METADATA

BASIC INFORMATION			
1	Data Category	:	**Indicators of Corporate Sector**
2	Statistics Disseminator	:	Statistics Department, Bank Indonesia
3	Address	:	Jl. M.H. Thamrin No. 2 Jakarta
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DATA DEFINITION

- **The Financial Performance Ratio** is an indicator used to assess the financial state and performance of a non-financial corporation, as published at PT Bursa Efek Indonesia (Indonesia Stock Exchange Company), based on a comparison of the financial data found in its financial report items (balance sheet, profit/loss report, cash flow report). The ratio displayed includes the main ratios for industry both as a whole and its sectors (agriculture, mining, consumer goods, property, infrastructure, trade, basic industry and other industries).

- Leverage Ratio:
  - The Debt to Equity Ratio is the proportion of total debt to capital. This ratio, which is often referred to as the Leverage Ratio, describes the structure of capital owned by a company, and thus can be seen the risk structure of its uncollectible debts. This ratio is different for each company and industry, depending on its business characteristics and the diversity of its cash flow.
  - The Debt to Asset Ratio is a ratio of total debt to total assets. This ratio is also a type of leverage ratio and is used to measure the level of solvency of a company; that is the company's ability to service its long-term liabilities. A company is said to be solvent if it has sufficient assets and wealth to pay its debts.

- Liquidity Ratio:
  - The Current Ratio is a ratio of total current assets to current liabilities. The Current ratio measures how many current assets are available to service current liabilities. A ratio greater than 1 means that the company may soon meet its short term obligations/current liabilities.
  - The Quick Ratio is a ratio of current assets minus inventories to current liabilities. This ratio measures debt exposure on a balance sheet to "really liquid assets". A company that has a ratio of less than 1 is considered to have a poor level of liquidity.

- Turnover Ratio:
  - Inventory Turnover (ITO) is the proportion of sales to inventory. The inventory turnover ratio shows how efficiently a company is managing its inventory by showing how many times the inventory turns over (is sold/used) in a year. The higher the ratio, the

more efficient the company .

- Asset Turnover (ATO) is the proportion of sales to total assets. This ratio is a measure of to what extent assets have been used in generating sales for the company or indicates how many times these assets turn over in a certain period.

- Profitability:
  - Return on Assets (ROA) is the ratio of Net Income to Total Assets. This ratio reflects a company's ability to generate profits using all its assets.
  - Return on Equity (ROE) is the ratio of Net Income to Capital. This ratio is used as a measure of the effectiveness of invested shareholder funds.

DATA COVERAGE

- Total Debt are the liabilities owed to other parties based on established agreements.
- Capital comes in both monetary and other forms and is used to generate profit through business processes. It represents the net assets owned by a company.
- Total assets are a company's total assets including current assets (e.g. cash, marketable securities, receivables, inventories), fixed assets (e.g. land, buildings, machinery, vehicles, equipment) and other assets.
- Current Assets are items expected to be turned into cash within one year, or longer in the case of businesses with a longer than normal operating cycle.
- Current Liabilities are payment obligations within one year or within the normal operating cycle of a business.
- Inventory consists of office equipment, raw materials, goods in process and finished goods.
- Sales is the result of selling activities comprising the sale of goods or rendering of services, either on credit or in cash
- Net income is the net profit of a company, or income after the deduction of expenses, cost of goods sold and taxes.

The calculation of sales and net profit for the first quarter until the third quarter is annualized. For example, net profit for the second quarter of 2014 constitutes the sum of net profit for the third quarter of 2013 to the second quarter of 2014.

Units:

- Leverage ratio, liquidity ratio dan turn over ratio data are expressed in number of times (x)
- Profitability ratio data are expressed in percentage (%).

PERIODICITY OF PUBLICATION

Quarterly for publication Q1 2015 - Q3 2015, and monthly starting in March 2016 edition.

TIMELINESS

One month and three weeks after the end of the reporting month.

ADVANCE RELEASE CALENDAR (ARC)

ARC attached

DATA SOURCES

Bloomberg, Indonesia Stock Exchange

METHODOLOGY

All calculations of financial ratios, comprised of the leverage ratio, liquidity ratio, turnover ratio and profitability ratio, refer to the generally accepted guidelines for the analysis of financial statements.
DATA INTEGRITY
The most recent data are preliminary figures, as of the time of publication. Notification will be given with regard to changes in the methodology when data derived using the new methodology are issued for the first time.
DATA ACCESSIBILITY
Data can be viewed on the BI Website (http://www.bi.go.id/en/statistik/sski/default.aspx)

	BASIC INFORMATION		
1	Data Category	:	**Basic Financial Data of Corporate Sector**
2	Statistics Disseminator	:	Statistics Department, Bank Indonesia
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DATA DEFINITION

Current Assets are items expected to be turned into cash within one year, or within a company’s normal operating cycle, whichever is longer.

Assets are the resources controlled by a company as a result of past events and from which future economic benefits are expected to be obtained by the company in question.

Current Liabilities are the obligations payable within one year or within a company's normal operating cycle, whichever is longer.

Liabilities are a company's current debts arising from past events, the settlement of which is expected to result in an outflow of the company's resources containing economic benefits.

Capital (equity) is the residual interest in the assets of a company after deducting all liabilities.

Revenue is the gross inflow of economic benefits arising from the ordinary activities of an entity during a period when those inflows result in increases in equity, other than increases relating to contributions from equity participants. Ordinary activities are any activities which are undertaken by a company as part of its main business.

Net Income is the income left over after deducting all the expenses in a period.

DATA COVERAGE

Current assets include, among other things, cash and bank receivables, securities that are easy to sell and are not meant to be held onto, short-term deposits, promissory notes which will mature within one year, trade receivables, other receivables expected to be turned into cash within one year, inventories, advance payments for the purchase of current assets, advance payments of taxes, and prepaid expenses that will be reported as expenses within one year of the end of the reporting period.

Total assets consist of current assets and noncurrent assets.

Current liabilities include, among other things, bank loans and other loans, portions of long-term liabilities that will mature within one year of the end of the reporting period, accounts payable and accrued expenses, advance payment sales, debt purchase of fixed assets and various other debts to be settled within one year, allowance for tax liabilities, dividends payable, deferred revenue and advances from customers.

Total liabilities include current liabilities (short-term) and long-term liabilities.

For a limited company, capital includes capital contribution by shareholders, retained earnings, provision for retained earnings and allowance for capital maintenance adjustments, each of which is presented separately.

Revenue derives from the sale of goods and rendering of services.

Revenue from the sale of goods shall be recognized when all of the following conditions are satisfied:

a) a company has transferred the significant risks and rewards of ownership to the buyer of the goods;
b) a company no longer retains managerial involvement nor effective control over the goods sold;
c) the amount of revenue can be reliably measured;
d) it is probable that the economic benefits associated with the transaction will flow to the company; and
e) the costs incurred or to be incurred in respect of the sales transaction can be reliably measured.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue associated with the transaction shall be recognized by reference to the stage of completion of the transaction at the end of the reporting period. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

a) the amount of revenue can be measured reliably;
b) it is probable that the economic benefits associated with the transaction will flow to the company;
c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Income includes both revenues and gains. Revenues arise from the implementation of a company's usual activities and are known diversely as sales, fees, interest, dividends, royalties and rent.

Gains include, for example, items that arise in the transfer of noncurrent assets. The definition of income also includes unrealized gains; for example, those arising from the revaluation of marketable securities and from increases in the number of long-term assets. When recognized in the income statement, gains are usually listed separately as information about this item is useful in making economic decisions. Gains are usually reported in net amount after deducting the relevant expenses.

The definition of expenses includes both losses and expenses incurred in the implementation of a company's usual activities. Expenses incurred in the implementation of a company's ordinary activities include, for example, cost of sales, wages and depreciations. These expenses are usually in the form of an outflow or depletion of assets such as cash (and cash equivalents), inventories and fixed assets.

PERIODICITY OF PUBLICATION

Quarterly

TIMELINESS

Two months and two weeks after the end of the reporting quarter.

ADVANCE RELEASE CALENDAR (ARC)

ARC attached
DATA SOURCES
Indonesia Stock Exchange, Bloomberg
METHODOLOGY
Current assets, Total assets, Current liabilities, Total liabilities, Capital, Revenue and Net Income are calculated based on generally accepted accounting policies.
DATA INTEGRITY
The most recent data are preliminary figures, as of the time of publication. Notification will be given with regard to changes in the methodology when data derived using the new methodology are issued for the first time.
DATA ACCESSIBILITY
Data can be viewed on the BI Website (http://www.bi.go.id/en/statistik/sski/default.aspx)

BASIC INFORMATION			
1	Data Category	:	**Financial Performance Ratio of Corporate Sector**
2	Statistics Disseminator	:	Statistics Department, Bank Indonesia
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DATA DEFINITION

Current Ratio is the ratio that compares the current assets of a company to its current liabilities. It is a liquidity ratio that measures a company's ability to meet its short term obligations.

Solvency Ratio is a ratio that compares the total assets of a company to its total liabilities. This ratio indicates the extent to which liabilities are covered by assets.

Inventory turnover is the proportion of sales to inventory. This ratio indicates a company's ability to manage its inventory - the faster the inventory turns over (is sold or used), the more effective the company's management is.

Asset Turnover is the proportion of sales to Total Assets. This ratio measures the efficiency of a company's use of its assets in generating sales - the higher the asset turnover, the more effective the company is in managing its assets.

DATA COVERAGE

Coverage of Current Ratio:

- Total current assets are included up to a certain position (not annualized).
- Total current liabilities are included up to a certain position (not annualized).

Unit: Data are expressed as a percentage (%).

Coverage of Solvency:

- Total assets are included up to a certain position (not annualized).
- Total liabilities are included up to a certain position (not annualized).

Unit: Data are expressed in number of times (x).

Coverage of Inventory Turnover:

- The calculation of Inventory Turnover is adjusted to the nature of the quarterly data contained in Bloomberg.
- The position of June 2014 can be used as an example:
- For Sales, sales from the third quarter of 2013 until the second quarter of 2014 were added together.
- For Inventory, inventory from the second quarter of 2013 and second quarter of 2014 were added together, and then divided by 2.

Unit: Data are expressed in number of times (x).

Coverage of Asset Turnover:

- The calculation of Asset Turnover is adjusted to the nature of the quarterly data contained in Bloomberg.
- The position of June 2014 can be used as an example:
- For Sales, sales from the third quarter of 2013 until the second quarter of 2014 were added together.
- For Total Assets, total assets from the second quarter of 2013 and second quarter of 2014 were added together, and then divided by 2.

Unit: Data are expressed in number of times (x).

PERIODICITY OF PUBLICATION

Quarterly for publication Q1 2015 - Q3 2015, and monthly starting in March 2016 edition.

TIMELINESS

One month and three weeks after the end of the reporting month.

ADVANCE RELEASE CALENDAR (ARC)

ARC attached

DATA SOURCES

Indonesia Stock Exchange, Bloomberg

METHODOLOGY

The Current Ratio, Solvency Ratio, Inventory Turnover and Asset Turnover are calculated with reference to the generally accepted guidelines for the analysis of financial statements.

DATA INTEGRITY

The most recent data are preliminary figures, as of the time of publication. Notification will be given with regard to changes in the methodology when data derived using the new methodology are issued for the first time.

DATA ACCESSIBILITY

Data can be viewed on the BI Website (http://www.bi.go.id/en/statistik/sski/default.aspx)