Igar Jaya	2,198335072	2,60194867
	79	LMPI	PT Langgeng Makmur Industry	2,924236272	2,809402695
	80	TRST	PT Trias Sentosa	2,697999865	2,827313622
	81	YPAS	PT Yanaprima Hastapersada	2,700018029	2,778197961
	Stone, Clay, Glass & Concentrate Product				
XVII	82	ARNA	PT Arwana Citramulia	3,422306345	3,394172767
	83	TOTO	PT Surya Toto Indonesia	3,309082093	3,408172995
	84	KIAS	PT Keramika Indonesia Assosiasi	2,997730276	2,989714201
	Textile Mill Product				
XVIII	85	RDTX	PT Roda Vivatex	3,831029846	3,943521672
	Tobacco Manufacture				
XIX	86	HMSP	PT HM Sampoerna	3,360028105	3,361416512

OPM_SEBELUM	OPM_SESUDAH	ROI_SEBELUM	ROI_SESUDAH	ROE_SEBELUM	ROE_SESUDAH
0	2,051556338	0	1,451613827	0	1,729884066
1,615419984	2,536074936	0,955511445	2,271094426	1,826160896	3,136363403
0,494696242	-0,84397007	0	0,392042088	0	1,095273387
3,089677886	2,530517161	0,548121409	1,81319475	1,25846099	2,452727751
1,208960346	1,040276712	0	1,406096988	0	3,234749174
1,72455072	0,438254931	0	-0,478035801	0	0,131028262
2,340843805	2,528125769	3,668676747	2,542389085	4,055083848	2,866761892
2,504709277	2,561095788	2,638342789	2,638342789	3,530762586	3,440097531
2,136530509	2,076938411	2,731115474	2,858766418	3,136797714	3,228430038
2,132982309	2,33117255	1,838961071	1,72455072	2,355177543	2,042518188
1,987874348	2,669309373	0	2,32238772	0	3,523415014
1,249901736	2,293544348	4,374876131	2,373975089	5,611923001	3,372454913
2,903616985	1,249901736	1,244154594	2,247072383	3,377246161	3,569250967
2,068127782	2,255493485	0,703097511	1,280933845	1,943048917	2,349468679
2,219203484	2,504709277	0,955511445	2,00148	1,752672081	2,397895273
2,582486978	2,613739522	-2,040220829	1,930071085	-1,46967597	2,483238593
1,909542505	0,951657876	-0,733969175	0,157003749	0,231111721	1,064710737
2,755569717	2,625392967	2,39059597	2,719978772	2,922085733	3,357593744
1,562346305	0	1,393766376	0	1,506297154	0
1,547562509	0,88376754	1,922787732	2,863913699	3,174714929	3,434954478
2,701361213	2,872434057	2,463853241	2,758109401	3,183041372	3,325395668
0,378436436	1,029619417	-0,494296322	-0,755022584	0,231111721	-0,287682072
2,200552367	2,271094426	2,731115474	1,631199404	2,958030406	1,764730797
3,021887231	3,157851123	1,302912752	2,530517161	2,408745289	3,314913013
3,224857897	3,553059731	2,738902665	3,0301337	3,022374205	3,247657626
3,322875415	3,407179453	3,177637077	3,253856794	3,450939474	3,49286457
1,871802177	1,796747011	1,460937904	2,971439581	2,569554124	1,72455072
2,16676537	2,155244505	0,364643114	2,276241118	1,376244025	3,041183536
2,458733775	2,431857429	1,757857918	1,166270937	3,23277873	2,561867691
0,231111721	2,804571768	0	2,866192902	0	3,297317251
2,64900766	2,589266665	2,53449015	2,528125769	2,644044871	2,649714624
2,106570209	2,486571929	1,83736998	1,749199855	1,993338843	1,893111963
3,066656612	3,139832618	3,613077741	3,705244808	4,354012888	4,40903364
2,333114298	2,134166441	2,005525859	2,156402583	2,932259851	3,007166651

2,006870849	1,327075001	1,85159947	1,69744879	3,25347047	2,893145685
1,427916036	1,611435915	0	0,78845736	0	2,799108932
1,922787732	0	1,266947603	0	1,534714366	0
1,214912744	1,223775432	0,165514438	0,647103242	0,920282753	1,121677562
0	1,238374231	0	2,213753879	0	3,174714929
3,139832618	2,984671326	1,302912752	1,033184483	2,260720889	2,178155015
1,410986974	1,53686722	2,122261539	2,135349174	2,66792241	2,693274916
1,497388409	2,056684555	1,528227857	2,188295947	2,423917378	2,821973947
2,697999865	3,076851325	2,484072969	2,852439104	2,779440197	3,105483138
1,940179474	2,215937286	2,770085592	2,86105737	3,256556892	3,51927667
2,415020522	2,60046499	0,959350221	1,95586048	2,498973907	3,336836623
3,072693315	3,45946629	3,161670351	3,534270336	4,1680596	5,779508185
2,179286877	2,552565298	1,880990603	2,466403178	2,757475084	3,185525845
2,170195905	1,985130862	1,190887565	2,542389085	2,318458442	3,578785531
1,89009537	2,00148	1,656321498	2,568021556	4,489871562	4,238011912
1,160020917	0,806475866	0,678033543	0,819779831	0,970778917	1,150572028
0,815364813	-0,478035801	0,751416089	1,876406943	1,444563269	2,423031246
1,541159072	1,845300236	-0,261364764	2,013568798	0,285178942	2,317473705
0	2,063058062	2,859339649	1,247032294	3,286534473	1,621366483
0	2,054123734	0	1,583093937	0	2,512846018
2,669309373	2,543175558	3,385406696	2,598979106	3,629660094	2,676215478
1,922787732	2,093097868	-1,832581464	0	0,277631737	0
2,596746132	1,902107526	2,51041194	-0,616186139	2,902519892	-0,342490309
2,271094426	1,118414916	2,701361213	1,193922468	3,193352868	1,798404012
3,100542638	3,105931066	2,7047113	2,516889696	2,934388643	2,691920819
2,094330154	2,191653532	0,792992516	0,845868268	2,152924318	2,046401688
2,158714723	2,135349174	-0,174353387	0,357674444	0,924258902	1,300191662
2,554121719	2,742773637	-0,020202707	2,020222182	1,026041596	2,85991255
2,24495598	1,838961071	0	0,631271777	0	1,363537374
3,621403289	3,814189645	3,465423354	3,717466911	3,782825067	3,90841651
2,604909442	2,61958322	2,407845604	2,221375038	2,634762405	2,566486637
1,44926916	1,406096988	-0,653926467	-1,237874356	0,530628251	-0,342490309
2,674838067	2,846652051	2,672077541	2,784393768	3,126321843	3,19253185
1,376244025	1,366091654	1,342864803	1,386294361	1,764730797	1,83736998
3,091042453	3,288774952	3,405521353	3,520460802	3,269188639	3,723763856
1,638996715	1,642872689	0,850150929	1,32972401	1,202972304	1,642872689
2,69597762	2,528923535	1,199964783	1,654411278	4,373238129	4,004784486
2,302585093	2,293544348	2,399711804	2,403334996	2,682390454	2,706715978
1,472472057	0,553885113	-1,347073648	0,444685821	-0,430782916	1,294727168
1,01523068	0,802001585	0	1,773255998	0	3,21164978

2,042518188	2,502255288	0	2,299580584	0	2,963725477
2,129421474	2,215937286	1,648658626	1,481604541	2,518502599	2,518502599
1,800058272	2,233235015	1,098612289	1,925707442	-0,020202707	3,003204288
1,141033005	2,093097868	1,17557333	2,477378383	1,644805056	2,904712875
1,745715531	1,547562509	-0,776528789	0,104360015	-0,430782916	0,405465108
2,07819076	2,33698652	0,989541194	2,013568798	1,720979287	2,531313023
2,406945108	2,396985768	2,33698652	2,272125886	2,758743315	2,707383312
2,874129452	2,871302195	2,014903021	2,068127782	2,970414466	2,943912525
2,906354462	3,079613758	1,814824742	2,895359299	2,85819286	3,54327548
2,262804223	2,289499853	0,955511445	0,751416089	2,871302195	2,931726944
3,670460869	3,84865713	2,285438934	2,756840365	2,583242551	2,955430977
2,887590115	2,930126516	3,183870216	3,357941873	3,879499814	3,884651809

Lampiran 11

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
GPM_sebelum	86	-5.76	65.53	25.158	15.8919
GPM_sesudah	86	5.86	98.22	26.6264	17.22592
OPM_sebelum	86	-29.91	39.27	9.5863	9.36014
OPM_sesudah	86	-10.56	46.93	11.1315	9.35663
ROI_sebelum	86	-19.72	79.43	7.5885	12.57288
ROI_sesudah	86	-6.19	41.16	9.5064	8.97296
ROE_sebelum	86	-49.81	273.67	15.9513	35.85901
ROE_sesudah	86	-20.11	323.6	21.5841	36.50357
Valid N (listwise)	86				

Lampiran 12

One-Sample Kolmogorov-Smirnov Test

		GPM_sebelum	GPM_sesudah	OPM_sebelum	OPM_sesudah	ROI_sebelum	ROI_sesudah	ROE_sebelum	ROE_sesudah
N		86	86	86	86	86	86	86	86
Normal Parameters ^a	Mean	3.0198	3.0896	2.0439	2.0985	1.3604	1.8298	2.0258	2.5144
	Std. Deviation	0.7037	0.63092	0.83254	0.90884	1.34159	1.06957	1.45574	1.15881
Most Extreme Differences	Absolute	0.086	0.061	0.093	0.142	0.101	0.106	0.117	0.134
	Positive	0.049	0.045	0.05	0.06	0.101	0.067	0.117	0.098
	Negative	-0.086	-0.061	-0.093	-0.142	-0.069	-0.106	-0.116	-0.134
Kolmogorov-Smirnov Z		0.795	0.57	0.858	1.319	0.932	0.978	1.082	1.246
Asymp. Sig. (2-tailed)		0.553	0.902	0.453	0.062	0.35	0.294	0.192	0.09

Lampiran 13

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	GPM_sebelum	3.0198	86	0.70370	0.07588
	GPM_sesudah	3.0896	86	0.63092	0.06803
Pair 2	OPM_sebelum	2.0439	86	0.83254	0.08978
	OPM_sesudah	2.0985	86	0.90884	0.09800
Pair 3	ROI_sebelum	1.3604	86	1.34159	0.14467
	ROI_sesudah	1.8298	86	1.06957	0.11533
Pair 4	ROE_sebelum	2.0258	86	1.45574	0.15698
	ROE_sesudah	2.5144	86	1.15881	0.12496

Lampiran 14

Paired Samples Correlations

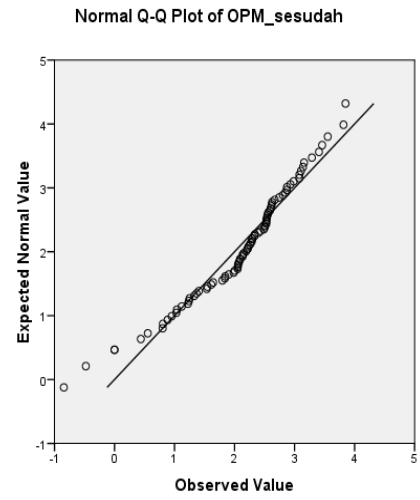
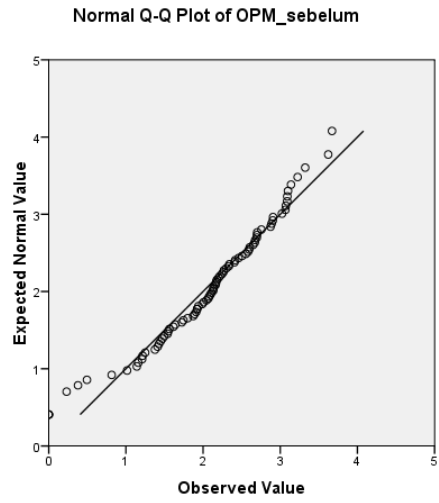
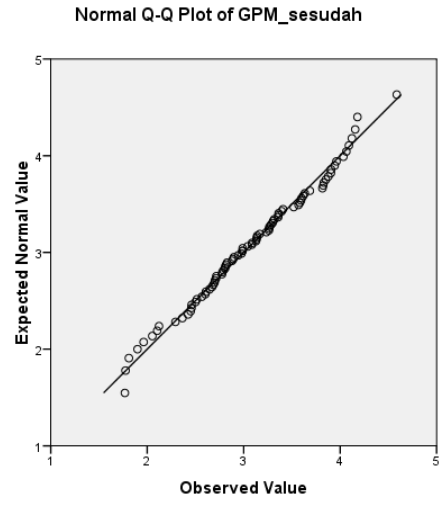
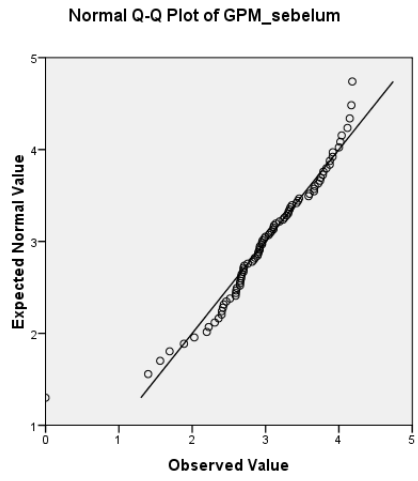
		N	Correlation	Sig.
Pair 1	GPM_sebelum & GPM_sesudah	86	0.796	0.000
Pair 2	OPM_sebelum & OPM_sesudah	86	0.647	0.000
Pair 3	ROI_sebelum & ROI_sesudah	86	0.608	0.000
Pair 4	ROE_sebelum & ROE_sesudah	86	0.509	0.000

Lampiran 15

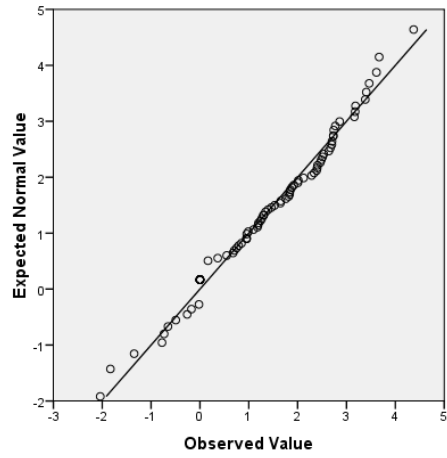
Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	GPM_sebelum - GPM_sesudah	-0.06984	0.43197	0.04658	-0.16245	0.02278	-1.499	85	0.138
Pair 2	OPM_sebelum - OPM_sesudah	-0.05461	0.73496	0.07925	-0.21218	0.10297	-0.689	85	0.493
Pair 3	ROI_sebelum - ROI_sesudah	-0.46939	1.09471	0.11805	-0.7041	-0.23468	-3.976	85	0.000
Pair 4	ROE_sebelum - ROE_sesudah	-0.48861	1.32061	0.14241	-0.77175	-0.20547	-3.431	85	0.001

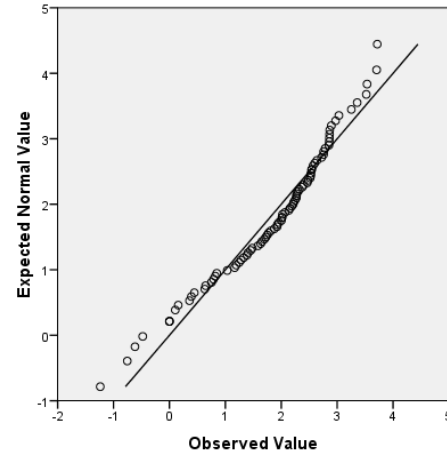
Lampiran 16



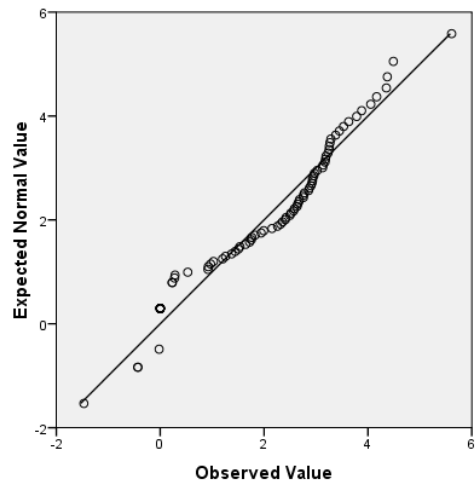
Normal Q-Q Plot of ROI_sebelum



Normal Q-Q Plot of ROI_sesudah



Normal Q-Q Plot of ROE_sebelum



Normal Q-Q Plot of ROE_sesudah

