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LAMPIRAN

LAMPIRAN 1

No.	Nama perusahaan	Laba				
		1998	1999	2000	2001	2002
1	Aqua Golden Mississippi	25546	26683	55694	70414	96943
2	Delta Djakarta	24760	54337	50574	65519	62596
3	Indofood Sukses Makmur	577929	2100637	1118947	1276340	1418084
4	Multi Bintang Indonesia	29917	89213	133798	163307	123380
5	Siantar Top	26433	38071	49505	32852	43169
6	Ultra Jaya Milk Industri	1799	7422	34678	26755	23727
7	BAT Indonesia	17893	59267	75618	143794	172125
8	Gudang Garam	1559153	3156607	3182395	2985092	3006712
9	Eratex Djaja Limited	22193	20922	9528	12486	7188
10	Ever Shine Textile Industri	19234	148981	3007	40274	1545
11	Sepatu Bata	39255	73953	92576	93136	71768
12	Tirta Mahakam	1770	10601	18275	15261	16286
13	Lautan Luas	115627	82681	41001	72157	32933
14	Unggul Indah Cahaya	63110	131988	111126	215723	162291
15	Duta Pertiwi Nusantara	48208	17935	24062	14669	2705
16	Eka Dharma Tape Industri	13555	16204	8201	7842	8235
17	Intan Wijaya	27300	28060	28617	30078	6880
18	Berlina	1067	36076	39910	50647	48954
19	Dynaplast	20601	41868	48793	54350	80198
20	Igar Jaya	18520	48909	39121	10276	37951
21	Semen Gresik	309354	380469	446181	446501	418864
22	Good Year Indonesia	71810	125977	53292	17290	24904
23	Selamat Sampurna	79839	64149	92127	92450	71902
24	Tunas Ridean	5382	32148	124847	110778	104877
25	Merck Indonesia	10923	33422	70306	80276	54455
26	Tempo Scan Pasific	220489	74138	431282	389048	416971
27	Pan Brothers Tex	20587	15016	21039	25357	22669
28	Citra Tubino	116976	32096	12500	21685	14550
29	Sari Husada	15640	124503	188177	317175	252768
30	Kurnia Kapuas Utama Glue Industri	50153	21444	17503	10321	889

LAMPIRAN 2

No.	Nama perusahaan	Arus Kas Operasi				
		1998	1999	2000	2001	2002
1	Aqua Golden Mississippi	19585	52400	75498	79720	67096
2	Delta Djakarta	44088	56132	42943	14903	40546
3	Indofood Sukses Makmur	1411741	1897348	1634872	11194561	-251784
4	Multi Bintang Indonesia	124951	124320	128199	79389	103564
5	Siantar Top	32199	21175	8064	67105	22016
6	Ultra Jaya Milk Industri	13665	11882	3980	10369	31660
7	BAT Indonesia	-74162	-16151	65523	291479	-42592
8	Gudang Garam	1320852	1436365	-1143731	551144	2215856
9	Eratex Djaja Limited	24013	73555	-15967	92498	-766
10	Ever Shine Textile Industri	113136	119287	127451	69538	63287
11	Sepatu Bata	30810	49923	61841	86233	51260
12	Tirta Mahakam	5652	-15535	23097	10170	11095
13	Lautan Luas	190842	44024	30771	131741	-4682
14	Unggul Indah Cahaya	92077	166154	23432	10861	24339
15	Duta Pertiwi Nusantara	140559	-45494	321910	637235	242855
16	Eka Dharma Tape Industri	13024	7679	6806	12407	6968
17	Intan Wijaya	22520	5468	34816	2919	13351
18	Berlina	29129	38647	42070	51448	39422
19	Dynaplast	6286	55680	56204	72658	116258
20	Igar Jaya	26547	33693	14720	17492	44256
21	Semen Gresik	102176	774621	532201	808101	834514
22	Good Year Indonesia	41945	58170	72487	53743	39588
23	Selamat Sampurna	40190	46012	74777	104479	120602
24	Tunas Ridean	15234	30199	-289430	-253842	168245
25	Merck Indonesia	-16301	26278	39566	38809	28286
26	Tempo Scan Pasific	-10523	303177	363225	338103	341918
27	Pan Brothers Tex	10978	33442	7289	16238	-58689
28	Citra Tubino	156632	68275	26316	8253	4181
29	Sari Husada	-9343	111699	80889	233696	151294
30	Kurnia Kapuas Utama Glue Industri	-164033	19946	16870	2176	-1540

LAMPIRAN 3

No.	Nama perusahaan	Piutang				
		1998	1999	2000	2001	2002
1	Aqua Golden Mississippi	112880	102588	112880	187195	157157
2	Delta Djakarta	31441	34398	65560	84316	99446
3	Indofood Sukses Makmur	540171	786140	830367	929394	13223789
4	Multi Bintang Indonesia	40432	13003	42748	55434	47868
5	Siantar Top	18403	34510	50942	61129	67055
6	Ultra Jaya Milk Industri	19299	37003	50099	53804	54328
7	BAT Indonesia	47795	22294	22101	17344	7314
8	Gudang Garam	965548	1194404	1642503	1607293	1441422
9	Eratex Djaja Limited	69683	25663	69786	41931	52605
10	Ever Shine Textile Industri	22658	60432	60950	61019	38851
11	Sepatu Bata	6685	9285	24971	20867	17758
12	Tirta Mahakam	3281	10740	23380	21347	18188
13	Lautan Luas	46767	67138	119323	165144	195834
14	Unggul Indah Cahaya	90322	137790	180333	206249	168114
15	Duta Pertiwi Nusantara	57014	49478	67307	63364	58188
16	Eka Dharma Tape Industri	8540	12266	9973	6805	9327
17	Intan Wijaya	57412	70482	59156	74613	69039
18	Berlina	8532	9621	14636	26134	23414
19	Dynaplast	34344	32498	61423	62944	65086
20	Igar Jaya	31814	173442	49785	58744	58919
21	Semen Gresik	344335	368699	624372	716884	839048
22	Good Year Indonesia	92957	95411	24258	17761	20322
23	Selamat Sempurna	54881	66551	107170	123492	90313
24	Tunas Ridean	12725	43017	494079	481412	433298
25	Merck Indonesia	26731	28563	25748	34013	38360
26	Tempo Scan Pasific	98172	148120	153360	149030	143734
27	Pan Brothers Tex	18886	22022	44623	57797	41549
28	Citra Tubino	84137	17064	63133	55075	84951
29	Sari Husada	50960	38455	79531	118491	144497
30	Kurnia Kapuas Utama Glue Industri	140010	79076	111931	102492	106022

LAMPIRAN 4

No.	Nama perusahaan	Persediaan				
		1998	1999	2000	2001	2002
1	Aqua Golden Mississippi	4575	5883	9453	9129	7561
2	Delta Djakarta	17713	14949	20619	33052	32126
3	Indofood Sukses Makmur	1193846	1348653	1970598	2137103	2743304
4	Multi Bintang Indonesia	56450	52658	60105	62420	59628
5	Siantar Top	20605	26719	66180	56802	112023
6	Ultra Jaya Milk Industri	83607	74072	103146	101132	103295
7	BAT Indonesia	440558	499487	472260	392531	392566
8	Gudang Garam	3467864	4250502	7197500	9130779	9381700
9	Eratex Djaja Limited	130211	85540	148336	134613	129730
10	Ever Shine Textile Industri	132268	134571	168838	224616	200845
11	Sepatu Bata	53457	75038	89030	89193	82828
12	Tirta Mahakam	57166	71536	94113	133881	130180
13	Lautan Luas	92524	99746	129800	128422	141718
14	Unggul Indah Cahaya	264146	303785	395855	600780	459548
15	Duta Pertiwi Nusantara	8579	7415	13971	11035	12630
16	Eka Dharma Tape Industri	6159	10273	13818	6660	9327
17	Intan Wijaya	4432	5555	8493	7524	12094
18	Berlina	13860	19520	25243	25306	29082
19	Dynaplast	18564	18175	35432	34570	36000
20	Igar Jaya	22542	40720	60364	54537	55876
21	Semen Gresik	596953	538093	685798	769957	897837
22	Good Year Indonesia	70818	67479	93875	75630	81928
23	Selamat Sampurna	55444	78868	105063	94574	100336
24	Tunas Ridean	27820	31931	75494	117412	109920
25	Merck Indonesia	14281	22248	34197	37881	46920
26	Tempo Scan Pasific	151863	182131	224472	266903	245275
27	Pan Brothers Tex	13320	12447	19381	15829	30006
28	Citra Tubino	51594	231058	54100	66296	87747
29	Sari Husada	41010	79076	111931	102492	106022
30	Kurnia Kapuas Utama Glue	49941	41860	46073	46043	40272

LAMPIRAN 5

No.	Nama perusahaan	Biaya administrasi dan penjualan				
		1998	1999	2000	2001	2002
1	Aqua Golden Mississippi	29610	22748	20800	31925	39228
2	Delta Djakarta	51532	55553	61179	79303	78848
3	Indofood Sukses Makmur	974544	1396690	1344312	1834063	2187416
4	Multi Bintang Indonesia	44555	77047	86445	108042	134926
5	Siantar Top	13366	22507	45790	48619	75991
6	Ultra Jaya Milk Industri	21625	26091	29518	42037	66268
7	BAT Indonesia	248117	270876	268015	198114	236624
8	Gudang Garam	652500	738891	872798	1061021	1376047
9	Eratex Djaja Limited	47187	43277	44232	55120	57163
10	Ever Shine Textile Industri	22760	23131	24970	28838	27294
11	Sepatu Bata	53794	68585	83930	92879	110726
12	Tirta Mahakam	6630	7708	11747	17470	20871
13	Lautan Luas	74157	92266	117856	139745	152047
14	Unggul Indah Cahaya	41407	54223	71394	78976	83267
15	Duta Pertiwi Nusantara	10661	10976	11837	14500	11903
16	Eka Dharma Tape Industri	10487	9692	8427	9090	10853
17	Intan Wijaya	10338	9132	9752	10893	12802
18	Berlina	7278	8449	10095	14901	19299
19	Dynaplast	12938	18941	31835	34549	45674
20	Igar Jaya	8467	11612	14315	19939	30036
21	Semen Gresik	407315	483805	611877	816577	828902
22	Good Year Indonesia	27405	23339	33075	40226	36899
23	Selamat Sampurna	40377	35374	47890	53051	57726
24	Tunas Ridean	30096	31781	57068	88758	115943
25	Merck Indonesia	32400	41229	53151	65550	81219
26	Tempo Scan Pasific	197958	263875	320450	478738	463632
27	Pan Brothers Tex	13722	15922	23849	30440	32886
28	Citra Tubino	38635	45942	41654	50835	48041
29	Sari Husada	34207	51915	63627	88076	125228
30	Kurnia Kapuas Utama Glue Industri	22875	17346	21392	29704	26776

LAMPIRAN 6

No.	Nama perusahaan	Rasio laba kotor				
		1998	1999	2000	2001	2002
1	Aqua Golden Mississippi	0.15	0.12	0.13	0.12	0.12
2	Delta Djakarta	0.46	0.47	0.5	0.49	0.49
3	Indofood Sukses Makmur	0.35	0.32	0.29	0.26	0.25
4	Multi Bintang Indonesia	0.29	0.39	0.46	0.45	0.47
5	Siantar Top	0.2	0.23	0.22	0.17	0.18
6	Ultra Jaya Milk Industri	0.29	0.25	0.25	0.21	0.32
7	BAT Indonesia	0.34	0.4	0.45	0.53	0.59
8	Gudang Garam	0.26	0.3	0.28	0.25	0.23
9	Eratex Djaja Limited	0.37	0.19	0.28	0.2	0.12
10	Ever Shine Textile Industri	0.36	0.32	0.26	0.2	0.05
11	Sepatu Bata	0.53	0.49	0.48	0.46	0.46
12	Tirta Mahakam	0.22	0.13	0.16	0.11	0.09
13	Lautan Luas	0.4	0.24	0.24	0.2	0.18
14	Unggul Indah Cahaya	0.31	0.26	0.2	0.21	0.2
15	Duta Pertiwi Nusantara	0.61	0.46	0.39	0.31	0.31
16	Eka Dharma Tape Industri	0.22	0.23	0.19	0.18	0.2
17	Intan Wijaya	0.25	0.46	0.38	0.38	0.33
18	Berlina	0.37	0.39	0.33	0.35	0.33
19	Dynaplast	0.26	0.27	0.29	0.27	0.3
20	Igar Jaya	0.27	0.26	0.22	0.14	0.21
21	Semen Gresik	0.45	0.4	0.39	0.39	0.33
22	Good Year Indonesia	0.21	0.29	0.15	0.08	0.11
23	Selamat Sampurna	0.35	0.32	0.28	0.28	0.24
24	Tunas Ridean	0.11	0.08	0.08	0.08	0.09
25	Merck Indonesia	0.57	0.57	0.59	0.61	0.6
26	Tempo Scan Pasific	0.44	0.45	0.47	0.46	0.44
27	Pan Brothers Tex	0.3	0.18	0.17	0.17	0.2
28	Citra Tubino	0.44	0.31	0.23	0.16	0.13
29	Sari Husada	0.33	0.41	0.38	0.38	0.43
30	Kurnia Kapuas Utama Glue Industri	0.47	0.36	0.32	0.27	0.25

LAMPIRAN 7

No.	Nama perusahaan	Penjualan Bersih				
		1998	1999	2000	2001	2002
1	Aqua Golden Mississippi	360546	410793	550584	793652	1021898
2	Delta Djakarta	156188	211618	259052	306072	277637
3	Indofood Sukses Makmur	8834356	11548598	12702238	14644598	16466285
4	Multi Bintang Indonesia	299772	407248	508248	569920	542394
5	Siantar Top	158681	236196	375782	518463	627773
6	Ultra Jaya Milk Industri	188891	255031	323526	478403	408794
7	BAT Indonesia	858342	1015354	874202	713986	688648
8	Gudang Garam	9973172	12694605	14964674	17970450	20939084
9	Eratex Djaja Limited	479453	347990	451287	500693	363803
10	Ever Shine Textile Industri	474630	496912	535760	529779	417869
11	Sepatu Bata	181348	286722	368041	407231	411028
12	Tirta Mahakam	127309	266142	320456	383920	380047
13	Lautan Luas	600408	636977	820805	1039516	1113637
14	Unggul Indah Cahaya	1247740	1137216	1603750	1880269	1540879
15	Duta Pertiwi Nusantara	97592	64722	604991	1205068	1618413
16	Eka Dharma Tape Industri	104082	92972	82039	80343	76513
17	Intan Wijaya	90295	91722	79186	100388	84970
18	Berlina	90122	116377	156837	211670	225910
19	Dynaplast	149914	196812	307882	383640	446214
20	Igar Jaya	157301	229194	289377	329410	390585
21	Semen Gresik	2314802	3091660	3596410	4659202	5177273
22	Good Year Indonesia	519807	535114	515664	593046	563247
23	Selamat Sampurna	349561	359362	502848	656090	603355
24	Tunas Ridean	455186	699513	2063187	2350738	2444867
25	Merck Indonesia	94245	125831	183810	224074	220918
26	Tempo Scan Pasific	888999	1331508	1451646	1785230	1959435
27	Pan Brothers Tex	157686	167696	241769	287978	300118
28	Citra Tubino	315373	160382	207189	406726	373834
29	Sari Husada	240977	428770	585404	932942	1021851
30	Kurnia Kapuas Utama Glue Industri	258358	158596	171451	185836	172152

LAMPIRAN 8

No.	Nama perusahaan	Perubahan Laba			
		1999/1998	2000/1999	2001/2000	2002/2001
1	Aqua Golden Mississippi	1137	29011	14720	26529
2	Delta Djakarta	29577	-3763	14945	-2923
3	Indofood Sukses Makmur	1522708	-981690	157393	141744
4	Multi Bintang Indonesia	59296	44585	29509	-39927
5	Siantar Top	11638	11434	-16653	10317
6	Ultra Jaya Milk Industri	5623	27256	-7923	-3028
7	BAT Indonesia	41374	16351	68176	28331
8	Gudang Garam	1597454	25788	-197303	21620
9	Eratex Djaja Limited	-1271	-11394	2958	-5298
10	Ever Shine Textile Industri	129747	-145974	37267	-38729
11	Sepatu Bata	34698	18623	560	-21368
12	Tirta Mahakam	8831	7674	-3014	1025
13	Lautan Luas	-32946	-41680	31156	-39224
14	Unggul Indah Cahaya	68878	-20862	104597	-53432
15	Duta Pertiwi Nusantara	-30273	6127	-9393	-11964
16	Eka Dharma Tape Industri	2649	-8003	-359	393
17	Intan Wijaya	760	557	1461	-23198
18	Berlina	35009	3834	10737	-1693
19	Dynaplast	21267	6925	5557	25848
20	Igar Jaya	30389	-9788	-28845	27675
21	Semen Gresik	71115	65712	320	-27637
22	Good Year Indonesia	54167	-72685	-36002	7614
23	Selamat Sampurna	-15690	27978	323	-20548
24	Tunas Ridean	26766	92699	-14069	-5901
25	Merck Indonesia	22499	36884	9970	-25821
26	Tempo Scan Pasific	-146351	357144	-42234	27923
27	Pan Brothers Tex	-5571	6023	4318	-2688
28	Citra Tubino	-84880	-19596	9185	-7135
29	Sari Husada	108863	63674	128998	-64407
30	Kurnia Kapuas Utama Glue Industri	-28709	-3941	-7182	-9432

LAMPIRAN 9

No.	Nama perusahaan	Perubahan arus kas			
		1999/1998	2000/1999	2001/2000	2002/2001
1	Aqua Golden Mississippi	32815	23098	4222	-12624
2	Delta Djakarta	12044	-13189	-28040	25643
3	Indofood Sukses Makmur	485607	-262476	9559689	-11446345
4	Multi Bintang Indonesia	-631	3879	-48810	24175
5	Siantar Top	-11024	-13111	59041	-45089
6	Ultra Jaya Milk Industri	-1783	-7902	6389	21291
7	BAT Indonesia	58011	81674	225956	-334071
8	Gudang Garam	115513	-2580096	1694875	1664712
9	Eratex Djaja Limited	49542	-89522	108465	-93264
10	Ever Shine Textile Industri	6151	8164	-57913	-6251
11	Sepatu Bata	19113	11918	24392	-34973
12	Tirta Mahakam	-21187	38632	-12927	925
13	Lautan Luas	-146818	-13253	100970	-136423
14	Unggul Indah Cahaya	74077	-142722	-12571	13478
15	Duta Pertiwi Nusantara	-186053	367404	315325	-394380
16	Eka Dharma Tape Industri	-5345	-873	5601	-5439
17	Intan Wijaya	-17052	29348	-31897	10432
18	Berlina	9518	3423	9378	-12026
19	Dynaplast	49394	524	16454	43600
20	Igar Jaya	7146	-18973	2772	26764
21	Semen Gresik	672445	-242420	273900	26413
22	Good Year Indonesia	16225	14317	-18744	-14155
23	Selamat Sampurna	5822	28765	29702	16123
24	Tunas Ridean	14965	-319629	35588	422087
25	Merck Indonesia	42579	13288	-757	-10523
26	Tempo Scan Pasific	313700	60048	-25122	3815
27	Pan Brothers Tex	22464	-26153	8949	-74927
28	Citra Tubino	-88357	-41959	-18063	-4072
29	Sari Husada	121042	-30810	152807	-82402
30	Kurnia Kapuas Utama Glue Industri	183979	-3076	-14694	-3716

LAMPIRAN 10

No.	Nama perusahaan	Perubahan Piutang			
		1999/1998	2000/1999	2001/2000	2002/2001
1	Aqua Golden Mississippi	-0.230540102	-0.239971853	0.21688095	-0.44805321
2	Delta Djakarta	-0.26084365	0.681775589	0.104581119	0.272346973
3	Indofood Sukses Makmur	0.148116843	-0.04363595	-0.033657879	13.10400626
4	Multi Bintang Indonesia	-1.036924111	2.039542898	0.175420085	-0.088188626
5	Siantar Top	0.386741946	-0.114823452	-0.179718367	-0.113892186
6	Ultra Jaya Milk Industri	0.567204203	0.085342057	-0.404762204	0.155241903
7	BAT Indonesia	-0.716474289	0.130360487	-0.031967986	-0.54280988
8	Gudang Garam	-0.035853492	0.1963438	-0.222294896	-0.268394288
9	Eratex Djaja Limited	-0.357524206	1.42248455	-0.50862683	0.527962131
10	Ever Shine Textile Industri	1.620191393	-0.069607215	0.012295656	-0.152057652
11	Sepatu Bata	-0.192129179	1.405775306	-0.270833348	-0.158315177
12	Tirta Mahakam	1.182872342	0.972829727	-0.284997451	-0.137895284
13	Lautan Luas	0.374678004	0.488685225	0.117548966	0.114534438
14	Unggul Indah Cahaya	0.614121301	-0.101489756	-0.028708354	-0.004397097
15	Duta Pertiwi Nusantara	0.204632333	-7.987190554	-1.050459882	-0.424692302
16	Eka Dharma Tape Industri	0.543042526	-0.069344963	-0.296984581	0.418280458
17	Intan Wijaya	0.211849001	-0.024019648	-0.006457173	0.078878613
18	Berlina	-0.163690181	0.173592389	0.435979402	-0.171353509
19	Dynaplast	-0.366582982	0.325709103	-0.221299092	-0.129075788
20	Igar Jaya	3.994709842	-0.975544207	0.041611777	-0.182731789
21	Semen Gresik	-0.264847838	0.530184608	-0.147346615	0.059216642
22	Good Year Indonesia	-0.003048165	-0.709405191	-0.417892001	0.194439698
23	Selamat Sampurna	0.184603873	0.211064112	-0.152448071	-0.188295582
24	Tunas Ridean	1.843747812	8.536206474	-0.165009844	-0.139985818
25	Merck Indonesia	-0.266613093	-0.559322882	0.101943523	0.141888708
26	Tempo Scan Pasific	0.011019543	-0.054850299	-0.258031292	-0.133117733
27	Pan Brothers Tex	0.102568337	0.584581891	0.104100196	-0.323277856
28	Citra Tubino	-0.305734942	2.407930344	-1.090702847	0.62333045
29	Sari Husada	-1.024686979	0.702847514	-0.103800189	0.124176984
30	Kurnia Kapuas Utama Glue Industri	-0.049073157	0.33443136	-0.168230261	0.10807653

LAMPIRAN 11

No.	Nama perusahaan	Perubahan Persediaan			
		1999/1998	2000/1999	2001/2000	2002/2001
1	Aqua Golden Mississippi	0.146538008	0.266537771	-0.475747887	-0.459349847
2	Delta Djakarta	-0.510936405	0.15514041	0.421479576	0.064886518
3	Indofood Sukses Makmur	-0.177566281	0.361265759	-0.06842013	0.159262387
4	Multi Bintang Indonesia	-0.425700304	-0.106584123	-0.082826406	0.003568753
5	Siantar Top	-0.191771691	0.885913813	-0.521395327	0.761331756
6	Ultra Jaya Milk Industri	-0.464194502	0.123934797	-0.498241496	0.166890739
7	BAT Indonesia	-0.049164841	0.084507598	0.014446767	0.035577256
8	Gudang Garam	-0.047192356	0.514507845	0.067746137	-0.137714519
9	Eratex Djaja Limited	-0.068872537	0.437273706	-0.201990948	0.237126709
10	Ever Shine Textile Industri	-0.029534423	0.176459983	0.341527598	0.105409522
11	Sepatu Bata	-0.177351967	-0.097150662	-0.104651858	-0.080686049
12	Tirta Mahakam	-0.839146722	0.111524307	0.224513075	-0.017555913
13	Lautan Luas	0.017148507	0.012710908	-0.27707548	0.032230287
14	Unggul Indah Cahaya	0.238644088	-0.107166017	0.345256662	-0.054580293
15	Duta Pertiwi Nusantara	0.201130245	-7.463378781	-1.202027161	-0.19846544
16	Eka Dharma Tape Industri	0.774708339	0.462673879	-0.497346879	0.448121063
17	Intan Wijaya	0.237580722	0.665566752	-0.381843309	0.76097378
18	Berlina	0.117042097	-0.054476723	-0.347122015	0.081939094
19	Dynaplast	-0.333787226	0.385145389	-0.270390094	-0.121740691
20	Igar Jaya	0.349364861	0.219831095	-0.234873069	-0.161158677
21	Semen Gresik	-0.434205241	0.111235352	-0.172797801	0.054894122
22	Good Year Indonesia	-0.076596498	0.427520945	-0.344417026	0.1335212
23	Selamat Sampurna	0.394442316	-0.067142593	-0.404583491	0.141303528
24	Tunas Ridean	-0.388991606	-0.585176492	0.415877181	-0.10385181
25	Merck Indonesia	0.222726345	0.076313176	-0.111323534	0.252700298
26	Tempo Scan Pasific	-0.298449744	0.142248505	-0.040771269	-0.178614448
27	Pan Brothers Tex	-0.129021129	0.115372029	-0.374400999	0.853478597
28	Citra Tubino	3.969841938	-1.05770662	-0.737633157	0.404434184
29	Sari Husada	0.148914192	0.050176295	-0.678000801	-0.060857888
30	Kurnia Kapuas Utama Glue Industri	0.224327677	0.019589999	-0.084552663	-0.051704539

LAMPIRAN 12

No.	Nama perusahaan	Perubahan Biaya Administrasi dan Penjualan			
		1999/1998	2000/1999	2001/2000	2002/2001
1	Aqua Golden Mississippi	0.139363632	-0.425929379	0.093382715	-0.058834629
2	Delta Djakarta	0.354892821	-0.122876516	0.114737484	0.087165489
3	Indofood Sukses Makmur	0.307237109	-0.137395898	0.211398707	0.068268217
4	Multi Bintang Indonesia	0.358525813	-0.126028635	0.128492818	0.297127166
5	Siantar Top	0.488495787	0.443502871	-0.317908836	0.35215506
6	Ultra Jaya Milk Industri	0.350149028	-0.137227218	-0.054601676	0.721923622
7	BAT Indonesia	0.182924755	0.128455497	-0.077538886	0.229871123
8	Gudang Garam	0.27287537	0.002405446	0.01479661	0.131713049
9	Eratex Djaja Limited	-0.274193717	-0.274771841	0.136678625	0.310465652
10	Ever Shine Textile Industri	0.046946042	0.001324864	0.166069468	0.157698559
11	Sepatu Bata	0.58105962	-0.059879217	0.000141866	0.182829285
12	Tirta Mahakam	1.090519916	0.319922012	0.289145429	0.204764628
13	Lautan Luas	0.060906917	-0.011244138	-0.080732497	0.016728396
14	Unggul Indah Cahaya	-0.088579351	-0.093568469	-0.066220864	0.234833731
15	Duta Pertiwi Nusantara	-0.336810394	-8.269088646	-0.766905021	-0.522108988
16	Eka Dharma Tape Industri	-0.106742761	-0.012925472	0.09934878	0.241620007
17	Intan Wijaya	0.015803754	0.204566985	-0.150747709	0.328834254
18	Berlina	0.291327312	-0.152847244	0.12645951	0.227873446
19	Dynaplast	0.312832691	0.116399803	-0.160809722	0.158900389
20	Igar Jaya	0.45704096	-0.02980897	0.254532583	0.320683687
21	Semen Gresik	0.335604514	0.101456416	0.039029667	-0.096099582
22	Good Year Indonesia	0.029447468	0.453503229	0.066142762	-0.032460335
23	Selamat Sampurna	0.028038025	-0.045460646	-0.196980353	0.168500442
24	Tunas Ridean	0.536762994	-1.153797907	0.415930203	0.266239932
25	Merck Indonesia	0.335147753	-0.171603416	0.01422649	0.253123534
26	Tempo Scan Pasific	0.497760965	0.124173737	0.264158304	-0.129135058
27	Pan Brothers Tex	0.063480588	0.056154591	0.085235067	0.038198798
28	Citra Tubino	-0.491452978	-0.38518204	-0.742656532	0.025908036
29	Sari Husada	0.779298439	-0.139710535	-0.209416951	0.326517921
30	Kurnia Kapuas Utama Glue Industri	-0.386138614	0.152197615	0.304654947	-0.024937765

LAMPIRAN 13

No.	Nama perusahaan	Perubahan Rasio Laba Kotor			
		1999/1998	2000/1999	2001/2000	2002/2001
1	Aqua Golden Mississippi	-0.03	0.01	-0.01	0
2	Delta Djakarta	0.01	0.03	-0.01	0
3	Indofood Sukses Makmur	-0.03	-0.03	-0.03	-0.01
4	Multi Bintang Indonesia	0.1	0.07	-0.01	0.02
5	Siantar Top	0.03	-0.01	-0.05	0.01
6	Ultra Jaya Milk Industri	-0.04	0	-0.04	0.11
7	BAT Indonesia	0.06	0.05	0.08	0.06
8	Gudang Garam	0.04	-0.02	-0.03	-0.02
9	Eratex Djaja Limited	-0.18	0.09	-0.08	-0.08
10	Ever Shine Textile Industri	-0.04	-0.06	-0.06	-0.15
11	Sepatu Bata	-0.04	-0.01	-0.02	0
12	Tirta Mahakam	-0.09	0.03	-0.05	-0.02
13	Lautan Luas	-0.16	0	-0.04	-0.02
14	Unggul Indah Cahaya	-0.05	-0.06	0.01	-0.01
15	Duta Pertiwi Nusantara	-0.15	-0.07	-0.08	0
16	Eka Dharma Tape Industri	0.01	-0.04	-0.01	0.02
17	Intan Wijaya	0.21	-0.08	0	-0.05
18	Berlina	0.02	-0.06	0.02	-0.02
19	Dynaplast	0.01	0.02	-0.02	0.03
20	Igar Jaya	-0.01	-0.04	-0.08	0.07
21	Semen Gresik	-0.05	-0.01	0	-0.06
22	Good Year Indonesia	0.08	-0.14	-0.07	0.03
23	Selamat Sampurna	-0.03	-0.04	0	-0.04
24	Tunas Ridean	-0.03	0	0	0.01
25	Merck Indonesia	0	0.02	0.02	-0.01
26	Tempo Scan Pasific	0.01	0.02	-0.01	-0.02
27	Pan Brothers Tex	-0.12	-0.01	0	0.03
28	Citra Tubino	-0.13	-0.08	-0.07	-0.03
29	Sari Husada	0.08	-0.03	0	0.05
30	Kurnia Kapuas Utama Glue Industri	-0.11	-0.04	-0.05	-0.02

LAMPIRAN 14

No.	Nama perusahaan	Perubahan Penjualan			
		1999/1998	2000/1999	2001/2000	2002/2001
1	Aqua Golden Mississippi	0.139363632	0.340295477	0.441473054	0.287589523
2	Delta Djakarta	0.354892821	0.224149174	0.18150796	-0.092902977
3	Indofood Sukses Makmur	0.307237109	0.099894377	0.152914786	0.124393104
4	Multi Bintang Indonesia	0.358525813	0.248006129	0.121342337	-0.048298007
5	Siantar Top	0.488495787	0.590975292	0.379690885	0.210834717
6	Ultra Jaya Milk Industri	0.350149028	0.268575193	0.478715776	-0.14550285
7	BAT Indonesia	0.182924755	-0.139017525	-0.183271143	-0.035488091
8	Gudang Garam	0.27287537	0.178821555	0.200858101	0.165195307
9	Eratex Djaja Limited	-0.274193717	0.29683899	0.109478004	-0.273401066
10	Ever Shine Textile Industri	0.046946042	0.078178832	-0.011163581	-0.211239026
11	Sepatu Bata	0.58105962	0.283616186	0.106482702	0.009323946
12	Tirta Mahakam	1.090519916	0.204079025	0.198042789	-0.010088039
13	Lautan Luas	0.060906917	0.288594408	0.266459147	0.071303376
14	Unggul Indah Cahaya	-0.088579351	0.410242206	0.172420265	-0.180500769
15	Duta Pertiwi Nusantara	-0.336810394	8.347532524	0.991877565	0.34300554
16	Eka Dharma Tape Industri	-0.106742761	-0.117594545	-0.020673095	-0.047670612
17	Intan Wijaya	0.015803754	-0.136673862	0.26774935	-0.153584094
18	Berlina	0.291327312	0.347663198	0.349617756	0.067274531
19	Dynaplast	0.312832691	0.56434567	0.246061803	0.163106037
20	Igar Jaya	0.45704096	0.262585408	0.138342024	0.185710816
21	Semen Gresik	0.335604514	0.163261808	0.295514694	0.111193076
22	Good Year Indonesia	0.029447468	-0.036347395	0.150062832	-0.050247367
23	Selamat Sampurna	0.028038025	0.399279835	0.304748155	-0.080377692
24	Tunas Ridean	0.536762994	1.949461983	0.139372243	0.040042319
25	Merck Indonesia	0.335147753	0.460768809	0.219052282	-0.014084633
26	Tempo Scan Pasific	0.497760965	0.090227021	0.229797072	0.097581264
27	Pan Brothers Tex	0.063480588	0.441709999	0.191128722	0.042155998
28	Citra Tubino	-0.491452978	0.291846965	0.963067537	-0.080870168
29	Sari Husada	0.779298439	0.365310073	0.593672062	0.095299601
30	Kurnia Kapuas Utama Glue Industri	-0.386138614	0.081055008	0.083901523	-0.073634818

LAMPIRAN 15

Regression terhadap Perubahan Laba

Descriptive Statistics

	Mean	Std. Deviation	N
Perubahan laba (Y)	228456.91	601199.99	120
Laba (X1)	27095.80	227441.24	120
Piutang (X2)	.2048	1.7304	120
Persediaan (X3)	-3.79E-02	.8530	120
Biaya adm&penjualan (X4)	8.964E-03	.8182	120
Rasio laba kotor thd penjualan (X5)	-1.61E-02	5.685E-02	120

Correlations

		Perubahan laba (Y)	Laba (X1)	Piutang (X2)	Persediaan (X3)	Biaya adm&penjualan (X4)	Rasio laba kotor thd penjualan (X5)
Pearson Correlation	Perubahan laba (Y)	1.000	.411	.110	.032	.041	.037
	Laba (X1)	.411	1.000	.054	-.047	.046	.117
	Piutang (X2)	.110	.054	1.000	.329	.356	.067
	Persediaan (X3)	.032	-.047	.329	1.000	.750	.032
	Biaya adm&penjualan (X4)	.041	.046	.356	.750	1.000	.148
	Rasio laba kotor thd penjualan (X5)	.037	.117	.067	.032	.148	1.000
Sig. (1-tailed)	Perubahan laba (Y)	.	.000	.115	.364	.329	.342
	Laba (X1)	.000	.	.280	.307	.309	.101
	Piutang (X2)	.115	.280	.	.000	.000	.232
	Persediaan (X3)	.364	.307	.000	.	.000	.362
	Biaya adm&penjualan (X4)	.329	.309	.000	.000	.	.054
	Rasio laba kotor thd penjualan (X5)	.342	.101	.232	.362	.054	.
N	Perubahan laba (Y)	120	120	120	120	120	120
	Laba (X1)	120	120	120	120	120	120
	Piutang (X2)	120	120	120	120	120	120
	Persediaan (X3)	120	120	120	120	120	120
	Biaya adm&penjualan (X4)	120	120	120	120	120	120
	Rasio laba kotor thd penjualan (X5)	120	120	120	120	120	120

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Rasio laba kotor thd penjualan (X5), Persediaan (X3), Laba (X1), Piutang (X2), Biaya adm&penjualan (X4)		Enter

a. All requested variables entered.

b. Dependent Variable: Perubahan laba (Y)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.423 ^a	.179	.143	556535.58

a. Predictors: (Constant), Rasio laba kotor thd penjualan (X5), Persediaan (X3), Laba (X1), Piutang (X2), Biaya adm&penjualan (X4)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.70E+12	5	1.540E+12	4.973	.000 ^a
	Residual	3.53E+13	114	3.097E+11		
	Total	4.30E+13	119			

a. Predictors: (Constant), Rasio laba kotor thd penjualan (X5), Persediaan (X3), Laba (X1), Piutang (X2), Biaya adm&penjualan (X4)

b. Dependent Variable: Perubahan laba (Y)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	192929.5	54110.816		3.565	.001
	Laba (X1)	1.093	.228	.413	4.800	.000
	Piutang (X2)	30445.608	31764.201	.088	.958	.340
	Persediaan (X3)	46295.730	92162.319	.066	.502	.616
	Biaya adm&penjualan (X4)	-41982.0	97709.217	-.057	-.430	.668
	Rasio laba kotor thd penjualan (X5)	-112508	918534.5	-.011	-.122	.903

a. Dependent Variable: Perubahan laba (Y)

LAMPIRAN 16

Regression terhadap Perubahan Arus Kas

Descriptive Statistics

	Mean	Std. Deviation	N
Perubahan arus kas (Y)	227592.42	1076677.82	120
Laba (X1)	27095.80	227441.24	120
Piutang (X2)	.2048	1.7304	120
Persediaan (X3)	-3.79E-02	.8530	120
Biaya adm&penjualan (X4)	8.964E-03	.8182	120
Rasio laba kotor thd penjualan (X5)	-1.61E-02	5.685E-02	120
Arus kas (X6)	5566.13	1410732.46	120

Correlations

		Perubahan arus kas (Y)	Laba (X1)	Piutang (X2)	Perse diaan (X3)	Biaya adm& penju alan (X4)	Rasio laba kotor thd penju alan (X5)	Arus kas (X6)
Pearson Correlation	Perubahan arus kas (Y)	1.000	.161	-.070	-.038	.009	-.026	.660
	Laba (X1)	.161	1.000	.054	-.047	.046	.117	.019
	Piutang (X2)	-.070	.054	1.000	.329	.356	.067	-.545
	Persediaan (X3)	-.038	-.047	.329	1.000	.750	.032	-.056
	Biaya adm&penjualan (X4)	.009	.046	.356	.750	1.000	.148	-.004
	Rasio laba kotor thd penjualan (X5)	-.026	.117	.067	.032	.148	1.000	-.024
	Arus kas (X6)	.660	.019	-.545	-.056	-.004	-.024	1.000
Sig. (1-tailed)	Perubahan arus kas (Y)		.040	.224	.339	.461	.389	.000
	Laba (X1)	.040		.280	.307	.309	.101	.417
	Piutang (X2)	.224	.280		.000	.000	.232	.000
	Persediaan (X3)	.339	.307	.000		.000	.362	.271
	Biaya adm&penjualan (X4)	.461	.309	.000	.000		.054	.484
	Rasio laba kotor thd penjualan (X5)	.389	.101	.232	.362	.054		.397
	Arus kas (X6)	.000	.417	.000	.271	.484	.397	
N	Perubahan arus kas (Y)	120	120	120	120	120	120	120
	Laba (X1)	120	120	120	120	120	120	120
	Piutang (X2)	120	120	120	120	120	120	120
	Persediaan (X3)	120	120	120	120	120	120	120
	Biaya adm&penjualan (X4)	120	120	120	120	120	120	120
	Rasio laba kotor thd penjualan (X5)	120	120	120	120	120	120	120
	Arus kas (X6)	120	120	120	120	120	120	120

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Arus kas (X6), Biaya adm&penjualan (X4), Laba (X1), Rasio laba kotor thd penjualan (X5), Piutang (X2), Persediaan (X3)		Enter

a. All requested variables entered.

b. Dependent Variable: Perubahan arus kas (Y)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.771 ^a	.594	.572	704292.63

a. Predictors: (Constant), Arus kas (X6), Biaya adm&penjualan (X4), Laba (X1), Rasio laba kotor thd penjualan (X5), Piutang (X2), Persediaan (X3)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.19E+13	6	1.365E+13	27.518	.000 ^a
	Residual	5.61E+13	113	4.960E+11		
	Total	1.38E+14	119			

a. Predictors: (Constant), Arus kas (X6), Biaya adm&penjualan (X4), Laba (X1), Rasio laba kotor thd penjualan (X5), Piutang (X2), Persediaan (X3)

b. Dependent Variable: Perubahan arus kas (Y)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	135893.9	68656.090		1.979	.050
	Laba (X1)	.588	.288	.124	2.037	.044
	Piutang (X2)	302669.7	49319.511	.486	6.137	.000
	Persediaan (X3)	-54159.9	116662.9	-.043	-.464	.643
	Biaya adm&penjualan (X4)	-170710	125847.6	-.130	-1.356	.178
	Rasio laba kotor thd penjualan (X5)	-581984	1162799	-.031	-.501	.618
	Arus kas (X6)	.701	.056	.919	12.442	.000

a. Dependent Variable: Perubahan arus kas (Y)