

Lampiran 1 Data Perhitungan Manajemen Laba

No.	Kode	Laba Bersih (NI _{it})				Kas dr Ope	
		2015	2016	2017	2018	2015	2016
1	INDF	3,709,501	5,266,906	5,145,063	4,961,851	4,213,613	7,175,603
2	ULTJ	523,100	709,825	718,402	701,607	669,463	779,108
3	CEKA	106,549	249,697	107,421	92,649	168,614	176,087
4	ROTI	270,538	279,777	135,364	127,171	555,512	414,702
5	ALTO	-24,345	-26,501	-62,849	-33,021	22,598	20,445
6	ADES	32,839	55,951	38,242	52,958	26,040	119,156
7	AISA	373,750	719,228	-846,809	-945,863	399,185	463,580
8	SKBM	40,151	22,545	25,880	15,954	62,470	-33,834
9	SKLT	20,067	20,646	22,971	31,954	29,666	1,641
10	MYOR	1,250,233	1,388,676	1,630,954	1,760,434	2,336,785	659,314

rasi (CFO _{it})		TA _{it}			
2017	2018	2015	2016	2017	2018
6,507,803	5,935,829	-504,112	-1,908,697	-1,362,740	-973,978
1,072,516	575,823	-146,363	-69,283	-354,114	125,784
208,851	287,259	-62,065	73,610	-101,430	-194,610
370,617	295,922	-284,974	-134,925	-235,253	-168,751
5,602	7,723	-46,943	-46,946	-68,451	-40,744
87,199	146,588	6,799	-63,205	-48,957	-93,630
267,102	214,536	-25,435	255,648	-1,113,911	-1,160,399
-98,663	-55,800	-22,319	56,379	124,543	71,754
2,153	14,653	-9,599	19,005	20,818	17,301
1,275,531	459,273	-1,086,552	729,362	355,423	1,301,161