



## Lampiran 1 : Data Populasi dan Sampel

### 1. Perusahaan Manufaktur Sektor Industri Barang Konsumsi di BEI

No	Kode	Nama Perusahaan	Tanggal Publikasi
1	ADES	Akasha Wira International Tbk	13/06/1994
2	AISA	Tiga Pilar Sejahtera Food Tbk	11/06/1997
3	ALTO	Tri Banyan Tirta Tbk	10/07/2012
4	BTEK	Bumi Teknokultura Unggul Tbk	14/05/2004
5	BUDI	Budi Starch Sweetener Tbk	08/05/1995
6	CAMP	Campina Ice Cream Industry Tbk	19/12/2017
7	CEKA	Cahaya Kalbar Tbk	09/07/1996
8	CLEO	Sariguna Primatirta Tbk	05/05/2017
9	CMRY	Cisarua Mountain Dairy Tbk	02/12/2021
10	COCO	Wahana Interfood Nusantara Tbk	20/03/2019
11	CRAB	Toba Surimi Industries Tbk	10/08/2022
12	DLTA	Delta Djakarta Tbk	12/02/1984
13	DMND	Diamond Food Indonesia Tbk	22/01/2020
14	ENZO	Morenzo Abadi Perkasa Tbk	14/09/2020
15	FOOD	Sentra Food Indonesia Tbk	08/01/2019
16	GOOD	Garudafood Putra Putri Jaya Tbk	10/10/2018
17	HOKI	Buyung Poetra Sembada Tbk	22/06/2017
18	IBOS	Indo Boga Sukses Tbk	25/04/2022
19	ICBP	Indofood CBP Sukses Makmur Tbk	07/10/2010
20	IIKP	Inti Agri Resources Tbk	20/10/2002
21	IKAN	Era Mandiri Cemerlang Tbk	12/02/2020
22	INDF	Indofood Sukses Makmur Tbk	14/07/1994
23	IPPE	Indo Pureco Pratama Tbk	09/12/2021
24	KEJU	Mulia Boga Raya Tbk	25/11/2019
25	MGNA	Magna Investama Mandiri Tbk	07/07/2014
26	MLBI	Multi Bintang Indonesia Tbk	17/01/1994
27	MYOR	Mayora Indah Tbk	04/07/1990
28	NASI	Wahana Inti Makmur Tbk	13/12/2021
29	PANI	Pratama Abadi Nusa Industri Tbk	18/09/2018
30	PCAR	Prima Cakrawala Abadi Tbk	29/12/2017
31	PMMP	Panca Mitra Multiperdana Tbk	18/12/2020
32	PSDN	Prasidha Aneka Niaga Tbk	18/10/1994
33	PSGO	Palma Serasih Tbk	25/11/2019
34	ROTI	Nippon Indosari Corpindo Tbk	28/06/2010
35	SKBM	Sekar Bumi Tbk	05/01/1993
36	SKLT	Sekar Laut Tbk	08/09/1993
37	STTP	Siantar Top Tbk	16/12/1996

38	TAYS	Jaya Swarasa Agung Tbk	06/12/2021
39	TRGU	Cerestar Indonesia Tbk	08/07/2022
40	ULTJ	Ultrajaya Milk Industry & Trading Company Tbk	02/07/1990
41	WMPP	Widodo Makmur Perkasa Tbk	06/12/2021
42	WMUU	Widodo Makmur Unggas Tbk	02/02/2021
43	GGRM	Gudang Garam Tbk	27/08/1990
44	HMSP	Hanjaya Mandala Sampoerna Tbk	15/08/1990
45	ITIC	Indonesian Tobacco Tbk	04/07/2019
46	WIIM	Wismilak Inti Makmur Tbk	18/12/2012
47	DVLA	Darya Varia Laboratoria Tbk	11/11/1994
48	INAF	Indofarma Tbk	17/04/2001
49	KAEF	Kimia Farma Tbk	04/07/2001
50	KLBF	Kalbe Farma Tbk	30/07/1991
51	MERK	Merck Indonesia Tbk	23/07/1981
52	PEHA	Phapros Tbk	26/12/2018
53	PYFA	Pyridam Farma Tbk	16/10/2001
54	SCPI	Merck Sharp Dohme Pharma Tbk	08/06/1990
55	SIDO	Industri Jamu dan Farmasi Sido Tbk	18/12/2013
56	SOHO	Soho Global Health Tbk	08/09/2020
57	TSPC	Tempo Scan Pacific Tbk	29/03/1983
58	EURO	Estee Gold Feet Tbk	08/08/2022
59	KINO	Kino Indonesia Tbk	11/12/2015
60	KPAS	Cottonindo Ariesta Tbk	05/10/2018
61	MBTO	Martina Berto Tbk	13/01/2011
62	MRAT	Mustika Ratu Tbk	27/07/1995
63	NANO	Nanotech Indonesia Global Tbk	10/3.2022
64	TCID	Mandom Indonesia Tbk	30/09/1993
65	UNVR	Unilever Indonesia Tbk	11/01/1982
66	VICI	Victoria Care Indonesia Tbk	17/12/2020
67	CBMF	Cahaya Bintang Medan Tbk	09/04/2020
68	CINT	Chitose International Tbk	27/06/2014
69	FLMC	Falmaco Nonwoven Industri Tbk	08/07/2021
70	KICI	Kedaung Indah Can Tbk	28/10/1993
71	LMPI	Langgeng Makmur Industri Tbk	17/10/1994
72	SOFA	Boston Furniture Industries Tbk	07/07/2020
73	OLIV	Oscar Mitra Sukses Sejahtera Tbk	17/05/2022
74	WOOD	Integra Indocabinet Tbk	21/06/2017
75	BIKE	Sepeda Bersama Indonesia Tbk	10/03/2022
76	BOBA	Formosa Ingredient Factory Tbk	01/11/2021
77	HRTA	Hartadinata Abadi Tbk	21/06/2017
78	TOYS	Sunindo Adipersada Tbk	06/08/2020

## 2. Kriteria Pemilihan Sampel

No	Kode	Nama Perusahaan	Kriteria				
			1	2	3	4	5
1	ADES	Akasha Wira International Tbk	√	√	√	√	√
2	AISA	Tiga Pilar Sejahtera Food Tbk	√	√	X		
3	ALTO	Tri Banyan Tirta Tbk	√	√	X		
4	BTEK	Bumi Teknokultura Unggul Tbk	√	√	X		
5	BUDI	Budi Starch Sweetener Tbk	√	√	√	√	√
6	CAMP	Campina Ice Cream Industry Tbk	√	√	√	√	√
7	CEKA	Cahaya Kalbar Tbk	√	√	√	√	√
8	CLEO	Sariguna Primatirta Tbk	√	√	√	√	√
9	CMRY	Cisarua Mountain Dairy Tbk	X				
10	COCO	Wahana Interfood Nusantara Tbk	√	√	√	√	√
11	CRAB	Toba Surimi Industries Tbk	X				
12	DLTA	Delta Djakarta Tbk	√	√	√	√	√
13	DMND	Diamond Food Indonesia Tbk	√	√	√	√	√
14	ENZO	Moreno Abadi Perkasa Tbk	√	√	√	X	
15	FOOD	Sentra Food Indonesia Tbk	√	√	X		
16	GOOD	Garudafood Putra Putri Jaya Tbk	√	√	√	√	√
17	HOKI	Buyung Poetra Sembada Tbk	√	√	√	√	√
18	IBOS	Indo Boga Sukses Tbk	X				
19	ICBP	Indofood CBP Sukses Makmur Tbk	√	√	√	√	√
20	IIKP	Inti Agri Resources Tbk	√	√	X		
21	IKAN	Era Mandiri Cemerlang Tbk	√	√	X		
22	INDF	Indofood Sukses Makmur Tbk	√	√	√	√	√
23	IPPE	Indo Pureco Pratama Tbk	X				
24	KEJU	Mulia Boga Raya Tbk	√	√	√	√	√
25	MGNA	Magna Investama Mandiri Tbk	√	√	X		
26	MLBI	Multi Bintang Indonesia Tbk	√	√	√	√	√
27	MYOR	Mayora Indah Tbk	√	√	√	√	√
28	NASI	Wahana Inti Makmur Tbk	X				
29	PANI	Pratama Abadi Nusa Industri Tbk	√	√	X		
30	PCAR	Prima Cakrawala Abadi Tbk	√	√	X		
31	PMMP	Panca Mitra Multiperdana Tbk	√	√	√	√	√
32	PSDN	Prasidha Aneka Niaga Tbk	√	√	X		
33	PSGO	Palma Serasih Tbk	√	√	√	√	√
34	ROTI	Nippon Indosari Corpindo Tbk	√	√	√	√	√
35	SKBM	Sekar Bumi Tbk	√	√	√	√	√
36	SKLT	Sekar Laut Tbk	√	√	√	√	√
37	STTP	Siantar Top Tbk	√	√	√	√	√
38	TAYS	Jaya Swarasa Agung Tbk	X				

39	TRGU	Cerestar Indonesia Tbk	X				
40	ULTJ	Ultrajaya Milk Industry & Trading Company Tbk	√	√	√	√	√
41	WMPP	Widodo Makmur Perkasa Tbk	X				
42	WMUU	Widodo Makmur Unggas Tbk	X				
43	GGRM	Gudang Garam Tbk	√	√	√	√	√
44	HMSP	Hanjaya Mandala Sampoerna Tbk	√	√	√	√	√
45	ITIC	Indonesian Tobacco Tbk	√	√	√	√	√
46	WIIM	Wismilak Inti Makmur Tbk	√	√	√	√	√
47	DVLA	Darya Varia Laboratoria Tbk	√	√	√	√	√
48	INAF	Indofarma Tbk	√	√	X		
49	KAEF	Kimia Farma Tbk	√	√	X		
50	KLBF	Kalbe Farma Tbk	√	√	√	√	√
51	MERK	Merck Indonesia Tbk	√	√	√	√	√
52	PEHA	Phapros Tbk	√	√	√	√	X
53	PYFA	Pyridam Farma Tbk	√	√	√	√	√
54	SCPI	Merck Sharp Dohme Pharma Tbk	√	√	√	√	√
55	SIDO	Industri Jamu dan Farmasi Sido Tbk	√	√	√	√	√
56	SOHO	Soho Global Health Tbk	√	√	√	√	√
57	TSPC	Tempo Scan Pacific Tbk	√	√	√	√	√
58	EURO	Estee Gold Feet Tbk	X				
59	KINO	Kino Indonesia Tbk	√	√	X		
60	KPAS	Cottonindo Ariesta Tbk	√	√	X		
61	MBTO	Martina Berto Tbk	√	√	X		
62	MRAT	Mustika Ratu Tbk	√	√	X		
63	NANO	Nanotech Indonesia Global Tbk	X	√			
64	TCID	Mandom Indonesia Tbk	√	√	X		
65	UNVR	Unilever Indonesia Tbk	√	√	√	√	√
66	VICI	Victoria Care Indonesia Tbk	√	√	√	√	√
67	CBMF	Cahaya Bintang Medan Tbk	√	√	X		
68	CINT	Chitose International Tbk	√	√	X		
69	FLMC	Falmaco Nonwoven Industri Tbk	√	√	X		
70	KICI	Kedaung Indah Can Tbk	√	√	X		
71	LMPI	Langgeng Makmur Industri Tbk	√	√	X		
72	SOFA	Boston Furniture Industries Tbk	√	√	X		
73	OLIV	Oscar Mitra Sukses Sejahtera Tbk	X				
74	WOOD	Integra Indocabinet Tbk	√	√	√	√	X
75	BIKE	Sepeda Bersama Indonesia Tbk	X				
76	BOBA	Formosa Ingredient Factory Tbk	X				
77	HRTA	Hartadinata Abadi Tbk	√	√	√	√	√
78	TOYS	Sunindo Adipersada Tbk	√	√	X		
<b>Total Eliminasi Sampel</b>			<b>14</b>	<b>0</b>	<b>24</b>	<b>1</b>	<b>2</b>
<b>Total Eliminasi Sampel Keseluruhan</b>			<b>41</b>				



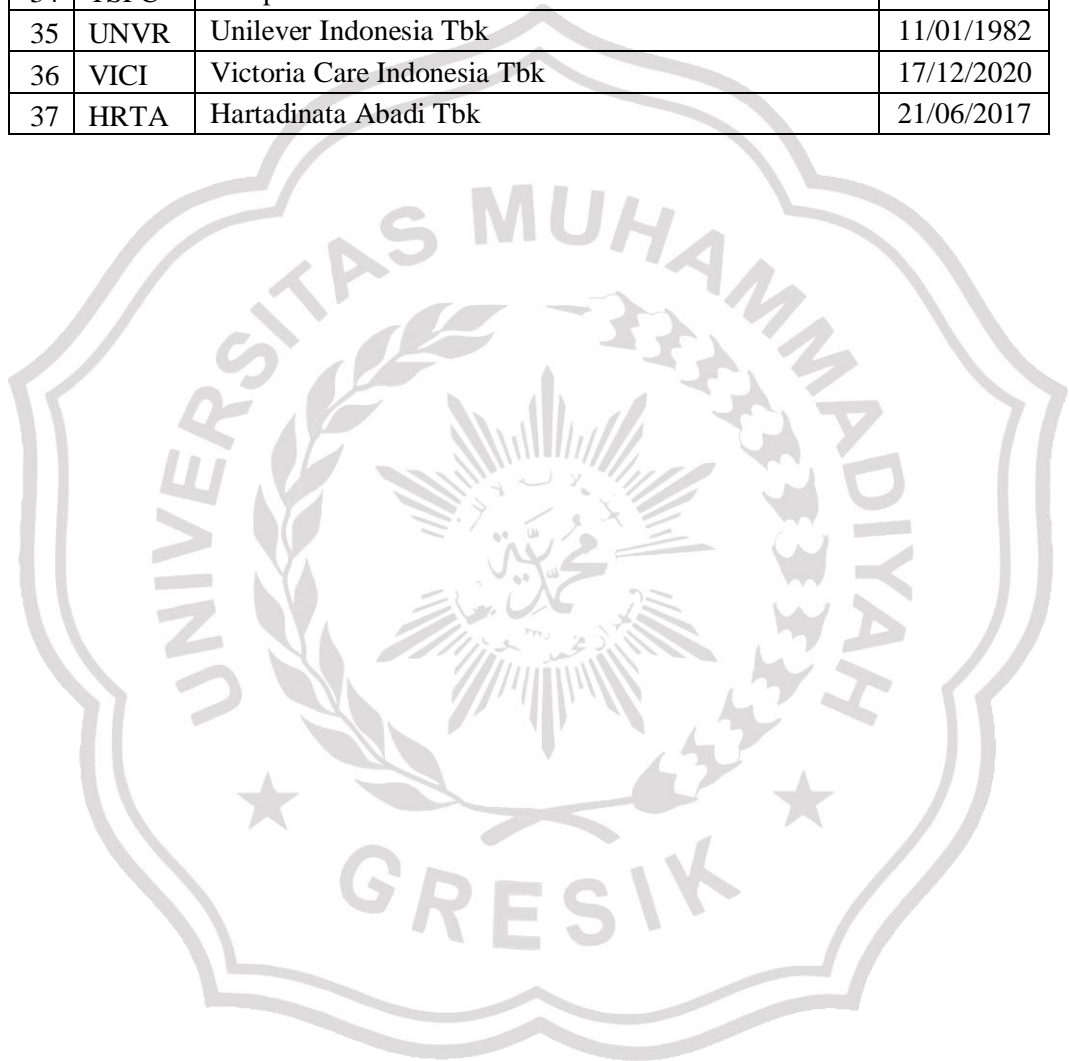
### 3. Hasil Pemilihan Kriteria Sampel

No.	Kriteria	Jumlah
	Perusahaan Manufaktur Sektor Barang Konsumsi yang terdaftar di BEI	78
1	Perusahaan manufaktur sektor barang Konsumsi yang tidak terdaftar di BEI periode 2020-2022	-14
2	Tidak Mempublikasikan Laporan Keuangan	0
3	Mengalami Kerugian	-24
4	Data Tidak Lengkap	-1
5	Nilai CETR Lebih dari 1	-2
<b>Jumlah Sampel Perusahaan</b>		<b>37</b>
<b>Observasi 3 Tahun</b>		<b>111</b>

### 4. Sampel Akhir

No	Kode	Nama Perusahaan	Tanggal Publikasi
1	ADES	Akasha Wira International Tbk	13/06/1994
2	BUDI	Budi Starch Sweetener Tbk	08/05/1995
3	CAMP	Campina Ice Cream Industry Tbk	19/12/2017
4	CEKA	Cahaya Kalbar Tbk	09/07/1996
5	CLEO	Sariguna Primatirta Tbk	05/05/2017
6	COCO	Wahana Interfood Nusantara Tbk	20/03/2019
7	DLTA	Delta Djakarta Tbk	12/02/1984
8	DMND	Diamond Food Indonesia Tbk	22/01/2020
9	GOOD	Garudafood Putra Putri Jaya Tbk	10/10/2018
10	HOKI	Buyung Poetra Sembada Tbk	22/06/2017
11	ICBP	Indofood CBP Sukses Makmur Tbk	07/10/2010
12	INDF	Indofood Sukses Makmur Tbk	14/07/1994
13	KEJU	Mulia Boga Raya Tbk	25/11/2019
14	MLBI	Multi Bintang Indonesia Tbk	17/01/1994
15	MYOR	Mayora Indah Tbk	04/07/1990
16	PMMP	Panca Mitra Multiperdana Tbk	18/12/2020
17	PSGO	Palma Serasih Tbk	25/11/2019
18	GGRM	Gudang Garam Tbk	27/08/1990
19	HMSP	Hanjaya Mandala Sampoerna Tbk	15/08/1990
20	ITIC	Indonesian Tobacco Tbk	04/07/2019
21	ROTI	Nippon Indosari Corpindo Tbk	28/06/2010
22	SKBM	Sekar Bumi Tbk	05/01/1993
23	SKLT	Sekar Laut Tbk	08/09/1993
24	STTP	Siantar Top Tbk	16/12/1996
25	ULTJ	Ultrajaya Milk Industry & Trading Company Tbk	02/07/1990

26	WIM	Wismilak Inti Makmur Tbk	18/12/2012
27	DVLA	Darya Varia Laboratoria Tbk	11/11/1994
28	KLBF	Kalbe Farma Tbk	30/07/1991
29	MERK	Merck Indonesia Tbk	23/07/1981
30	PYFA	Pyridam Farma Tbk	16/10/2001
31	SCPI	Merck Sharp Dohme Pharma Tbk	08/06/1990
32	SIDO	Industri Jamu dan Farmasi Sido Tbk	18/12/2013
33	SOHO	Soho Global Health Tbk	08/09/2020
34	TSPC	Tempo Scan Pacific Tbk	29/03/1983
35	UNVR	Unilever Indonesia Tbk	11/01/1982
36	VICI	Victoria Care Indonesia Tbk	17/12/2020
37	HRTA	Hartadinata Abadi Tbk	21/06/2017



## Lampiran 2 : Tabulasi Data

### 1. Kertas Kerja Riset *Tax Avoidance* (CETR)

No	Kode	Tahun	Pembayaran Pajak	Laba Sebelum Pajak	CETR
1	ADES	2020	Rp 19.093.000	Rp 167.919.000	0,11
2	BUDI	2020	Rp 4.556.000	Rp 69.312.000	0,07
3	CAMP	2020	Rp 16.969.073.278	Rp 56.816.360.398	0,30
4	CEKA	2020	Rp 68.470.778.126	Rp 232.864.791.126	0,29
5	CLEO	2020	Rp 28.882.717.979	Rp 168.613.556.985	0,17
6	COCO	2020	Rp 1.758.183.009	Rp 3.715.043.422	0,47
7	DLTA	2020	Rp 59.940.288	Rp 164.704.480	0,36
8	DMND	2020	Rp 57.085.000	Rp 267.246.000	0,21
9	GOOD	2020	Rp 97.729.109.715	Rp 339.984.897.163	0,29
10	HOKI	2020	Rp 19.963.019.892	Rp 50.874.681.549	0,39
11	ICBP	2020	Rp 1.684.628	Rp 9.958.647	0,17
12	INDF	2020	Rp 2.784.615	Rp 12.426.334	0,22
13	KEJU	2020	Rp 41.075.921.197	Rp 157.207.256.439	0,26
14	MLBI	2020	Rp 246.674.000	Rp 396.470.000	0,62
15	MYOR	2020	Rp 614.758.865.448	Rp 2.683.890.279.936	0,23
16	PMMP	2020	Rp 3.675.056.000	Rp 12.466.556.000	0,29
17	PSGO	2020	Rp 437.796.820	Rp 30.251.088.264	0,01
18	GGRM	2020	Rp 2.251.510	Rp 9.663.133	0,23
19	HMSP	2020	Rp 2.948.120	Rp 11.161.466	0,26
20	ITIC	2020	Rp 5.978.447.594	Rp 13.885.347.664	0,43
21	ROTI	2020	Rp 32.380.538.836	Rp 160.357.537.779	0,20
22	SKBM	2020	Rp 11.582.613.128	Rp 13.568.762.041	0,85
23	SKLT	2020	Rp 9.276.903.406	Rp 55.673.983.557	0,17
24	STTP	2020	Rp 115.958.847.906	Rp 773.607.195.121	0,15
25	ULTJ	2020	Rp 321.089.000	Rp 1.421.517.000	0,23
26	WIIM	2020	Rp 14.115.264.412	Rp 215.214.468.586	0,07
27	DVLA	2020	Rp 57.943.498	Rp 214.069.167	0,27
28	KLBF	2020	Rp 602.524.461.985	Rp 3.627.632.574.744	0,17
29	MERK	2020	Rp 9.950.605	Rp 105.999.860	0,09
30	PYFA	2020	Rp 4.303.412.969	Rp 29.642.208.781	0,15
31	SCPI	2020	Rp 45.417.067	Rp 288.685.180	0,16
32	SIDO	2020	Rp 368.210.000	Rp 1.199.548.000	0,31
33	SOHO	2020	Rp 115.934.000	Rp 249.674.000	0,46
34	TSPC	2020	Rp 521.052.950.620	Rp 1.064.448.534.874	0,49
35	UNVR	2020	Rp 1.693.036	Rp 9.206.869	0,18
36	VICI	2020	Rp 43.017.328.988	Rp 193.615.157.762	0,22
37	HRTA	2020	Rp 53.564.337.945	Rp 218.204.833.971	0,25
38	ADES	2021	Rp 57.864.000	Rp 337.828.000	0,17
39	BUDI	2021	Rp 12.875.000	Rp 113.965.000	0,11



40	CAMP	2021	Rp 18.284.484.130	Rp 26.156.941.830	0,70
41	CEKA	2021	Rp 67.126.869.331	Rp 236.334.817.214	0,28
42	CLEO	2021	Rp 39.838.906.262	Rp 229.981.620.687	0,17
43	COCO	2021	Rp 1.564.059.916	Rp 10.749.861.691	0,15
44	DLTA	2021	Rp 52.487.053	Rp 240.865.871	0,22
45	DMND	2021	Rp 78.937.000	Rp 449.922.000	0,18
46	GOOD	2021	Rp 156.823.605.867	Rp 632.654.506.311	0,25
47	HOKI	2021	Rp 11.381.823.016	Rp 17.997.743.133	0,63
48	ICBP	2021	Rp 2.817.278	Rp 9.935.232	0,28
49	INDF	2021	Rp 3.577.269	Rp 14.456.085	0,25
50	KEJU	2021	Rp 32.975.215.226	Rp 183.170.597.779	0,18
51	MLBI	2021	Rp 174.654.000	Rp 877.781.000	0,20
52	MYOR	2021	Rp 406.975.511.465	Rp 1.549.648.556.686	0,26
53	PMMP	2021	Rp 6.184.255.000	Rp 12.050.043.000	0,51
54	PSGO	2021	Rp 3.285.385.287	Rp 224.944.834.030	0,01
55	GGRM	2021	Rp 1.224.291	Rp 7.286.846	0,17
56	HMSP	2021	Rp 6.325.778	Rp 9.152.166	0,69
57	ITIC	2021	Rp 6.887.697.971	Rp 24.928.946.454	0,28
58	ROTI	2021	Rp 50.769.925.062	Rp 376.045.893.335	0,14
59	SKBM	2021	Rp 14.422.055.329	Rp 44.152.540.846	0,33
60	SKLT	2021	Rp 10.878.886.166	Rp 101.725.399.549	0,11
61	STTP	2021	Rp 158.394.616.582	Rp 765.188.720.115	0,21
62	ULTJ	2021	Rp 331.696.000	Rp 1.451.932.000	0,23
63	WIIM	2021	Rp 59.915.239.649	Rp 214.884.126.122	0,28
64	DVLA	2021	Rp 83.451.430	Rp 211.793.627	0,39
65	KLBF	2021	Rp 967.557.071.735	Rp 4.143.264.634.774	0,23
66	MERK	2021	Rp 27.191.536	Rp 190.499.576	0,14
67	PYFA	2021	Rp 5.680.648.487	Rp 8.811.330.955	0,64
68	SCPI	2021	Rp 49.546.131	Rp 166.103.849	0,30
69	SIDO	2021	Rp 315.523.000	Rp 1.613.231.000	0,20
70	SOHO	2021	Rp 46.703.000	Rp 691.157.000	0,07
71	TSPC	2021	Rp 658.489.503.260	Rp 1.098.370.417.471	0,60
72	UNVR	2021	Rp 1.848.151	Rp 7.496.592	0,25
73	VICI	2021	Rp 47.253.083.015	Rp 224.727.067.077	0,21
74	HRTA	2021	Rp 42.648.174.995	Rp 248.165.327.819	0,17
75	ADES	2022	Rp 82.053.000	Rp 464.308.000	0,18
76	BUDI	2022	Rp 21.397.000	Rp 116.031.000	0,18
77	CAMP	2022	Rp 32.305.956.086	Rp 153.914.313.784	0,21
78	CEKA	2022	Rp 68.483.399.069	Rp 283.149.105.983	0,24
79	CLEO	2022	Rp 49.638.000.602	Rp 248.863.660.595	0,20
80	COCO	2022	Rp 3.683.363.282	Rp 10.376.623.131	0,35
81	DLTA	2022	Rp 70.501.581	Rp 294.211.660	0,24
82	DMND	2022	Rp 144.254.000	Rp 498.775.000	0,29

83	GOOD	2022	Rp 152.990.248.871	Rp 674.251.464.663	0,23
84	HOKI	2022	Rp 10.546.067.469	Rp 661.981.085.000	0,02
85	ICBP	2022	Rp 2.231.362	Rp 7.525.385	0,30
86	INDF	2022	Rp 3.775.947	Rp 12.318.765	0,31
87	KEJU	2022	Rp 53.569.920.697	Rp 150.389.911.968	0,36
88	MLBI	2022	Rp 323.522.000	Rp 1.246.487.000	0,26
89	MYOR	2022	Rp 382.067.996.657	Rp 2.506.057.517.934	0,15
90	PMMP	2022	Rp 6.447.246.000	Rp 7.167.850.000	0,90
91	PSGO	2022	Rp 31.031.234.201	Rp 318.534.090.195	0,10
92	GGRM	2022	Rp 1.179.292	Rp 3.646.521	0,32
93	HMSP	2022	Rp 1.909.078	Rp 8.273.059	0,23
94	ITIC	2022	Rp 7.830.383.537	Rp 32.279.830.698	0,24
95	ROTI	2022	Rp 82.057.564.271	Rp 572.782.719.985	0,14
96	SKBM	2022	Rp 7.269.045.487	Rp 117.187.513.903	0,06
97	SKLT	2022	Rp 26.824.618.523	Rp 92.439.536.022	0,29
98	STTP	2022	Rp 134.091.037.290	Rp 756.723.520.605	0,18
99	ULTJ	2022	Rp 427.799.000	Rp 1.288.998.000	0,33
100	WIIM	2022	Rp 40.103.992.594	Rp 319.471.051.042	0,13
101	DVLA	2022	Rp 61.603.009	Rp 201.073.217	0,31
102	KLBF	2022	Rp 1.165.196.790.019	Rp 4.458.896.905.350	0,26
103	MERK	2022	Rp 74.387.179	Rp 237.778.369	0,31
104	PYFA	2022	Rp 4.757.067.397	Rp 263.080.101.103	0,02
105	SCPI	2022	Rp 55.557.692	Rp 227.548.574	0,24
106	SIDO	2022	Rp 336.341.000	Rp 1.419.852.000	0,24
107	SOHO	2022	Rp 25.080.000	Rp 455.637.000	0,06
108	TSPC	2022	Rp 648.564.325.105	Rp 1.329.822.971.089	0,49
109	UNVR	2022	Rp 1.759.317	Rp 6.993.803	0,25
110	VICI	2022	Rp 41.623.296.076	Rp 132.396.468.529	0,31
111	HRTA	2022	Rp 83.255.096.047	Rp 326.183.131.521	0,26

2. Kertas Kerja Riset Komisaris Independen (Presentase KI)

No	Kode	Tahun	Jumlah KI	Jumlah Komisaris	Presentase KI
1	ADES	2020	1	3	0,33
2	BUDI	2020	1	3	0,33
3	CAMP	2020	1	3	0,33
4	CEKA	2020	1	3	0,33
5	CLEO	2020	1	3	0,33
6	COCO	2020	1	2	0,50
7	DLTA	2020	2	5	0,40
8	DMND	2020	3	5	0,60
9	GOOD	2020	2	5	0,40
10	HOKI	2020	1	3	0,33
11	ICBP	2020	3	6	0,50
12	INDF	2020	3	8	0,38
13	KEJU	2020	1	3	0,33
14	MLBI	2020	3	6	0,50
15	MYOR	2020	2	5	0,40
16	PMMP	2020	1	2	0,50
17	PSGO	2020	1	3	0,33
18	GGRM	2020	2	4	0,50
19	HMSP	2020	2	4	0,50
20	ITIC	2020	1	2	0,50
21	ROTI	2020	1	3	0,33
22	SKBM	2020	1	3	0,33
23	SKLT	2020	1	3	0,33
24	STTP	2020	1	2	0,50
25	ULTJ	2020	2	4	0,50
26	WIIM	2020	1	3	0,33
27	DVLA	2020	4	9	0,44
28	KLBF	2020	3	7	0,43
29	MERK	2020	1	2	0,50
30	PYFA	2020	2	4	0,50
31	SCPI	2020	1	3	0,33
32	SIDO	2020	3	6	0,50
33	SOHO	2020	1	2	0,50
34	TSPC	2020	3	5	0,60
35	UNVR	2020	4	6	0,67
36	VICI	2020	1	3	0,33
37	HRTA	2020	1	3	0,33
38	ADES	2021	1	3	0,33
39	BUDI	2021	1	3	0,33

40	CAMP	2021	1	3	0,33
41	CEKA	2021	1	3	0,33
42	CLEO	2021	1	3	0,33
43	COCO	2021	1	2	0,50
44	DLTA	2021	2	5	0,40
45	DMND	2021	3	5	0,60
46	GOOD	2021	2	5	0,40
47	HOKI	2021	1	3	0,33
48	ICBP	2021	3	6	0,50
49	INDF	2021	4	9	0,44
50	KEJU	2021	1	3	0,33
51	MLBI	2021	3	6	0,50
52	MYOR	2021	2	5	0,40
53	PMMP	2021	1	3	0,33
54	PSGO	2021	1	3	0,33
55	GGRM	2021	2	4	0,50
56	HMSP	2021	2	4	0,50
57	ITIC	2021	1	2	0,50
58	ROTI	2021	1	3	0,33
59	SKBM	2021	1	3	0,33
60	SKLT	2021	1	3	0,33
61	STTP	2021	1	2	0,50
62	ULTJ	2021	2	4	0,50
63	WIIM	2021	1	3	0,33
64	DVLA	2021	2	7	0,29
65	KLBF	2021	3	7	0,43
66	MERK	2021	1	2	0,50
67	PYFA	2021	2	4	0,50
68	SCPI	2021	1	3	0,33
69	SIDO	2021	3	6	0,50
70	SOHO	2021	1	3	0,33
71	TSPC	2021	3	5	0,60
72	UNVR	2021	4	6	0,67
73	VICI	2021	2	5	0,40
74	HRTA	2021	1	3	0,33
75	ADES	2022	1	3	0,33
76	BUDI	2022	1	3	0,33
77	CAMP	2022	1	2	0,50
78	CEKA	2022	1	3	0,33
79	CLEO	2022	1	3	0,33
80	COCO	2022	1	3	0,33
81	DLTA	2022	2	5	0,40
82	DMND	2022	3	5	0,60

83	GOOD	2022	2	5	0,40
84	HOKI	2022	1	3	0,33
85	ICBP	2022	3	6	0,50
86	INDF	2022	4	9	0,44
87	KEJU	2022	1	3	0,33
88	MLBI	2022	3	6	0,50
89	MYOR	2022	2	5	0,40
90	PMMP	2022	1	3	0,33
91	PSGO	2022	1	2	0,50
92	GGRM	2022	2	4	0,50
93	HMSP	2022	2	4	0,50
94	ITIC	2022	1	2	0,50
95	ROTI	2022	1	3	0,33
96	SKBM	2022	1	3	0,33
97	SKLT	2022	1	3	0,33
98	STTP	2022	1	2	0,50
99	ULTJ	2022	2	4	0,50
100	WIIM	2022	2	4	0,50
101	DVLA	2022	2	6	0,33
102	KLBF	2022	3	7	0,43
103	MERK	2022	2	4	0,50
104	PYFA	2022	3	4	0,75
105	SCPI	2022	1	3	0,33
106	SIDO	2022	3	6	0,50
107	SOHO	2022	1	3	0,33
108	TSPC	2022	3	5	0,60
109	UNVR	2022	4	6	0,67
110	VICI	2022	2	5	0,40
111	HRTA	2022	1	3	0,33

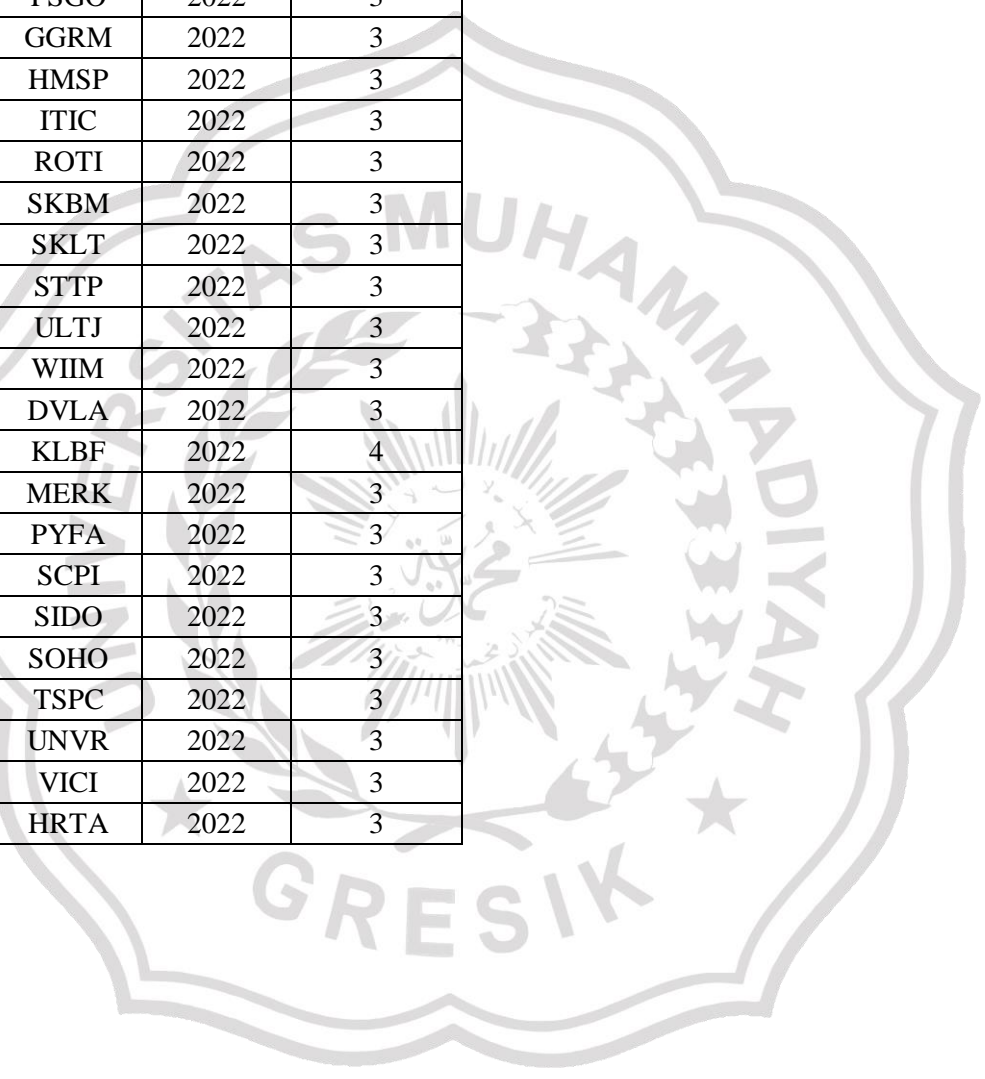


3. Kertas Kerja Riset Komite Independen (Jumlah KoA)

No	Kode	Tahun	Jumlah Komite Audit
1	ADES	2020	4
2	BUDI	2020	3
3	CAMP	2020	3
4	CEKA	2020	3
5	CLEO	2020	3
6	COCO	2020	4
7	DLTA	2020	3
8	DMND	2020	3
9	GOOD	2020	3
10	HOKI	2020	3
11	ICBP	2020	3
12	INDF	2020	3
13	KEJU	2020	3
14	MLBI	2020	3
15	MYOR	2020	3
16	PMMP	2020	3
17	PSGO	2020	3
18	GGRM	2020	3
19	HMSP	2020	3
20	ITIC	2020	3
21	ROTI	2020	3
22	SKBM	2020	3
23	SKLT	2020	3
24	STTP	2020	3
25	ULTJ	2020	3
26	WIIM	2020	3
27	DVLA	2020	3
28	KLBF	2020	4
29	MERK	2020	3
30	PYFA	2020	3
31	SCPI	2020	3
32	SIDO	2020	3
33	SOHO	2020	3
34	TSPC	2020	3
35	UNVR	2020	3
36	VICI	2020	3
37	HRTA	2020	3
38	ADES	2021	4
39	BUDI	2021	3

40	CAMP	2021	3
41	CEKA	2021	3
42	CLEO	2021	3
43	COCO	2021	4
44	DLTA	2021	3
45	DMND	2021	3
46	GOOD	2021	3
47	HOKI	2021	3
48	ICBP	2021	3
49	INDF	2021	3
50	KEJU	2021	3
51	MLBI	2021	3
52	MYOR	2021	3
53	PMMP	2021	3
54	PSGO	2021	3
55	GGRM	2021	3
56	HMSP	2021	3
57	ITIC	2021	3
58	ROTI	2021	3
59	SKBM	2021	3
60	SKLT	2021	3
61	STTP	2021	3
62	ULTJ	2021	3
63	WIIM	2021	3
64	DVLA	2021	3
65	KLBF	2021	4
66	MERK	2021	3
67	PYFA	2021	3
68	SCPI	2021	3
69	SIDO	2021	3
70	SOHO	2021	3
71	TSPC	2021	3
72	UNVR	2021	3
73	VICI	2021	3
74	HRTA	2021	3
75	ADES	2022	4
76	BUDI	2022	3
77	CAMP	2022	3
78	CEKA	2022	3
79	CLEO	2022	3
80	COCO	2022	4
81	DLTA	2022	3
82	DMND	2022	3

83	GOOD	2022	3
84	HOKI	2022	3
85	ICBP	2022	3
86	INDF	2022	3
87	KEJU	2022	3
88	MLBI	2022	3
89	MYOR	2022	3
90	PMMP	2022	3
91	PSGO	2022	3
92	GGRM	2022	3
93	HMSP	2022	3
94	ITIC	2022	3
95	ROTI	2022	3
96	SKBM	2022	3
97	SKLT	2022	3
98	STTP	2022	3
99	ULTJ	2022	3
100	WIIM	2022	3
101	DVLA	2022	3
102	KLBF	2022	4
103	MERK	2022	3
104	PYFA	2022	3
105	SCPI	2022	3
106	SIDO	2022	3
107	SOHO	2022	3
108	TSPC	2022	3
109	UNVR	2022	3
110	VICI	2022	3
111	HRTA	2022	3



4. Kertas Kerja Riset Profitabilitas (Presentase ROA)

No	Kode	Tahun	Laba Bersih	Total Aset	Presentase ROA
1	ADES	2020	Rp 135.789.000	Rp 958.791.000	0,14
2	BUDI	2020	Rp 67.093.000	Rp 2.963.007.000	0,02
3	CAMP	2020	Rp 44.045.828.312	Rp 1.086.873.666.641	0,04
4	CEKA	2020	Rp 181.812.593.992	Rp 1.566.673.828.068	0,12
5	CLEO	2020	Rp 132.772.234.495	Rp 1.310.940.121.622	0,10
6	COCO	2020	Rp 2.738.128.648	Rp 263.754.414.443	0,01
7	DLTA	2020	Rp 123.465.762	Rp 1.225.580.913	0,10
8	DMND	2020	Rp 205.589.000	Rp 5.680.638.000	0,04
9	GOOD	2020	Rp 245.103.761.907	Rp 6.670.943.518.686	0,04
10	HOKI	2020	Rp 38.038.419.405	Rp 906.924.214.166	0,04
11	ICBP	2020	Rp 7.418.574	Rp 103.558.325	0,07
12	INDF	2020	Rp 8.752.066	Rp 163.136.516	0,05
13	KEJU	2020	Rp 121.000.016.429	Rp 674.806.910.037	0,18
14	MLBI	2020	Rp 285.617.000	Rp 2.907.425.000	0,10
15	MYOR	2020	Rp 2.098.168.514.645	Rp 19.777.500.514.550	0,11
16	PMMP	2020	Rp 10.644.896.000	Rp 248.134.573.000	0,04
17	PSGO	2020	Rp 26.500.634.368	Rp 3.401.723.398.441	0,01
18	GGRM	2020	Rp 7.647.729	Rp 78.191.409	0,10
19	HMSP	2020	Rp 8.581.378	Rp 49.674.030	0,17
20	ITIC	2020	Rp 6.120.040.212	Rp 505.077.168.839	0,01
21	ROTI	2020	Rp 168.610.282.478	Rp 4.452.166.671.985	0,04
22	SKBM	2020	Rp 5.415.741.808	Rp 1.768.660.546.754	0,00
23	SKLT	2020	Rp 42.520.246.722	Rp 773.863.042.440	0,05
24	STTP	2020	Rp 628.628.879.549	Rp 3.448.995.059.882	0,18
25	ULTJ	2020	Rp 1.109.666.000	Rp 8.754.116.000	0,13
26	WIIM	2020	Rp 172.506.562.986	Rp 1.614.442.007.528	0,11
27	DVLA	2020	Rp 162.072.984	Rp 1.986.711.872	0,08
28	KLBF	2020	Rp 2.799.622.515.814	Rp 22.564.300.317.374	0,12
29	MERK	2020	Rp 71.902.263	Rp 929.901.046	0,08
30	PYFA	2020	Rp 22.104.364.267	Rp 228.575.380.866	0,10
31	SCPI	2020	Rp 218.362.874	Rp 1.598.281.523	0,14
32	SIDO	2020	Rp 934.016.000	Rp 3.849.516.000	0,24
33	SOHO	2020	Rp 172.200.000	Rp 4.180.243.000	0,04
34	TSPC	2020	Rp 834.369.751.682	Rp 9.104.657.533.366	0,09
35	UNVR	2020	Rp 7.163.536	Rp 20.534.632	0,35
36	VICI	2020	Rp 148.365.915.585	Rp 959.769.030.280	0,15
37	HRTA	2020	Rp 171.084.530.868	Rp 2.830.686.417.461	0,06
38	ADES	2021	Rp 265.758.000	Rp 1.304.108.000	0,20
39	BUDI	2021	Rp 91.723.000	Rp 2.993.218.000	0,03
40	CAMP	2021	Rp 100.066.615.090	Rp 1.147.260.611.703	0,09

41	CEKA	2021	Rp 187.066.990.085	Rp 1.697.387.196.209	0,11
42	CLEO	2021	Rp 180.711.667.020	Rp 1.348.181.576.913	0,13
43	COCO	2021	Rp 8.532.631.708	Rp 370.684.311.428	0,02
44	DLTA	2021	Rp 187.992.998	Rp 1.308.722.065	0,14
45	DMND	2021	Rp 351.470.000	Rp 6.297.287.000	0,06
46	GOOD	2021	Rp 492.637.672.186	Rp 6.766.602.280.143	0,07
47	HOKI	2021	Rp 12.533.087.704	Rp 989.119.315.334	0,01
48	ICBP	2021	Rp 7.900.282	Rp 118.066.628	0,07
49	INDF	2021	Rp 11.203.585	Rp 179.356.193	0,06
50	KEJU	2021	Rp 144.700.268.968	Rp 767.726.284.113	0,19
51	MLBI	2021	Rp 665.850.000	Rp 2.922.425.000	0,23
52	MYOR	2021	Rp 1.211.052.647.953	Rp 19.917.653.265.528	0,06
53	PMMP	2021	Rp 9.294.368.000	Rp 268.577.438.000	0,03
54	PSGO	2021	Rp 213.841.959.820	Rp 3.731.907.652.769	0,06
55	GGRM	2021	Rp 5.065.321	Rp 89.964.369	0,06
56	HMSP	2021	Rp 7.137.097	Rp 53.090.428	0,13
57	ITIC	2021	Rp 18.368.616.642	Rp 526.704.173.504	0,03
58	ROTI	2021	Rp 281.340.682.456	Rp 4.191.284.422.677	0,07
59	SKBM	2021	Rp 29.707.421.605	Rp 1.970.428.120.056	0,02
60	SKLT	2021	Rp 84.524.160.228	Rp 889.125.250.792	0,10
61	STTP	2021	Rp 617.573.766.863	Rp 3.919.243.683.748	0,16
62	ULTJ	2021	Rp 1.276.793.000	Rp 7.406.856.000	0,17
63	WIIM	2021	Rp 176.877.010.231	Rp 1.891.169.731.202	0,09
64	DVLA	2021	Rp 146.725.628	Rp 2.085.904.980	0,07
65	KLBF	2021	Rp 3.232.007.683.281	Rp 25.666.635.156.271	0,13
66	MERK	2021	Rp 131.660.834	Rp 1.026.266.866	0,13
67	PYFA	2021	Rp 5.478.952.440	Rp 806.221.575.272	0,01
68	SCPI	2021	Rp 118.691.582	Rp 1.212.160.543	0,10
69	SIDO	2021	Rp 1.260.898.000	Rp 4.068.970.000	0,31
70	SOHO	2021	Rp 551.091.000	Rp 4.021.919.000	0,14
71	TSPC	2021	Rp 877.817.637.643	Rp 9.644.326.662.784	0,09
72	UNVR	2021	Rp 5.758.148	Rp 19.068.532	0,30
73	VICI	2021	Rp 177.275.878.389	Rp 997.797.006.411	0,18
74	HRTA	2021	Rp 194.432.397.219	Rp 3.478.074.220.547	0,06
75	ADES	2022	Rp 364.972.000	Rp 1.645.582.000	0,22
76	BUDI	2022	Rp 93.065.000	Rp 3.173.651.000	0,03
77	CAMP	2022	Rp 121.257.336.904	Rp 1.074.777.460.412	0,11
78	CEKA	2022	Rp 220.704.543.072	Rp 1.718.287.453.575	0,13
79	CLEO	2022	Rp 195.598.848.689	Rp 1.693.523.611.414	0,12
80	COCO	2022	Rp 6.620.432.696	Rp 485.054.412.584	0,01
81	DLTA	2022	Rp 230.065.807	Rp 1.307.186.367	0,18
82	DMND	2022	Rp 382.105.000	Rp 6.878.297.000	0,06
83	GOOD	2022	Rp 521.714.035.585	Rp 7.327.371.934.290	0,07



84	HOKI	2022	Rp 90.572.477.000	Rp 811.603.660.216	0,11
85	ICBP	2022	Rp 5.722.194	Rp 115.305.536	0,05
86	INDF	2022	Rp 9.192.569	Rp 180.433.300	0,05
87	KEJU	2022	Rp 117.370.750.383	Rp 860.100.358.989	0,14
88	MLBI	2022	Rp 924.906.000	Rp 3.374.502.000	0,27
89	MYOR	2022	Rp 1.970.064.538.149	Rp 22.276.160.695.411	0,09
90	PMMP	2022	Rp 7.543.323.000	Rp 297.508.053.000	0,03
91	PSGO	2022	Rp 257.682.130.697	Rp 4.140.857.067.187	0,06
92	GGRM	2022	Rp 2.779.742	Rp 88.562.617	0,03
93	HMSP	2022	Rp 6.323.744	Rp 54.786.992	0,12
94	ITIC	2022	Rp 23.952.323.176	Rp 553.207.312.282	0,04
95	ROTI	2022	Rp 432.247.722.254	Rp 4.130.321.616.083	0,10
96	SKBM	2022	Rp 86.635.603.936	Rp 2.042.199.577.083	0,04
97	SKLT	2022	Rp 74.865.302.076	Rp 1.033.289.474.829	0,07
98	STTP	2022	Rp 624.524.005.786	Rp 4.590.737.849.889	0,14
99	ULTJ	2022	Rp 965.486.000	Rp 7.376.375.000	0,13
100	WIIM	2022	Rp 249.644.129.079	Rp 2.168.793.843.296	0,12
101	DVLA	2022	Rp 149.375.011	Rp 2.009.139.485	0,07
102	KLBF	2022	Rp 3.450.083.412.291	Rp 27.241.313.025.674	0,13
103	MERK	2022	Rp 179.837.759	Rp 1.037.647.240	0,17
104	PYFA	2022	Rp 275.472.011.358	Rp 1.520.568.653.644	0,18
105	SCPI	2022	Rp 174.782.102	Rp 1.361.427.269	0,13
106	SIDO	2022	Rp 1.104.714.000	Rp 4.081.442.000	0,27
107	SOHO	2022	Rp 357.015.000	Rp 4.474.599.000	0,08
108	TSPC	2022	Rp 1.037.527.882.044	Rp 11.328.974.079.150	0,09
109	UNVR	2022	Rp 5.364.761	Rp 18.318.114	0,29
110	VICI	2022	Rp 97.639.053.658	Rp 1.150.904.222.886	0,08
111	HRTA	2022	Rp 254.127.589.783	Rp 3.849.086.552.639	0,07

5. Kertas Kerja Riset *Capital Intensity* (Presentase CI)

No	Kode	Tahun	Total Aset Tetap	Total Aset	Presentase Rasio
1	ADES	2020	Rp 351.626.000	Rp 958.791.000	0,37
2	BUDI	2020	Rp 1.699.087.000	Rp 2.963.007.000	0,57
3	CAMP	2020	Rp 237.711.417.828	Rp 1.086.873.666.641	0,22
4	CEKA	2020	Rp 204.186.009.945	Rp 1.566.673.828.068	0,13
5	CLEO	2020	Rp 993.154.588.208	Rp 1.310.940.121.622	0,76
6	COCO	2020	Rp 67.899.416.744	Rp 263.754.414.443	0,26
7	DLTA	2020	Rp 79.117.279	Rp 1.225.580.913	0,06
8	DMND	2020	Rp 1.862.871.000	Rp 5.680.638.000	0,33
9	GOOD	2020	Rp 3.397.630.861.930	Rp 6.670.943.518.686	0,51
10	HOKI	2020	Rp 379.776.240.198	Rp 906.924.214.166	0,42
11	ICBP	2020	Rp 13.351.296	Rp 103.558.325	0,13
12	INDF	2020	Rp 45.862.919	Rp 163.136.516	0,28
13	KEJU	2020	Rp 166.875.756.129	Rp 674.806.910.037	0,25
14	MLBI	2020	Rp 1.479.447.000	Rp 2.907.425.000	0,51
15	MYOR	2020	Rp 6.043.201.970.325	Rp 19.777.500.514.550	0,31
16	PMMP	2020	Rp 39.892.636.000	Rp 248.134.573.000	0,16
17	PSGO	2020	Rp 950.537.353.785	Rp 3.401.723.398.441	0,28
18	GGRM	2020	Rp 27.605.038	Rp 78.191.409	0,35
19	HMSP	2020	Rp 6.582.808	Rp 49.674.030	0,13
20	ITIC	2020	Rp 352.750.559.096	Rp 505.077.168.839	0,70
21	ROTI	2020	Rp 2.434.486.072.405	Rp 4.452.166.671.985	0,55
22	SKBM	2020	Rp 440.748.401.586	Rp 1.768.660.546.754	0,25
23	SKLT	2020	Rp 355.052.455.562	Rp 773.863.042.440	0,46
24	STTP	2020	Rp 1.538.988.540.784	Rp 3.448.995.059.882	0,45
25	ULTJ	2020	Rp 1.715.401.000	Rp 8.754.116.000	0,20
26	WIIM	2020	Rp 298.904.982.008	Rp 1.614.442.007.528	0,19
27	DVLA	2020	Rp 434.473.766	Rp 1.986.711.872	0,22
28	KLBF	2020	Rp 8.157.762.093.280	Rp 22.564.300.317.374	0,36
29	MERK	2020	Rp 217.560.166	Rp 929.901.046	0,23
30	PYFA	2020	Rp 84.564.914.050	Rp 228.575.380.866	0,37
31	SCPI	2020	Rp 290.781.987	Rp 1.598.281.523	0,18
32	SIDO	2020	Rp 1.568.264.000	Rp 3.849.516.000	0,41
33	SOHO	2020	Rp 395.542.000	Rp 4.180.243.000	0,09
34	TSPC	2020	Rp 2.418.932.619.330	Rp 9.104.657.533.366	0,27
35	UNVR	2020	Rp 10.419.902	Rp 20.534.632	0,51
36	VICI	2020	Rp 305.931.024.005	Rp 959.769.030.280	0,32
37	HRTA	2020	Rp 133.749.450.679	Rp 2.830.686.417.461	0,05
38	ADES	2021	Rp 503.588.000	Rp 1.304.108.000	0,39
39	BUDI	2021	Rp 1.663.014.000	Rp 2.993.218.000	0,56

40	CAMP	2021	Rp 198.170.686.974	Rp 1.147.260.611.703	0,17
41	CEKA	2021	Rp 236.062.886.495	Rp 1.697.387.196.209	0,14
42	CLEO	2021	Rp 1.027.647.313.598	Rp 1.348.181.576.913	0,76
43	COCO	2021	Rp 62.932.946.502	Rp 370.684.311.428	0,17
44	DLTA	2021	Rp 84.151.006	Rp 1.308.722.065	0,06
45	DMND	2021	Rp 2.107.755.000	Rp 6.297.287.000	0,33
46	GOOD	2021	Rp 3.194.026.759.059	Rp 6.766.602.280.143	0,47
47	HOKI	2021	Rp 442.033.942.721	Rp 989.119.315.334	0,45
48	ICBP	2021	Rp 14.175.833	Rp 118.066.628	0,12
49	INDF	2021	Rp 46.751.821	Rp 179.356.193	0,26
50	KEJU	2021	Rp 128.944.476.290	Rp 767.726.284.113	0,17
51	MLBI	2021	Rp 1.406.550.000	Rp 2.922.425.000	0,48
52	MYOR	2021	Rp 6.376.788.515.278	Rp 19.917.653.265.528	0,32
53	PMMP	2021	Rp 39.515.725.000	Rp 268.577.438.000	0,15
54	PSGO	2021	Rp 971.692.187.639	Rp 3.731.907.652.769	0,26
55	GGRM	2021	Rp 29.780.132	Rp 89.964.369	0,33
56	HMSP	2021	Rp 6.038.643	Rp 53.090.428	0,11
57	ITIC	2021	Rp 384.180.793.400	Rp 526.704.173.504	0,73
58	ROTI	2021	Rp 2.492.863.630.370	Rp 4.191.284.422.677	0,59
59	SKBM	2021	Rp 440.353.396.212	Rp 1.970.428.120.056	0,22
60	SKLT	2021	Rp 413.018.253.918	Rp 889.125.250.792	0,46
61	STTP	2021	Rp 1.552.703.249.576	Rp 3.919.243.683.748	0,40
62	ULTJ	2021	Rp 2.165.353.000	Rp 7.406.856.000	0,29
63	WIIM	2021	Rp 278.218.781.185	Rp 1.891.169.731.202	0,15
64	DVLA	2021	Rp 400.315.822	Rp 2.085.904.980	0,19
65	KLBF	2021	Rp 7.994.022.263.626	Rp 25.666.635.156.271	0,31
66	MERK	2021	Rp 232.664.347	Rp 1.026.266.866	0,23
67	PYFA	2021	Rp 370.454.157.198	Rp 806.221.575.272	0,46
68	SCPI	2021	Rp 288.358.934	Rp 1.212.160.543	0,24
69	SIDO	2021	Rp 1.588.101.000	Rp 4.068.970.000	0,39
70	SOHO	2021	Rp 386.072.000	Rp 4.021.919.000	0,10
71	TSPC	2021	Rp 2.509.079.373.131	Rp 9.644.326.662.784	0,26
72	UNVR	2021	Rp 10.102.086	Rp 19.068.532	0,53
73	VICI	2021	Rp 298.098.885.143	Rp 997.797.006.411	0,30
74	HRTA	2021	Rp 141.372.167.819	Rp 3.478.074.220.547	0,04
75	ADES	2022	Rp 708.263.000	Rp 1.645.582.000	0,43
76	BUDI	2022	Rp 1.582.871.000	Rp 3.173.651.000	0,50
77	CAMP	2022	Rp 223.673.837.741	Rp 1.074.777.460.412	0,21
78	CEKA	2022	Rp 269.389.502.266	Rp 1.718.287.453.575	0,16
79	CLEO	2022	Rp 1.212.528.185.222	Rp 1.693.523.611.414	0,72
80	COCO	2022	Rp 113.353.753.899	Rp 485.054.412.584	0,23
81	DLTA	2022	Rp 83.554.198	Rp 1.307.186.367	0,06
82	DMND	2022	Rp 2.298.552.000	Rp 6.878.297.000	0,33

83	GOOD	2022	Rp 3.176.839.184.209	Rp 7.327.371.934.290	0,43
84	HOKI	2022	Rp 329.698.912.588	Rp 811.603.660.216	0,41
85	ICBP	2022	Rp 14.520.941	Rp 115.305.536	0,13
86	INDF	2022	Rp 47.410.528	Rp 180.433.300	0,26
87	KEJU	2022	Rp 200.543.193.693	Rp 860.100.358.989	0,23
88	MLBI	2022	Rp 1.468.317.000	Rp 3.374.502.000	0,44
89	MYOR	2022	Rp 6.644.507.001.686	Rp 22.276.160.695.411	0,30
90	PMMP	2022	Rp 48.732.293.000	Rp 297.508.053.000	0,16
91	PSGO	2022	Rp 1.108.936.889.645	Rp 4.140.857.067.187	0,27
92	GGRM	2022	Rp 32.426.439	Rp 88.562.617	0,37
93	HMSP	2022	Rp 6.697.429	Rp 54.786.992	0,12
94	ITIC	2022	Rp 349.722.927.720	Rp 553.207.312.282	0,63
95	ROTI	2022	Rp 2.493.688.426.380	Rp 4.130.321.616.083	0,60
96	SKBM	2022	Rp 421.445.662.260	Rp 2.042.199.577.083	0,21
97	SKLT	2022	Rp 438.766.634.381	Rp 1.033.289.474.829	0,42
98	STTP	2022	Rp 1.585.273.559.920	Rp 4.590.737.849.889	0,35
99	ULTJ	2022	Rp 2.260.183.000	Rp 7.376.375.000	0,31
100	WIIM	2022	Rp 260.434.186.829	Rp 2.168.793.843.296	0,12
101	DVLA	2022	Rp 398.577.346	Rp 2.009.139.485	0,20
102	KLBF	2022	Rp 7.956.585.670.346	Rp 27.241.313.025.674	0,29
103	MERK	2022	Rp 218.547.031	Rp 1.037.647.240	0,21
104	PYFA	2022	Rp 833.453.284.585	Rp 1.520.568.653.644	0,55
105	SCPI	2022	Rp 275.724.078	Rp 1.361.427.269	0,20
106	SIDO	2022	Rp 1.610.837.000	Rp 4.081.442.000	0,39
107	SOHO	2022	Rp 383.520.000	Rp 4.474.599.000	0,09
108	TSPC	2022	Rp 2.925.265.890.377	Rp 11.328.974.079.150	0,26
109	UNVR	2022	Rp 9.536.027	Rp 18.318.114	0,52
110	VICI	2022	Rp 292.498.727.672	Rp 1.150.904.222.886	0,25
111	HRTA	2022	Rp 203.957.308.836	Rp 3.849.086.552.639	0,05

### Lampiran 3 : Hasil Uji Statistik dengan Program SPSS

#### 1. Uji Statistik Deskriptif

- Sebelum *Outlier*

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KI	111	,29	,75	,4254	,10068
KoA	111	3,00	4,00	3,0811	,27420
ROA	111	,00	,35	,1031	,07108
CI	111	,04	,76	,3139	,16989
CETR	111	,01	,90	,2629	,16102
Valid N (listwise)	111				

- Sesudah *Outlier*

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KI	100	,29	,75	,4203	,09583
KoA	100	3,00	4,00	3,0800	,27266
ROA	100	,01	,30	,0984	,05996
CI	100	,04	,76	,3122	,17327
CETR	100	,01	,69	,2386	,12401
Valid N (listwise)	100				



2. Uji Normalitas

- Sebelum *Outlier*

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		111
Normal Parameters <sup>a</sup>	Mean	,0000000
	Std. Deviation	,15348616
Most Extreme Differences	Absolute	,151
	Positive	,151
	Negative	-,082
Kolmogorov-Smirnov Z		1,586
Asymp. Sig. (2-tailed)		,013

a. Test distribution is Normal.

- Sesudah *Outlier*

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		100
Normal Parameters <sup>a</sup>	Mean	,0000000
	Std. Deviation	,11966235
Most Extreme Differences	Absolute	,107
	Positive	,107
	Negative	-,067
Kolmogorov-Smirnov Z		1,073
Asymp. Sig. (2-tailed)		,200

a. Test distribution is Normal.

3. Uji Multikolenioritas

**Coefficients<sup>a</sup>**

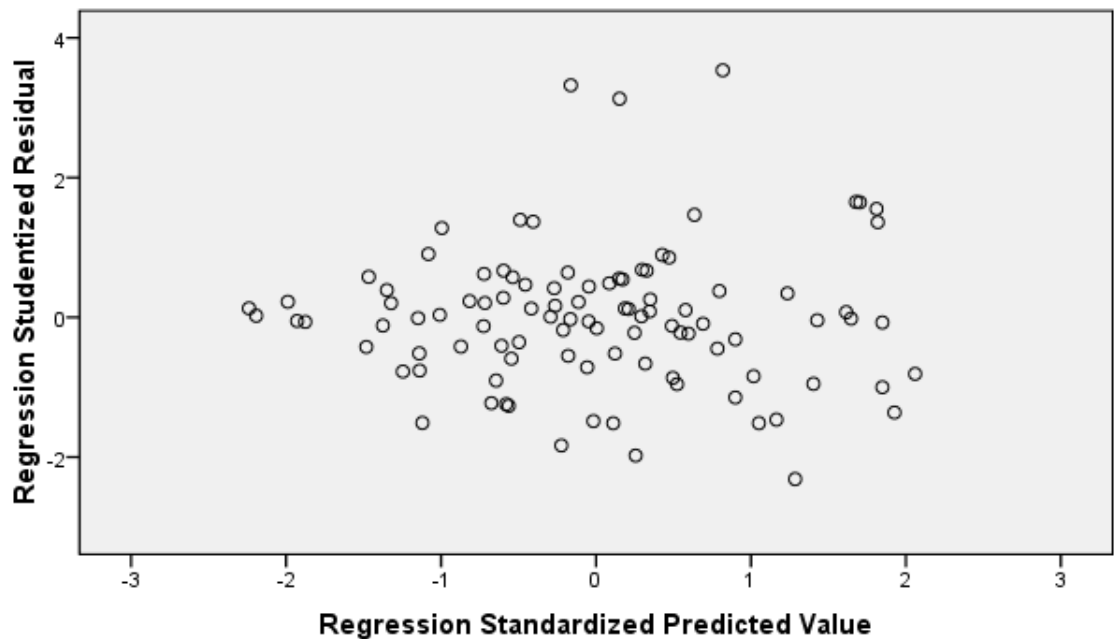
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,174	,154		1,130	,261		
KI	,270	,131	,209	2,068	,041	,960	1,041
KoA	,003	,045	,007	,067	,947	,992	1,008
ROA	-,344	,208	-,166	-1,650	,102	,965	1,036
CI	-,080	,071	-,112	-1,128	,262	,998	1,002

a. Dependent Variable: CETR

4. Uji Heteroskedastisi

**Scatterplot**

**Dependent Variable: CETR**



5. Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,262 <sup>a</sup>	,069	,030	,12216	2,012

a. Predictors: (Constant), CI, KoA, ROA, KI

b. Dependent Variable: CETR

6. Uji Regresi Linear Berganda

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,174	,154		1,130	,261		
	KI	,270	,131	,209	2,068	,041	,960	1,041
	KoA	,003	,045	,007	,067	,947	,992	1,008
	ROA	-,344	,208	-,166	-1,650	,102	,965	1,036
	CI	-,080	,071	-,112	-1,128	,262	,998	1,002

a. Dependent Variable: CETR

7. Uji T Parsial

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,174	,154		1,130	,261		
	KI	,270	,131	,209	2,068	,041	,960	1,041
	KoA	,003	,045	,007	,067	,947	,992	1,008
	ROA	-,344	,208	-,166	-1,650	,102	,965	1,036
	CI	-,080	,071	-,112	-1,128	,262	,998	1,002

a. Dependent Variable: CETR

8. Uji Signifikan Simultan Uji F

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,105	4	,026	1,756	,144 <sup>a</sup>
	Residual	1,418	95	,015		
	Total	1,522	99			

a. Predictors: (Constant), CI, KoA, ROA, KI

b. Dependent Variable: CETR

9. Uji Koefisien Determinasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,262 <sup>a</sup>	,069	,030	,12216	2,012

a. Predictors: (Constant), CI, KoA, ROA, KI

b. Dependent Variable: CETR