

DAFTAR PUSTAKA

- Agustia, D., Muhammad, N. P. A., & Permatasari, Y. 2020. Earnings Management, Business Strategy, and Bankruptcy Risk: Evidence From Indonesia. *Heliyon*, 6(2).
- AlAli, M. S., Bash, A. Y., AlForaih, E. O., AlSabah, A. M., & AlSalem, A. S. 2018. The Adaptation of Zmijewski Model in Appraising The Financial Distress of Mobile Telecommunications Companies Listed At Bursa Kuwait. *Management*, 5(4), 129-136.
- Arwani, A., Ramadhan, M. N., & Restiara, V. 2020. Kepemilikan Manajerial Dalam Agency Theory.
- Assih, P., & Gudono, G. 2000. Hubungan Tindakan Perataan Laba Dengan Reaksi Pasar Atas Pengumuman Informasi Laba Perusahaan yang Terdaftar di Bursa Efek Jakarta. *The Indonesian Journal of Accounting Research*, 3(1).
- Asyik, N. F. 2000. Perspektif Agency Theory: Pengaruh Informasi Asimetri Terhadap Manajemen Laba. *Jurnal Ekuitas*, 4(1), 29-42.
- Boediono, G. S. 2005. Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba Dengan Menggunakan Analisis Jalur.
- CNBC Indonesia. 2021. *Imbas Pandemi, Garuda Indonesia Rugi Hampir Rp 13 T*. Online. <https://www.cnbcindonesia.com>. Diakses pada Juni 2022.
- Damayanti, C. R., & Kawedar, W. 2018. Pengaruh Profitabilitas, Mekanisme Pemantauan, dan Financial Distress Terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, 7(4), 1-9.
- Detikfinance. 2017. *Saham Toshiba Anjlok 12%*. Online. <https://finance.detik.com>. Diakses pada April 2022.
- Dwijayanti, S. P. F. 2010. Penyebab, dampak, dan pbediksi dari financial distress serta solusi untuk mengatasi financial distress. *Jurnal Akuntansi Kontemporer*, 2(2).
- Edi, E., & Tania, M. 2018. Ketepatan Model Altman, Springate, Zmijewski, dan Grover Dalam Memprediksi Financial Distress. *Jurnal Reviu Akuntansi Dan Keuangan*, 8(1), 79.
- Effendi, B. 2019. Profesional Fee, Pergantian Chief Executive Officer (CEO), Financial Distress dan Real Earnings Management. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 4(2), 105-120.
- Fachrudin, K. A. 2008. Kesulitan Keuangan Perusahaan dan Personal. Medan: USU Press.

- Feldo, F., Rinaningsih, R., & Yuliati, R. 2019. Hubungan Kesulitan Keuangan Dengan Manajemen Laba Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2010-2016. *Equity*, 21(2), 141-151.
- Ferdinand, A. 2002. *Structural Equation Modelling Dalam Penelitian*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I. 2012. *Aplikasi Analisis Multivariate dengan Program IBM SPSS*. Yogyakarta: Universitas Diponegoro.
- Gozali, I. 2017. *Analisis Multivariant dan Ekonometrika Teori, Konsep, dan Aplikasi dengan EvIEWS 10, Edisi 2*. Semarang: Badan Penerbit Universitas Diponegoro.
- Graham, J. R., Harvey, C. R., & Rajgopal, S. 2005. The Economic Implications of Corporate Financial Reporting. *Journal of Accounting and Economics*, 40(1-3), 3-73.
- Gupta, A. T., & Suartana, I. W. 2018. Pengaruh Financial Distress dan Kualitas Corporate Governance Pada Manajemen Laba. *E-Jurnal Akuntansi Universitas Udayana*, 23(2), 1495-1520.
- Hair, Jr., Joseph, F., Rolph, E. A., Ronald, L., Tatham, & William, C. 1995. *Multivariate Data Analysis With Redlings - Fourth Edition. Prentice Hall International Editions*.
- Handayani, R. D., Widiastara, A., & Amah, N. 2019. Pengaruh Operating Capacity Dan Sales Growth Terhadap Financial Distress Dengan Protabilitas Sebagai Variabel Moderating.
- Hariyanto, M. 2018. Pengaruh Laba dan Arus Kas Terhadap Financial Distress. In *AKTIVA Jurnal Akuntansi dan Investasi* (Vol. 3, Issue 1).
- Hartono, J. 2016. *Metodologi Penelitian Bisnis Salah Kaprah dan Pengalaman – Pengalaman, Edisi 6*, Yogyakarta: BPFE UGM.
- Healy, P., & J. Wahlen. 1999. *A Review of the Earnings Management Literature and its Implications for Standard Setting*. *Accounting Horizon* 13.
- Hutauruk, M. R., Mansyur, M., Rinaldi, M., & Situru, Y. R. 2021. Financial Distress Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. *JPS (Jurnal Perbankan Syariah)*, 2(2), 237–246.
- Indahsari, F. N., & Prabowo, T. J. W. 2021. Pengaruh Kinerja Keuangan Terhadap Manajemen Laba Perbandingan Perusahaan yang Terkoneksi dan Tidak Terkoneksi Politik. *Diponegoro Journal of Accounting*, 10(1).
- Irfani, A. S. 2020. *Manajemen Keuangan dan Bisnis*. Jakarta: PT Gramedia Pustaka Utama.
- Jensen, M. C., & Meckling, W. H. 1976. Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.

- Kieso, D. E. Jerry, J. W., & Terry, D. W. 2011. *Intermediate Accounting: IFRS Edition*. West Sussex: John Wiley & Sons.
- Koch, A. S. 2002. Financial Distress and The Credibility of Management Earnings Forecasts. GSIA Working Paper.
- Kurniawan, A. 2017. Pengaruh Manajemen Laba Terhadap Financial Distress Melalui Terjadinya Fraud. *Jurnal Akuntansi*, 6(2).
- Lisa, O. 2012. Asimetri Informasi dan Manajemen Laba: Suatu Tinjauan Dalam Hubungan Keagenan. *Wiga: Jurnal Penelitian Ilmu Ekonomi*, 2(1), 42-49.
- Majid, M., Lysandra, S., Masri, I., & Azizah, W. 2020. Pengaruh Kecakapan Manajerial Terhadap Manajemen Laba Akrual dan Riil. *Jurnal Ilmiah Akuntansi Dan Manajemen*, 16(1).
- Martono, N. 2010. *Metode Penelitian Kuantitatif: Analisis Isi dan Analisis Data Sekunder*. Jakarta: PT RajaGrafindo Persada.
- Melinda, M., Shanti, L., Indah, M., & Widyaningsih, A. 2020. Pengaruh Kecakapan Manajerial Terhadap Manajemen Laba Akrual dan Riil. *Jurnal Ilmiah Akuntansi Dan Manajemen*, 16(1), 70–84.
- Muhammad, T. B., & Agustiniingsih, W. 2021. Pengaruh Financial Distress dan Ukuran Perusahaan Terhadap Manajemen Laba dengan Kepemilikan Manajerial sebagai Variabel Moderasi. 2(1), 53–65.
- Nurdiansyah, A., Ferdiansyah, S. E., M. Ak., 2021. Pengaruh *Financial Distress* Terhadap Manajemen Laba (Studi Pada Perusahaan Sektor Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2015-2019).
- Paramita, N. N. E. Y., Edy Sujana, S. E., Herawati, N. T., & Ak, S. E. 2018. Pengaruh Financial Distress, Risiko Litigasi dan Pengungkapan Corporate Social Responsibility Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2014-2016). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 8(2).
- Platt, H. D., & Platt, M. B. 2002. Predicting Corporate Financial Distress: Reflections on Choice-Based Sample Bias. In *Journal of Economics and Finance* (Vol. 26).
- Pramesti, V. W. A. 2020. Pengaruh Financial Distress Terhadap Manajemen Laba Pada Perusahaan Sektor Aneka Industri yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2015-2018 (Doctoral dissertation, Universitas Atma Jaya Yogyakarta).
- Puri, A., & Gayatri, G. (2018). Good Corporate Governance Memoderasi Pengaruh Financial Distress Terhadap Manajemen Laba. *E-Jurnal Akuntansi*, 23(1).
- Putri, D. S., & Erinos, N. R. 2020. Pengaruh Rasio Keuangan, Ukuran Perusahaan dan Biaya Agensi Terhadap Financial Distress. *Jurnal Eksplorasi (JEA)*, 2(1), 2083-2098.

- Qisthi, D., Suhadak, S., & Handayani, S. R. 2013. Analisis X-Score (Model Zmijewski) Untuk Memprediksi Gejala Kebangkrutan Perusahaan (Pada Industri Otomotif dan Komponennya yang Terdaftar di BEI Periode 2009-2011 (Doctoral Dissertation, Brawijaya University).
- Rahayu, F., Suwendra, I. W., Yulianthini, N. N., & SE, M. 2016. Analisis Financial Distress Dengan Menggunakan Metode Altman Z-Score, Springate, dan Zmijewski Pada Perusahaan Telekomunikasi. *Jurnal Manajemen Indonesia*, 4(1).
- Rahmadiansyah, M. Y. 2021. Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Financial Distress, dan Risiko Litigasi Terhadap Manajemen Laba Pada Perusahaan Jasa Transportasi yang Terdaftar di BEI Periode 2015-2019 (Doctoral dissertation, Universitas Islam Negeri Sultan Syarif Kasim Riau).
- Ramadhani, A. S., & Lukviarman, N. 2009. Perbandingan analisis prediksi kebangkrutan menggunakan Model Altman pertama, Altman revisi, dan altman modifikasi dengan ukuran dan umur perusahaan sebagai variabel penjelas (studi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia). *Jurnal Siasat Bisnis*, 13(1).
- Roychowdhury, S. 2006. Earnings Management Through Real Activities Manipulation. *Journal of Accounting and Economics*, 42(3), 335–370.
- Saadah, K., & Salta, S. 2021. Analisis Perbandingan Financial Distress Masa Pandemi Covid-19 (Studi Pada Perusahaan Properti, Real Estate dan Konstruksi Yang Listing di BEI). *Jurnal Akuntansi Kompetif*, 4(3), 235-240.
- Sandyaswari, N. P., & Yasa, G. W. 2016. Indikasi Manajemen Laba Pada Perusahaan Yang Melakukan Right Issue Dan Pengaruhnya Terhadap Kinerja Perusahaan. *E-Jurnal Akuntansi*, 15(1), 378-406.
- Scott, W. R. 2000. *Financial Accounting Theory, 2nd Edition*. Canada: Prentice Hall.
- Sekaran, U., & Bougie, R. 2016. *Research Methods For Business: A Skill-Building Approach*. West Sussex: Wiley & Sons.
- Setiawati, E., & Rosit, E. M. 2019. Pengaruh Free Cash Flow dan Lverage Terhadap Manajemen Laba Dengan Good Corporate Governance Sebagai Variabel Moderasi (Vol. 13, Issue 1).
- Setiawan, T. J. 2014. Pengaruh Kualitas Audit terhadap Real Earnings Management pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ekonomi Akuntansi*, 1-17.
- Sopian, D., & Rahayu, W. P. 2017. Pengaruh Rasio Keuangan dan Ukuran Perusahaan Terhadap Financial Distress (Studi Empiris Pada Perusahaan Food and Beverage di Bursa Efek Indonesia). *Competitive Jurnal Akuntansi dan Keuangan*, 1(2).
- Spica, L., & Kristijadi, A. &. 2003. Analisis Rasio Keuangan Untuk Memprediksi Kondisi Financial Distress Perusahaan Manufaktur yang Terdaftar di Bursa Efek Jakarta (Vol. 7, Issue 2).

- Sucipto, H., & Zulfa, U. 2021. Pengaruh Good Corporate Governance, Financial Distress Dan Ukuran Perusahaan Terhadap Manajemen Laba (Vol. 4, Issue 1).
- Sudrajat, M. A., & Wijayanti, E. 2019. Analisis Prediksi Kebangkrutan (Financial Distress) dengan Perbandingan Model Altman, Zmijewski dan Grover. *Inventory: Jurnal Akuntansi*, 3(2), 116-130.
- Sugiyono. 2016. *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung: Alfabeta.
- Tempo.co. 2003. *Bapepam: Kasus Kimia Farma Merupakan Tindak Pidana*. <https://bisnis.tempo.co>. Diakses pada April 2022
- Wijaya, R. 2020. Analisis Perbandingan Metode Altman Z-Score, Zmijewski, dan Springate dalam Memprediksi Kebangkrutan pada Perusahaan Food And Beverage yang Terdaftar Di BEI Periode 2015-2018.

LAMPIRAN

LAMPIRAN 1**BIODATA****Identitas Diri**

Nama : Stepanie Putri Lie
Tempat, dan Tanggal lahir : Rantepao, 13 Februari 2001
Jenis Kelamin : Perempuan
Alamat Rumah : Perumahan Dosen Unhas, Blok AG/23
Telepon Rumah dan HP : 082296883428
Alamat *e-mail* : stevylie2@gmail.com

Riwayat Pendidikan

Pendidikan Formal

- a. Tahun 2005 – 2006 : TK KATOLIK STA. THERESIA RANTEPAO
- b. Tahun 2006 – 2012 : SD KATOLIK RANTEPAO
- c. Tahun 2012 – 2015 : SMP NEGERI 2 RANTEPAO
- d. Tahun 2015 – 2018 : SMA KATOLIK RAJAWALI

Pendidikan Non-Formal

- a. Tahun 2018 : Pelatihan Basic Character Learning Skills, Characters, dan Creativity (BALANCE) Universitas Hasanuddin
- b. Tahun 2019 : Bina Kader Mahasiswa Akuntansi (BKMA) Ikatan Mahasiswa Akuntansi (IMA) Universitas Hasanuddin

Pengalaman Organisasi

- a. Koordinator Divisi Dana Keluarga Mahasiswa Katolik Fakultas Ekonomi dan Bisnis Universitas Hadanuddin Periode 2019-2020.

- b. Anggota Divisi Dana Keluarga Mahasiswa Katolik Fakultas Ekonomi dan Bisnis Universitas Hasanuddin Periode 2020-2021.
- c. Sekretaris Keluarga Mahasiswa Katolik Fakultas Ekonomi dan Bisnis Universitas Hasanuddin Periode 2021-2022.
- d. Koordinator Hubungan Eksternal IMA FEB-UH Periode April 2021 - September 2021.

Demikian Biodata ini dibuat dengan sebenarnya.

Makassar, 05 Desember 2022

Stepanie Putri Lie

LAMPIRAN 2

Data Financial Distress Perusahaan Sampel

No.	Kode	Tahun	Z	Kategori
1	INTP	2015	3,0541085	HEALTHY
		2016	2,4633276	GREY AREA
		2017	2,3947032	GREY AREA
		2018	2,2689331	GREY AREA
		2019	2,4177511	GREY AREA
2	SMBR	2015	3,7882099	HEALTHY
		2016	1,5991561	FINANCIAL DISTRESS
		2017	0,9527265	FINANCIAL DISTRESS
		2018	1,2098199	FINANCIAL DISTRESS
		2019	1,1440568	FINANCIAL DISTRESS
3	SMCB	2015	0,9407315	FINANCIAL DISTRESS
		2016	0,6015442	FINANCIAL DISTRESS
		2017	0,6264357	FINANCIAL DISTRESS
		2019	1,0259731	FINANCIAL DISTRESS
4	SMGR	2015	2,2433810	GREY AREA
		2016	1,8963894	GREY AREA
		2017	1,6108839	FINANCIAL DISTRESS
		2018	1,8501779	GREY AREA
		2019	1,2348137	FINANCIAL DISTRESS
5	WSBP	2016	1,1179291	FINANCIAL DISTRESS
		2017	1,3929042	FINANCIAL DISTRESS
		2018	1,4270350	FINANCIAL DISTRESS
		2019	1,3689608	FINANCIAL DISTRESS
6	WTON	2015	1,3036430	FINANCIAL DISTRESS
		2016	0,7057801	FINANCIAL DISTRESS
		2017	1,2746991	FINANCIAL DISTRESS
		2018	1,3869910	FINANCIAL DISTRESS
		2019	1,2983289	FINANCIAL DISTRESS
7	AMFG	2016	1,9687333	GREY AREA
		2017	1,6013537	FINANCIAL DISTRESS
		2018	1,1587884	FINANCIAL DISTRESS
		2019	0,9453363	FINANCIAL DISTRESS
8	IKAI	2015	-1,1046885	FINANCIAL DISTRESS
		2016	-3,9607039	FINANCIAL DISTRESS
		2017	-4,7259983	FINANCIAL DISTRESS

		2018	0,6447999	FINANCIAL DISTRESS
		2019	0,6720560	FINANCIAL DISTRESS
9	KIAS	2015	3,3386382	HEALTHY
		2016	3,3597066	HEALTHY
		2017	3,6453584	HEALTHY
		2018	2,4111018	GREY AREA
		2019	1,2279910	FINANCIAL DISTRESS
				2015
10	AGII	2016	0,6891118	FINANCIAL DISTRESS
		2017	0,7948411	FINANCIAL DISTRESS
		2018	0,7530120	FINANCIAL DISTRESS
		2019	0,6528392	FINANCIAL DISTRESS
				2015
11	BUDI	2016	1,2338137	FINANCIAL DISTRESS
		2017	1,2728305	FINANCIAL DISTRESS
		2018	1,1532074	FINANCIAL DISTRESS
		2019	1,4763720	FINANCIAL DISTRESS
				2015
12	DPNS	2016	3,2671319	HEALTHY
		2018	2,9333313	HEALTHY
		2019	3,0938255	HEALTHY
				2015
13	EKAD	2016	2,6376090	GREY AREA
		2017	2,5525619	GREY AREA
		2018	2,6817427	GREY AREA
		2019	2,5950572	GREY AREA
				2015
14	INCI	2016	3,6614136	HEALTHY
		2017	9,1932082	HEALTHY
		2018	2,6731428	GREY AREA
		2019	2,7894780	GREY AREA
				2015
15	SRSN	2016	1,3507856	FINANCIAL DISTRESS
		2017	2,1418324	GREY AREA
		2018	2,2872239	GREY AREA
		2019	2,1927571	GREY AREA
				2015
16	ALKA	2016	8,7918723	HEALTHY
		2017	7,0141197	HEALTHY

		2018	5,9391913	HEALTHY
		2019	4,0425218	HEALTHY
17	BAJA	2018	0,9592548	FINANCIAL DISTRESS
		2019	1,0092286	FINANCIAL DISTRESS
18	BTON	2015	2,5213127	GREY AREA
		2016	2,1740528	GREY AREA
		2017	2,8998751	GREY AREA
		2018	3,2394373	HEALTHY
		2019	2,5791682	GREY AREA
19	GDST	2015	1,8668792	GREY AREA
		2016	0,8916335	FINANCIAL DISTRESS
		2017	2,5981473	GREY AREA
		2018	1,8895540	GREY AREA
		2019	1,6173961	FINANCIAL DISTRESS
20	INAI	2015	1,2744386	FINANCIAL DISTRESS
		2016	1,2039523	FINANCIAL DISTRESS
		2017	1,0770024	FINANCIAL DISTRESS
		2018	1,1218081	FINANCIAL DISTRESS
		2019	-6,0335504	FINANCIAL DISTRESS
21	ISSP	2015	1,2024945	FINANCIAL DISTRESS
		2016	0,9806089	FINANCIAL DISTRESS
		2017	1,0668897	FINANCIAL DISTRESS
		2018	1,1832792	FINANCIAL DISTRESS
		2019	1,3880799	FINANCIAL DISTRESS
22	LION	2015	2,7256450	GREY AREA
		2016	2,8472400	GREY AREA
		2017	2,1789032	GREY AREA
		2018	2,3353724	GREY AREA
		2019	2,2029111	GREY AREA
23	LMSH	2015	3,4440008	HEALTHY
		2016	2,6745547	GREY AREA
		2017	3,4852599	HEALTHY
		2018	3,4467412	HEALTHY
		2019	2,4286584	GREY AREA
24	PICO	2015	1,9250084	GREY AREA
		2016	7,6251002	HEALTHY
		2017	1,8543047	GREY AREA
		2018	1,5251420	FINANCIAL DISTRESS
		2019	0,8129674	FINANCIAL DISTRESS

25	AKPI	2015	1,0257382	FINANCIAL DISTRESS
		2016	1,2397249	FINANCIAL DISTRESS
		2017	1,1086496	FINANCIAL DISTRESS
		2018	1,1792137	FINANCIAL DISTRESS
		2019	1,3017857	FINANCIAL DISTRESS
26	APLI	2015	2,1775832	GREY AREA
		2016	3,1166693	HEALTHY
		2017	1,9178105	GREY AREA
		2018	1,1936279	FINANCIAL DISTRESS
		2019	1,9209125	GREY AREA
27	BRNA	2015	0,9281307	FINANCIAL DISTRESS
		2016	0,9966411	FINANCIAL DISTRESS
		2017	0,4250675	FINANCIAL DISTRESS
		2018	0,5844641	FINANCIAL DISTRESS
28	IGAR	2015	4,0177405	HEALTHY
		2016	2,5916080	GREY AREA
		2017	3,6702570	HEALTHY
		2018	3,4372032	HEALTHY
		2019	3,5164057	HEALTHY
29	IMPC	2015	1,9031454	GREY AREA
		2016	1,6903508	FINANCIAL DISTRESS
		2017	1,6378670	FINANCIAL DISTRESS
		2018	1,7139765	FINANCIAL DISTRESS
		2019	1,6246558	FINANCIAL DISTRESS
30	TALF	2015	3,7395575	HEALTHY
		2016	2,0978359	GREY AREA
		2017	2,0171756	GREY AREA
		2018	2,1494831	GREY AREA
		2019	2,3951209	GREY AREA
31	TRST	2015	1,3997293	FINANCIAL DISTRESS
		2016	1,3473453	FINANCIAL DISTRESS
		2017	1,3455195	FINANCIAL DISTRESS
		2018	1,1244833	FINANCIAL DISTRESS
		2019	1,0617738	FINANCIAL DISTRESS
32	YPAS	2015	1,5466851	FINANCIAL DISTRESS
		2016	1,3728803	FINANCIAL DISTRESS
		2017	1,1458281	FINANCIAL DISTRESS
		2018	1,4614840	FINANCIAL DISTRESS
		2019	2,0442491	GREY AREA

33	CPIN	2015	2,4933810	GREY AREA
		2016	3,2658580	HEALTHY
		2017	3,6758751	HEALTHY
		2018	4,0495791	HEALTHY
		2019	3,8553597	HEALTHY
34	JPFA	2015	2,2084700	GREY AREA
		2016	2,6928729	GREY AREA
		2017	2,5940840	GREY AREA
		2018	2,6652312	GREY AREA
		2019	2,5278335	GREY AREA
35	MAIN	2015	1,5738904	FINANCIAL DISTRESS
		2016	2,0964726	GREY AREA
		2017	1,9136409	GREY AREA
		2018	2,4174156	GREY AREA
		2019	2,2390371	GREY AREA
36	SIPD	2016	1,6928441	FINANCIAL DISTRESS
		2017	1,0845999	FINANCIAL DISTRESS
		2018	1,8818121	GREY AREA
		2019	2,2590436	GREY AREA
37	TIRT	2015	1,0596952	FINANCIAL DISTRESS
		2016	1,2120172	FINANCIAL DISTRESS
		2017	1,3102549	FINANCIAL DISTRESS
		2018	1,6287413	FINANCIAL DISTRESS
		2019	0,9252868	FINANCIAL DISTRESS
38	ALDO	2015	2,3439162	GREY AREA
		2016	2,5660535	GREY AREA
		2017	2,2819776	GREY AREA
		2018	2,5895004	GREY AREA
		2019	2,3351904	GREY AREA
39	FASW	2015	0,8929698	FINANCIAL DISTRESS
		2016	1,2878616	FINANCIAL DISTRESS
		2017	1,2098958	FINANCIAL DISTRESS
		2018	1,9192672	GREY AREA
		2019	1,4456163	FINANCIAL DISTRESS
40	KDSI	2015	1,9842928	GREY AREA
		2016	2,5375158	GREY AREA
		2017	2,5151402	GREY AREA
		2018	2,6909884	GREY AREA
		2019	2,8820265	GREY AREA

41	SPMA	2015	0,7450315	FINANCIAL DISTRESS
		2016	1,9315904	GREY AREA
		2017	1,8820741	GREY AREA
		2018	2,2989181	GREY AREA
		2019	2,3067135	GREY AREA
42	AMIN	2015	8,1503187	HEALTHY
		2016	7,8451542	HEALTHY
		2018	2,0414274	GREY AREA
43	ASII	2015	1,6964538	FINANCIAL DISTRESS
		2016	1,6230896	FINANCIAL DISTRESS
		2017	1,6602206	FINANCIAL DISTRESS
		2018	1,6145151	FINANCIAL DISTRESS
44	AUTO	2015	1,6217879	FINANCIAL DISTRESS
		2016	1,6217879	FINANCIAL DISTRESS
		2017	1,9069430	GREY AREA
		2018	1,9364368	GREY AREA
		2019	2,0255430	GREY AREA
45	BOLT	2015	3,3493312	HEALTHY
		2016	3,3959215	HEALTHY
		2017	2,1395824	GREY AREA
		2018	1,8796482	GREY AREA
		2019	1,9363202	GREY AREA
46	GJTL	2015	1,2498342	FINANCIAL DISTRESS
		2016	1,4759333	FINANCIAL DISTRESS
		2017	1,3515893	FINANCIAL DISTRESS
		2018	1,3114580	FINANCIAL DISTRESS
		2019	1,5084765	FINANCIAL DISTRESS
47	IMAS	2015	0,8426046	FINANCIAL DISTRESS
		2016	-4,7901077	FINANCIAL DISTRESS
		2017	0,4341635	FINANCIAL DISTRESS
		2018	-0,1108681	FINANCIAL DISTRESS
48	INDS	2015	1,7769124	FINANCIAL DISTRESS
		2016	2,3171925	GREY AREA
		2017	3,1292010	HEALTHY
		2018	2,6731428	GREY AREA
49	LPIN	2015	-0,0376185	FINANCIAL DISTRESS
		2016	-0,6119243	FINANCIAL DISTRESS
		2017	4,1959951	HEALTHY
		2018	2,2287935	GREY AREA

		2019	2,2577542	GREY AREA
50	PRAS	2017	0,4445449	FINANCIAL DISTRESS
		2018	0,4637791	FINANCIAL DISTRESS
		2019	-0,1140938	FINANCIAL DISTRESS
51	SMSM	2015	3,3236048	HEALTHY
		2016	3,6127300	HEALTHY
		2017	3,8431926	HEALTHY
		2018	3,9381750	HEALTHY
		2019	3,7706429	HEALTHY
52	MYTX	2015	-1,0153795	FINANCIAL DISTRESS
		2018	-0,7137576	FINANCIAL DISTRESS
		2019	1,2729304	FINANCIAL DISTRESS
53	RICY	2015	1,4295611	FINANCIAL DISTRESS
		2016	1,4117814	FINANCIAL DISTRESS
		2017	1,5858654	FINANCIAL DISTRESS
		2018	1,8537553	GREY AREA
		2019	1,8363132	GREY AREA
54	STAR	2015	1,8883980	GREY AREA
		2016	2,0059183	GREY AREA
		2017	2,9456237	HEALTHY
		2018	0,9678456	FINANCIAL DISTRESS
		2019	4,4182566	HEALTHY
55	TRIS	2015	2,7125530	GREY AREA
		2016	2,3266228	GREY AREA
		2017	2,5055202	GREY AREA
		2018	2,2372816	GREY AREA
		2019	2,3262920	GREY AREA
56	BATA	2015	3,3593557	HEALTHY
		2016	2,9830480	HEALTHY
		2017	2,8877930	GREY AREA
		2018	3,0310005	HEALTHY
		2019	2,8138670	GREY AREA
57	BIMA	2015	-0,9705726	FINANCIAL DISTRESS
		2016	-0,1922249	FINANCIAL DISTRESS
		2017	-0,8557468	FINANCIAL DISTRESS
		2018	-0,9565896	FINANCIAL DISTRESS
		2019	-0,0246150	FINANCIAL DISTRESS
58	JECC	2015	1,3998259	FINANCIAL DISTRESS
		2016	1,9788233	GREY AREA

		2017	1,5428600	FINANCIAL DISTRESS
		2018	2,1225283	GREY AREA
		2019	2,3732677	GREY AREA
59	KBLI	2015	4,9727794	HEALTHY
		2016	4,6322728	HEALTHY
		2017	2,6652182	GREY AREA
		2018	2,9554525	HEALTHY
		2019	4,4154957	HEALTHY
60	KBLM	2015	2,1556408	GREY AREA
		2016	2,5125478	GREY AREA
		2017	1,5403130	FINANCIAL DISTRESS
		2018	1,7013182	FINANCIAL DISTRESS
		2019	1,6767632	FINANCIAL DISTRESS
61	VOKS	2015	1,4994168	FINANCIAL DISTRESS
		2016	2,3476561	GREY AREA
		2017	2,1190038	GREY AREA
		2018	1,9095152	GREY AREA
		2019	2,0092963	GREY AREA
62	AISA	2015	1,3409028	FINANCIAL DISTRESS
		2016	1,8283604	GREY AREA
		2017	-13,4708667	FINANCIAL DISTRESS
		2018	-8,3945628	FINANCIAL DISTRESS
		2019	-0,4402633	FINANCIAL DISTRESS
63	ALTO	2015	0,5252664	FINANCIAL DISTRESS
		2019	1,3096313	FINANCIAL DISTRESS
64	CEKA	2015	3,4706927	HEALTHY
		2016	4,8437906	HEALTHY
		2017	4,7066729	HEALTHY
		2019	4,8663758	HEALTHY
65	DLTA	2015	4,3355530	HEALTHY
		2016	4,3871625	HEALTHY
		2017	3,6460349	HEALTHY
		2019	3,6856191	HEALTHY
66	ICBP	2015	2,5536803	GREY AREA
		2016	2,7055588	GREY AREA
		2017	2,6372531	GREY AREA
		2018	2,6194740	GREY AREA
		2019	2,7367897	GREY AREA
67	INDF	2015	1,3746830	FINANCIAL DISTRESS

		2016	1,5975950	FINANCIAL DISTRESS
		2017	1,5842902	FINANCIAL DISTRESS
		2018	1,3898015	FINANCIAL DISTRESS
		2019	1,5824004	FINANCIAL DISTRESS
68	MLBI	2015	2,5608830	GREY AREA
		2016	3,6247347	HEALTHY
		2017	4,1716949	HEALTHY
		2018	3,5630272	HEALTHY
		2019	3,5074115	HEALTHY
69	MYOR	2015	2,8544426	GREY AREA
		2016	2,9974329	HEALTHY
		2017	3,0467216	HEALTHY
		2018	2,3860117	GREY AREA
		2019	3,0611125	HEALTHY
70	PSDN	2015	1,6798260	FINANCIAL DISTRESS
		2016	1,5931282	FINANCIAL DISTRESS
		2017	2,5910283	GREY AREA
		2018	1,8637272	GREY AREA
		2019	1,8488552	GREY AREA
71	ROTI	2015	1,9630371	GREY AREA
		2016	1,6760694	FINANCIAL DISTRESS
		2017	1,4303430	FINANCIAL DISTRESS
		2018	1,6153723	FINANCIAL DISTRESS
		2019	1,6688105	FINANCIAL DISTRESS
72	SKBM	2015	2,5016170	GREY AREA
		2016	2,0145653	GREY AREA
		2017	1,7979389	FINANCIAL DISTRESS
		2018	1,6255693	FINANCIAL DISTRESS
		2019	1,6235730	FINANCIAL DISTRESS
73	SKLT	2015	2,7258578	GREY AREA
		2016	4,2019429	HEALTHY
		2017	2,0006527	GREY AREA
		2018	1,9760119	GREY AREA
		2019	2,3697895	GREY AREA
74	STTP	2015	2,5209589	GREY AREA
		2016	2,3052491	GREY AREA
		2017	2,7382294	GREY AREA
		2018	2,6229351	GREY AREA
		2019	3,3011618	HEALTHY

75	ULTJ	2015	3,7321047	HEALTHY
		2016	3,8992881	HEALTHY
		2017	3,5021066	HEALTHY
		2018	3,4790901	HEALTHY
		2019	3,5650122	HEALTHY
76	GGRM	2015	2,7428699	GREY AREA
		2016	2,9472874	HEALTHY
		2017	3,0311631	HEALTHY
		2018	3,2085535	HEALTHY
		2019	3,1561911	HEALTHY
77	HMSP	2015	4,7819906	HEALTHY
		2016	4,7841777	HEALTHY
		2017	4,7989074	HEALTHY
		2018	4,7473717	HEALTHY
		2019	4,3543747	HEALTHY
78	RMBA	2015	0,8235198	FINANCIAL DISTRESS
		2016	3,6417045	HEALTHY
		2017	3,3991569	HEALTHY
		2018	3,2939127	HEALTHY
		2019	1,4966909	FINANCIAL DISTRESS
79	WIIM	2015	3,1484795	HEALTHY
		2016	3,0424450	HEALTHY
		2017	3,0742420	HEALTHY
		2018	3,0610462	HEALTHY
		2019	2,9430016	HEALTHY
80	DVLA	2015	3,0181517	HEALTHY
		2016	3,0169334	HEALTHY
		2017	2,9602235	HEALTHY
		2018	3,1928328	HEALTHY
		2019	3,1795745	HEALTHY
81	KAEF	2015	2,9440190	HEALTHY
		2016	2,4988860	GREY AREA
		2017	2,0654351	GREY AREA
		2018	1,6006326	FINANCIAL DISTRESS
		2019	0,7338816	FINANCIAL DISTRESS
82	KLBF	2015	3,3657257	HEALTHY
		2016	3,6656785	HEALTHY
		2017	3,6034786	HEALTHY
		2018	3,5000186	HEALTHY

		2019	3,3252606	HEALTHY
83	MERK	2015	4,2130011	HEALTHY
		2016	4,0748442	HEALTHY
		2017	2,4049230	GREY AREA
		2018	1,4146559	FINANCIAL DISTRESS
		2019	2,7326934	GREY AREA
				2015
84	PYFA	2016	2,7024593	GREY AREA
		2017	3,1187768	HEALTHY
		2018	2,8575803	GREY AREA
		2019	2,9376320	HEALTHY
				2015
85	SIDO	2016	6,3916682	HEALTHY
		2017	5,8302486	HEALTHY
		2018	4,4942883	HEALTHY
		2019	4,5794474	HEALTHY
				2015
86	TSPC	2016	3,1470877	HEALTHY
		2017	2,9578370	HEALTHY
		2018	2,9212168	HEALTHY
		2019	2,9946726	HEALTHY
				2015
87	ADES	2016	3,1139143	HEALTHY
		2017	1,0849700	FINANCIAL DISTRESS
		2018	2,0065829	GREY AREA
		2019	2,6873349	GREY AREA
				2015
88	MBTO	2016	2,2650255	GREY AREA
		2017	1,5530484	FINANCIAL DISTRESS
		2019	0,5206912	FINANCIAL DISTRESS
				2015
89	MRAT	2016	2,3422109	GREY AREA
		2017	9,0749494	HEALTHY
		2019	2,0011324	GREY AREA
				2015
90	TCID	2016	3,3080407	HEALTHY
		2017	4,1302863	HEALTHY
		2018	2,0807786	GREY AREA
		2019	2,9732640	HEALTHY

91	UNVR	2015	4,1131210	HEALTHY
		2016	4,1563758	HEALTHY
		2017	3,8974467	HEALTHY
		2018	4,5631569	HEALTHY
		2019	3,7469104	HEALTHY
92	CINT	2015	2,8059738	GREY AREA
		2016	2,6026587	GREY AREA
		2017	2,3896764	GREY AREA
		2018	2,1753962	GREY AREA
		2019	2,0055354	GREY AREA
93	KICI	2015	2,1264765	GREY AREA
		2016	1,8821097	GREY AREA
		2017	2,1765018	GREY AREA
		2018	1,3347321	FINANCIAL DISTRESS
		2019	1,6340365	FINANCIAL DISTRESS
94	LMPI	2015	1,4620412	FINANCIAL DISTRESS
		2016	1,4160450	FINANCIAL DISTRESS
		2017	1,1100947	FINANCIAL DISTRESS
		2018	0,9124183	FINANCIAL DISTRESS
		2019	0,8431451	FINANCIAL DISTRESS

LAMPIRAN 3

Data Manajemen Laba Perusahaan Sampel

No	Kode	Tahun	DAC	Kategori
1	INTP	2015	-2,4480139	INCOME DECREASING
		2016	-1,4579577	INCOME DECREASING
		2017	-1,5250596	INCOME DECREASING
		2018	-1,5504995	INCOME DECREASING
		2019	-1,6870059	INCOME DECREASING
2	SMBR	2015	1,1121503	INCOME INCREASING
		2016	0,4385757	INCOME INCREASING
		2017	0,8483823	INCOME INCREASING
		2018	0,7934769	INCOME INCREASING
		2019	0,7638831	INCOME INCREASING
3	SMCB	2015	6,4813612	INCOME INCREASING
		2016	4,9056779	INCOME INCREASING
		2017	4,0791115	INCOME INCREASING
		2019	4,4470324	INCOME INCREASING
4	SMGR	2015	0,8128054	INCOME INCREASING
		2016	0,2484580	INCOME INCREASING
		2017	0,2580967	INCOME INCREASING
		2018	0,2858441	INCOME INCREASING
		2019	0,6640374	INCOME INCREASING
5	WSBP	2016	1,9634124	INCOME INCREASING
		2017	0,5445531	INCOME INCREASING
		2018	0,4191539	INCOME INCREASING
		2019	0,5015092	INCOME INCREASING
6	WTON	2015	0,0210678	INCOME INCREASING
		2016	-0,9836108	INCOME DECREASING
		2017	0,4118233	INCOME INCREASING
		2018	0,5226024	INCOME INCREASING
		2019	-0,3951381	INCOME DECREASING
7	AMFG	2016	0,3035533	INCOME INCREASING
		2017	0,2357442	INCOME INCREASING
		2018	0,3115969	INCOME INCREASING
		2019	0,2773001	INCOME INCREASING
8	IKAI	2015	-0,5706117	INCOME DECREASING
		2016	-0,6177200	INCOME DECREASING
		2017	-0,0759384	INCOME DECREASING

		2018	-5,1696817	INCOME DECREASING
		2019	-0,9453325	INCOME DECREASING
9	KIAS	2015	-0,0181068	INCOME DECREASING
		2016	-0,8960743	INCOME DECREASING
		2017	-0,8124943	INCOME DECREASING
		2018	-0,7982632	INCOME DECREASING
		2019	-0,8265954	INCOME DECREASING
		10	AGII	2015
2016	1,2270415			INCOME INCREASING
2017	0,8638593			INCOME INCREASING
2018	0,8321285			INCOME INCREASING
2019	0,7904825			INCOME INCREASING
11	BUDI	2015	-4,3500408	INCOME DECREASING
		2016	-3,0576415	INCOME DECREASING
		2017	-3,2336861	INCOME DECREASING
		2018	-3,1799929	INCOME DECREASING
		2019	-2,8910008	INCOME DECREASING
12	DPNS	2015	-1,6079810	INCOME DECREASING
		2016	-0,8146390	INCOME DECREASING
		2018	-0,9085501	INCOME DECREASING
		2019	-0,5695131	INCOME DECREASING
13	EKAD	2015	4,0677948	INCOME INCREASING
		2016	2,0036103	INCOME INCREASING
		2017	1,3584977	INCOME INCREASING
		2018	1,5615546	INCOME INCREASING
		2019	1,0998183	INCOME INCREASING
14	INCI	2015	-0,1893016	INCOME DECREASING
		2016	-0,6187852	INCOME DECREASING
		2017	-0,4095361	INCOME DECREASING
		2018	-0,3729281	INCOME DECREASING
		2019	-0,4457508	INCOME DECREASING
15	SRSN	2015	-3,1744214	INCOME DECREASING
		2016	-0,5151214	INCOME DECREASING
		2017	-0,6706458	INCOME DECREASING
		2018	-0,7451370	INCOME DECREASING
		2019	-0,6337001	INCOME DECREASING
16	ALKA	2015	-0,7253269	INCOME DECREASING
		2016	-0,6213005	INCOME DECREASING
		2017	-0,7793257	INCOME DECREASING

		2018	-1,7079362	INCOME DECREASING
		2019	0,0526295	INCOME INCREASING
17	BAJA	2018	-2,5455589	INCOME DECREASING
		2019	1,9187503	INCOME INCREASING
18	BTON	2015	0,2579043	INCOME INCREASING
		2016	0,1667663	INCOME INCREASING
		2017	0,2293694	INCOME INCREASING
		2018	0,2066007	INCOME INCREASING
		2019	0,0339158	INCOME INCREASING
19	GDST	2015	0,4191884	INCOME INCREASING
		2016	-0,1621061	INCOME DECREASING
		2017	0,2709617	INCOME INCREASING
		2018	0,2803607	INCOME INCREASING
		2019	0,1288014	INCOME INCREASING
20	INAI	2015	-4,8723863	INCOME DECREASING
		2016	-0,7927119	INCOME DECREASING
		2017	-0,7901094	INCOME DECREASING
		2018	-0,8719623	INCOME DECREASING
		2019	-1,3639177	INCOME DECREASING
21	ISSP	2015	-1,5161361	INCOME DECREASING
		2016	-0,7753425	INCOME DECREASING
		2017	-1,0411541	INCOME DECREASING
		2018	-0,9715918	INCOME DECREASING
		2019	-0,8976730	INCOME DECREASING
22	LION	2015	-1,3597386	INCOME DECREASING
		2016	1,2606821	INCOME INCREASING
		2017	1,4801576	INCOME INCREASING
		2018	1,1939956	INCOME INCREASING
		2019	1,5830081	INCOME INCREASING
23	LMSH	2015	-1,6385083	INCOME DECREASING
		2016	-0,6918759	INCOME DECREASING
		2017	-1,0994483	INCOME DECREASING
		2018	-0,4467157	INCOME DECREASING
		2019	-0,4149750	INCOME DECREASING
24	PICO	2015	-0,2644046	INCOME DECREASING
		2016	-0,5143887	INCOME DECREASING
		2017	-0,4033503	INCOME DECREASING
		2018	-0,6905966	INCOME DECREASING
		2019	-0,7467834	INCOME DECREASING

25	AKPI	2015	-2,8674827	INCOME DECREASING
		2016	-2,2824111	INCOME DECREASING
		2017	-2,4441409	INCOME DECREASING
		2018	-2,3606169	INCOME DECREASING
		2019	-2,0400668	INCOME DECREASING
26	APLI	2015	0,0767262	INCOME INCREASING
		2016	-0,1382854	INCOME DECREASING
		2017	-0,1186595	INCOME DECREASING
		2018	-0,0891514	INCOME DECREASING
		2019	-0,0918512	INCOME DECREASING
27	BRNA	2015	5,8120630	INCOME INCREASING
		2016	-0,1332725	INCOME DECREASING
		2017	-0,3439009	INCOME DECREASING
		2018	-0,2863714	INCOME DECREASING
28	IGAR	2015	7,1738037	INCOME INCREASING
		2016	-14,1247858	INCOME DECREASING
		2017	5,6411141	INCOME INCREASING
		2018	3,6830698	INCOME INCREASING
		2019	-5,3215575	INCOME DECREASING
29	IMPC	2015	1,1384965	INCOME INCREASING
		2016	0,8419926	INCOME INCREASING
		2017	0,7276527	INCOME INCREASING
		2018	0,8788984	INCOME INCREASING
		2019	0,8305486	INCOME INCREASING
30	TALF	2015	-0,2153526	INCOME DECREASING
		2016	0,1965057	INCOME INCREASING
		2017	0,1957934	INCOME INCREASING
		2018	0,0723556	INCOME INCREASING
		2019	0,1057803	INCOME INCREASING
31	TRST	2015	-0,9970590	INCOME DECREASING
		2016	-0,4045679	INCOME DECREASING
		2017	-0,4758977	INCOME DECREASING
		2018	-0,5988444	INCOME DECREASING
		2019	-0,4249801	INCOME DECREASING
32	YPAS	2015	-0,1067603	INCOME DECREASING
		2016	0,6489350	INCOME INCREASING
		2017	0,4828613	INCOME INCREASING
		2018	0,2736313	INCOME INCREASING
		2019	0,2531826	INCOME INCREASING

33	CPIN	2015	4,0317563	INCOME INCREASING
		2016	0,4438888	INCOME INCREASING
		2017	0,9110972	INCOME INCREASING
		2018	1,3829678	INCOME INCREASING
		2019	-0,3363809	INCOME DECREASING
34	JPFA	2015	0,1803592	INCOME INCREASING
		2016	0,1985066	INCOME INCREASING
		2017	0,2360191	INCOME INCREASING
		2018	0,2806720	INCOME INCREASING
		2019	0,2747199	INCOME INCREASING
35	MAIN	2015	0,2860228	INCOME INCREASING
		2016	0,5424931	INCOME INCREASING
		2017	0,5578149	INCOME INCREASING
		2018	0,5304023	INCOME INCREASING
		2019	0,5548990	INCOME INCREASING
36	SIPD	2016	0,7427684	INCOME INCREASING
		2017	0,3960841	INCOME INCREASING
		2018	0,8770447	INCOME INCREASING
		2019	0,9772948	INCOME INCREASING
37	TIRT	2015	0,6304484	INCOME INCREASING
		2016	-0,5577922	INCOME DECREASING
		2017	-0,6285556	INCOME DECREASING
		2018	-0,4152987	INCOME DECREASING
		2019	-0,9131724	INCOME DECREASING
38	ALDO	2015	-0,8935768	INCOME DECREASING
		2016	-0,1406749	INCOME DECREASING
		2017	0,2489860	INCOME INCREASING
		2018	0,1009757	INCOME INCREASING
		2019	0,1061556	INCOME INCREASING
39	FASW	2015	0,6975292	INCOME INCREASING
		2016	0,9494869	INCOME INCREASING
		2017	0,6907108	INCOME INCREASING
		2018	0,6918717	INCOME INCREASING
		2019	0,7619661	INCOME INCREASING
40	KDSI	2015	0,4211818	INCOME INCREASING
		2016	0,0821823	INCOME INCREASING
		2017	0,2413834	INCOME INCREASING
		2018	0,1534338	INCOME INCREASING
		2019	-0,0463173	INCOME DECREASING

41	SPMA	2015	-0,1720404	INCOME DECREASING
		2016	-0,1071152	INCOME DECREASING
		2017	-0,1061091	INCOME DECREASING
		2018	-0,1255293	INCOME DECREASING
		2019	-0,0379440	INCOME DECREASING
42	AMIN	2015	-0,2436532	INCOME DECREASING
		2016	-0,0230927	INCOME DECREASING
		2018	0,0419282	INCOME INCREASING
43	ASII	2015	0,3330949	INCOME INCREASING
		2016	-0,0233432	INCOME DECREASING
		2017	0,0475208	INCOME INCREASING
		2018	0,1089650	INCOME INCREASING
44	AUTO	2015	0,7043692	INCOME INCREASING
		2016	0,3485673	INCOME INCREASING
		2017	0,3762277	INCOME INCREASING
		2018	0,4743079	INCOME INCREASING
		2019	0,3146710	INCOME INCREASING
45	BOLT	2015	-0,7193546	INCOME DECREASING
		2016	-0,0938114	INCOME DECREASING
		2017	-0,1676811	INCOME DECREASING
		2018	-0,2455386	INCOME DECREASING
		2019	-0,0534302	INCOME DECREASING
46	GJTL	2015	-8,6590868	INCOME DECREASING
		2016	-6,7832718	INCOME DECREASING
		2017	-6,3610763	INCOME DECREASING
		2018	-6,6079784	INCOME DECREASING
		2019	-5,8466568	INCOME DECREASING
47	IMAS	2015	-0,5404156	INCOME DECREASING
		2016	-0,5764538	INCOME DECREASING
		2017	-0,6625992	INCOME DECREASING
		2018	-0,6839014	INCOME DECREASING
48	INDS	2015	-7,0394759	INCOME DECREASING
		2016	-7,4499475	INCOME DECREASING
		2017	-6,9631408	INCOME DECREASING
		2018	-8,3100782	INCOME DECREASING
49	LPIN	2015	0,4509369	INCOME INCREASING
		2016	0,5215958	INCOME INCREASING
		2017	0,5606472	INCOME INCREASING
		2018	0,5839948	INCOME INCREASING

		2019	0,4579758	INCOME INCREASING
50	PRAS	2017	0,5410703	INCOME INCREASING
		2018	0,5446200	INCOME INCREASING
		2019	0,6847930	INCOME INCREASING
		2015	3,5029017	INCOME INCREASING
51	SMSM	2016	-2,7262224	INCOME DECREASING
		2017	-1,7329921	INCOME DECREASING
		2018	-0,8439915	INCOME DECREASING
		2019	-2,6286897	INCOME DECREASING
		2015	-0,2110249	INCOME DECREASING
52	MYTX	2018	0,0751537	INCOME INCREASING
		2019	0,1479930	INCOME INCREASING
		2015	0,4471968	INCOME INCREASING
53	RICY	2016	0,1852671	INCOME INCREASING
		2017	0,1148081	INCOME INCREASING
		2018	0,2792534	INCOME INCREASING
		2019	0,2794686	INCOME INCREASING
		2015	-0,1943692	INCOME DECREASING
54	STAR	2016	-0,1273353	INCOME DECREASING
		2017	-0,3242140	INCOME DECREASING
		2018	-0,3118617	INCOME DECREASING
		2019	-0,0751164	INCOME DECREASING
		2015	0,9282667	INCOME INCREASING
55	TRIS	2016	-0,1780041	INCOME DECREASING
		2017	-0,3967565	INCOME DECREASING
		2018	-0,3583129	INCOME DECREASING
		2019	0,1229258	INCOME INCREASING
		2015	-0,9226547	INCOME DECREASING
56	BATA	2016	0,1163532	INCOME INCREASING
		2017	0,0931299	INCOME INCREASING
		2018	0,0918839	INCOME INCREASING
		2019	0,0859359	INCOME INCREASING
		2015	0,7096123	INCOME INCREASING
57	BIMA	2016	-0,7061904	INCOME DECREASING
		2017	-0,1018355	INCOME DECREASING
		2018	-0,2222019	INCOME DECREASING
		2019	-0,6223693	INCOME DECREASING
		2015	-1,8613603	INCOME DECREASING
58	JECC	2016	-0,5255710	INCOME DECREASING

		2017	-0,3993138	INCOME DECREASING
		2018	-0,8047645	INCOME DECREASING
		2019	-0,1080620	INCOME DECREASING
59	KBLI	2015	-1,0591451	INCOME DECREASING
		2016	-0,4809813	INCOME DECREASING
		2017	-0,4266266	INCOME DECREASING
		2018	-0,4274621	INCOME DECREASING
		2019	-0,1458626	INCOME DECREASING
60	KBLM	2015	0,0776545	INCOME INCREASING
		2016	-0,2290556	INCOME DECREASING
		2017	-0,5647835	INCOME DECREASING
		2018	-0,3316210	INCOME DECREASING
		2019	-0,2527608	INCOME DECREASING
61	VOKS	2015	-1,8232796	INCOME DECREASING
		2016	-0,9470184	INCOME DECREASING
		2017	-0,8370945	INCOME DECREASING
		2018	-1,0796016	INCOME DECREASING
		2019	-0,8346476	INCOME DECREASING
62	AISA	2015	-0,6490133	INCOME DECREASING
		2016	-0,0734290	INCOME DECREASING
		2017	-0,5421861	INCOME DECREASING
		2018	1,1529666	INCOME INCREASING
		2019	0,2969167	INCOME INCREASING
63	ALTO	2015	-1,4447523	INCOME DECREASING
		2019	-1,5774363	INCOME DECREASING
64	CEKA	2015	-0,1798180	INCOME DECREASING
		2016	0,1173364	INCOME INCREASING
		2017	0,0523520	INCOME INCREASING
		2019	-0,0289391	INCOME DECREASING
65	DLTA	2015	-1,2646649	INCOME DECREASING
		2016	-0,5242777	INCOME DECREASING
		2017	-0,0056668	INCOME DECREASING
		2019	-0,2179680	INCOME DECREASING
66	ICBP	2015	-0,6163230	INCOME DECREASING
		2016	-1,4635033	INCOME DECREASING
		2017	-1,5764354	INCOME DECREASING
		2018	-1,7807241	INCOME DECREASING
		2019	-1,9052220	INCOME DECREASING
67	INDF	2015	-0,0266824	INCOME DECREASING

		2016	0,0582084	INCOME INCREASING
		2017	0,0790115	INCOME INCREASING
		2018	0,0859612	INCOME INCREASING
		2019	0,0191014	INCOME INCREASING
68	MLBI	2015	0,9132377	INCOME INCREASING
		2016	0,2933234	INCOME INCREASING
		2017	0,1110058	INCOME INCREASING
		2018	0,2275821	INCOME INCREASING
		2019	0,0895773	INCOME INCREASING
69	MYOR	2015	1,1128597	INCOME INCREASING
		2016	0,4385046	INCOME INCREASING
		2017	0,2584750	INCOME INCREASING
		2018	0,5587162	INCOME INCREASING
		2019	0,1589542	INCOME INCREASING
70	PSDN	2015	-0,4385569	INCOME DECREASING
		2016	0,0621789	INCOME INCREASING
		2017	-0,0058018	INCOME DECREASING
		2018	-0,1489255	INCOME DECREASING
		2019	0,1803847	INCOME INCREASING
71	ROTI	2015	0,9485604	INCOME INCREASING
		2016	0,3422158	INCOME INCREASING
		2017	0,6913448	INCOME INCREASING
		2018	0,5247160	INCOME INCREASING
		2019	0,4831840	INCOME INCREASING
72	SKBM	2015	1,3113222	INCOME INCREASING
		2016	-0,2561846	INCOME DECREASING
		2017	-0,1511337	INCOME DECREASING
		2018	-0,0974395	INCOME DECREASING
		2019	-0,2376716	INCOME DECREASING
73	SKLT	2015	2,6506917	INCOME INCREASING
		2016	0,6535057	INCOME INCREASING
		2017	0,9704178	INCOME INCREASING
		2018	0,5821838	INCOME INCREASING
		2019	0,5658456	INCOME INCREASING
74	STTP	2015	0,7399720	INCOME INCREASING
		2016	0,0542984	INCOME INCREASING
		2017	0,5028296	INCOME INCREASING
		2018	0,5342102	INCOME INCREASING
		2019	0,1339416	INCOME INCREASING

75	ULTJ	2015	3,9195479	INCOME INCREASING
		2016	-0,9240962	INCOME DECREASING
		2017	-1,2111405	INCOME DECREASING
		2018	-1,0537103	INCOME DECREASING
		2019	-1,1503512	INCOME DECREASING
76	GGRM	2015	-0,2349942	INCOME DECREASING
		2016	-0,1119262	INCOME DECREASING
		2017	-0,1287606	INCOME DECREASING
		2018	-0,2027562	INCOME DECREASING
		2019	-0,1487556	INCOME DECREASING
77	HMSP	2015	-4,5021606	INCOME DECREASING
		2016	-1,2100864	INCOME DECREASING
		2017	-1,0826324	INCOME DECREASING
		2018	-1,3449046	INCOME DECREASING
		2019	-0,8617594	INCOME DECREASING
78	RMBA	2015	-10,9286166	INCOME DECREASING
		2016	0,5764836	INCOME INCREASING
		2017	0,8695868	INCOME INCREASING
		2018	0,3905135	INCOME INCREASING
		2019	1,4161341	INCOME INCREASING
79	WIIM	2015	-1,2166219	INCOME DECREASING
		2016	-0,0960535	INCOME DECREASING
		2017	-0,1564896	INCOME DECREASING
		2018	-0,0679561	INCOME DECREASING
		2019	-0,3064891	INCOME DECREASING
80	DVLA	2015	0,5808242	INCOME INCREASING
		2016	0,2267226	INCOME INCREASING
		2017	0,1916541	INCOME INCREASING
		2018	0,3487602	INCOME INCREASING
		2019	0,2426242	INCOME INCREASING
81	KAEF	2015	0,3165743	INCOME INCREASING
		2016	-0,1930475	INCOME DECREASING
		2017	-0,2299113	INCOME DECREASING
		2018	-0,2692665	INCOME DECREASING
		2019	-0,2539509	INCOME DECREASING
82	KLBF	2015	1,4727904	INCOME INCREASING
		2016	-0,1591566	INCOME DECREASING
		2017	-0,2279870	INCOME DECREASING
		2018	-0,2303342	INCOME DECREASING

		2019	-0,2595396	INCOME DECREASING
83	MERK	2015	-9,3443927	INCOME DECREASING
		2016	-4,1204837	INCOME DECREASING
		2017	1,1639208	INCOME INCREASING
		2018	1,9563064	INCOME INCREASING
		2019	-2,2123926	INCOME DECREASING
84	PYFA	2015	-0,2366378	INCOME DECREASING
		2016	-0,4864274	INCOME DECREASING
		2017	-0,4901244	INCOME DECREASING
		2018	-0,4408124	INCOME DECREASING
		2019	-0,4887734	INCOME DECREASING
85	SIDO	2015	1,7260056	INCOME INCREASING
		2016	1,3799891	INCOME INCREASING
		2017	1,4855462	INCOME INCREASING
		2018	0,6362900	INCOME INCREASING
		2019	2,6778622	INCOME INCREASING
86	TSPC	2015	1,2809684	INCOME INCREASING
		2016	0,3034665	INCOME INCREASING
		2017	0,2004728	INCOME INCREASING
		2018	0,2856839	INCOME INCREASING
		2019	0,2254888	INCOME INCREASING
87	ADES	2015	6,8215802	INCOME INCREASING
		2016	3,6645855	INCOME INCREASING
		2017	0,9679455	INCOME INCREASING
		2018	0,6770376	INCOME INCREASING
		2019	1,1923260	INCOME INCREASING
88	MBTO	2015	0,3519225	INCOME INCREASING
		2016	0,0788059	INCOME INCREASING
		2017	0,0956200	INCOME INCREASING
		2019	0,0526598	INCOME INCREASING
89	MRAT	2015	6,0379535	INCOME INCREASING
		2016	5,9246875	INCOME INCREASING
		2017	6,2185103	INCOME INCREASING
		2019	6,2308030	INCOME INCREASING
90	TCID	2015	-1,5540316	INCOME DECREASING
		2016	0,0614430	INCOME INCREASING
		2017	0,2372072	INCOME INCREASING
		2018	0,3018896	INCOME INCREASING
		2019	0,3437024	INCOME INCREASING

91	UNVR	2015	3,7321715	INCOME INCREASING
		2016	1,0512684	INCOME INCREASING
		2017	0,8117099	INCOME INCREASING
		2018	0,8997466	INCOME INCREASING
		2019	0,7511794	INCOME INCREASING
92	CINT	2015	-1,0128891	INCOME DECREASING
		2016	-0,2075113	INCOME DECREASING
		2017	-0,3105612	INCOME DECREASING
		2018	-0,1622105	INCOME DECREASING
		2019	-0,1870878	INCOME DECREASING
93	KICI	2015	0,6156438	INCOME INCREASING
		2016	-1,2197114	INCOME DECREASING
		2017	-0,8214458	INCOME DECREASING
		2018	-1,2428475	INCOME DECREASING
		2019	-0,9289453	INCOME DECREASING
94	LMPI	2015	-0,7877404	INCOME DECREASING
		2016	-0,8421496	INCOME DECREASING
		2017	-0,8250474	INCOME DECREASING
		2018	-0,8655005	INCOME DECREASING
		2019	-0,8855136	INCOME DECREASING