

BAB V

PENUTUP

5.1 Kesimpulan

Data yang peneliti kumpulkan merupakan data sekunder yang diperoleh dari berbagai sumber seperti laporan tahunan perusahaan Industri Manufaktur, *website* resmi *Indonesia Stock Exchange* dan *website* perusahaan. Berdasarkan data yang telah dikumpulkan dan hasil uji hipotesis menggunakan regresi data panel, maka diambil kesimpulan sebagai berikut:

1. **H1 diterima.** Perputaran kas berpengaruh terhadap profitabilitas dengan nilai signifikansi variabel perputaran kas (X1) sebesar 0,006. Hasil penelitian ini menunjukkan kesamaan hasil dengan penelitian yang dilakukan oleh Nuriyani, & Zannati, R. (2017) serta Darmayanti, N. K., & Yadnya, I. P. (2014).
2. **H2 ditolak.** Perputaran piutang tidak berpengaruh signifikan terhadap profitabilitas dengan nilai signifikansi variabel perputaran piutang (X2) sebesar 0.679. Hasil penelitian ini menunjukkan kesamaan hasil dengan penelitian yang dilakukan oleh Roni, H., Djazuli, A., & Djumahir (2018)
3. **H3 diterima.** Perputaran persediaan tidak berpengaruh signifikan terhadap profitabilitas dengan nilai signifikansi variabel perputaran persediaan (X3) sebesar 0.0018 dengan koefisien beta positif sebesar 0.0028. Hasil penelitian ini menunjukkan kesamaan hasil dengan

penelitian yang dilakukan oleh Roni, H., Djazuli, A., & Djumahir. (2018).

- 4. H4 ditolak.** Likuiditas tidak berpengaruh negatif terhadap profitabilitas dengan nilai signifikansi variabel Likuiditas (X4) sebesar 0.000 dengan nilai dengan koefisien beta positif sebesar 0,010. Hasil penelitian ini menunjukkan kesamaan hasil dengan penelitian yang dilakukan oleh Kusuma, H., & Bachtiar, A. D. (2018)

5.2 Implikasi

Pengelolaan modal kerja bertujuan untuk pembiayaan operasi sehari-hari perusahaan dalam menghasilkan laba. Laba yang diperoleh setelahnya akan dibandingkan dengan modal yang digunakan dalam menghitung tingkat profitabilitas yang telah didapat. Dari penelitian yang telah dilakukan dapat disimpulkan bahwa pihak manajemen hendaknya secara efisien memanfaatkan modal kerja yang dimiliki. Tingkat keberhasilan sebuah perusahaan dapat tercermin dari seberapa efisien perusahaan tersebut dalam menggunakan sumber dan daya yang dimiliki dalam memperoleh pendapatan yang optimal. Maka manajemen modal kerja akan berkaitan erat dengan masalah pembelanjaan oleh perusahaan.

1. Bagi perusahaan Industri Manufaktur yang terdaftar di Bursa Efek Indonesia diharapkan melakukan Peran aktif perusahaan dilakukan dalam menentukan seberapa besar dana, cara mendapatkannya, serta cara pengalokasian pada berbagai jenis aktiva yang dapat menghasilkan dan dikendalikan hingga dapat diperoleh sumber dan penggunaan dana

yang efisien serta seimbang agar dapat meningkatkan kepercayaan stakeholder, shareholder, dan pihak luar lainnya terhadap perusahaan.

2. Bagi akademisi dan peneliti selanjutnya, hasil penelitian ini dapat menjadi acuan bagi penelitian dalam memperhatikan kondisi keuangan perusahaan khususnya pengalokasian manajemen modal kerja.
3. Bagi para investor, hasil penelitian ini dapat digunakan untuk menganalisis kondisi modal kerja perusahaan yang telah menjadi tempat berinvestasi agar tetap dapat dipercaya oleh para investor serta memberikan sinyal pergerakan kinerja perusahaan.

5.3 Keterbatasan Penelitian

Dalam penelitian ini penulis menyadari bahwa penulis menemui beberapa keterbatasan yaitu sebagai berikut:

1. Penelitian yang dilakukan dengan sudut pandang alokasi modal kerja bersih (*net working capital*) dimana terdapat beberapa konsep lain yang masih bisa diteliti.
2. Dalam tolak ukur variabel pada penelitian ini terbatas pada 1 untuk setiap variabel, misalnya profitabilitas yang diukur dengan ROE. Pada penelitian berikutnya dapat dilakukan penelitian dengan konsep ukuran yang lebih.

5.4 Saran

Berdasarkan dari keterbatasan penelitian yang ada, maka penulis memberikan saran untuk penelitian selanjutnya, antara lain:

1. Untuk Penelitian selanjutnya melakukan dengan pendekatan konsep yang lebih luas sehingga lebih dapat menjelaskan pengaruh antar variabel yang diteliti.
2. Menambahkan ukuran variabel agar lebih menjelaskan pengaruh antar variabel yang diteliti.
3. Untuk perusahaan Industri Manufaktur agar dapat memperhatikan lagi pengelolaan kas, piutang, persediaan dan likuiditas secara efektif agar tercapai profitabilitas yang optimal.

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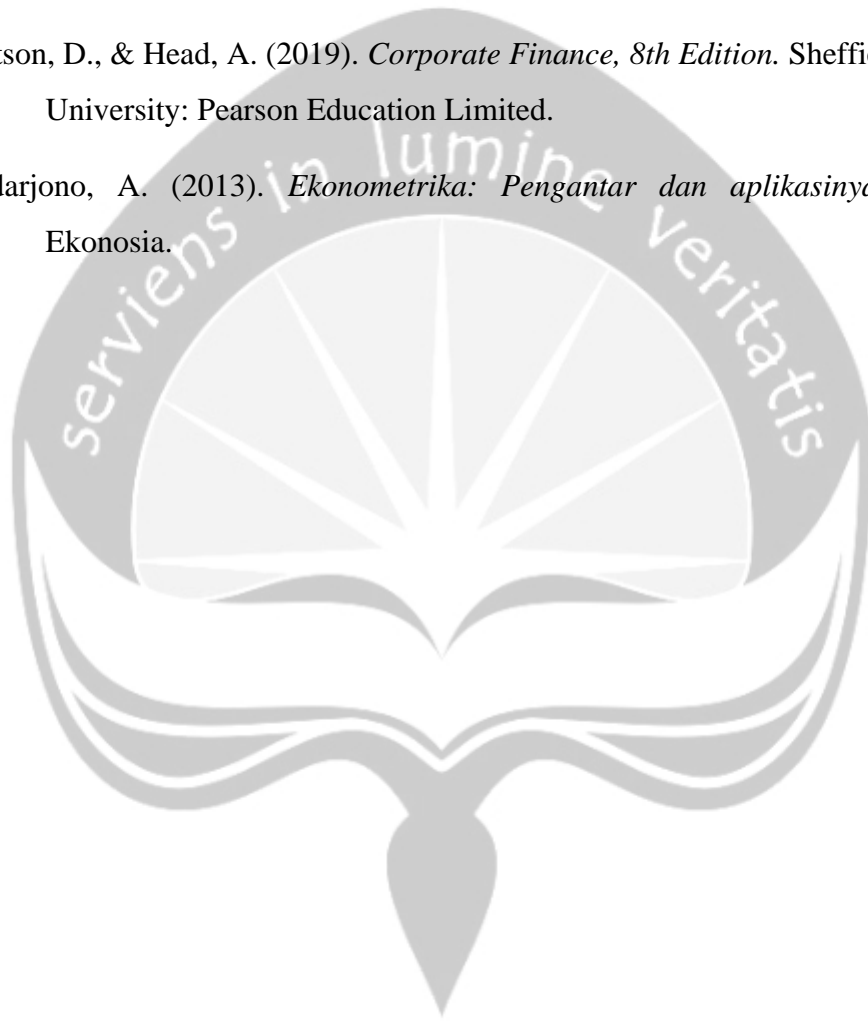
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LAMPIRAN 1

Tabel Daftar Nama Perusahaan

No	KODE SAHAM	NAMA EMITEN
1	ADES	Akasha Wira International Tbk.
2	ADMG	Polychem Indonesia Tbk
3	AISA	Tiga Pilar Sejahtera Food Tbk.
4	AKPI	Argha Karya Prima Industry Tbk
5	ALDO	Alkindo Naratama Tbk
6	ALKA	Alakasa Industrindo Tbk.
7	ALMI	Alumindo Light Metal Industry Tbk
8	ALTO	Tri Banyan Tirta Tbk.
9	AMFG	Asahimas Flat Glass Tbk.
10	APLI	Asiaplast Industries Tbk
11	ARGO	Argo Pantes Tbk.
12	ARNA	Arwana Citramulia Tbk
13	ASII	Astra International Tbk.
14	AUTO	Astra Otoparts Tbk.
15	BIMA	Primarindo Asia Infrastructure Tbk.
16	BRAM	Indo Kordsa Tbk.
17	BRNA	Berlina Tbk.
18	BRPT	Barito Pacific Tbk.
19	BTON	Betonjaya Manunggal Tbk.
20	BUDI	Budi Starch & Sweetener Tbk.
21	CEKA	Wilmar Cahaya Indonesia Tbk
22	CNTX	Century Textile Industry (PS) Tbk.
23	CPIN	Charoen Pokphand Indonesia Tbk.
24	CTBN	Citra Tubindo Tbk.
25	DLTA	Delta Djakarta Tbk.
26	DPNS	Duta Pertiwi Nusantara Tbk.
27	DVLA	Darya-Varia Laboratoria Tbk.
28	EKAD	Ekadharna International Tbk
29	ERTX	Eratex Djaja Tbk.
30	ESTI	Ever Shine Textile Industry Tbk.
31	FASW	Fajar Surya Wisesa Tbk
32	FPNI	Lotte Chemical Titan Tbk.
33	GDST	Gunawan Dianjaya Steel Tbk.
34	GDYR	Goodyear Indonesia Tbk

No	KODE SAHAM	NAMA EMITEN
35	GGRM	Gudang Garam Tbk.
36	GJTL	Gajah Tunggal Tbk.
37	HDTX	Panasia Indo Resources Tbk.
38	HMSP	HM Sampoerna Tbk.
39	ICBP	Indofood CBP Sukses Makmur Tbk.
40	IGAR	Champion Pacific Indonesia Tbk.
41	IKBI	Sumi Indo Kabel Tbk
42	IMAS	Indomobil Sukses Internasional Tbk.
43	INAF	Indofarma (Persero) Tbk.
44	INAI	Indal Aluminium Industry Tbk.
45	INCI	Intanwijaya Internasional Tbk.
46	INDF	Indofood Sukses Makmur Tbk.
47	INDR	Indo-Rama Synthetics Tbk.
48	INDS	Indospring Tbk.
49	INKP	Indah Kiat Pulp & Paper Tbk.
50	INRU	Toba Pulp Lestari Tbk.
51	INTP	Indocement Tunggul Prakarsa Tbk.
52	IPOL	Indopoly Swakarsa Industry Tbk
53	JECC	Jembo Cable Company Tbk.
54	JKSW	Jakarta Kyoei Steel Works Tbk
55	JPFA	JAPFA Comfeed Indonesia Tbk.
56	KAEF	Kimia Farma (Persero) Tbk.
57	KBLM	Kabelindo Murni Tbk.
58	KBRI	Kertas Basuki Rachmat Indonesia Tbk.
59	KDSI	Kedawung Setia Industrial Tbk.
60	KIAS	Keramika Indonesia Assosiasi Tbk.
61	KICI	Kedaung Indah Can Tbk.
62	KLBF	Kalbe Farma Tbk.
63	KLBI	Kalbe Farma Tbk.
64	KRAS	Krakatau Steel (Persero) Tbk
65	LION	Lion Metal Works Tbk.
66	LMPI	Langgeng Makmur Industri Tbk.
67	LMSH	Lionmesh Prima Tbk.
68	LPIN	Multi Prima Sejahtera Tbk.
69	MAIN	Malindo Feedmill Tbk.
70	MASA	Multistrada Arah Sarana Tbk.
71	MBTO	Martina Berto Tbk.

No	KODE SAHAM	NAMA EMITEN
72	MERK	Merck Tbk.
73	MLBI	Multi Bintang Indonesia Tbk.
74	MLIA	Mulia Industrindo Tbk.
75	MRAT	Mustika Ratu Tbk
76	MYOR	Mayora Indah Tbk.
77	NIKL	Pelat Timah Nusantara Tbk.
78	NIPS	Nipress Tbk.
79	PBRX	Pan Brothers Tbk
80	PICO	Pelangi Indah Canindo Tbk.
81	POLY	Asia Pacific Fibers Tbk.
82	PRAS	Prima Alloy Steel Universal Tbk.
83	PSDN	Prasidha Aneka Niaga Tbk
84	PTSN	Sat Nusapersada Tbk.
85	PYFA	Pyridam Farma Tbk.
86	RICY	Ricky Putra Globalindo Tbk.
87	ROTI	Nippon Indosari Corpindo Tbk.
88	SCCO	Supreme Cable Manufacturing & Commerce Tbk.
89	SCPI	Merck Sharp Dohme Pharma Tbk.
90	SIAP	Sekawan Intipratama Tbk.
91	SIPD	Sierad Produce Tbk
92	SKLT	Sekar Laut Tbk.
93	SMCB	Holcim Indonesia Tbk.
94	SMGR	Semen Indonesia (Persero) Tbk.
95	SMSM	Selamat Sempurna Tbk.
96	SPMA	Suparma Tbk.
97	SRSN	Indo Acidatama Tbk.
98	SSTM	Sunson Textile Manufacturer Tbk.
99	STTP	Siantar Top Tbk.
100	TBMS	Tembaga Mulia Semanan Tbk.
101	TCID	Mandom Indonesia Tbk.
102	TIRT	Tirta Mahakam Resources Tbk.
103	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.
104	TOTO	Surya Toto Indonesia Tbk.
105	TPIA	Chandra Asri Petrochemical Tbk.
106	TRIS	Trisula International Tbk.
107	TRST	Trias Sentosa Tbk.

No	KODE SAHAM	NAMA EMITEN
108	TSPC	Tempo Scan Pacific Tbk.
109	ULTJ	Ultrajaya Milk Industry & Trading Co. Tbk.
110	UNIC	Unggul Indah Cahaya Tbk.
111	UNIT	Nusantara Inti Corpora Tbk.
112	UNVR	Unilever Indonesia Tbk.
113	VOKS	Voksel Electric Tbk.
114	WIIM	Wismilak Inti Makmur Tbk

Sumber: www.idx.co.id



LAMPIRAN 2

Tabel Statistik Deskriptif

	ROE	PKAS	PPIUTANG	PPERSEDI AAN	CR
Mean	0.088291	36.75385	8.877136	5.625522	2.190444
Median	0.068550	18.85500	6.448500	4.433450	1.561450
Maximum	1.435300	365.6540	184.2900	75.00930	15.16460
Minimum	-2.539600	0.185000	0.156000	0.391500	0.106400
Std. Dev.	0.269601	52.29350	12.13848	6.460169	1.855416
Skewness	-0.418965	3.139561	9.437821	6.129490	2.805164
Kurtosis	26.39823	14.67844	123.8171	52.44592	14.33416
Jarque-Bera	15623.12	5010.682	426162.6	73962.66	4558.263
Probability	0.000000	0.000000	0.000000	0.000000	0.000000
Sum	60.39085	25139.63	6071.961	3847.857	1498.264
Sum Sq. Dev.	49.64369	1867739.	100635.1	28504.17	2351.274
Observations	684	684	684	684	684

Sumber: Hasil olahan Eviews 10

LAMPIRAN 3

Tabel Uji Chow

Redundant Fixed Effects Tests			
Equation: Untitled			
Test cross-section fixed effects			
Effects Test	Statistic	d.f.	Prob.
Cross-section F	5.025628	(113,566)	0.0000
Cross-section Chi-square	475.257358	113	0.0000

Sumber: Hasil olahan Eviews 10

LAMPIRAN 4
Tabel Uji Hausman

Correlated Random Effects - Hausman Test			
Equation: Untitled			
Test cross-section random effects			
Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	0.920544	4	0.0000

Lampiran 5
Hasil Estimasi Fixed Effect

Dependent Variable: ROE				
Method: Panel Least Squares				
Date: 24/01/20 Time: 22:06				
Sample: 2012 2017				
Periods included: 6				
Cross-sections included: 114				
Total panel (balanced) observations: 684				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
PKAS	0.000379	0.000263	1.439497	0.1506
PPIUTANG	-0.000254	0.001143	-0.222620	0.8239
PPERSEDIAAN	0.001687	0.003492	0.482972	0.6293
CR	0.015594	0.010243	1.522376	0.1285
C	0.032978	0.034847	0.946370	0.3444
Effects Specification				
Cross-section fixed (dummy variables)				
R-squared	0.507069	Mean dependent var	0.088291	
Adjusted R-squared	0.405173	S.D. dependent var	0.269601	
S.E. of regression	0.207930	Akaike info criterion	-0.147566	
Sum squared resid	24.47091	Schwarz criterion	0.633573	
Log likelihood	168.4677	Hannan-Quinn criter.	0.154712	
F-statistic	4.976356	Durbin-Watson stat	1.903809	
Prob(F-statistic)	0.000000			

Sumber: Hasil olahan Eviews 10

LAMPIRAN 6

Hasil Uji Multikolinieritas Tabel Koefisien Korelasi

	PKAS	PPIUTANG	PPERSEDI AAN	CR
PKAS	1.000000	0.036058	0.173906	-0.229374
PPIUTANG	0.036058	1.000000	0.011273	-0.095867
PPERSEDIAAN	0.173906	0.011273	1.000000	-0.126376
CR	-0.229374	-0.095867	-0.126376	1.000000

Sumber: Hasil olahan Eviews 10

LAMPIRAN 7

Tabel Uji Heteroskedastisitas Hasil Uji Glejser

Test Equation: Dependent Variable: ARESID Method: Least Squares Date: 24/01/20 Time: 22:14 Sample: 1 684 Included observations: 684				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.147497	0.019437	7.588656	0.0000
PKAS	0.000108	0.000175	0.617481	0.5371
PPIUTANG	0.001071	0.000728	1.470426	0.1419
PPERSEDIAAN	0.000740	0.001388	0.533200	0.5941
CR	-0.013904	0.004911	-2.831218	0.0048
R-squared	0.019912	Mean dependent var	0.134678	
Adjusted R-squared	0.014138	S.D. dependent var	0.231543	
S.E. of regression	0.229901	Akaike info criterion	-0.095055	
Sum squared resid	35.88809	Schwarz criterion	-0.061956	
Log likelihood	37.50894	Hannan-Quinn criter.	-0.082247	
F-statistic	3.448734	Durbin-Watson stat	0.969533	
Prob(F-statistic)	0.008402			

Sumber: Hasil olahan Eviews 10

LAMPIRAN 8

Hasil Estimasi Uji *Weighted Least Square*

Method: Panel EGLS (Cross-section weights)				
Date: 24/01/20 Time: 22:15				
Sample: 2012 2017				
Periods included: 6				
Cross-sections included: 114				
Total panel (balanced) observations: 684				
Linear estimation after one-step weighting matrix				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
PKAS	0.000135	4.90E-05	2.760016	0.0060
PPIUTANG	-0.000168	0.000406	-0.413389	0.6795
PPERSEDIAAN	0.002805	0.000894	3.138394	0.0018
CR	0.010729	0.002086	5.142246	0.0000
C	0.045530	0.007771	5.858843	0.0000
Effects Specification				
Cross-section fixed (dummy variables)				
Weighted Statistics				
R-squared	0.932127	Mean dependent var	0.449644	
Adjusted R-squared	0.918096	S.D. dependent var	0.790519	
S.E. of regression	0.202506	Sum squared resid	23.21102	
F-statistic	66.43635	Durbin-Watson stat	1.825449	
Prob(F-statistic)	0.000000			
Unweighted Statistics				
R-squared	0.506041	Mean dependent var	0.088291	
Sum squared resid	24.52195	Durbin-Watson stat	1.911790	

Sumber: Hasil olahan Eviews 10

LAMPIRAN 9
Hasil Pengolahan Data

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
ADES 12	0.3987	17.609	6.639	3.6059	1.9416
ADES 13	0.193	11.965	5.051	2.0208	1.9894
ADES 14	0.1049	21.795	6.294	3.0807	1.5353
ADES 15	0.1	25.185	0.984	3.4434	1.386
ADES 16	0.1456	29.896	1.260	4.3951	1.6351
ADES 17	0.0904	26.782	5.493	3.6918	1.2015
ADMG 12	0.0263	16.871	8.566	4.8848	2.1538
ADMG 13	0.0391	15.943	7.423	3.7493	2.1713
ADMG 14	-0.0838	17.211	10.482	5.1238	2.5509
ADMG 15	-0.0902	11.279	8.394	5.1104	2.5552
ADMG 16	-0.0838	10.376	6.746	4.8487	1.8588
ADMG 17	-0.0361	14.975	12.709	5.8909	2.1524
AISA 12	0.1247	7.458	5.098	4.5848	1.2695
AISA 13	0.1471	19.375	5.380	3.8653	1.7503
AISA 14	0.1052	6.705	4.571	3.6211	2.6633
AISA 15	0.0942	6.660	3.618	7.6384	1.6229
AISA 16	0.1687	14.802	2.668	4.6986	2.3756
AISA 17	-0.2487	20.608	1.748	2.4744	1.1625
AKPI 12	0.0369	20.093	5.445	5.2742	1.4044
AKPI 13	0.0227	27.516	3.472	3.4015	1.5066
AKPI 14	0.0335	39.753	4.856	5.4637	1.1319
AKPI 15	0.025	37.617	4.645	5.6464	1.0306
AKPI 16	0.0468	28.432	4.947	5.8129	1.1288
AKPI 17	0.0118	28.415	5.146	5.9455	1.0434
ALDO 12	0.1298	56.721	4.827	7.5327	1.2236
ALDO 13	0.1326	45.701	3.350	5.5141	1.2837
ALDO 14	0.1321	63.501	4.315	6.8922	1.329
ALDO 15	0.1409	59.590	3.650	5.6006	1.3444
ALDO 16	0.1256	75.384	3.949	6.3342	1.4783
ALDO 17	0.1266	78.150	3.778	5.2009	1.4404
ALKA 12	0.0934	121.738	5.360	75.0093	1.6355
ALKA 13	0.1157	213.802	4.572	46.3249	1.3242
ALKA 14	0.0421	267.937	6.429	67.8245	1.2672
ALKA 15	-0.019	110.047	7.681	37.0804	1.0148
ALKA 16	0.0084	125.134	48.841	51.1818	0.9189

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
ALKA 17	0.1963	123.568	16.940	64.1086	1.2981
ALMI 12	0.0237	43.885	20.895	5.3349	1.292
ALMI 13	0.0015	56.539	14.989	2.9087	1.1698
ALMI 14	0.003	84.698	9.755	2.9924	1.0247
ALMI 15	-0.0949	80.056	8.942	3.1702	0.9014
ALMI 16	-0.2475	63.172	11.610	3.0562	0.8545
ALMI 17	0.0223	71.139	11.731	3.6590	0.9734
ALTO 12	0.0856	14.168	4.485	2.6954	2.143
ALTO 13	0.0692	11.963	2.293	2.2787	1.8818
ALTO 14	-0.019	6.226	3.348	2.4197	3.0757
ALTO 15	-0.048	5.573	2.650	1.8734	1.5827
ALTO 16	-0.0551	71.846	2.522	1.7733	0.7535
ALTO 17	-0.1499	48.241	3.193	1.8157	1.075
AMFG 12	0.1411	4.628	9.874	3.4650	3.887
AMFG 13	0.0912	3.470	6.324	2.5698	4.7203
AMFG 14	0.144	4.198	9.396	3.8864	5.6844
AMFG 15	0.1007	3.596	9.296	3.5719	4.6543
AMFG 16	0.0724	5.946	9.426	3.2327	2.0198
AMFG 17	0.0109	11.651	9.843	3.1383	2.0095
APLI 12	0.0192	16.154	5.558	7.8113	1.4367
APLI 13	-0.0148	14.019	3.058	43.5958	1.5935
APLI 14	0.0427	27.568	5.244	7.2566	2.879
APLI 15	0.0084	95.117	6.288	6.9478	1.1785
APLI 16	0.1019	122.595	8.841	9.5261	1.4952
APLI 17	-0.0059	126.527	7.950	8.3810	1.7166
ARGO 12	-0.0657	45.785	16.875	4.5043	0.7888
ARGO 13	-0.4561	45.117	11.377	3.3989	0.5274
ARGO 14	1.3977	72.246	16.945	5.5268	0.4099
ARGO 15	0.3448	68.650	11.784	3.1976	0.2939
ARGO 16	0.4512	23.319	12.367	2.8596	0.3135
ARGO 17	0.2057	16.005	10.350	2.0462	0.1843
ARNA 12	0.2624	40.435	5.312	16.7819	1.1662
ARNA 13	0.3093	36.733	5.390	16.9145	1.2993
ARNA 14	0.2868	40.546	4.604	19.0259	1.6075
ARNA 15	0.0796	49.338	3.203	14.1221	1.0207
ARNA 16	0.0964	365.654	3.448	9.3786	1.3488
ARNA 17	0.1187	55.282	3.498	8.3411	1.6262

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
ASII 2012	0.2532	15.563	4.948	11.1350	1.3991
ASII 2013	0.21	13.097	4.296	10.6716	1.242
ASII 2014	0.1839	10.225	3.791	10.3690	1.3226
ASII 2015	0.1234	7.674	3.419	8.3507	1.3793
ASII 2016	0.1308	6.415	3.351	8.0122	1.2394
ASII 2017	0.1482	6.764	3.522	8.7828	1.2286
AUTO 12	0.2071	16.276	7.506	6.5585	1.1649
AUTO 13	0.1107	10.071	7.540	6.5130	1.8899
AUTO 14	0.0944	8.896	7.118	6.3179	1.3319
AUTO 15	0.0318	10.408	6.755	5.7631	1.3229
AUTO 16	0.0459	13.534	7.318	6.1313	1.5051
AUTO 17	0.0509	3.513	7.099	5.9077	1.5587
BIMA 12	-0.014	48.711	20.656	3.2794	0.5481
BIMA 13	0.0507	19.225	11.967	2.4288	0.5479
BIMA 14	-0.0518	24.976	17.192	3.8999	0.924
BIMA 15	0.0038	11.997	14.688	3.3766	0.9302
BIMA 16	-0.1792	7.608	9.614	2.8460	0.8866
BIMA 17	-0.1866	8.694	8.935	2.4164	0.8599
BRAM 12	0.1329	22.514	4.918	4.3716	2.1276
BRAM 13	0.0211	37.996	4.258	3.3685	1.6555
BRAM 14	0.0889	55.772	4.431	3.5942	1.4156
BRAM 15	0.0687	52.907	5.250	3.5511	1.8065
BRAM 16	0.1128	29.864	6.685	2.9896	1.8908
BRAM 17	0.1132	37.436	6.328	3.2238	2.3889
BRNA 12	0.1806	20.108	5.783	6.2839	0.9736
BRNA 13	0.0124	14.156	4.751	4.2571	0.8285
BRNA 14	0.1556	15.411	6.597	6.1023	1.0467
BRNA 15	-0.0086	12.811	5.364	5.4450	1.1411
BRNA 16	0.0123	10.231	4.989	5.2598	1.3874
BRNA 17	-0.209	10.797	4.229	5.1472	1.099
BRPT 12	-0.1275	16.824	34.009	8.3259	1.5288
BRPT 13	-0.0369	13.494	18.807	7.1032	0.988
BRPT 14	-0.0013	13.864	17.136	10.0661	1.404
BRPT 15	0.0042	9.667	18.133	6.8069	1.1058
BRPT 16	0.1932	9.314	18.344	7.3258	1.3383
BRPT 17	0.1388	4.140	13.459	8.6513	1.7226
BTON 12	0.2188	6.109	9.285	12.3060	3.2959

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
BTON 13	0.15	1.534	5.830	7.1271	3.4688
BTON 14	0.052	1.419	7.621	8.1793	5.0554
BTON 15	0.0424	0.737	7.630	5.8633	4.3576
BTON 16	-0.0416	0.559	7.951	6.0121	5.2198
BTON 17	0.0735	0.772	8.654	8.2030	5.4749
BUDI 12	0.006	20.357	5.560	6.0825	1.1316
BUDI 13	-0.0557	21.529	2.990	4.8341	1.0595
BUDI 14	0.0312	47.425	3.887	6.6033	1.0459
BUDI 15	0.0191	72.451	3.282	6.7417	1.0008
BUDI 16	0.0332	23.026	3.885	5.3197	1.0014
BUDI 17	0.0382	20.087	6.181	4.8241	1.0074
CEKA 12	0.1259	81.803	6.897	2.7220	1.0271
CEKA 13	0.0799	64.563	8.848	4.9268	1.7034
CEKA 14	0.0763	112.969	13.784	8.6915	1.4656
CEKA 15	0.1665	180.922	12.095	7.0773	1.5347
CEKA 16	0.2812	261.313	15.143	7.5025	2.1893
CEKA 17	0.119	254.239	14.879	8.1772	2.2244
CNTX 12	0.2188	6.109	9.285	12.3060	3.2959
CNTX 13	0.15	1.534	5.830	7.1271	3.4688
CNTX 14	0.1177	12.612	9.373	8.9407	0.5034
CNTX 15	0.4988	76.466	5.871	5.4213	0.5424
CNTX 16	-0.4518	44.115	3.511	3.5794	0.5497
CNTX 17	-1.2276	73.037	3.444	3.4877	0.6227
CPIN 12	0.3279	23.279	13.203	5.8955	3.3128
CPIN 13	0.2541	24.423	11.725	5.5358	3.7923
CPIN 14	0.1596	28.696	9.631	5.9719	2.2407
CPIN 15	0.1459	23.484	8.775	5.1021	2.1062
CPIN 16	0.1572	18.289	12.386	6.0099	2.1728
CPIN 17	0.159	22.973	18.266	7.9798	2.3166
CTBN 12	0.2406	4.706	5.680	1.4118	2.1856
CTBN 13	0.173	5.885	3.105	0.9023	1.7892
CTBN 14	0.1742	6.214	3.778	1.5188	1.8007
CTBN 15	0.0608	3.853	2.922	1.1866	1.6501
CTBN 16	-0.0079	3.042	5.725	1.3105	2.5913
CTBN 17	-0.115	1.240	5.842	1.5876	2.4673
DLTA 12	0.3568	6.400	8.477	10.4960	5.2646
DLTA 13	0.317	1.893	3.442	1.7426	5.464

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
DLTA 14	0.3768	2.288	4.695	1.7801	4.4732
DLTA 15	0.226	1.537	3.504	1.2453	6.4237
DLTA 16	0.2514	1.344	4.283	1.2826	7.6039
DLTA 17	0.2444	1.034	3.003	1.1195	8.6378
DPNS 12	0.1324	3.281	7.373	3.1953	8.5923
DPNS 13	0.1737	1.897	4.853	2.0536	10.17416
DPNS 14	0.0615	2.084	6.454	2.3973	12.2281
DPNS 15	0.0409	1.382	6.859	2.2714	13.35
DPNS 16	0.038	1.065	5.513	2.5277	15.1646
DPNS 17	0.0223	1.089	5.014	2.3700	9.6215
DVLA 12	0.1769	3.958	3.097	3.4726	4.3102
DVLA 13	0.1059	2.622	2.318	2.0499	4.303
DVLA 14	0.0841	3.267	3.186	2.5072	5.1813
DVLA 15	0.1108	3.510	3.484	2.9521	3.5229
DVLA 16	0.1409	3.668	3.388	3.1825	2.8549
DVLA 17	0.1453	3.828	3.350	3.2961	2.6621
EKAD 12	0.1886	57.110	8.421	3.6109	2.4109
EKAD 13	0.1432	56.071	5.534	2.2207	2.3573
EKAD 14	0.1492	59.821	7.879	2.8840	2.3296
EKAD 15	0.1611	16.943	7.331	2.7467	3.5688
EKAD 16	0.1532	7.878	7.432	3.1013	4.8856
EKAD 17	0.115	6.216	7.428	3.0486	4.5192
ERTX 12	0.0715	294.627	8.608	4.8409	1.0385
ERTX 13	0.0093	175.877	8.574	4.7173	1.0158
ERTX 14	0.177	169.105	8.840	5.0944	1.0029
ERTX 15	0.3074	37.732	8.362	5.3933	1.2582
ERTX 16	0.078	19.405	8.755	4.9647	1.2686
ERTX 17	-0.0986	28.028	10.698	4.7718	1.0393
ESTI 12	-0.1174	24.498	8.752	2.7399	0.9993
ESTI 13	-0.1183	16.161	6.327	1.5521	0.9407
ESTI 14	-0.2718	24.051	8.533	2.0874	0.7067
ESTI 15	-0.793	20.518	9.317	1.9279	0.6747
ESTI 16	0.1936	3.230	8.092	1.6338	1.3797
ESTI 17	-0.1157	3.436	8.308	1.6713	0.9417
FASW 12	0.0029	69.299	6.531	5.3751	0.5338
FASW 13	-0.1599	64.772	5.123	6.6016	1.4195
FASW 14	0.0527	77.243	5.831	6.5996	0.9766

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
FASW 15	-0.1263	79.506	6.612	10.8714	1.0678
FASW 16	0.2463	40.864	4.583	12.0527	1.0751
FASW 17	0.2261	28.683	4.585	6.3618	0.7418
FPNI 12	-0.1562	211.205	9.366	8.5010	0.9126
FPNI 13	-0.0754	158.809	7.684	5.9173	0.9432
FPNI 14	-0.0694	210.512	12.843	8.6704	0.7795
FPNI 15	0.031	220.748	14.481	9.1040	0.8822
FPNI 16	0.0221	140.770	13.876	8.5418	1.0033
FPNI 17	-0.0182	107.157	16.973	8.3802	1.1188
GDST 12	0.0588	9.679	13.955	4.1567	2.3139
GDST 13	0.0637	3.745	9.346	3.0141	1.9431
GDST 14	-0.016	4.853	7.175	4.1760	1.4055
GDST 15	-0.0686	4.224	9.994	5.7109	1.216
GDST 16	0.0381	4.247	8.764	4.8779	1.2404
GDST 17	0.0122	6.946	8.464	6.9577	1.1513
GDYR 12	0.1266	19.698	14.344	7.2872	0.8947
GDYR 13	0.0784	16.793	14.117	5.3827	0.9902
GDYR 14	0.0474	15.079	10.344	5.1782	0.9443
GDYR 15	-0.002	14.195	19.354	6.5937	0.9366
GDYR 16	0.0294	9.774	31.354	7.5935	0.86
GDYR 17	-0.0167	8.540	15.708	6.6861	0.8607
GGRM 12	0.1529	41.189	42.257	1.4560	2.1702
GGRM 13	0.149	41.218	30.982	1.5666	1.7221
GGRM 14	0.1624	43.570	34.968	1.5945	1.6202
GGRM 15	0.1698	32.622	45.392	1.5245	1.7704
GGRM 16	0.1687	35.304	41.702	1.5951	1.9379
GGRM 17	0.1838	42.456	38.576	1.7246	1.9355
GJTL 12	0.2067	16.869	5.794	6.4610	1.7199
GJTL 13	0.0357	6.863	5.656	4.6626	2.5972
GJTL 14	0.0451	9.657	3.995	5.4550	2.0163
GJTL 15	-0.0581	16.222	5.007	4.7463	1.7781
GJTL 16	0.1071	19.512	3.897	4.7517	1.7305
GJTL 17	-0.0079	19.486	3.720	4.8604	1.6299
HDTX 12	0.0049	68.643	7.198	4.5523	0.9252
HDTX 13	-0.3036	32.574	3.854	3.2916	0.6641
HDTX 14	-0.1554	33.383	3.726	5.3555	0.9735
HDTX 15	-0.2172	59.545	9.961	5.7665	0.7191

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
HDTX 16	-0.334	24.186	10.358	6.0719	0.7525
HDTX 17	-2.5396	19.745	17.493	7.2031	0.2287
HMSP 12	0.7473	46.696	54.043	0.3915	1.7758
HMSP 13	0.6017	59.320	24.220	3.3303	1.226
HMSP 14	0.7543	321.443	59.455	3.4125	1.5277
HMSP 15	0.3237	99.863	30.583	3.6876	6.5674
HMSP 16	0.3734	28.182	19.637	3.7188	5.2341
HMSP 17	0.3714	15.782	22.579	3.9971	5.2723
ICBP 12	0.1904	4.356	9.168	9.1764	2.7625
ICBP 13	0.1685	4.558	10.290	7.9755	2.4106
ICBP 14	0.1683	4.666	11.014	7.7193	2.1832
ICBP 15	0.1784	4.232	10.131	8.2415	2.326
ICBP 16	0.1963	4.048	9.498	8.3464	2.4068
ICBP 17	0.1743	3.920	8.879	7.7054	2.4283
IGAR 12	0.1839	5.919	5.207	5.6963	4.3635
IGAR 13	0.1552	19.280	5.283	5.9000	3.3891
IGAR 14	0.2084	43.122	5.342	5.6884	4.1209
IGAR 15	0.1656	16.533	4.952	4.9671	4.961
IGAR 16	0.1854	9.442	6.028	5.8118	5.822
IGAR 17	0.1638	6.184	5.505	5.7862	6.5022
IKBI 12	0.0669	8.823	5.266	8.0940	3.5223
IKBI 13	0.028	7.434	4.876	5.4855	4.7268
IKBI 14	0.0298	9.742	5.592	5.7930	4.651
IKBI 15	0.0202	10.023	4.938	5.8788	4.7373
IKBI 16	0.0615	6.318	3.441	5.5900	6.7774
IKBI 17	0.0066	8.246	4.183	6.2589	5.0296
IMAS 12	0.1575	14.416	4.380	5.4873	1.3678
IMAS 13	0.1044	2.532	3.363	3.6380	1.2323
IMAS 14	-0.01	3.148	2.183	4.8020	1.0324
IMAS 15	-0.0034	14.733	3.848	4.9564	0.9553
IMAS 16	-0.0466	10.409	3.319	5.2018	0.9242
IMAS 17	-0.0069	10.698	1.824	5.4771	0.8377
INAF 12	0.0652	7.042	5.864	4.4430	2.1025
INAF 13	-0.0918	8.456	4.327	5.0278	1.2652
INAF 14	0.002	10.743	5.414	4.7215	1.3036
INAF 15	0.0111	7.221	6.608	5.0006	1.2615
INAF 16	-0.0302	9.060	7.387	4.5144	1.2108

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
INAF 17	-0.0879	13.661	8.045	4.9297	1.0422
INAI 12	0.1792	151.654	5.223	2.1095	1.9933
INAI 13	0.0568	55.356	3.803	1.4216	1.1852
INAI 14	0.1513	66.771	5.503	2.6974	1.0824
INAI 15	0.1193	23.405	4.108	4.0008	1.0035
INAI 16	0.1378	20.448	2.582	4.0228	1.0029
INAI 17	0.1393	34.296	1.923	3.2871	0.9925
INCI 12	0.0384	1.140	2.374	5.1488	7.7109
INCI 13	0.0834	1.053	2.252	3.8126	13.871273
INCI 14	0.0804	2.241	5.408	5.0649	12.8634
INCI 15	0.1101	2.606	6.251	5.4297	9.6773
INCI 16	0.0411	3.409	2.055	6.3210	5.815
INCI 17	0.0617	6.002	2.522	8.2002	5.1018
INDF 12	0.14	3.794	14.012	5.0972	2.0032
INDF 13	0.089	4.275	13.689	5.4446	1.6673
INDF 14	0.1248	4.571	13.678	5.6026	1.8074
INDF 15	0.086	4.705	13.549	5.8206	1.7053
INDF 16	0.1199	5.043	12.917	5.8795	1.5081
INDF 17	0.11	5.189	12.091	5.5414	1.5027
INDR 12	0.0033	64.960	15.348	6.6256	1.122
INDR 13	0.004	44.110	7.207	4.8172	1.1133
INDR 14	0.0133	68.241	10.178	5.3835	1.0811
INDR 15	0.0341	38.947	10.089	0.8464	1.1433
INDR 16	0.0049	28.457	7.631	0.7790	1.1567
INDR 17	0.0079	37.189	7.409	5.4675	1.0417
INDS 12	0.118	16.724	6.331	2.4737	2.3339
INDS 13	0.0727	5.122	4.801	2.0275	4.1989
INDS 14	0.0698	7.446	6.074	3.2982	2.9122
INDS 15	0.001	19.672	5.100	2.9002	2.2313
INDS 16	0.024	11.102	5.300	2.8728	3.0327
INDS 17	0.053	8.009	5.994	4.0558	5.1254
INKP 12	0.024	25.639	23.753	2.8643	1.6781
INKP 13	0.0654	24.019	17.261	1.9613	1.5216
INKP 14	0.0524	31.994	4.183	3.0025	1.3811
INKP 15	0.0849	21.128	3.704	3.5327	1.4017
INKP 16	0.0719	13.839	4.009	2.2260	1.5983
INKP 17	0.1284	7.566	4.039	4.1786	2.0928

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
INRU 12	-0.0254	15.954	26.332	3.0732	0.7282
INRU 13	0.0172	8.018	91.490	1.4927	0.6893
INRU 14	0.0114	17.352	184.290	2.4948	1.0029
INRU 15	-0.022	17.408	177.570	2.7983	1.0215
INRU 16	0.2307	21.498	51.537	2.3460	0.7324
INRU 17	0.1513	111.049	32.106	3.8021	1.4951
INTP 12	0.2453	1.994	7.803	6.4476	6.0276
INTP 13	0.2181	1.620	7.516	6.8185	6.1481
INTP 14	0.2128	1.677	7.706	6.9506	4.9337
INTP 15	0.1825	1.788	6.838	6.2063	4.8866
INTP 16	0.1481	1.676	5.964	5.4703	4.525
INTP 17	0.0757	1.606	5.636	5.3105	3.7031
IPOL 12	0.0531	27.075	4.983	8.7346	0.8752
IPOL 13	0.0491	33.656	4.004	6.8435	0.9043
IPOL 14	0.0265	29.392	4.937	8.1086	0.8732
IPOL 15	0.0174	16.562	5.037	7.9965	0.8783
IPOL 16	0.0417	13.126	4.442	6.7571	0.9591
IPOL 17	0.013	15.941	4.125	6.5298	0.974
JECC 12	0.2224	35.464	6.370	3.7681	1.1562
JECC 13	0.1392	54.430	3.004	2.2514	1.0538
JECC 14	0.1392	265.968	3.301	3.2510	1.032
JECC 15	0.0067	44.740	3.528	4.1181	1.0501
JECC 16	0.2815	17.582	4.086	4.6218	1.1402
JECC 17	0.1523	19.671	4.134	3.9272	1.0608
JKSW 12	0.0412	143.768	1.202	4.0206	6.0371
JKSW 13	0.0054	70.476	0.693	1.6911	4.695
JKSW 14	0.0231	23.216	1.006	1.8240	2.5177
JKSW 15	0.0524	13.425	1.751	4.3187	2.4379
JKSW 16	0.0066	21.483	3.259	12.3368	1.9105
JKSW 17	0.0088	1.201	0.156	0.6737	2.2622
JPFA 12	0.2256	20.981	21.190	4.6692	1.8245
JPFA 13	0.1512	12.756	15.276	3.3223	2.6838
JPFA 14	0.0728	20.373	19.987	4.5263	1.7715
JPFA 15	0.0858	29.974	19.498	3.8275	1.7943
JPFA 16	0.2317	15.024	21.215	3.8017	2.1298
JPFA 17	0.1131	13.631	20.247	4.1249	2.3459
KAEF 12	0.1401	14.554	8.670	5.2214	2.825

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
KAEF 13	0.1328	12.282	8.495	5.2363	2.4267
KAEF 14	0.1306	9.346	8.378	4.7211	2.387
KAEF 15	0.1359	9.398	8.827	4.6493	1.9308
KAEF 16	0.1196	10.484	8.878	4.6180	1.7137
KAEF 17	0.1289	7.485	7.158	3.6354	1.5455
KBLI 12	0.1481	25.912	7.545	7.5933	3.0708
KBLI 13	0.0667	33.255	4.390	4.9599	2.038
KBLI 14	0.0745	64.456	4.675	6.6496	3.3263
KBLI 15	0.1123	113.170	5.207	8.9238	2.8476
KBLI 16	0.253	32.046	5.182	7.7508	3.4106
KBLI 17	0.2009	21.321	5.000	4.7042	1.9744
KBLM 12	0.09	100.945	4.770	6.4026	0.9751
KBLM 13	0.0328	107.339	3.369	4.1966	0.9705
KBLM 14	0.0706	45.178	4.406	7.0645	1.041
KBLM 15	0.043	47.243	4.715	7.6142	1.0573
KBLM 16	0.0663	25.792	6.153	6.0879	1.3016
KBLM 17	0.0556	12.363	6.799	7.3612	1.2636
KBRI 12	0.0514	2.942	31.682	9.7495	2.2998
KBRI 13	-0.0191	1.228	21.985	2.9752	1.4539
KBRI 14	-0.0259	3.413	0.551	2.4131	1.7933
KBRI 15	-0.2988	22.665	0.494	3.1160	0.8037
KBRI 16	-0.2452	47.025	2.810	2.3582	0.3606
KBRI 17	-0.4289	112.390	2.569	6.8846	0.3372
KDSI 12	0.1166	119.778	6.556	6.9407	1.5911
KDSI 13	0.0948	28.078	4.813	5.6773	1.5642
KDSI 14	0.1122	25.401	6.339	7.9818	1.3679
KDSI 15	0.0303	18.989	5.456	6.4441	1.1566
KDSI 16	0.1123	23.095	5.590	6.3597	1.2319
KDSI 17	0.142	29.634	5.635	6.5833	1.1864
KIAS 12	0.036	6.930	2.384	3.7106	5.8606
KIAS 13	0.0222	2.935	3.355	2.7920	5.6203
KIAS 14	0.0436	3.440	2.716	3.2609	5.611
KIAS 15	-0.0903	5.815	2.627	3.6963	3.3288
KIAS 16	-0.1661	19.468	2.096	5.9409	3.1334
KIAS 17	-0.0598	37.378	2.214	7.7481	3.1073
KICI 12	0.0339	22.300	7.228	1.9936	4.7999
KICI 13	0.0925	13.372	7.880	1.3099	5.139

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
KICI 14	0.0598	18.043	7.608	1.6935	7.904
KICI 15	-0.1392	27.041	10.696	1.3940	5.7441
KICI 16	0.0041	34.329	6.740	1.4454	5.3454
KICI 17	0.0869	20.583	5.815	1.4255	7.2947
KLBF 12	0.2408	6.570	7.632	3.7182	3.4054
KLBF 13	0.2318	9.739	7.599	3.2204	2.8392
KLBF 14	0.2174	10.555	7.331	2.8947	3.4036
KLBF 15	0.1881	7.806	7.303	3.0510	3.6978
KLBF 16	0.1886	6.902	7.510	3.1150	4.1311
KLBF 17	0.1766	7.106	7.090	3.0049	4.5094
KRAS 12	-0.0175	7.127	5.629	3.3787	1.1247
KRAS 13	-0.0129	10.339	5.477	3.8498	0.9623
KRAS 14	0.1759	8.809	6.756	3.6817	0.749
KRAS 15	-0.1826	7.928	7.037	3.3250	0.6125
KRAS 16	-0.0982	6.566	6.706	2.5859	0.8145
KRAS 17	-0.0465	5.331	6.389	2.5662	0.7502
LION 12	0.2296	1.779	6.600	1.9476	9.3446
LION 13	0.1013	1.163	3.729	1.4938	7.4643
LION 14	0.1104	1.972	5.156	1.7767	3.6947
LION 15	0.1012	2.071	4.382	1.6464	3.8023
LION 16	0.09	1.839	3.676	1.4757	3.5587
LION 17	0.0205	1.924	3.142	1.3924	3.2714
LMPI 12	0.0057	63.435	2.718	2.7250	1.2395
LMPI 13	0.0032	80.978	2.810	1.8160	1.2497
LMPI 14	0.0043	66.513	2.026	2.0556	1.2403
LMPI 15	0.0099	54.862	2.085	1.8055	1.2596
LMPI 16	0.017	70.142	1.801	1.6002	1.5056
LMPI 17	-0.0828	82.850	1.648	1.6257	1.5875
LMSH 12	0.4233	10.970	7.983	5.9009	4.0674
LMSH 13	0.091	6.788	7.527	4.5098	4.0719
LMSH 14	0.0638	5.738	10.808	6.3986	5.5679
LMSH 15	0.0173	4.192	7.763	6.1383	8.0889
LMSH 16	0.0533	4.566	7.848	4.2746	2.7701
LMSH 17	0.1	7.606	12.131	5.0364	4.2819
LPIN 12	0.1231	1.605	2.900	1.6094	2.9031
LPIN 13	0.0684	1.220	3.725	1.3956	3.2091
LPIN 14	-0.0297	2.483	3.111	1.2301	2.1632

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
LPIN 15	-0.156	2.437	3.611	1.1896	0.7897
LPIN 16	-1.2412	1.928	3.549	2.2356	0.7135
LPIN 17	0.8294	1.685	3.376	1.9102	5.2065
MAIN 12	0.4435	37.690	12.989	10.8097	1.0486
MAIN 13	0.2802	48.368	12.536	10.6194	1.0107
MAIN 14	-0.0787	22.915	10.787	8.3401	1.0762
MAIN 15	-0.0401	11.442	9.811	7.2928	1.3335
MAIN 16	0.1579	15.639	11.009	7.3455	1.2901
MAIN 17	0.0286	33.794	12.115	7.3146	0.9086
MASA 12	0.0009	12.567	11.892	3.0921	1.3933
MASA 13	0.0034	6.030	7.647	2.8903	1.4559
MASA 14	0.0013	6.756	7.569	3.1645	1.7478
MASA 15	-0.0778	6.330	7.328	3.0225	1.2852
MASA 16	-0.0198	8.284	5.748	2.8015	1.0536
MASA 17	-0.024	21.919	12.079	3.2955	0.9498
MBTO 12	0.1048	4.647	2.919	6.4451	3.7102
MBTO 13	0.0644	5.048	3.246	4.0947	5.0609
MBTO 14	0.0064	11.738	4.279	4.8044	3.9542
MBTO 15	-0.0324	19.251	2.170	4.6488	3.135
MBTO 16	-0.0598	36.541	2.003	3.8358	3.0445
MBTO 17	-0.0598	123.661	1.987	3.6003	2.063
MERK 12	0.2587	4.681	10.528	2.7991	3.8712
MERK 13	0.3425	7.285	11.573	2.6649	3.9795
MERK 14	0.3278	3.909	6.113	1.8693	4.5859
MERK 15	0.301	4.939	6.220	2.8255	3.6522
MERK 16	0.264	8.108	6.368	2.5112	4.2166
MERK 17	0.2395	13.302	6.283	2.1860	3.081
MLBI 12	0.5805	9.018	7.238	5.2776	1.841
MLBI 13	1.21	29.120	14.418	8.9617	0.98
MLBI 14	1.4353	20.478	8.447	6.0866	0.5139
MLBI 15	0.6483	10.983	9.112	6.3389	0.5842
MLBI 16	1.1968	8.727	13.142	8.2789	0.6795
MLBI 17	1.2415	10.825	7.890	7.2188	0.8257
MLIA 12	-0.0245	60.825	10.710	5.3978	1.467
MLIA 13	-0.346	45.787	7.934	4.2983	1.2581
MLIA 14	0.0946	64.647	10.517	5.7260	1.1138
MLIA 15	-0.1398	71.721	11.404	5.4285	0.8707

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
MLIA 16	0.0056	107.206	12.528	5.3355	0.8595
MLIA 17	0.0271	76.616	11.584	7.3210	0.8697
MRAT 12	0.0797	7.434	2.399	3.1860	6.0171
MRAT 13	0.0273	4.907	1.411	1.8382	6.1646
MRAT 14	0.0192	9.429	2.064	2.3797	3.6128
MRAT 15	0.0028	11.840	1.830	2.1961	3.7026
MRAT 16	-0.015	11.356	1.436	1.6773	3.9706
MRAT 17	-0.0035	14.595	1.459	1.4476	3.5975
MYOR 12	0.2427	12.626	5.593	10.9875	2.7611
MYOR 13	0.2112	7.027	3.804	6.6886	2.4576
MYOR 14	0.0999	15.590	5.110	6.2313	2.0899
MYOR 15	0.2407	12.375	4.588	5.6945	2.3652
MYOR 16	0.2216	11.379	4.725	6.9204	2.2502
MYOR 17	0.2218	11.117	3.968	8.0232	2.386
NIKL 12	-0.0397	16.889	5.202	3.9294	1.166
NIKL 13	-0.1516	13.104	4.100	3.2982	1.2081
NIKL 14	-0.2002	18.721	4.188	3.8081	1.1158
NIKL 15	-0.1604	21.221	3.662	3.9425	1.094
NIKL 16	0.063	8.642	3.282	3.9434	1.1702
NIKL 17	0.0274	8.553	3.460	4.9166	1.1827
NIPS 12	0.1003	106.111	4.758	4.7653	1.1034
NIPS 13	0.1341	64.828	3.362	3.7047	1.1439
NIPS 14	0.0871	43.901	3.541	4.0266	1.2939
NIPS 15	0.0504	27.108	3.050	3.4154	1.0473
NIPS 16	0.078	21.633	3.117	3.4917	1.2182
NIPS 17	0.0502	32.299	3.050	3.5193	1.1737
PBRX 12	0.1097	15.493	5.855	5.0393	1.3148
PBRX 13	0.1055	12.980	7.055	6.0623	3.3379
PBRX 14	0.0494	4.086	5.982	4.8874	3.8628
PBRX 15	0.0399	4.598	6.445	5.0038	3.5984
PBRX 16	0.0584	6.079	5.481	4.2045	3.7614
PBRX 17	0.0333	6.986	5.508	4.2935	5.2808
PICO 12	0.0559	242.345	5.251	2.0430	1.2414
PICO 13	0.0538	151.377	3.971	1.8586	1.345
PICO 14	0.0699	154.743	4.658	2.4796	1.6585
PICO 15	0.0606	246.366	4.278	2.5273	1.5879
PICO 16	0.0483	205.325	3.276	1.8738	1.6732

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
PICO 17	0.0602	98.590	4.492	2.6260	1.5055
POLY 12	0.0403	92.261	7.226	7.4798	0.207
POLY 13	0.022	77.616	5.433	5.9892	0.2028
POLY 14	0.0881	110.403	11.105	6.6707	0.1574
POLY 15	0.0192	98.697	12.585	6.0992	0.13
POLY 16	-0.0127	113.233	7.724	5.4200	0.1064
POLY 17	-0.7836	82.596	10.589	6.5163	0.1116
PRAS 12	0.0555	39.484	3.639	2.2985	1.1132
PRAS 13	0.0182	70.889	3.220	1.3605	1.0089
PRAS 14	0.0165	24.647	4.774	2.1128	1.0033
PRAS 15	0.0089	19.670	4.522	1.5681	1.005
PRAS 16	-0.0039	15.483	3.860	1.1836	1.0071
PRAS 17	-0.0048	9.150	4.143	1.2531	0.9571
PSDN 12	0.0626	20.116	20.308	5.8883	1.6067
PSDN 13	0.0329	11.432	12.322	3.6638	1.5747
PSDN 14	-0.0744	17.096	11.040	4.5446	1.464
PSDN 15	-0.1314	29.661	13.719	4.4423	1.2107
PSDN 16	-0.1308	15.062	16.814	4.2032	1.0598
PSDN 17	0.1074	19.169	17.508	5.7496	1.159
PTSN 12	0.0183	54.663	9.647	17.4880	1.3706
PTSN 13	0.0171	29.271	6.696	13.6749	1.5761
PTSN 14	-0.0545	46.214	6.934	9.1761	2.6131
PTSN 15	0.0022	87.787	9.388	7.8336	2.6379
PTSN 16	0.0239	49.431	7.376	6.2792	2.5784
PTSN 17	-0.1664	50.385	8.944	7.3820	2.1637
PYFA 12	0.0605	35.834	6.471	2.2336	2.4134
PYFA 13	0.0254	32.607	4.268	1.5540	1.8234
PYFA 14	0.0275	74.736	6.969	2.6178	1.6268
PYFA 15	0.0305	65.478	7.178	2.3343	1.9912
PYFA 16	0.0488	85.196	6.292	2.1353	2.1908
PYFA 17	0.0655	255.590	5.865	2.2807	3.5228
RICY 12	0.0463	18.663	3.970	2.2861	2.253
RICY 13	-0.0772	11.838	3.392	1.7244	1.7356
RICY 14	0.0381	24.437	4.732	2.4029	1.7494
RICY 15	0.0337	25.177	3.918	1.8538	1.1856
RICY 16	0.034	21.467	4.047	1.9988	1.1487
RICY 17	0.0385	22.938	4.991	2.3977	1.1885

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
ROTI 12	0.2237	27.607	9.912	32.6134	1.1246
ROTI 13	0.1261	9.243	7.270	22.9118	1.85
ROTI 14	0.1964	10.641	10.231	28.7428	1.3664
ROTI 15	0.2276	6.416	9.374	24.2842	2.0534
ROTI 16	0.1939	4.479	9.437	25.9984	2.9623
ROTI 17	0.048	1.988	8.011	23.4265	2.2586
SCCO 12	0.2595	12.891	5.005	15.3933	1.4621
SCCO 13	0.1368	13.738	3.237	6.9928	1.4287
SCCO 14	0.169	35.067	4.541	9.7558	1.5663
SCCO 15	0.1725	15.491	4.545	11.2538	1.6858
SCCO 16	0.2791	5.734	5.733	9.8057	1.6895
SCCO 17	0.0989	5.095	6.452	9.3265	1.7421
SCPI 12	-1.0658	10.073	2.036	1.3556	2.8553
SCPI 13	-0.006	23.815	2.988	0.7386	2.606
SCPI 14	1.4242	54.458	3.401	5.3175	2.4503
SCPI 15	1.3812	101.210	3.984	5.0203	1.2754
SCPI 16	0.5751	61.987	5.508	5.0523	5.3388
SCPI 17	0.343	48.372	6.816	5.0468	1.2944
SIAP 12	0.032	117.247	6.159	3.5800	1.3183
SIAP 13	0.002	50.424	4.583	2.5492	1.2478
SIAP 14	0.04256	12.975	9.978	7.1766	1.4688
SIAP 15	-1.4875	7.447	10.406	19.8565	1.0733
SIAP 16	0.9238	1.951	2.377	4.9311	0.3094
SIAP 17	0.4523	0.185	3.903	0.4333	0.1908
SIPD 12	0.0118	63.756	8.818	6.2110	1.1565
SIPD 13	0.0053	38.465	5.377	9.2155	1.2639
SIPD 14	0.0016	22.296	5.331	6.2731	1.4299
SIPD 15	-0.4931	20.596	6.179	4.1426	1.0942
SIPD 16	0.0114	10.746	9.067	4.8399	1.3931
SIPD 17	-0.4485	7.592	8.563	5.2401	1.0894
SKLT 12	0.0615	57.781	8.152	5.7545	1.4148
SKLT 13	0.0665	85.128	6.551	4.8466	1.3149
SKLT 14	0.0497	110.999	8.851	7.3927	1.1838
SKLT 15	0.132	99.600	8.566	7.3113	1.1925
SKLT 16	0.0697	81.510	8.171	7.2588	1.3153
SKLT 17	0.0747	70.547	7.776	6.4155	1.2631
SMCB 12	0.1605	10.707	11.623	9.0084	1.4046

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
SMCB 13	0.1086	20.800	10.390	9.9065	0.6392
SMCB 14	0.0764	35.682	9.583	11.2989	0.6017
SMCB 15	0.0236	21.665	7.739	11.0040	0.6524
SMCB 16	-0.0353	19.661	7.668	13.5673	0.4594
SMCB 17	-0.1053	21.363	7.112	10.4492	0.5436
SMGR 12	0.2712	6.071	8.935	0.8288	1.7059
SMGR 13	0.2456	9.904	13.092	1.0524	1.8824
SMGR 14	0.2229	5.975	8.502	5.3733	2.209
SMGR 15	0.1649	6.063	7.633	6.2452	1.597
SMGR 16	0.1483	7.688	6.835	6.4087	1.2725
SMGR 17	0.0671	8.595	6.172	6.2459	1.5678
SMSM 12	0.3274	56.945	3.888	4.5805	1.9442
SMSM 13	0.0863	5.455	1.250	1.1487	2.2525
SMSM 14	0.3675	23.356	4.989	4.5896	2.112
SMSM 15	0.3203	28.195	4.716	3.8949	2.3938
SMSM 16	0.3178	26.244	4.279	3.4867	2.8603
SMSM 17	0.3038	39.878	4.429	3.8480	3.7391
SPMA 12	0.0157	36.263	6.929	5.3637	2.6465
SPMA 13	0.0512	31.693	5.256	3.2673	1.2688
SPMA 14	0.0604	43.288	8.053	3.9202	3.6521
SPMA 15	-0.0566	34.190	9.653	3.2338	0.9307
SPMA 16	0.0751	19.934	14.714	3.7430	2.463
SPMA 17	0.0787	15.649	19.007	3.9947	1.0224
SRSN 12	0.063	35.423	4.458	2.0080	2.7521
SRSN 13	0.0431	27.208	4.163	1.2618	3.2613
SRSN 14	0.044	36.466	5.702	2.0842	2.871
SRSN 15	0.0456	27.607	5.010	2.0565	2.1671
SRSN 16	0.0275	52.766	4.245	1.6866	1.7426
SRSN 17	0.0426	107.520	5.912	1.5410	2.1317
SSTM 12	-0.0496	292.000	9.769	1.4182	1.7207
SSTM 13	0.0122	265.395	7.693	0.8362	2.8677
SSTM 14	-0.0496	354.245	9.948	1.4361	1.1993
SSTM 15	-0.0429	316.957	10.265	1.5013	1.1377
SSTM 16	-0.0554	150.869	8.732	1.3980	1.2673
SSTM 17	-0.1116	107.050	10.548	1.1504	1.7078
STTP 12	0.1287	175.182	8.146	5.1272	0.9975
STTP 13	0.1303	112.096	5.550	3.9272	1.1252

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
STTP 14	0.151	189.967	8.264	6.0637	1.4842
STTP 15	0.1841	268.087	8.519	6.6158	1.5789
STTP 16	0.1491	149.322	7.660	7.1883	1.6545
STTP 17	0.156	59.261	7.437	7.6402	2.6409
TBMS 12	0.135	74.182	6.905	22.2638	0.8402
TBMS 13	-0.1479	34.844	5.315	16.9763	0.8593
TBMS 14	0.2204	43.156	6.848	27.8476	0.7939
TBMS 15	0.1002	31.373	8.210	27.0472	0.8873
TBMS 16	0.2498	25.909	7.256	25.1496	0.988
TBMS 17	0.2077	60.947	7.895	25.1125	1.04
TCID 12	0.1371	16.469	6.857	4.3369	7.7265
TCID 13	0.1368	8.721	4.814	3.8256	4.302
TCID 14	0.1358	14.520	6.806	4.2077	1.7982
TCID 15	0.3175	14.709	5.727	3.5817	4.9911
TCID 16	0.0909	9.751	5.978	3.5257	5.2595
TCID 17	0.0964	7.413	7.136	3.7131	4.9132
TIRT 12	-0.306	23.026	16.274	1.5438	1.1944
TIRT 13	-0.7842	13.908	16.294	1.4508	1.1519
TIRT 14	0.2817	23.602	10.817	2.0407	1.1044
TIRT 15	0.19019	42.157	18.576	2.0850	1.0851
TIRT 16	0.2286	49.776	23.471	1.9280	1.125
TIRT 17	0.0081	28.495	19.041	1.8257	1.1483
TKIM 12	0.045	13.335	7.199	3.4466	2.4074
TKIM 13	0.0215	9.082	5.160	2.4237	2.3781
TKIM 14	0.022	13.298	7.157	3.1507	1.9001
TKIM 15	0.0015	12.960	10.960	3.5045	1.4322
TKIM 16	0.0082	11.962	12.062	3.2183	1.3945
TKIM 17	0.0274	8.587	10.438	3.7396	1.4381
TOTO 12	0.2627	7.615	4.230	3.5825	2.1544
TOTO 13	0.1924	6.504	3.111	2.3820	2.5486
TOTO 14	0.2386	17.391	4.961	4.0866	2.1085
TOTO 15	0.1912	16.483	3.789	3.0801	2.4067
TOTO 16	0.1106	13.446	4.134	2.6037	2.1899
TOTO 17	0.1647	11.677	3.401	1.9740	2.2955
TPIA 12	-0.121	26.162	32.527	8.3896	1.4347
TPIA 13	-0.016	15.990	20.221	7.1500	1.2247
TPIA 14	0.021	15.197	12.028	10.1361	1.3945

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
TPIA 15	0.0296	10.080	29.362	6.7730	1.1029
TPIA 16	0.2629	9.541	15.518	7.2872	1.5256
TPIA 17	0.2005	4.247	11.113	8.6097	2.4337
TRIS 12	0.183	17.531	8.412	6.2084	2.5012
TRIS 13	0.1317	8.265	5.163	3.6995	2.6262
TRIS 14	0.1161	13.304	6.231	4.0655	2.0018
TRIS 15	0.1138	15.063	6.184	3.5298	1.8875
TRIS 16	0.0727	11.698	6.494	3.5908	1.6417
TRIS 17	0.0399	12.635	6.233	3.1369	1.9226
TRST 12	0.0454	38.384	5.694	5.2579	1.3033
TRST 13	0.0141	31.866	3.729	3.1764	1.1884
TRST 14	0.0171	33.584	5.425	4.3881	1.2378
TRST 15	0.0129	27.873	5.375	4.1136	1.3085
TRST 16	0.0175	35.336	5.354	3.4122	1.297
TRST 17	0.0193	53.186	5.571	3.4503	1.2285
TSPC 12	0.1894	4.068	9.594	5.5569	3.0933
TSPC 13	0.152	2.906	6.610	3.5363	3.2905
TSPC 14	0.1414	4.604	8.213	4.5774	3.0022
TSPC 15	0.122	5.119	8.267	4.4246	2.5376
TSPC 16	0.1177	5.340	9.747	4.3576	2.6521
TSPC 17	0.1097	5.228	9.257	3.5886	2.5214
ULTJ 12	0.2108	7.217	9.871	5.4311	2.0182
ULTJ 13	0.1412	4.515	7.829	3.9148	2.4208
ULTJ 14	0.1414	7.347	12.764	5.6502	3.0022
ULTJ 15	0.122	5.119	9.282	4.4246	2.5376
ULTJ 16	0.1177	5.340	9.748	4.3576	2.6521
ULTJ 17	0.1097	5.228	9.259	4.1589	2.5214
UNIC 12	0.0117	38.317	10.683	5.4509	1.6697
UNIC 13	0.0722	29.712	6.705	3.1190	1.706
UNIC 14	0.0179	35.790	5.391	3.7384	2.201
UNIC 15	-0.0062	23.722	8.183	3.1390	2.5332
UNIC 16	0.131	22.347	6.807	2.5414	2.9549
UNIC 17	0.0753	31.399	5.736	3.1694	2.5616
UNIT 12	0.0015	33.669	4.000	1.3116	0.5843
UNIT 13	0.0018	20.363	3.917	0.8761	0.3415
UNIT 14	0.0016	28.285	4.937	1.2196	0.4503
UNIT 15	0.0016	38.991	4.690	1.6693	0.5962

NAMA	ROE	PERPUTARAN KAS	PERPUTARAN PIUTANG	PERPUTARAN PERSEDIAAN	CURRENT RATIO
UNIT 16	0.0035	39.228	3.886	1.4439	0.6486
UNIT 17	0.0043	34.868	3.898	1.3733	0.739
UNVR 12	1.2194	96.506	12.271	6.9239	0.6683
UNVR 13	1.2581	125.312	11.100	7.2253	0.6964
UNVR 14	1.2478	61.610	10.901	7.8963	0.7149
UNVR 15	1.2122	49.061	10.965	7.7150	0.654
UNVR 16	1.3585	79.948	10.808	8.4906	0.6056
UNVR 17	1.354	105.840	9.511	8.4831	0.6337
VOKS 12	0.2438	10.005	2.592	6.6214	1.3339
VOKS 13	0.0534	17.347	2.525	4.0641	1.2003
VOKS 14	-0.1655	48.293	2.123	4.2289	1.1577
VOKS 15	0.0005	28.483	3.391	3.1311	1.1681
VOKS 16	0.2392	26.126	2.456	3.5357	1.3336
VOKS 17	0.2042	19.608	2.680	3.2558	1.3226
WIIM 12	0.1178	5.252	55.193	3.8224	2.0622
WIIM 13	0.146	3.756	26.316	2.6591	2.6796
WIIM 14	0.1314	11.697	26.632	2.4474	2.2749
WIIM 15	0.1389	22.024	26.609	1.6882	2.8938
WIIM 16	0.1072	22.065	26.371	1.5274	3.3942
WIIM 17	0.0415	24.742	24.267	1.4430	5.3559