

DAFTAR LAMPIRAN

Lampiran 1 Rekapitulasi Populasi Penelitian

NO	KODE EMITEN	NAMA PERUSAHAAN	TAHUN	NO	KODE EMITEN	NAMA PERUSAHAAN	TAHUN
1	INTP	Indocement Tunggul Prakasa Tbk	2020	1	INTP	Indocement Tunggul Prakasa Tbk	2021
2	SMBR	Semen Batujaya Tbk	2020	2	GTSI	GTS Internasional Tbk	2021
3	SMCB	Solusi Bangun Indonesia Tbk	2020	3	SMBR	Semen Batujaya Tbk	2021
4	SMGR	Semen Indonesia (Persero) Tbk	2020	4	SMCB	Solusi Bangun Indonesia Tbk	2021
5	WSBP	Waskita Beton Precast Tbk	2020	5	SMGR	Semen Indonesia (Persero) Tbk	2021
6	WSKT	Waskita Karya (Persero) Tbk	2020	6	WSBP	Waskita Beton Precast Tbk	2021
7	WTON	Wijaya Karya Beton Tbk	2020	7	WSKT	Waskita Karya (Persero) Tbk	2021
8	AMFG	Asahimas Flat Glass Tbk	2020	8	WTON	Wijaya Karya Beton Tbk	2021
9	ARNA	Arwana Citramulia Tbk	2020	9	AMFG	Asahimas Flat Glass Tbk	2021
10	CAKK	Cahayaputra Asa Keramik Tbk	2020	10	ARNA	Arwana Citramulia Tbk	2021
11	KIAS	Keramika Indonesia Asosiasi Tbk	2020	11	CAKK	Cahayaputra Asa Keramik Tbk	2021
12	MARK	Mark Dynamics Indonesia Tbk	2020	12	KIAS	Keramika Indonesia Asosiasi Tbk	2021
13	MLIA	Mulia Industrindo Tbk	2020	13	MARK	Mark Dynamics Indonesia Tbk	2021
14	TOTO	Surya Toto Indonesia Tbk	2020	14	MLIA	Mulia Industrindo Tbk	2021
15	ALKA	Alakasa Industrindo Tbk	2020	15	TOTO	Surya Toto Indonesia Tbk	2021
16	ALMI	Alumindo Light Metal Industry Tbk	2020	16	ALKA	Alakasa Industrindo Tbk	2021
17	BAJA	Saranacental Bajatama Tbk	2020	17	ALMI	Alumindo Light Metal Industry Tbk	2021
18	BTON	Betonjaya Manggala Tbk	2020	18	BAJA	Saranacental Bajatama Tbk	2021
19	CTBN	Citra Tubindo Tbk	2020	19	BTON	Betonjaya Manggala Tbk	2021
20	GDST	Gunawan Dianjaya Steel Tbk	2020	20	CTBN	Citra Tubindo Tbk	2021
21	GGRP	Gumang Raja Paksi Tbk	2020	21	GDST	Gunawan Dianjaya Steel Tbk	2021
22	INAI	Indal Aluminium Industry Tbk	2020	22	GGRP	Gumang Raja Paksi Tbk	2021
23	ISSP	Steel Pipe Industry of Indonesia Tbk	2020	23	INAI	Indal Aluminium Industry Tbk	2021
24	JKSW	Jakarta Kyoee Steel Works Tbk	2020	24	ISSP	Steel Pipe Industry of Indonesia Tbk	2021
25	KRAS	Krakatau Steel (Persero) Tbk	2020	25	JKSW	Jakarta Kyoee Steel Works Tbk	2021
26	LION	Lion Metal Works Tbk	2020	26	KRAS	Krakatau Steel (Persero) Tbk	2021
27	LMSH	Lionmesh Prima Tbk	2020	27	LION	Lion Metal Works Tbk	2021
28	NIKL	Pelat Timah Nusantara Tbk	2020	28	LMSH	Lionmesh Prima Tbk	2021
29	PICO	Pelangi Indah Canindo Tbk	2020	29	NIKL	Pelat Timah Nusantara Tbk	2021
30	PURE	Trinitan Metals and Mineral Tbk	2020	30	PICO	Pelangi Indah Canindo Tbk	2021
31	TBMS	Tembaga Mulia Semanan Tbk	2020	31	PURE	Trinitan Metals and Mineral Tbk	2021
32	AGII	Aneka Gas Industri Tbk	2020	32	TBMS	Tembaga Mulia Semanan Tbk	2021
33	BRPT	Barito Pacific Tbk	2020	33	AGII	Aneka Gas Industri Tbk	2021
34	BUDI	Budi Starch and Sweetener Tbk	2020	34	BRPT	Barito Pacific Tbk	2021
35	DPNS	Duta Pertiwi Nusantara Tbk	2020	35	BUDI	Budi Starch and Sweetener Tbk	2021
36	EKAD	Ekadharna International Tbk	2020	36	DPNS	Duta Pertiwi Nusantara Tbk	2021
37	ETWA	Eterindo Wahatama Tbk	2020	37	EKAD	Ekadharna International Tbk	2021
38	INCI	Intan Wijaya International Tbk	2020	38	ETWA	Eterindo Wahatama Tbk	2021
39	MOLI	Madusari Murni Indah Tbk	2020	39	INCI	Intan Wijaya International Tbk	2021
40	SAMF	Saraswanti Amgerah Makmur Tbk	2020	40	MOLI	Madusari Murni Indah Tbk	2021
41	SRSN	Indo Actama Tbk	2020	41	SAMF	Saraswanti Amgerah Makmur Tbk	2021
42	TDPM	Tridomain Performance Materials Tbk	2020	42	SRSN	Indo Actama Tbk	2021
43	TPIA	Chandra Asri Petrochemical	2020	43	TDPM	Tridomain Performance Materials Tbk	2021
44	UNIC	Unggul Indah Cahaya Tbk	2020	44	TPIA	Chandra Asri Petrochemical	2021
45	AKPI	Argha Karya Prima Industry Tbk	2020	45	UNIC	Unggul Indah Cahaya Tbk	2021
46	ALPI	Asiaplast Industries Tbk	2020	46	AKPI	Argha Karya Prima Industry Tbk	2021
47	BRNA	Berlina Tbk	2020	47	ALPI	Asiaplast Industries Tbk	2021
48	EPAC	Megalestani Epack Sentosaraya Tbk	2020	48	BRNA	Berlina Tbk	2021
49	ESIP	Sinergi Inti Plastindo Tbk	2020	49	EPAC	Megalestani Epack Sentosaraya Tbk	2021
50	FPNI	Lotte Chemical Titan Tbk	2020	50	ESIP	Sinergi Inti Plastindo Tbk	2021
51	IGAR	Champion Pacific Indonesia Tbk	2020	51	FPNI	Lotte Chemical Titan Tbk	2021
52	IMPC	Impact Pratama Industri Tbk	2020	52	IGAR	Champion Pacific Indonesia Tbk	2021
53	IPOI	Indopoly Swakarsa Industry Tbk	2020	53	IMPC	Impact Pratama Industri Tbk	2021
54	PBID	Panca Budi Idaman Tbk	2020	54	IPOI	Indopoly Swakarsa Industry Tbk	2021
55	SMKL	Satyanutra Kemas Lestari Tbk	2020	55	PBID	Panca Budi Idaman Tbk	2021
56	TALF	Tunas Alfin Tbk	2020	56	SMKL	Satyanutra Kemas Lestari Tbk	2021
57	TRST	Trias Sentosa Tbk	2020	57	TALF	Tunas Alfin Tbk	2021
58	YPAS	Yanaprima Hastapersada Tbk	2020	58	TRST	Trias Sentosa Tbk	2021
59	CPIN	Charoen Pokphand Indonesia Tbk	2020	59	YPAS	Yanaprima Hastapersada Tbk	2021
60	CPRO	Central Proteina Prima Tbk	2020	60	CPIN	Charoen Pokphand Indonesia Tbk	2021
61	JPFA	Japfa Comfeed Indonesia Tbk	2020	61	CPRO	Central Proteina Prima Tbk	2021
62	MAIN	Malindo Feedmill Tbk	2020	62	JPFA	Japfa Comfeed Indonesia Tbk	2021
63	SIPD	Sreeya Sewu Indonesia Tbk	2020	63	MAIN	Malindo Feedmill Tbk	2021
64	IFI	Indonesia Fibreboard Industry Tbk	2020	64	SIPD	Sreeya Sewu Indonesia Tbk	2021
65	SINI	Singapura Putra Tbk	2020	65	IFI	Indonesia Fibreboard Industry Tbk	2021
66	SULI	SLJ Global Tbk	2020	66	SINI	Singapura Putra Tbk	2021
67	TIRT	Tirta Mahakam Resources Tbk	2020	67	SULI	SLJ Global Tbk	2021
68	ALDO	Alkindo Naratama Tbk	2020	68	TIRT	Tirta Mahakam Resources Tbk	2021
69	FASW	Fajar Surya Wisesa Tbk	2020	69	ALDO	Alkindo Naratama Tbk	2021
70	INKP	Indah Kiat Pulp & Paper Tbk	2020	70	FASW	Fajar Surya Wisesa Tbk	2021
71	INRU	Toba Pulp Lestari Tbk	2020	71	INKP	Indah Kiat Pulp & Paper Tbk	2021
72	KBRI	Kertas Basuki Rachmat Indonesia Tbk	2020	72	INRU	Toba Pulp Lestari Tbk	2021
73	KSDI	Kedavung Setia Industrial Tbk	2020	73	KBRI	Kertas Basuki Rachmat Indonesia Tbk	2021
74	SPMA	Suparna Tbk	2020	74	KSDI	Kedavung Setia Industrial Tbk	2021
75	SWAT	Sriwahana Adityakarta Tbk	2020	75	SPMA	Suparna Tbk	2021
76	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	2020	76	SWAT	Sriwahana Adityakarta Tbk	2021
77	INCF	Indo Komoditi Korpora Tbk	2020	77	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	2021
78	INOV	Inocycle Technology Group Tbk	2020	78	INCF	Indo Komoditi Korpora Tbk	2021
79	KMTR	Kirana Megatara Tbk	2020	79	INOV	Inocycle Technology Group Tbk	2021
80	AMIN	Ateliers Mecaniques D'Indonesie Tbk	2020	80	KMTR	Kirana Megatara Tbk	2021
81	ARKA	Arkha Jayanti Persada Tbk	2020	81	AMIN	Ateliers Mecaniques D'Indonesie Tbk	2021
82	GMFI	Garuda Maintenance Facility Aero Asia Tbk	2020	82	ARKA	Arkha Jayanti Persada Tbk	2021
83	KPAL	Steadfast Marine Tbk	2020	83	GMFI	Garuda Maintenance Facility Aero Asia Tbk	2021
84	KRAH	Grand Kartech Tbk	2020	84	KPAL	Steadfast Marine Tbk	2021
85	ASII	Astra International Tbk	2020	85	KRAH	Grand Kartech Tbk	2021
86	AUTO	Astra Otoparts Tbk	2020	86	ASII	Astra International Tbk	2021
87	BOLT	Garuda Metalindo Tbk	2020	87	AUTO	Astra Otoparts Tbk	2021
88	BRAM	Indo Kordas Tbk	2020	88	BOLT	Garuda Metalindo Tbk	2021
89	GDYR	Goodyear Indonesia Tbk	2020	89	BRAM	Indo Kordas Tbk	2021
90	GJTL	Gajah Tunggul Tbk	2020	90	GDYR	Goodyear Indonesia Tbk	2021
91	IMAS	Indomobil Sukses Internasional Tbk	2020	91	GJTL	Gajah Tunggul Tbk	2021
92	INDS	Indospring Tbk	2020	92	IMAS	Indomobil Sukses Internasional Tbk	2021
93	LPIN	Muti Prima Sejahtera Tbk	2020	93	INDS	Indospring Tbk	2021
					KRAH	Grand Kartech Tbk	2021

NO	KODE EMITEN	NAMA PERUSAHAAN	TAHUN	NO	KODE EMITEN	NAMA PERUSAHAAN	TAHUN
94	MASA	Multistrada Arah Sarana Tbk	2020	94	ASII	Astra International Tbk	2021
95	NIPS	Nipress Tbk	2020	95	AUTO	Astra Otoparts Tbk	2021
96	PRAS	Prima Alloy Steel Universal Tbk	2020	96	BOLT	Garuda Metalindo Tbk	2021
97	SMSM	Selamat Sempurna Tbk	2020	97	BRAM	Indo Kordas Tbk	2021
98	ADMG	Polychem Indonesia Tbk	2020	98	DRMA	Dharma Polimetal Tbk	2021
99	ARGO	Argo Pantes Tbk	2020	99	GDYR	Goodyear Indonesia Tbk	2021
100	BELL	Trisula Textile Industries Tbk	2020	100	GJTL	Gajah Tunggul Tbk	2021
101	CNTX	Century Textile Industry Tbk	2020	101	IMAS	Indomobil Sukses Internasional Tbk	2021
102	ERTX	Eratex Djaja Tbk	2020	102	INDS	Indospring Tbk	2021
103	ESTI	Ever Shine Tex Tbk	2020	103	LPIN	Multi Prima Sejahtera Tbk	2021
104	HDTX	Panasia Indo Resources Tbk	2020	104	MASA	Multistrada Arah Sarana Tbk	2021
105	INDR	Indorama Synthetics Tbk	2020	105	NIPS	Nipress Tbk	2021
106	MYTX	Asia Pacific Investama Tbk	2020	106	PRAS	Prima Alloy Steel Universal Tbk	2021
107	PBRX	Pan Brothers Tbk	2020	107	SMSM	Selamat Sempurna Tbk	2021
108	POLY	Asia Pacific Fibers Tbk	2020	108	ADMG	Polychem Indonesia Tbk	2021
109	POLU	Golden Flower Tbk	2020	109	ARGO	Argo Pantes Tbk	2021
110	RICY	Ricky Putra Globalindo Tbk	2020	110	BELL	Trisula Textile Industries Tbk	2021
111	SBAT	Sejahtera Bintang Abadi Textile Tbk	2020	111	CNTX	Century Textile Industry Tbk	2021
112	SREL	Sri Rejeki Iman Tbk	2020	112	ERTX	Eratex Djaja Tbk	2021
113	SSTM	Sunson Textile Manufacture Tbk	2020	113	ESTI	Ever Shine Tex Tbk	2021
114	STAR	Star Petrochem Tbk	2020	114	HDTX	Panasia Indo Resources Tbk	2021
115	TFCO	Tifico Fiber Indonesia Tbk	2020	115	INDR	Indorama Synthetics Tbk	2021
116	TRIS	Trisula International Tbk	2020	116	MYTX	Asia Pacific Investama Tbk	2021
117	UCID	Uni Charm Indonesia Tbk	2020	117	PBRX	Pan Brothers Tbk	2021
118	UNIT	Nusantara Inti Corpora Tbk	2020	118	POLY	Asia Pacific Fibers Tbk	2021
119	ZONE	Mega Perintis Tbk	2020	119	POLU	Golden Flower Tbk	2021
120	BATA	Sepatu Bata Tbk	2020	120	RICY	Ricky Putra Globalindo Tbk	2021
121	BIMA	Primarindo Asia Infrastructure Tbk	2020	121	SBAT	Sejahtera Bintang Abadi Textile Tbk	2021
122	CCSI	Communication Cable Systems Indonesia Tbk	2020	122	SREL	Sri Rejeki Iman Tbk	2021
123	IKBI	Sumi Indo Kabel Tbk	2020	123	SSTM	Sunson Textile Manufacture Tbk	2021
124	JECC	Jembo Cable Company Tbk	2020	124	STAR	Star Petrochem Tbk	2021
125	KBLI	KMI Wire & Cable Tbk	2020	125	TFCO	Tifico Fiber Indonesia Tbk	2021
126	KLBM	Kabelindo Mumi Tbk	2020	126	TRIS	Trisula International Tbk	2021
127	SCCO	Supreme Cable Manufacturing Corporation Tbk	2020	127	UCID	Uni Charm Indonesia Tbk	2021
128	VOKS	Voksel Electric Tbk	2020	128	UNIT	Nusantara Inti Corpora Tbk	2021
129	PSTN	Sat Nusapersada Tbk	2020	129	ZONE	Mega Perintis Tbk	2021
130	JSKY	Sky Energy Indonesia Tbk	2020	130	BATA	Sepatu Bata Tbk	2021
131	SCNP	Selaras Citra Nusantara Perkasa Tbk	2020	131	BIMA	Primarindo Asia Infrastructure Tbk	2021
132	SLIS	Gaya Abadi Sempurna Tbk	2020	132	CCSI	Communication Cable Systems Indonesia Tbk	2021
133	ADES	Akasha Wira International Tbk	2020	133	IKBI	Sumi Indo Kabel Tbk	2021
134	AISA	Tiga Pilar Sejahtera Food Tbk	2020	134	JECC	Jembo Cable Company Tbk	2021
135	ALTO	Tri Banyan Tirta Tbk	2020	135	KBLI	KMI Wire & Cable Tbk	2021
136	BTEK	Bumi Teknokultura Unggul Tbk	2020	136	KLBM	Kabelindo Mumi Tbk	2021
137	CAMP	Campina Ice Cream Industry Tbk	2020	137	SCCO	Supreme Cable Manufacturing Corporation Tbk	2021
138	CEKA	Cahaya Kalbar Tbk	2020	138	VOKS	Voksel Electric Tbk	2021
139	CLEO	Sanguna Primatirta Tbk	2020	139	PSTN	Sat Nusapersada Tbk	2021
140	COCO	Wahana Interfood Nusantara Tbk	2020	140	JSKY	Sky Energy Indonesia Tbk	2021
141	DLTA	Delta Djakarta Tbk	2020	141	SCNP	Selaras Citra Nusantara Perkasa Tbk	2021
142	DMND	Diamond Food Indonesia Tbk	2020	142	SLE	Gaya Abadi Sempurna Tbk	2021
143	ENZO	Moreno Abadi Perkasa Tbk	2020	143	ADES	Akasha Wira International Tbk	2021
144	FOOD	Sentra Food Indonesia Tbk	2020	144	AISA	Tiga Pilar Sejahtera Food Tbk	2021
145	GOOD	Garudafood Putra Putri Jaya Tbk	2020	145	ALTO	Tri Banyan Tirta Tbk	2021
146	HOKI	Buyung Poetra Sembada Tbk	2020	146	BTEK	Bumi Teknokultura Unggul Tbk	2021
147	ICBP	Indofood CBP Sukses Makmur Tbk	2020	147	CAMP	Campina Ice Cream Industry Tbk	2021
148	IJKP	Inti Agri Resources Tbk	2020	148	CEKA	Cahaya Kalbar Tbk	2021
149	IKAN	Era Mandiri Cemerlang Tbk	2020	149	CLEO	Sanguna Primatirta Tbk	2021
150	INDF	Indofood Sukses Makmur Tbk	2020	150	CMRY	Cisarua Mountain Dairy Tbk	2021
151	KEJU	Mulia Boga Raya Tbk	2020	151	COCO	Wahana Interfood Nusantara Tbk	2021
152	MGNA	Magna Investama Mandiri Tbk	2020	152	DLTA	Delta Djakarta Tbk	2021
153	MLBI	Multi Bintang Indonesia Tbk	2020	153	DMND	Diamond Food Indonesia Tbk	2021
154	MYOR	Mayora Indah Tbk	2020	154	ENZO	Moreno Abadi Perkasa Tbk	2021
155	PANI	Pratama Abadi Nusa Industri Tbk	2020	155	FOOD	Sentra Food Indonesia Tbk	2021
156	PCAR	Prima Cakrawala Abadi Tbk	2020	156	GOOD	Garudafood Putra Putri Jaya Tbk	2021
157	PMMP	Panca Mitra Multiperdana Tbk	2020	157	HOKI	Buyung Poetra Sembada Tbk	2021
158	PSDN	Prasidha Aneka Niaga Tbk	2020	158	ICBP	Indofood CBP Sukses Makmur Tbk	2021
159	PSGO	Palma Serasih Tbk	2020	159	IJKP	Inti Agri Resources Tbk	2021
160	ROTI	Nippon Indosari Corpindo Tbk	2020	160	IKAN	Era Mandiri Cemerlang Tbk	2021
161	SKBM	Sekar Bumi Tbk	2020	161	INDF	Indofood Sukses Makmur Tbk	2021
162	SKLT	Sekar Laut Tbk	2020	162	IPPE	Indo Pureco Pratama Tbk	2021
163	STTP	Siantar Top Tbk	2020	163	KEJU	Mulia Boga Raya Tbk	2021
164	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	2020	164	MGNA	Magna Investama Mandiri Tbk	2021
165	GGRM	Gudang Garam Tbk	2020	165	MLBI	Multi Bintang Indonesia Tbk	2021
166	HMSP	Hanjaya Mandala Sampoerna Tbk	2020	166	MYOR	Mayora Indah Tbk	2021
167	ITIC	Indonesian Tobacco Tbk	2020	167	NASI	Wahana Inti Makmur Tbk	2021
168	RMBA	Bentol Internasional Investama Tbk	2020	168	PANI	Pratama Abadi Nusa Industri Tbk	2021
169	WIMM	Wismilak Inti Makmur Tbk	2020	169	PCAR	Prima Cakrawala Abadi Tbk	2021
170	DVLA	Darya Varia Laboratoria Tbk	2020	170	PMMP	Panca Mitra Multiperdana Tbk	2021
171	INAF	Indofarma Tbk	2020	171	PSDN	Prasidha Aneka Niaga Tbk	2021
172	KAEP	Kimia Farma Tbk	2020	172	PSGO	Palma Serasih Tbk	2021
173	KBLF	Kalbe Farma Tbk	2020	173	ROTI	Nippon Indosari Corpindo Tbk	2021
174	MERK	Merck Indonesia Tbk	2020	174	SKBM	Sekar Bumi Tbk	2021
175	PEHA	Phaypros Tbk	2020	175	SKLT	Sekar Laut Tbk	2021
176	PYFA	Pyridam Farma Tbk	2020	176	STTP	Siantar Top Tbk	2021
177	SCPI	Merck Sharp Dohme Pharma Tbk	2020	177	TAYS	Jaya Svarasa Agung Tbk	2021
178	SIDO	Industri Jamu dan Farmasi Sido Tbk	2020	178	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	2021
179	SOHO	Soho Global Health Tbk	2020	179	WMPP	Widodo Makmur Perkasa Tbk	2021
180	TSPC	Tempo Scan Pacific Tbk	2020	180	WMUU	Widodo Makmur Unggas Tbk	2021
181	KINO	Kino Indonesia Tbk	2020	181	GGRM	Gudang Garam Tbk	2021
182	KPAS	Cottonindo Ariesta Tbk	2020	182	HMSP	Hanjaya Mandala Sampoerna Tbk	2021
183	MBTO	Martana Berto Tbk	2020	183	ITIC	Indonesian Tobacco Tbk	2021
184	MRAT	Mustika Ratu Tbk	2020	184	RMBA	Bentol Internasional Investama Tbk	2021
185	TCID	Mandom Indonesia Tbk	2020	185	WIMM	Wismilak Inti Makmur Tbk	2021
186	UNVR	Unilever Indonesia Tbk	2020	186	DVLA	Darya Varia Laboratoria Tbk	2021

NO	KODE EMITEN	NAMA PERUSAHAAN	TAHUN	NO	KODE EMITEN	NAMA PERUSAHAAN	TAHUN
187	VICI	Victoria Care Indonesia Tbk	2020	187	INAF	Indofarma Tbk	2021
188	CBMF	Cahaya Bintang Medan Tbk	2020	188	KAFF	Kimia Farma Tbk	2021
189	CINT	Chitose International Tbk	2020	189	KBLF	Kalbe Farma Tbk	2021
190	KICI	Kedaung Indah Can Tbk	2020	190	MERK	Merck Indonesia Tbk	2021
191	LMPI	Langgeng Makmur Industri Tbk	2020	191	PEHA	Plaspro Tbk	2021
192	SOFA	Boston Furniture Industries Tbk	2020	192	PYFA	Pyridam Farma Tbk	2021
193	WOOD	Integra Indocabnet Tbk	2020	193	SCPI	Merck Sharp Dohme Pharma Tbk	2021
194	HRTA	Hartadinata Abadi Tbk	2020	194	SIDO	Industri Jamu dan Farmasi Sido Tbk	2021
195	TOYS	Suindo Adipersada Tbk	2020	195	SOHO	Soho Global Health Tbk	2021
				196	TSPC	Tempo Scan Pacific Tbk	2021
				197	KINO	Kino Indonesia Tbk	2021
				198	KPAS	Cottonindo Ariesta Tbk	2021
				199	MBTO	Martina Berto Tbk	2021
				200	MRAT	Mustika Ratu Tbk	2021
				201	TCID	Mandom Indonesia Tbk	2021
				202	UNVR	Unilever Indonesia Tbk	2021
				203	VICI	Victoria Care Indonesia Tbk	2021
				204	CBMF	Cahaya Bintang Medan Tbk	2021
				205	CINT	Chitose International Tbk	2021
				206	FLMC	Falmaco Nonwoven Industri Tbk	2021
				207	KICI	Kedaung Indah Can Tbk	2021
				208	LMPI	Langgeng Makmur Industri Tbk	2021
				209	SOFA	Boston Furniture Industries Tbk	2021
				210	WOOD	Integra Indocabnet Tbk	2021
				211	BOBA	Formosa Ingredient Factory Tbk	2021
				212	HRTA	Hartadinata Abadi Tbk	2021
				213	TOYS	Suindo Adipersada Tbk	2021



Lampiran 2 Kriteria *Purposive Sampling*

Hasil Sampel

No.	Kriteria	Jumlah
1	Perusahaan Manufaktur listing di BEI selama periode 2020-2021	213
2	Tidak mempublikasikan laporan keuangan secara konsisten dan lengkap selama periode 2020-2021	27
3	Perusahaan Manufaktur yang tidak melaporkan laba selama periode 2020-2021	67
4	Perusahaan Manufaktur yang menggunakan mata uang selain Rupiah	28
Jumlah Sampel Penelitian Setahun		91
Jumlah Tahun Pengamatan		2
Jumlah Data Pengamatan		182

Sumber: Data hasil amatan website idx.co.id dan www.eddyelly.com diolah



Lampiran 3 Kertas Kerja Identifikasi Sampel (*Purposive Sampling*)

NO	KODE EMITEN	NAMA PERUSAHAAN	Menerbitkan LK Berturut-turut dan Lengkap		Laporan Keuangan Laba		Laporan Keuangan Rupiah		HASIL
			2020	2021	2020	2021	2020	2021	
1	INTP	Indocement Tungal Prakasa Tbk	✓	✓	✓	✓	✓	✓	LOLOS
2	GTSI	GTS Internasional Tbk	X	✓	✓	X	X	X	TIDAK LOLOS
3	SMBR	Semen Baturaja Tbk	✓	✓	✓	✓	✓	✓	LOLOS
4	SMCB	Solusi Bangun Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
5	SMGR	Semen Indonesia (Persero) Tbk	✓	✓	✓	✓	✓	✓	LOLOS
6	WSBP	Waskita Beton Precast Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
7	WSKT	Waskita Karya (Persero) Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
8	WTON	Wijaya Karya Beton Tbk	✓	✓	✓	✓	✓	✓	LOLOS
9	AMFG	Asahimas Flat Glass Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
10	ARNA	Arvana Citramilia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
11	CAKK	Cahayaputra Asa Keramik Tbk	✓	✓	X	X	✓	✓	TIDAK LOLOS
12	KIAS	Keramika Indonesia Asosiasi Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
13	MARK	Mark Dynamics Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
14	MLIA	Mulia Industrindo Tbk	✓	✓	✓	✓	✓	✓	LOLOS
15	TOTO	Surya Toto Indonesia Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
16	ALKA	Alakasa Industrindo Tbk	✓	✓	✓	✓	✓	✓	LOLOS
17	ALMI	Ahmad Light Metal Industry Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
18	BAJA	Saranacentral Bajatama Tbk	✓	✓	✓	✓	✓	✓	LOLOS
19	BTON	Betonjaya Manunggal Tbk	✓	✓	✓	✓	✓	✓	LOLOS
20	CTBN	Citra Tubindo Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
21	GDST	Gunawan Dianjaya Steel Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
22	GGRP	Gunung Raja Paksi Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
23	INAI	Indal Alumunium Industry Tbk	✓	✓	✓	✓	✓	✓	LOLOS
24	ISSP	Steel Pipe Industry of Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
25	JKSW	Jakarta Kyoei Steel Works Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
26	KRAS	Krakatau Steel (Persero) Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
27	LION	Lion Metal Works Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
28	LMSH	Lionmesh Prima Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
29	NIKL	Pelat Timah Nusantara Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
30	PICO	Pelangi Indah Camindo Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
31	PURE	Trintan Metals and Mineral Tbk	✓	X	X	X	X	X	TIDAK LOLOS
32	TBMS	Tembaga Mulia Semanan Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
33	AGII	Aneka Gas Industri Tbk	✓	✓	✓	✓	✓	✓	LOLOS
34	AVIA	Avia Avian Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
35	BRPT	Barito Pasific Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
36	BUDI	Budi Starch and Sweetener Tbk	✓	✓	✓	✓	✓	✓	LOLOS
37	DPNS	Duta Pertiwi Nusantara Tbk	✓	✓	✓	✓	✓	✓	LOLOS
38	EKAD	Ekadharma International Tbk	✓	✓	✓	✓	✓	✓	LOLOS
39	ETWA	Eterindo Wahanatama Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
40	INCI	Intan Wijaya International Tbk	✓	✓	✓	✓	✓	✓	LOLOS
41	KUAS	Ace Oldfields Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
42	LABA	Ladangbaja Murni Tbk	X	X	X	X	X	X	TIDAK LOLOS
43	MOLI	Madusari Murni Indah Tbk	✓	✓	✓	✓	✓	✓	LOLOS
44	NPGF	Nusa Palapa Gemilang Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
45	OBMD	OBM Drikkhem Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
46	SAMF	Saraswanti Anugerah Makmur Tbk	✓	✓	✓	✓	✓	✓	LOLOS
47	SBMA	Surya Biru Murni Acetylene Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
48	SRSN	Indo Acitama Tbk	✓	✓	✓	✓	✓	✓	LOLOS
49	TDPM	Tridoman Performance Materials Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
50	TPIA	Chandra Asri Petrochemical	✓	✓	✓	✓	X	X	TIDAK LOLOS
51	UNIC	Unggul Indah Cahaya Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
52	AKPI	Argha Karya Prima Industry Tbk	✓	✓	✓	✓	✓	✓	LOLOS
53	APLI	Asiaplast Industries Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
54	BRNA	Berlina Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
55	EPAC	Megalestari Epack Sentosaraya Tbk	✓	✓	✓	✓	✓	✓	LOLOS
56	ESIP	Sinergi Inti Plastindo Tbk	✓	✓	✓	✓	✓	✓	LOLOS
57	FPNI	Lotte Chemical Titan Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
58	IGAR	Champion Pacific Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
59	IMPC	Impack Pratama Industri Tbk	✓	✓	✓	✓	✓	✓	LOLOS
60	IPOL	Indopoly Swakarsa Industry Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
61	PBID	Panca Budi Idaman Tbk	✓	✓	✓	✓	✓	✓	LOLOS
62	SMKL	Satyanatra Kemas Lestari Tbk	✓	✓	✓	✓	✓	✓	LOLOS
63	TALF	Tunas Alfin Tbk	✓	✓	✓	✓	✓	✓	LOLOS
64	TRST	Trias Sentosa Tbk	✓	✓	✓	✓	✓	✓	LOLOS
65	YPAS	Yanaprima Hastapersada Tbk	✓	✓	✓	X	✓	✓	TIDAK LOLOS
66	CPIN	Charoen Pokphand Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
67	CPRO	Central Proteina Prima Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
68	JPFA	Japfa Comfeed Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
69	MAIN	Malindo Feedmill Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
70	SIPD	Streeya Sewu Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
71	IFII	Indonesia Fibreboard Industry Tbk	✓	✓	✓	✓	✓	✓	LOLOS
72	SINI	Singaraja Putra Tbk	✓	✓	✓	✓	✓	✓	LOLOS
73	SULI	SLJ Global Tbk	✓	✓	X	✓	X	X	TIDAK LOLOS
74	TIRT	Tirta Mahakam Resources Tbk	✓	✓	X	X	✓	✓	TIDAK LOLOS
75	ALDO	Alkindo Naratama Tbk	✓	✓	✓	✓	✓	✓	LOLOS
76	FASW	Fajar Surya Wisesa Tbk	✓	✓	✓	✓	✓	✓	LOLOS
77	INKP	Indah Kiat Pulp & Paper Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
78	INRU	Toba Pulp Lestari Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
79	KBRI	Kertas Basuki Rachmat Indonesia Tbk	X	X	X	X	X	X	TIDAK LOLOS
80	KDSI	Kedawung Setia Industrial Tbk	✓	✓	✓	✓	✓	✓	LOLOS
81	SPMA	Suparna Tbk	✓	✓	✓	✓	✓	✓	LOLOS
82	SWAT	Srivahana Adityakarta Tbk	✓	✓	✓	X	✓	✓	TIDAK LOLOS
83	TKIM	Pabrik Kertas Tjawi Kimia Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
84	DEPO	Caturkarda Depo Bangunan Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
85	INCF	Indo Komoditi Korpora Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
86	INOV	Inocycle Technology Group Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
87	KMTR	Krana Megatara Tbk	✓	✓	✓	✓	✓	✓	LOLOS
88	AMIN	Ateliers Mecaniques D'Indonesie Tbk	✓	✓	X	X	X	X	TIDAK LOLOS

NO	KODE EMITEN	NAMA PERUSAHAAN	Menerbitkan LK		Laporan Keuangan Laba		Laporan Keuangan Rupiah		HASIL
			Berturut-turut dan Lengkap		2020	2021	2020	2021	
89	ARKA	Arka Jayanti Persada Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
90	GMEI	Garuda Maintenance Facility Aero Asia Tbk	✓	✓	X	X	X	X	TIDAK LOLOS
91	GPSO	Geoprma Solusi Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
92	KPAL	Steadfast Marine Tbk	X	X	X	X	X	X	TIDAK LOLOS
93	KRAH	Grand Kartech Tbk	X	X	X	X	X	X	TIDAK LOLOS
94	ASII	Astra International Tbk	✓	✓	✓	✓	✓	✓	LOLOS
95	AUTO	Astra Otoparts Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
96	BOLT	Garuda Metalindo Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
97	BRAM	Indo Kordsa Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
98	DRMA	Dharma Polimetal Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
99	GDYR	Goodyear Indonesia Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
100	GJTL	Gajah Tunggal Tbk	✓	✓	✓	✓	✓	✓	LOLOS
101	IMAS	Indomobil Sukses Internasional Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
102	INDS	Indospring Tbk	✓	✓	✓	✓	✓	✓	LOLOS
103	LPIN	Multi Prima Sejahtera Tbk	✓	✓	✓	✓	✓	✓	LOLOS
104	MASA	Multistrada Arah Sarana Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
105	NIPS	Nipress Tbk	X	X	X	X	X	X	TIDAK LOLOS
106	PRAS	Prima Alloy Steel Universal Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
107	SMSM	Selamat Sempurna Tbk	✓	✓	✓	✓	✓	✓	LOLOS
108	ADMG	Polychem Indonesia Tbk	✓	✓	X	X	X	X	TIDAK LOLOS
109	ARGO	Argo Pantes Tbk	✓	✓	X	X	X	X	TIDAK LOLOS
110	BELL	Trisula Textile Industries Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
111	CNTX	Century Textile Industry Tbk	✓	✓	X	X	X	X	TIDAK LOLOS
112	ERTX	Eratex Djaja Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
113	ESTI	Ever Shine Tex Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
114	HDTX	Panasia Indo Resources Tbk	✓	✓	X	X	✓	✓	TIDAK LOLOS
115	INDR	Indorama Synthetics Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
116	MYTX	Asia Pacific Investama Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
117	PBRX	Pan Brothers Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
118	POLY	Asia Pacific Fibers Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
119	POLU	Golden Flower Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
120	RICY	Ricky Putra Globalindo Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
121	SBAT	Sejahtera Bintang Abadi Textile Tbk	✓	✓	X	X	✓	✓	TIDAK LOLOS
122	SRIL	Sri Rejeki Iman Tbk	✓	✓	✓	X	X	X	TIDAK LOLOS
123	SSTM	Sunson Textile Manufacture Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
124	STAR	Star Petrochem Tbk	✓	✓	X	X	✓	✓	TIDAK LOLOS
125	TFCO	Tifico Fiber Indonesia Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
126	TRIS	Trisula International Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
127	UCID	Uni Charm Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
128	UNIT	Nusantara Inti Corpora Tbk	X	X	X	X	X	X	TIDAK LOLOS
129	ZONE	Mega Perintis Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
130	BATA	Sepatu Bata Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
131	BIMA	Primarindo Asia Infrastructure Tbk	✓	✓	X	X	✓	✓	TIDAK LOLOS
132	CCSI	Communication Cable Systems Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
133	IKBI	Sumi Indo Kabel Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
134	JECC	Jembo Cable Company Tbk	✓	✓	✓	X	✓	✓	TIDAK LOLOS
135	KBLI	KMI Wire & Cable Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
136	KBML	Kabelindo Murni Tbk	✓	✓	✓	X	✓	✓	TIDAK LOLOS
137	SCCO	Supreme Cable Manufacturing Corporation Tbk	✓	✓	✓	✓	✓	✓	LOLOS
138	VOKS	Volssel Electric Tbk	✓	✓	✓	X	✓	✓	TIDAK LOLOS
139	PTSN	Sat Nusapersada Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
140	JSKY	Sky Energy Indonesia Tbk	✓	✓	✓	X	✓	✓	TIDAK LOLOS
141	SCNP	Selaras Citra Nusantara Perkasa Tbk	✓	✓	X	X	✓	✓	TIDAK LOLOS
142	SLIS	Gaya Abadi Sempurna Tbk	✓	✓	✓	✓	✓	✓	LOLOS
143	ADES	Akasha Wira International Tbk	✓	✓	✓	✓	✓	✓	LOLOS
144	AISA	Tiga Pilar Sejahtera Food Tbk	✓	✓	✓	✓	✓	✓	LOLOS
145	ALTO	Tri Banyan Tirta Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
146	BTEK	Bumi Teknolultura Unggul Tbk	✓	✓	X	X	✓	✓	TIDAK LOLOS
147	CAMP	Campina Ice Cream Industry Tbk	✓	✓	✓	✓	✓	✓	LOLOS
148	CEKA	Cahaya Kalbar Tbk	✓	✓	✓	✓	✓	✓	LOLOS
149	CLEO	Sangguni Primatirta Tbk	✓	✓	✓	✓	✓	✓	LOLOS
150	CMRY	Cisarua Mountain Dairy Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
151	COCO	Wahana Interfood Nusantara Tbk	✓	✓	✓	✓	✓	✓	LOLOS
152	DLTA	Delta Jakarta Tbk	✓	✓	✓	✓	✓	✓	LOLOS
153	DMND	Diamond Food Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
154	ENZO	Moreno Abadi Perkasa Tbk	✓	✓	✓	✓	✓	✓	LOLOS
155	FOOD	Sentra Food Indonesia Tbk	✓	✓	X	X	✓	✓	TIDAK LOLOS
156	GOOD	Garudafood Putra Putri Jaya Tbk	✓	✓	✓	✓	✓	✓	LOLOS
157	HOKI	Buyung Poetra Sembada Tbk	✓	✓	✓	✓	✓	✓	LOLOS
158	ICBP	Indofood CBP Sukses Makmur Tbk	✓	✓	✓	✓	✓	✓	LOLOS
159	IKP	Inti Agri Resources Tbk	✓	X	X	X	X	X	TIDAK LOLOS
160	IKAN	Era Mandiri Cemerlang Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
161	INDF	Indofood Sukses Makmur Tbk	✓	✓	✓	✓	✓	✓	LOLOS
162	IPPE	Indo Pureco Pratama Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
163	KEJU	Mulia Boga Raya Tbk	✓	✓	✓	✓	✓	✓	LOLOS
164	MGVA	Magna Investama Mandiri Tbk	✓	X	X	X	X	X	TIDAK LOLOS
165	MLBI	Multi Bintang Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
166	MYOR	Mayora Indah Tbk	✓	✓	✓	✓	✓	✓	LOLOS
167	NASI	Wahana Inti Makmur Tbk	X	X	X	X	X	X	TIDAK LOLOS
168	PANI	Pratama Abadi Nusa Industri Tbk	✓	✓	✓	✓	✓	✓	LOLOS
169	PCAR	Prima Cakrawala Abadi Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
170	PMMP	Panca Mitra Multiperdana Tbk	✓	✓	✓	✓	X	X	TIDAK LOLOS
171	PSDN	Prasidha Aneka Niaga Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
172	PSGO	Palma Serasih Tbk	✓	✓	✓	✓	✓	✓	LOLOS
173	ROTI	Nippon Indosari Corpindo Tbk	✓	✓	✓	✓	✓	✓	LOLOS
174	SKBM	Sekar Bumi Tbk	✓	✓	✓	✓	✓	✓	LOLOS
175	SKLT	Sekar Laut Tbk	✓	✓	✓	✓	✓	✓	LOLOS
176	STTP	Siantar Top Tbk	✓	✓	✓	✓	✓	✓	LOLOS

NO	KODE EMITEN	NAMA PERUSAHAAN	Menerbitkan LK Berturut-turut dan Lengkap		Laporan Keuangan Laba		Laporan Keuangan Rupiah		HASIL
			2020	2021	2020	2021	2020	2021	
177	TAYS	Jaya Swarasa Agung Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
178	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	✓	✓	✓	✓	✓	✓	LOLOS
179	WMPP	Widodo Makmur Perkasa Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
180	WMUU	Widodo Makmur Unggas Tbk	✓	✓	X	X	✓	✓	TIDAK LOLOS
181	GGRM	Gudang Garam Tbk	✓	✓	✓	✓	✓	✓	LOLOS
182	HMSP	Hanjaya Mandala Sampoerna Tbk	✓	✓	✓	✓	✓	✓	LOLOS
183	ITIC	Indonesian Tobacco Tbk	✓	✓	✓	✓	✓	✓	LOLOS
184	RMBA	Bentoel Internasional Investama Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
185	WIM	Wisnilak Inti Makmur Tbk	✓	✓	✓	✓	✓	✓	LOLOS
186	DVLA	Darya Varia Laboratoria Tbk	✓	✓	✓	✓	✓	✓	LOLOS
187	INAF	Indofarma Tbk	✓	✓	✓	X	✓	✓	TIDAK LOLOS
188	KAEF	Kania Farma Tbk	✓	✓	✓	✓	✓	✓	LOLOS
189	KLBF	Kalbe Farma Tbk	✓	✓	✓	✓	✓	✓	LOLOS
190	MERK	Merck Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
191	PEHA	Phapros Tbk	✓	✓	✓	✓	✓	✓	LOLOS
192	PYFA	Pyridam Farma Tbk	✓	✓	✓	✓	✓	✓	LOLOS
193	SCFI	Merck Sharp Dolme Pharma Tbk	✓	✓	✓	✓	✓	✓	LOLOS
194	SIDO	Industri Jamu dan Farmasi Sido Tbk	✓	✓	✓	✓	✓	✓	LOLOS
195	SOHO	Soho Global Health Tbk	✓	✓	✓	✓	✓	✓	LOLOS
196	TSPC	Tempo Scan Pacific Tbk	✓	✓	✓	✓	✓	✓	LOLOS
197	KINO	Kino Indonesia Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
198	KPAS	Cottonindo Ariesta Tbk	✓	X	X	X	X	X	TIDAK LOLOS
199	MBTO	Martina Berto Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
200	MRAT	Mustika Ratu Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
201	TCID	Mandom Indonesia Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
202	UNVR	Unilever Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
203	VICI	Victoria Care Indonesia Tbk	✓	✓	✓	✓	✓	✓	LOLOS
204	CBMF	Cahaya Bintang Medan Tbk	✓	✓	✓	✓	✓	✓	LOLOS
205	CINT	Chitose International Tbk	✓	✓	✓	X	✓	✓	TIDAK LOLOS
206	FLMC	Falmaco Nonwoven Industri Tbk	X	X	X	X	X	X	TIDAK LOLOS
207	KICI	Kedang Indah Can Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
208	LMPI	Langgeng Makmur Industri Tbk	✓	✓	X	✓	✓	✓	TIDAK LOLOS
209	SOFA	Boston Furniture Industries Tbk	✓	✓	✓	X	✓	✓	TIDAK LOLOS
210	WOOD	Integra Indocabinet Tbk	✓	✓	✓	✓	✓	✓	LOLOS
211	BOBA	Formosa Ingredient Factory Tbk	X	✓	✓	✓	✓	✓	TIDAK LOLOS
212	HRTA	Haradinata Abadi Tbk	✓	✓	✓	✓	✓	✓	LOLOS
213	TOYS	Sumido Adipersada Tbk	✓	✓	✓	X	✓	✓	TIDAK LOLOS



Lampiran 4 Hasil Perhitungan Variabel

No	KODE EMITEN	TAHUN	Y	X1	X2	X3
			ETR	INDP	KA	ROA
1	INTP	2020	0,16	0,33	4	0,066
2	SMBR	2020	0,70	0,50	4	0,002
3	SMCB	2020	0,33	0,33	6	0,031
4	SMGR	2020	0,23	0,29	5	0,034
5	WTON	2020	0,06	0,40	4	0,014
6	ARNA	2020	0,22	0,50	4	0,166
7	MARK	2020	0,23	0,50	4	0,200
8	MLIA	2020	0,54	0,40	6	0,010
9	ALKA	2020	0,18	0,33	4	0,016
10	BAJA	2020	0,13	0,40	4	0,098
11	BTON	2020	0,04	0,50	4	0,019
12	INAI	2020	0,85	0,33	4	0,003
13	ISSP	2020	0,27	0,25	6	0,029
14	AGII	2020	0,04	0,33	4	0,014
15	BUDI	2020	0,03	0,50	4	0,023
16	DPNS	2020	0,46	0,33	4	0,008
17	EKAD	2020	0,22	0,50	8	0,089
18	INCI	2020	0,22	0,33	4	0,068
19	MOLI	2020	0,25	0,33	17	0,035
20	SAMF	2020	0,22	0,33	11	0,088
21	SRSN	2020	0,28	0,33	6	0,049
22	AKPI	2020	0,62	0,33	4	0,025
23	EPAC	2020	0,22	0,50	4	0,008
24	ESIP	2020	0,15	0,50	6	0,022
25	IGAR	2020	0,27	0,33	5	0,091
26	IMPC	2020	0,34	0,50	4	0,043
27	PBID	2020	0,24	0,50	4	0,154
28	SMKL	2020	0,36	0,33	4	0,024
29	TALF	2020	0,35	0,33	4	0,013
30	TRST	2020	0,58	0,33	6	0,017
31	CPIN	2020	0,19	0,33	25	0,123
32	JPFA	2020	0,27	0,60	8	0,047
33	SIPD	2020	0,76	0,50	4	0,005
34	IFII	2020	0,23	0,33	4	0,069
35	SINI	2020	0,59	0,50	1	0,014
36	ALDO	2020	0,22	0,33	12	0,069
37	FASW	2020	0,03	0,33	5	0,031
38	KDSI	2020	0,27	0,40	4	0,048
39	SPMA	2020	0,17	0,67	6	0,070
40	KMTR	2020	0,34	0,33	4	0,039
41	ASII	2020	0,15	0,30	5	0,055
42	GJTL	2020	0,33	0,43	4	0,018
43	INDS	2020	0,22	0,33	2	0,021
44	LPIN	2020	0,20	0,33	4	0,020
45	SMSM	2020	0,21	0,50	7	0,160
46	UCID	2020	0,33	0,33	4	0,041

No	KODE EMITEN	TAHUN	Y	X1	X2	X3
			ETR	INDP	KA	ROA
47	CCSI	2020	0,19	0,60	5	0,057
48	SCCO	2020	0,22	0,33	4	0,064
49	SLIS	2020	0,19	0,50	6	0,069
50	ADES	2020	0,19	0,33	6	0,142
51	AISA	2020	0,19	0,50	3	0,599
52	CAMP	2020	0,22	0,33	4	0,041
53	CEKA	2020	0,22	0,33	4	0,116
54	CLEO	2020	0,21	0,33	3	0,101
55	COCO	2020	0,26	0,50	8	0,010
56	DLTA	2020	0,25	0,40	5	0,101
57	DMND	2020	0,23	0,60	6	0,036
58	ENZO	2020	0,39	0,50	4	0,004
59	GOOD	2020	0,28	0,40	4	0,037
60	HOKI	2020	0,25	0,33	5	0,042
61	ICBP	2020	0,26	0,50	6	0,072
62	INDF	2020	0,30	0,38	6	0,054
63	KEJU	2020	0,23	0,33	6	0,179
64	MLBI	2020	0,28	0,50	4	0,098
65	MYOR	2020	0,22	0,40	5	0,106
66	PANI	2020	0,71	0,50	4	0,002
67	PSGO	2020	0,12	0,33	4	0,008
68	ROTI	2020	0,05	0,33	8	0,038
69	SKBM	2020	0,60	0,33	4	0,003
70	SKLT	2020	0,24	0,33	4	0,055
71	STTP	2020	0,19	0,50	4	0,182
72	ULTJ	2020	0,22	0,50	4	0,127
73	GGRM	2020	0,21	0,50	7	0,098
74	HMSP	2020	0,23	0,50	5	0,173
75	ITIC	2020	0,56	0,50	5	0,012
76	WIIM	2020	0,20	0,33	8	0,107
77	DVLA	2020	0,24	0,50	4	0,082
78	KAEF	2020	0,72	0,25	33	0,001
79	KLBF	2020	0,23	0,43	4	0,124
80	MERK	2020	0,32	0,50	4	0,077
81	PEHA	2020	0,24	0,50	13	0,025
82	PYFA	2020	0,25	0,50	4	0,097
83	SCPI	2020	0,24	0,33	4	0,137
84	SIDO	2020	0,22	0,50	7	0,243
85	SOHO	2020	0,31	0,50	3	0,041
86	TSPC	2020	0,22	0,60	4	0,092
87	UNVR	2020	0,22	0,83	5	0,349
88	VICI	2020	0,23	0,33	4	0,155
89	CBMF	2020	0,28	0,50	4	0,015
90	WOOD	2020	0,22	0,50	6	0,058
91	HRTA	2020	0,22	0,33	4	0,060
92	INTP	2021	0,20	0,43	4	0,068

No	KODE EMITEN	TAHUN	Y	X1	X2	X3
			ETR	INDP	KA	ROA
93	SMBR	2021	0,24	0,60	21	0,009
94	SMCB	2021	0,34	0,25	6	0,034
95	SMGR	2021	0,40	0,29	28	0,027
96	WTON	2021	0,04	0,50	4	0,009
97	ARNA	2021	0,22	0,50	4	0,212
98	MARK	2021	0,22	0,50	4	0,364
99	MLIA	2021	0,21	0,67	6	0,106
100	ALKA	2021	0,01	0,33	4	0,035
101	BAJA	2021	0,32	0,40	4	0,163
102	BTON	2021	0,23	0,50	4	0,036
103	INAI	2021	0,87	0,33	4	0,003
104	ISSP	2021	0,26	0,25	4	0,068
105	AGII	2021	0,23	0,33	4	0,026
106	BUDI	2021	0,20	0,33	4	0,031
107	DPNS	2021	0,19	0,33	4	0,063
108	EKAD	2021	0,21	0,50	6	0,093
109	INCI	2021	0,20	0,50	4	0,022
110	MOLI	2021	0,34	0,33	20	0,017
111	SAMF	2021	0,22	0,33	11	0,097
112	SRSN	2021	0,18	0,33	7	0,031
113	AKPI	2021	0,33	0,33	4	0,044
114	EPAC	2021	0,43	0,50	4	0,003
115	ESIP	2021	0,25	0,50	6	0,007
116	IGAR	2021	0,23	0,33	12	0,129
117	IMPC	2021	0,25	0,50	4	0,072
118	PBID	2021	0,22	0,50	4	0,147
119	SMKL	2021	0,24	0,33	4	0,056
120	TALF	2021	0,28	0,33	4	0,014
121	TRST	2021	0,08	0,33	6	0,043
122	CPIN	2021	0,22	0,33	27	0,102
123	JPFA	2021	0,24	0,33	8	0,075
124	SIPD	2021	1,44	0,50	5	0,005
125	IFII	2021	0,22	0,33	4	0,071
126	SINI	2021	0,30	0,50	1	0,048
127	ALDO	2021	0,22	0,33	12	0,083
128	FASW	2021	0,27	0,33	6	0,046
129	KDSI	2021	0,26	0,40	6	0,054
130	SPMA	2021	0,22	0,75	7	0,107
131	KMTR	2021	0,36	0,33	4	0,015
132	ASII	2021	0,21	0,40	4	0,070
133	GJTL	2021	0,08	0,50	5	0,004
134	INDS	2021	0,26	0,50	2	0,050
135	LPIN	2021	0,08	0,33	6	0,075
136	SMSM	2021	0,21	0,50	7	0,188
137	UCID	2021	0,23	0,33	4	0,061
138	CCSI	2021	0,25	0,60	4	0,074

No	KODE EMITEN	TAHUN	Y	X1	X2	X3
			ETR	INDP	KA	ROA
139	SCCO	2021	0,19	0,50	4	0,030
140	SLIS	2021	0,23	0,50	4	0,064
141	ADES	2021	0,21	0,33	6	0,204
142	AISA	2021	0,51	0,33	4	0,005
143	CAMP	2021	0,21	0,33	4	0,087
144	CEKA	2021	0,21	0,33	4	0,110
145	CLEO	2021	0,21	0,33	4	0,134
146	COCO	2021	0,21	0,50	8	0,023
147	DLTA	2021	0,22	0,40	4	0,144
148	DMND	2021	0,22	0,60	6	0,056
149	ENZO	2021	0,22	0,50	4	0,035
150	GOOD	2021	0,22	0,40	10	0,073
151	HOKI	2021	0,30	0,33	5	0,013
152	ICBP	2021	0,20	0,50	6	0,067
153	INDF	2021	0,22	0,38	6	0,062
154	KEJU	2021	0,21	0,33	6	0,188
155	MLBI	2021	0,24	0,50	4	0,228
156	MYOR	2021	0,22	0,40	6	0,061
157	PANI	2021	0,30	0,33	4	0,010
158	PSGO	2021	0,05	0,33	4	0,057
159	ROTI	2021	0,25	0,33	7	0,067
160	SKBM	2021	0,33	0,33	4	0,015
161	SKLT	2021	0,17	0,33	4	0,095
162	STTP	2021	0,19	0,50	4	0,158
163	ULTJ	2021	0,17	0,50	4	0,172
164	GGRM	2021	0,23	0,50	8	0,062
165	HMSP	2021	0,22	0,50	5	0,134
166	ITIC	2021	0,26	0,50	4	0,035
167	WIIM	2021	0,18	0,33	8	0,094
168	DVLA	2021	0,31	0,33	4	0,070
169	KAEF	2021	0,26	0,50	28	0,016
170	KLBF	2021	0,22	0,43	6	0,126
171	MERK	2021	0,31	0,50	4	0,128
172	PEHA	2021	0,12	0,50	14	0,006
173	PYFA	2021	0,38	0,50	4	0,007
174	SCPI	2021	0,29	0,33	4	0,098
175	SIDO	2021	0,22	0,50	10	0,310
176	SOHO	2021	0,20	0,25	4	0,137
177	TSPC	2021	0,20	0,60	4	0,091
178	UNVR	2021	0,23	0,83	5	0,302
179	VICI	2021	0,21	0,40	4	0,178
180	CBMF	2021	0,27	0,50	4	0,004
181	WOOD	2021	0,23	0,50	6	0,080
182	HRTA	2021	0,22	0,33	4	0,056

Lampiran 5 Kertas Kerja Perhitungan Variabel Penghindaran Pajak

No	KODE EMITEN	TAHUN	ETR = (Beban Pajak/Laba Pajak)	Beban Pajak Penghasilan	Laba sebelum Pajak
1	INTP	2020	0,16	341.991.000.000	2.148.328.000.000
2	SMBR	2020	0,70	25.485.929.000	36.467.602.000
3	SMCB	2020	0,33	326.910.000.000	977.898.000.000
4	SMGR	2020	0,23	814.307.000.000	3.488.650.000.000
5	WTON	2020	0,06	7.357.730.549	130.504.809.969
6	ARNA	2020	0,22	94.384.895.323	420.626.406.830
7	MARK	2020	0,23	42.496.995.435	186.691.686.387
8	MLIA	2020	0,54	65.454.858.000	120.544.205.000
9	ALKA	2020	0,18	1.493.277.000	8.177.691.000
10	BAJA	2020	0,13	6.290.994.668	48.827.525.559
11	BTON	2020	0,04	211.135.067	4.697.219.006
12	INAI	2020	0,85	22.230.244.590	26.221.826.142
13	ISSP	2020	0,27	41.436.000.000	155.068.000.000
14	AGII	2020	0,04	3.683.000.000	96.179.000.000
15	BUDI	2020	0,03	2.219.000.000	69.312.000.000
16	DPNS	2020	0,46	2.060.314.341	4.461.029.495
17	EKAD	2020	0,22	27.593.583.956	123.522.654.770
18	INCI	2020	0,22	8.322.377.876	38.393.758.749
19	MOLI	2020	0,25	26.213.673.000	105.501.929.000
20	SAMF	2020	0,22	32.521.134.340	150.386.933.246
21	SRSN	2020	0,28	16.875.622.000	61.027.867.000
22	AKPI	2020	0,62	25.328.611.000	40.676.936.000
23	EPAC	2020	0,22	818.379.640	3.738.505.669
24	ESIP	2020	0,15	313.587.820	2.055.207.215
25	IGAR	2020	0,27	22.396.075.884	83.166.786.329
26	IMPC	2020	0,34	59.671.603.733	175.476.928.095
27	PBID	2020	0,24	115.563.777.000	489.217.622.000
28	SMKL	2020	0,36	22.265.167.713	62.716.497.952
29	TALF	2020	0,35	10.132.359.645	28.621.059.866
30	TRST	2020	0,58	26.960.409.124	46.317.333.298
31	CPIN	2020	0,19	921.865.000.000	4.767.698.000.000
32	JPFA	2020	0,27	457.187.000.000	1.679.091.000.000
33	SIPD	2020	0,76	45.463.000.000	59.802.000.000
34	IFII	2020	0,23	22.571.188.903	96.157.039.365
35	SINI	2020	0,59	2.983.270.738	5.078.442.791
36	ALDO	2020	0,22	18.632.194.966	83.963.236.519
37	FASW	2020	0,03	9.508.000.000	362.807.000.000
38	KDSI	2020	0,27	22.774.416.925	82.952.707.385
39	SPMA	2020	0,17	32.978.787.509	195.503.438.222
40	KMTR	2020	0,34	103.008.115.804	300.506.465.573
41	ASII	2020	0,15	3.170.000.000.000	21.741.000.000.000
42	GJTL	2020	0,33	157.463.000.000	476.377.000.000
43	INDS	2020	0,22	16.565.431.238	75.316.440.467
44	LPIN	2020	0,20	1.663.218.113	8.395.696.968
45	SMSM	2020	0,21	145.152.000.000	684.268.000.000
46	UCID	2020	0,33	156.373.000.000	468.055.000.000
47	CCSI	2020	0,19	6.655.335.000	35.178.487.000
48	SCCO	2020	0,22	65.905.385.002	304.057.871.487
49	SLIS	2020	0,19	6.203.270.934	32.700.262.883
50	ADES	2020	0,19	32.130.000.000	167.919.000.000
51	AISA	2020	0,19	196.567.000.000	1.008.405.000.000
52	CAMP	2020	0,22	12.770.532.085	56.816.360.398
53	CEKA	2020	0,22	51.052.197.134	232.864.791.126
54	CLEO	2020	0,21	35.841.322.490	168.613.556.985
55	COCO	2020	0,26	976.914.774	3.715.043.422
56	DLTA	2020	0,25	41.238.718.000	164.704.480.000
57	DMND	2020	0,23	61.657.000.000	267.246.000.000
58	ENZO	2020	0,39	765.001.787	1.961.924.206
59	GOOD	2020	0,28	94.881.135.256	339.984.897.163
60	HOKI	2020	0,25	12.836.262.144	50.874.681.549
61	ICBP	2020	0,26	2.540.073.000.000	9.958.647.000.000
62	INDF	2020	0,30	3.674.268.000.000	12.426.334.000.000
63	KEJU	2020	0,23	36.207.240.010	157.207.256.439

No	KODE EMITEN	TAHUN	ETR = (Beban Pajak/Laba Pajak)	Beban Pajak Penghasilan	Laba sebelum Pajak
64	MLBI	2020	0,28	110.853.000.000	396.470.000.000
65	MYOR	2020	0,22	585.721.765.291	2.683.890.279.936
66	PANI	2020	0,71	539.926.000	764.104.000
67	PSGO	2020	0,12	3.750.453.896	30.251.088.264
68	ROTI	2020	0,05	8.252.744.699	160.357.537.779
69	SKBM	2020	0,60	8.153.020.233	13.568.762.041
70	SKLT	2020	0,24	13.153.736.835	55.673.983.557
71	STTP	2020	0,19	144.978.315.572	773.607.195.121
72	ULTJ	2020	0,22	311.851.000.000	1.421.517.000.000
73	GGRM	2020	0,21	2.015.404.000.000	9.663.133.000.000
74	HMSP	2020	0,23	2.580.088.000.000	11.161.466.000.000
75	ITIC	2020	0,56	7.765.307.452	13.885.347.664
76	WIIM	2020	0,20	42.707.905.600	215.214.468.586
77	DVLA	2020	0,24	51.996.183.000	214.069.167.000
78	KAEF	2020	0,72	52.933.342.000	73.359.099.000
79	KLBF	2020	0,23	828.010.058.930	3.627.632.574.744
80	MERK	2020	0,32	34.097.597.000	105.999.860.000
81	PEHA	2020	0,24	15.418.230.000	64.083.380.000
82	PYFA	2020	0,25	7.537.844.514	29.642.208.781
83	SCPI	2020	0,24	70.322.306.000	288.685.180.000
84	SIDO	2020	0,22	265.532.000.000	1.199.548.000.000
85	SOHO	2020	0,31	77.474.000.000	249.674.000.000
86	TSPC	2020	0,22	230.078.783.192	1.064.448.534.874
87	UNVR	2020	0,22	2.043.333.000.000	9.206.869.000.000
88	VICI	2020	0,23	45.249.242.177	193.615.157.762
89	CBMF	2020	0,28	2.076.182.667	7.362.335.036
90	WOOD	2020	0,22	96.032.605.001	433.714.455.615
91	HRTA	2020	0,22	47.120.303.103	218.204.833.971
92	INTP	2021	0,20	445.506.000.000	2.234.002.000.000
93	SMBR	2021	0,24	16.536.859.000	68.354.164.000
94	SMCB	2021	0,34	367.373.000.000	1.088.306.000.000
95	SMGR	2021	0,40	1.387.790.000.000	3.470.137.000.000
96	WTON	2021	0,04	2.787.414.823	78.646.542.746
97	ARNA	2021	0,22	133.670.240.121	609.653.614.511
98	MARK	2021	0,22	113.428.935.143	505.578.068.397
99	MLIA	2021	0,21	174.969.896.000	822.219.503.000
100	ALKA	2021	0,01	182.957.000	17.262.076.000
101	BAJA	2021	0,32	42.078.171.113	130.605.249.884
102	BTON	2021	0,23	2.928.116.069	12.564.074.567
103	INAI	2021	0,87	28.405.413.968	32.725.079.210
104	ISSP	2021	0,26	173.341.000.000	659.402.000.000
105	AGII	2021	0,23	64.413.000.000	275.898.000.000
106	BUDI	2021	0,20	22.242.000.000	113.965.000.000
107	DPNS	2021	0,19	5.463.232.214	28.186.888.107
108	EKAD	2021	0,21	29.229.678.826	137.720.156.180
109	INCI	2021	0,20	2.751.814.757	13.788.739.152
110	MOLI	2021	0,34	20.179.838.000	58.980.604.000
111	SAMF	2021	0,22	47.361.237.321	218.507.276.809
112	SRSN	2021	0,18	5.714.303.000	32.257.288.000
113	AKPI	2021	0,33	73.855.954.000	221.678.190.000
114	EPAC	2021	0,43	801.689.900	1.871.585.575
115	ESIP	2021	0,25	199.903.928	811.337.127
116	IGAR	2021	0,23	31.914.696.805	135.948.996.651
117	IMPC	2021	0,25	69.432.703.809	276.021.681.104
118	PBID	2021	0,22	113.361.748.000	525.914.220.000
119	SMKL	2021	0,24	32.910.030.702	139.216.912.353
120	TALF	2021	0,28	8.661.405.608	31.098.991.418
121	TRST	2021	0,08	17.369.538.038	218.345.343.985
122	CPIN	2021	0,22	1.014.536.000.000	4.633.546.000.000
123	JPFA	2021	0,24	662.951.000.000	2.793.847.000.000
124	SIPD	2021	1,44	8.902.000.000	6.163.000.000
125	IFII	2021	0,22	23.241.609.191	105.591.061.431
126	SINI	2021	0,30	3.595.556.235	12.040.217.558

No	KODE EMITEN	TAHUN	ETR = (Beban Pajak/Laba Pajak)	Beban Pajak Penghasilan	Laba sebelum Pajak
127	ALDO	2021	0,22	28.997.138.595	129.768.148.235
128	FASW	2021	0,27	221.939.000.000	836.865.000.000
129	KDSI	2021	0,26	26.036.048.290	98.670.516.829
130	SPMA	2021	0,22	83.184.066.580	377.509.626.634
131	KMTR	2021	0,36	46.544.249.901	128.071.389.594
132	ASII	2021	0,21	6.764.000.000.000	32.350.000.000.000
133	GJTL	2021	0,08	7.201.000.000	87.097.000.000
134	INDS	2021	0,26	55.589.488.759	213.789.217.074
135	LPIN	2021	0,08	2.074.648.875	25.483.321.670
136	SMSM	2021	0,21	193.905.000.000	922.168.000.000
137	UCID	2021	0,23	138.402.000.000	613.489.000.000
138	CCSI	2021	0,25	13.169.644.000	51.903.436.000
139	SCCO	2021	0,19	34.054.492.772	175.817.309.688
140	SLIS	2021	0,23	7.401.722.626	32.647.437.275
141	ADES	2021	0,21	72.070.000.000	337.828.000.000
142	AISA	2021	0,51	9.195.000.000	17.966.000.000
143	CAMP	2021	0,21	26.090.326.740	126.156.941.830
144	CEKA	2021	0,21	49.267.827.129	236.334.817.214
145	CLEO	2021	0,21	49.269.953.667	229.981.620.687
146	COCO	2021	0,21	2.217.229.983	10.749.861.691
147	DLTA	2021	0,22	52.872.873.000	240.865.871.000
148	DMND	2021	0,22	98.452.000.000	449.922.000.000
149	ENZO	2021	0,22	2.899.934.390	13.091.610.703
150	GOOD	2021	0,22	140.016.834.125	632.654.506.311
151	HOKI	2021	0,30	5.464.655.429	17.997.743.133
152	ICBP	2021	0,20	2.034.950.000.000	9.935.232.000.000
153	INDF	2021	0,22	3.252.500.000.000	14.456.085.000.000
154	KEJU	2021	0,21	38.470.328.811	183.170.597.779
155	MLBI	2021	0,24	211.931.000.000	877.781.000.000
156	MYOR	2021	0,22	338.595.908.733	1.549.648.556.686
157	PANI	2021	0,30	708.438.000	2.388.514.000
158	PSGO	2021	0,05	11.102.874.210	224.944.834.030
159	ROTI	2021	0,25	94.705.210.879	376.045.893.335
160	SKBM	2021	0,33	14.445.119.241	44.152.540.846
161	SKLT	2021	0,17	17.201.239.321	101.725.399.549
162	STTP	2021	0,19	147.614.953.252	765.188.720.115
163	ULTJ	2021	0,17	265.139.000.000	1.541.932.000.000
164	GGRM	2021	0,23	1.681.525.000.000	7.286.846.000.000
165	HMSP	2021	0,22	2.015.069.000.000	9.152.166.000.000
166	ITIC	2021	0,26	6.560.329.812	24.928.946.454
167	WIIM	2021	0,18	38.007.115.891	214.884.126.122
168	DVLA	2021	0,31	65.067.999.000	211.793.627.000
169	KAEF	2021	0,26	102.994.620.000	392.883.409.000
170	KLBF	2021	0,22	911.256.951.493	4.143.264.634.774
171	MERK	2021	0,31	58.838.742.000	190.499.576.000
172	PEHA	2021	0,12	1.595.144.000	12.892.095.000
173	PYFA	2021	0,38	3.332.378.515	8.811.330.955
174	SCPI	2021	0,29	47.412.267.000	166.103.849.000
175	SIDO	2021	0,22	352.333.000.000	1.613.231.000.000
176	SOHO	2021	0,20	140.066.000.000	691.157.000.000
177	TSPC	2021	0,20	220.552.779.828	1.098.370.417.471
178	UNVR	2021	0,23	1.738.444.000.000	7.496.592.000.000
179	VICI	2021	0,21	47.451.188.688	224.727.067.077
180	CBMF	2021	0,27	548.594.466	2.019.085.548
181	WOOD	2021	0,23	160.934.700.346	704.423.183.701
182	HRTA	2021	0,22	53.732.930.600	248.165.327.819

Lampiran 6 Kertas Kerja Variabel Komisaris Independen

No	KODE EMITEN	TAHUN	INDP	ΣDKI	ΣDK
1	INTP	2020	0,33	2	6
2	SMBR	2020	0,50	2	4
3	SMCB	2020	0,33	1	3
4	SMGR	2020	0,29	2	7
5	WTON	2020	0,40	2	5
6	ARNA	2020	0,50	2	4
7	MARK	2020	0,50	1	2
8	MLIA	2020	0,40	2	5
9	ALKA	2020	0,33	1	3
10	BAJA	2020	0,40	2	5
11	BTON	2020	0,50	1	2
12	INAI	2020	0,33	1	3
13	ISSP	2020	0,25	1	4
14	AGII	2020	0,33	2	6
15	BUDI	2020	0,50	1	2
16	DPNS	2020	0,33	1	3
17	EKAD	2020	0,50	1	2
18	INCI	2020	0,33	1	3
19	MOLI	2020	0,33	2	6
20	SAMF	2020	0,33	1	3
21	SRSN	2020	0,33	2	6
22	AKPI	2020	0,33	2	6
23	EPAC	2020	0,50	1	2
24	ESIP	2020	0,50	1	2
25	IGAR	2020	0,33	1	3
26	IMPC	2020	0,50	1	2
27	PBID	2020	0,50	1	2
28	SMKL	2020	0,33	1	3
29	TALF	2020	0,33	1	3
30	TRST	2020	0,33	1	3
31	CPIN	2020	0,33	1	3
32	JPFA	2020	0,60	3	5
33	SIPD	2020	0,50	2	4
34	IFII	2020	0,33	1	3
35	SINI	2020	0,50	1	2
36	ALDO	2020	0,33	1	3
37	FASW	2020	0,33	3	9
38	KDSI	2020	0,40	2	5
39	SPMA	2020	0,67	4	6
40	KMTR	2020	0,33	3	9
41	ASII	2020	0,30	3	10
42	GJTL	2020	0,43	3	7
43	INDS	2020	0,33	1	3
44	LPIN	2020	0,33	1	3
45	SMSM	2020	0,50	1	2
46	UCID	2020	0,33	2	6

No	KODE EMITEN	TAHUN	INDP	ΣDKI	ΣDK
47	CCSI	2020	0,60	3	5
48	SCCO	2020	0,33	1	3
49	SLIS	2020	0,50	1	2
50	ADES	2020	0,33	1	3
51	AISA	2020	0,50	2	4
52	CAMP	2020	0,33	1	3
53	CEKA	2020	0,33	1	3
54	CLEO	2020	0,33	1	3
55	COCO	2020	0,50	1	2
56	DLTA	2020	0,40	2	5
57	DMND	2020	0,60	3	5
58	ENZO	2020	0,50	1	2
59	GOOD	2020	0,40	2	5
60	HOKI	2020	0,33	1	3
61	ICBP	2020	0,50	3	6
62	INDF	2020	0,38	3	8
63	KEJU	2020	0,33	1	3
64	MLBI	2020	0,50	3	6
65	MYOR	2020	0,40	2	5
66	PANI	2020	0,50	1	2
67	PSGO	2020	0,33	1	3
68	ROTI	2020	0,33	1	3
69	SKBM	2020	0,33	1	3
70	SKLT	2020	0,33	1	3
71	STTP	2020	0,50	1	2
72	ULTJ	2020	0,50	2	4
73	GGRM	2020	0,50	2	4
74	HMSP	2020	0,50	2	4
75	ITIC	2020	0,50	1	2
76	WIIM	2020	0,33	1	3
77	DVLA	2020	0,50	4	8
78	KAEF	2020	0,25	1	4
79	KLBF	2020	0,43	3	7
80	MERK	2020	0,50	1	2
81	PEHA	2020	0,50	2	4
82	PYFA	2020	0,50	2	4
83	SCPI	2020	0,33	1	3
84	SIDO	2020	0,50	3	6
85	SOHO	2020	0,50	1	2
86	TSPC	2020	0,60	3	5
87	UNVR	2020	0,83	5	6
88	VICI	2020	0,33	1	3
89	CBMF	2020	0,50	1	2
90	WOOD	2020	0,50	2	4
91	HRTA	2020	0,33	1	3
92	INTP	2021	0,43	3	7

No	KODE EMITEN	TAHUN	INDP	ΣDKI	ΣDK
93	SMBR	2021	0,60	3	5
94	SMCB	2021	0,25	1	4
95	SMGR	2021	0,29	2	7
96	WTON	2021	0,50	2	4
97	ARNA	2021	0,50	2	4
98	MARK	2021	0,50	1	2
99	MLIA	2021	0,67	2	3
100	ALKA	2021	0,33	1	3
101	BAJA	2021	0,40	2	5
102	BTON	2021	0,50	1	2
103	INAI	2021	0,33	1	3
104	ISSP	2021	0,25	1	4
105	AGII	2021	0,33	2	6
106	BUDI	2021	0,33	1	3
107	DPNS	2021	0,33	1	3
108	EKAD	2021	0,50	1	2
109	INCI	2021	0,50	1	2
110	MOLI	2021	0,33	2	6
111	SAMF	2021	0,33	1	3
112	SRSN	2021	0,33	2	6
113	AKPI	2021	0,33	2	6
114	EPAC	2021	0,50	1	2
115	ESIP	2021	0,50	1	2
116	IGAR	2021	0,33	1	3
117	IMPC	2021	0,50	1	2
118	PBID	2021	0,50	1	2
119	SMKL	2021	0,33	1	3
120	TALF	2021	0,33	1	3
121	TRST	2021	0,33	1	3
122	CPIN	2021	0,33	1	3
123	JPFA	2021	0,33	1	3
124	SIPD	2021	0,50	2	4
125	IFII	2021	0,33	1	3
126	SINI	2021	0,50	1	2
127	ALDO	2021	0,33	1	3
128	FASW	2021	0,33	3	9
129	KDSI	2021	0,40	2	5
130	SPMA	2021	0,75	3	4
131	KMTR	2021	0,33	3	9
132	ASII	2021	0,40	4	10
133	GJTL	2021	0,50	3	6
134	INDS	2021	0,50	2	4
135	LPIN	2021	0,33	1	3
136	SMSM	2021	0,50	1	2
137	UCID	2021	0,33	2	6
138	CCSI	2021	0,60	3	5

No	KODE EMITEN	TAHUN	INDP	ΣDKI	ΣDK
139	SCCO	2021	0,50	2	4
140	SLIS	2021	0,50	1	2
141	ADES	2021	0,33	1	3
142	AISA	2021	0,33	2	6
143	CAMP	2021	0,33	1	3
144	CEKA	2021	0,33	1	3
145	CLEO	2021	0,33	1	3
146	COCO	2021	0,50	1	2
147	DLTA	2021	0,40	2	5
148	DMND	2021	0,60	3	5
149	ENZO	2021	0,50	1	2
150	GOOD	2021	0,40	2	5
151	HOKI	2021	0,33	1	3
152	ICBP	2021	0,50	3	6
153	INDF	2021	0,38	3	8
154	KEJU	2021	0,33	1	3
155	MLBI	2021	0,50	3	6
156	MYOR	2021	0,40	2	5
157	PANI	2021	0,33	1	3
158	PSGO	2021	0,33	1	3
159	ROTI	2021	0,33	1	3
160	SKBM	2021	0,33	1	3
161	SKLT	2021	0,33	1	3
162	STTP	2021	0,50	1	2
163	ULTJ	2021	0,50	2	4
164	GGRM	2021	0,50	2	4
165	HMSP	2021	0,50	2	4
166	ITIC	2021	0,50	1	2
167	WIIM	2021	0,33	1	3
168	DVLA	2021	0,33	2	6
169	KAEF	2021	0,50	3	6
170	KLBF	2021	0,43	3	7
171	MERK	2021	0,50	1	2
172	PEHA	2021	0,50	2	4
173	PYFA	2021	0,50	2	4
174	SCPI	2021	0,33	1	3
175	SIDO	2021	0,50	3	6
176	SOHO	2021	0,25	1	4
177	TSPC	2021	0,60	3	5
178	UNVR	2021	0,83	5	6
179	VICI	2021	0,40	2	5
180	CBMF	2021	0,50	1	2
181	WOOD	2021	0,50	2	4
182	HRTA	2021	0,33	1	3

Lampiran 7 Kertas Kerja Variabel Komite Audit

No	KODE EMITEN	TAHUN	Rapat Komite Audit Keseluruhan Rapat	No	KODE EMITEN	TAHUN	Rapat Komite Audit Keseluruhan Rapat
1	INTP	2020	4	92	INTP	2021	4
2	SMBR	2020	4	93	SMBR	2021	21
3	SMCB	2020	6	94	SMCB	2021	6
4	SMGR	2020	5	95	SMGR	2021	28
5	WTON	2020	4	96	WTON	2021	4
6	ARNA	2020	4	97	ARNA	2021	4
7	MARK	2020	4	98	MARK	2021	4
8	MLIA	2020	6	99	MLIA	2021	6
9	ALKA	2020	4	100	ALKA	2021	4
10	BAJA	2020	4	101	BAJA	2021	4
11	BTON	2020	4	102	BTON	2021	4
12	INAI	2020	4	103	INAI	2021	4
13	ISSP	2020	6	104	ISSP	2021	4
14	AGII	2020	4	105	AGII	2021	4
15	BUDI	2020	4	106	BUDI	2021	4
16	DPNS	2020	4	107	DPNS	2021	4
17	EKAD	2020	8	108	EKAD	2021	6
18	INCI	2020	4	109	INCI	2021	4
19	MOLI	2020	17	110	MOLI	2021	20
20	SAMF	2020	11	111	SAMF	2021	11
21	SRSN	2020	6	112	SRSN	2021	7
22	AKPI	2020	4	113	AKPI	2021	4
23	EPAC	2020	4	114	EPAC	2021	4
24	ESIP	2020	6	115	ESIP	2021	6
25	IGAR	2020	5	116	IGAR	2021	12
26	IMPC	2020	4	117	IMPC	2021	4
27	PBID	2020	4	118	PBID	2021	4
28	SMKL	2020	4	119	SMKL	2021	4
29	TALF	2020	4	120	TALF	2021	4
30	TRST	2020	6	121	TRST	2021	6
31	CPIN	2020	25	122	CPIN	2021	27
32	JPFA	2020	8	123	JPFA	2021	8
33	SIPD	2020	4	124	SIPD	2021	5
34	IFII	2020	4	125	IFII	2021	4
35	SINI	2020	1	126	SINI	2021	1
36	ALDO	2020	12	127	ALDO	2021	12
37	FASW	2020	5	128	FASW	2021	6
38	KDSI	2020	4	129	KDSI	2021	6
39	SPMA	2020	6	130	SPMA	2021	7
40	KMTR	2020	4	131	KMTR	2021	4
41	ASII	2020	5	132	ASII	2021	4
42	GJTL	2020	4	133	GJTL	2021	5
43	INDS	2020	2	134	INDS	2021	2
44	LPIN	2020	4	135	LPIN	2021	6
45	SMSM	2020	7	136	SMSM	2021	7
46	UCID	2020	4	137	UCID	2021	4
47	CCSI	2020	5	138	CCSI	2021	4
48	SCCO	2020	4	139	SCCO	2021	4
49	SLIS	2020	6	140	SLIS	2021	4
50	ADES	2020	6	141	ADES	2021	6
51	AISA	2020	3	142	AISA	2021	4
52	CAMP	2020	4	143	CAMP	2021	4
53	CEKA	2020	4	144	CEKA	2021	4
54	CLEO	2020	3	145	CLEO	2021	4
55	COCO	2020	8	146	COCO	2021	8
56	DLTA	2020	5	147	DLTA	2021	4
57	DMND	2020	6	148	DMND	2021	6

No	KODE EMITEN	TAHUN	Rapat Komite Audit	No	KODE EMITEN	TAHUN	Rapat Komite Audit
			Keseluruhan Rapat				Keseluruhan Rapat
58	ENZO	2020	4	149	ENZO	2021	4
59	GOOD	2020	4	150	GOOD	2021	10
60	HOKI	2020	5	151	HOKI	2021	5
61	ICBP	2020	6	152	ICBP	2021	6
62	INDF	2020	6	153	INDF	2021	6
63	KEJU	2020	6	154	KEJU	2021	6
64	MLBI	2020	4	155	MLBI	2021	4
65	MYOR	2020	5	156	MYOR	2021	6
66	PANI	2020	4	157	PANI	2021	4
67	PSGO	2020	4	158	PSGO	2021	4
68	ROTI	2020	8	159	ROTI	2021	7
69	SKBM	2020	4	160	SKBM	2021	4
70	SKLT	2020	4	161	SKLT	2021	4
71	STTP	2020	4	162	STTP	2021	4
72	ULTJ	2020	4	163	ULTJ	2021	4
73	GGRM	2020	7	164	GGRM	2021	8
74	HMSP	2020	5	165	HMSP	2021	5
75	ITIC	2020	5	166	ITIC	2021	4
76	WIIM	2020	8	167	WIIM	2021	8
77	DVLA	2020	4	168	DVLA	2021	4
78	KAEF	2020	33	169	KAEF	2021	28
79	KLBF	2020	4	170	KLBF	2021	6
80	MERK	2020	4	171	MERK	2021	4
81	PEHA	2020	13	172	PEHA	2021	14
82	PYFA	2020	4	173	PYFA	2021	4
83	SCPI	2020	4	174	SCPI	2021	4
84	SIDO	2020	7	175	SIDO	2021	10
85	SOHO	2020	3	176	SOHO	2021	4
86	TSPC	2020	4	177	TSPC	2021	4
87	UNVR	2020	5	178	UNVR	2021	5
88	VICI	2020	4	179	VICI	2021	4
89	CBMF	2020	4	180	CBMF	2021	4
90	WOOD	2020	6	181	WOOD	2021	6
91	HRTA	2020	4	182	HRTA	2021	4



Lampiran 8 Kertas Kerja Variabel Kinerja Keuangan Perusahaan

No	KODE EMITEN	TAHUN	ROA	Laba Bersih	Total Aset
1	INTP	2020	0,066	1.806.337.000.000	27.344.672.000.000
2	SMBR	2020	0,002	10.981.673.000	5.737.175.560.000
3	SMCB	2020	0,031	650.988.000.000	20.738.125.000.000
4	SMGR	2020	0,034	2.674.343.000.000	78.006.244.000.000
5	WTON	2020	0,014	123.147.079.420	8.509.017.299.594
6	ARNA	2020	0,166	326.241.511.507	1.970.340.289.520
7	MARK	2020	0,200	144.194.690.952	719.726.855.599
8	MLIA	2020	0,010	55.089.347.000	5.745.215.496.000
9	ALKA	2020	0,016	6.684.414.000	418.630.902.000
10	BAJA	2020	0,098	55.118.520.227	562.587.933.413
11	BTON	2020	0,019	4.486.083.939	234.905.016.318
12	INAI	2020	0,003	3.991.581.552	1.395.969.637.457
13	ISSP	2020	0,029	175.835.000.000	6.076.604.000.000
14	AGII	2020	0,014	99.862.000.000	7.121.458.000.000
15	BUDI	2020	0,023	67.093.000.000	2.963.007.000.000
16	DPNS	2020	0,008	2.400.715.154	317.310.718.779
17	EKAD	2020	0,089	95.929.070.814	1.081.979.820.386
18	INCI	2020	0,068	30.071.380.873	444.865.800.672
19	MOLI	2020	0,035	79.288.256.000	2.279.580.714.000
20	SAMF	2020	0,088	117.865.798.906	1.342.071.492.913
21	SRSN	2020	0,049	44.152.245.000	906.846.895.000
22	AKPI	2020	0,025	66.005.547.000	2.644.267.716.000
23	EPAC	2020	0,008	2.920.126.029	367.448.396.337
24	ESIP	2020	0,022	1.741.619.395	77.924.121.640
25	IGAR	2020	0,091	60.770.710.445	665.863.417.235
26	IMPC	2020	0,043	115.805.324.362	2.697.100.062.756
27	PBID	2020	0,154	373.653.845.000	2.421.301.079.000
28	SMKL	2020	0,024	40.451.330.239	1.672.515.743.467
29	TALF	2020	0,013	18.488.700.221	1.474.472.516.166
30	TRST	2020	0,017	73.277.742.422	4.202.255.124.270
31	CPIN	2020	0,123	3.845.833.000.000	31.159.291.000.000
32	JPFA	2020	0,047	1.221.904.000.000	25.951.760.000.000
33	SIPD	2020	0,005	14.339.000.000	2.618.554.000.000
34	IFII	2020	0,069	73.585.850.462	1.074.238.575.525
35	SINI	2020	0,014	2.095.172.053	153.676.923.198
36	ALDO	2020	0,069	65.331.041.553	953.551.967.212
37	FASW	2020	0,031	353.299.000.000	11.513.044.000.000
38	KDSI	2020	0,048	60.178.290.460	1.245.707.236.962
39	SPMA	2020	0,070	162.524.650.713	2.316.065.006.133
40	KMTR	2020	0,039	197.498.349.769	5.127.760.608.990
41	ASII	2020	0,055	18.571.000.000.000	338.203.000.000.000
42	GJTL	2020	0,018	318.914.000.000	17.781.660.000.000
43	INDS	2020	0,021	58.751.009.229	2.826.260.084.696
44	LPIN	2020	0,020	6.732.478.855	337.792.393.010
45	SMSM	2020	0,160	539.116.000.000	3.375.526.000.000
46	UCID	2020	0,041	311.682.000.000	7.644.451.000.000
47	CCSI	2020	0,057	28.523.152.000	500.778.546.000
48	SCCO	2020	0,064	238.152.486.485	3.742.655.418.191
49	SLIS	2020	0,069	26.496.991.949	383.601.312.705
50	ADES	2020	0,142	135.789.000.000	958.791.000.000
51	AISA	2020	0,599	1.204.972.000.000	2.011.557.000.000
52	CAMP	2020	0,041	44.045.828.312	1.086.873.666.641
53	CEKA	2020	0,116	181.812.593.992	1.566.673.828.068
54	CLEO	2020	0,101	132.772.234.495	1.310.940.121.622
55	COCO	2020	0,010	2.738.128.648	263.754.414.443
56	DLTA	2020	0,101	123.465.762.000	1.225.580.913.000
57	DMND	2020	0,036	205.589.000.000	5.680.638.000.000
58	ENZO	2020	0,004	1.196.922.419	277.968.353.490
59	GOOD	2020	0,037	245.103.761.907	6.670.943.518.686
60	HOKI	2020	0,042	38.038.419.405	906.924.214.166
61	ICBP	2020	0,072	7.418.574.000.000	103.588.325.000.000
62	INDF	2020	0,054	8.752.066.000.000	163.136.516.000.000
63	KEJU	2020	0,179	121.000.016.429	674.806.910.037

No	KODE EMITEN	TAHUN	ROA	Laba Bersih	Total Aset
64	MLBI	2020	0,098	285.617.000.000	2.907.425.000.000
65	MYOR	2020	0,106	2.096.168.514.645	19.777.500.514.550
66	PANI	2020	0,002	224.178.000	98.191.212.000
67	PSGO	2020	0,008	26.500.634.368	3.401.723.398.441
68	ROTI	2020	0,038	168.610.282.478	4.452.166.671.985
69	SKBM	2020	0,003	5.415.741.808	1.768.660.546.754
70	SKLT	2020	0,055	42.520.246.722	773.863.042.440
71	STTP	2020	0,182	628.628.879.549	3.448.995.059.882
72	ULTJ	2020	0,127	1.109.666.000.000	8.754.116.000.000
73	GGRM	2020	0,098	7.647.729.000.000	78.191.409.000.000
74	HMSP	2020	0,173	8.581.378.000.000	49.674.030.000.000
75	ITIC	2020	0,012	6.120.040.212	505.077.168.839
76	WIM	2020	0,107	172.506.562.986	1.614.442.007.528
77	DVLA	2020	0,082	162.072.984.000	1.986.711.872.000
78	KAEF	2020	0,001	20.425.757.000	17.562.816.674.000
79	KLBF	2020	0,124	2.799.622.515.814	22.564.300.317.374
80	MERK	2020	0,077	71.902.263.000	929.901.046.000
81	PEHA	2020	0,025	48.665.150.000	1.915.989.375.000
82	PYFA	2020	0,097	22.104.364.267	228.575.380.866
83	SCPI	2020	0,137	218.362.874.000	1.598.281.523.000
84	SIDO	2020	0,243	934.016.000.000	3.849.516.000.000
85	SOHO	2020	0,041	172.200.000.000	4.180.243.000.000
86	TSPC	2020	0,092	834.369.751.682	9.104.657.533.366
87	UNVR	2020	0,349	7.163.536.000.000	20.534.632.000.000
88	VICI	2020	0,155	148.365.915.585	959.769.030.280
89	CBMF	2020	0,015	5.286.152.369	344.228.909.175
90	WOOD	2020	0,058	337.681.850.614	5.856.758.922.140
91	HRTA	2020	0,060	171.084.530.868	2.830.686.417.461
92	INTP	2021	0,068	1.788.496.000.000	26.136.114.000.000
93	SMBR	2021	0,009	51.817.305.000	5.817.745.619.000
94	SMCB	2021	0,034	720.933.000.000	21.491.716.000.000
95	SMGR	2021	0,027	2.082.347.000.000	76.504.240.000.000
96	WTON	2021	0,009	81.433.957.569	8.928.183.492.920
97	ARNA	2021	0,212	475.983.374.390	2.243.523.072.803
98	MARK	2021	0,364	392.149.133.254	1.078.458.868.349
99	MLIA	2021	0,106	647.249.607.000	6.122.669.723.000
100	ALKA	2021	0,035	17.445.033.000	499.393.053.000
101	BAJA	2021	0,163	88.527.078.771	543.722.430.669
102	BTON	2021	0,036	9.635.958.498	270.669.540.064
103	INAI	2021	0,003	4.319.665.242	1.543.478.061.330
104	ISSP	2021	0,068	486.061.000.000	7.097.322.000.000
105	AGII	2021	0,026	211.485.000.000	8.164.599.000.000
106	BUDI	2021	0,031	91.723.000.000	2.993.218.000.000
107	DPNS	2021	0,063	22.723.655.893	362.242.571.405
108	EKAD	2021	0,093	108.490.477.354	1.165.564.745.263
109	INCI	2021	0,022	11.036.924.395	510.698.600.200
110	MOLI	2021	0,017	38.800.766.000	2.275.216.679.000
111	SAMF	2021	0,097	171.146.039.488	1.763.123.879.245
112	SRSN	2021	0,031	26.542.985.000	860.162.908.000
113	AKPI	2021	0,044	147.822.236.000	3.335.740.359.000
114	EPAC	2021	0,003	1.069.895.675	372.241.949.890
115	ESIP	2021	0,007	611.433.199	84.582.663.843
116	IGAR	2021	0,129	104.034.299.846	809.371.584.010
117	IMPC	2021	0,072	206.588.977.295	2.861.498.208.364
118	PBID	2021	0,147	412.552.472.000	2.801.186.958.000
119	SMKL	2021	0,056	106.306.881.651	1.911.921.812.381
120	TALF	2021	0,014	22.437.585.810	1.569.929.936.844
121	TRST	2021	0,043	200.975.805.947	4.628.831.951.931
122	CPIN	2021	0,102	3.619.010.000.000	35.446.051.000.000
123	JPFA	2021	0,075	2.130.896.000.000	28.589.656.000.000
124	SIPD	2021	0,005	15.065.000.000	2.794.113.000.000
125	IFII	2021	0,071	82.349.452.240	1.158.730.182.419
126	SINI	2021	0,048	8.444.661.323	174.987.775.320
127	ALDO	2021	0,083	100.771.009.640	1.210.809.442.028

No	KODE EMITEN	TAHUN	ROA	Laba Bersih	Total Aset
128	FASW	2021	0,046	614.926.000.000	13.302.224.000.000
129	KDSI	2021	0,054	72.634.468.539	1.348.730.229.275
130	SPMA	2021	0,107	294.325.560.054	2.746.153.295.147
131	KMTR	2021	0,015	81.527.139.693	5.575.135.591.236
132	ASII	2021	0,070	25.586.000.000.000	367.311.000.000.000
133	GJTL	2021	0,004	79.896.000.000	18.449.075.000.000
134	INDS	2021	0,050	158.199.728.315	3.165.018.057.203
135	LPIN	2021	0,075	23.408.672.795	310.880.071.852
136	SMSM	2021	0,188	728.263.000.000	3.868.862.000.000
137	UCID	2021	0,061	475.087.000.000	7.787.513.000.000
138	CCSI	2021	0,074	38.733.792.000	523.443.664.000
139	SCCO	2021	0,030	141.762.816.916	4.698.864.127.234
140	SLIS	2021	0,064	25.245.714.649	395.646.064.266
141	ADES	2021	0,204	265.758.000.000	1.304.108.000.000
142	AISA	2021	0,005	8.771.000.000	1.761.634.000.000
143	CAMP	2021	0,087	100.066.615.090	1.147.260.611.703
144	CEKA	2021	0,110	187.066.990.085	1.697.387.196.209
145	CLEO	2021	0,134	180.711.667.020	1.348.181.576.913
146	COCO	2021	0,023	8.532.631.708	370.684.311.428
147	DLTA	2021	0,144	187.992.998.000	1.308.722.065.000
148	DMND	2021	0,056	351.470.000.000	6.297.287.000.000
149	ENZO	2021	0,035	10.191.676.313	294.416.024.814
150	GOOD	2021	0,073	492.637.672.186	6.766.602.280.143
151	HOKI	2021	0,013	12.533.087.704	989.119.315.334
152	ICBP	2021	0,067	7.900.282.000.000	118.066.628.000.000
153	INDF	2021	0,062	11.203.585.000.000	179.356.193.000.000
154	KEJU	2021	0,188	144.700.268.968	767.726.284.113
155	MLBI	2021	0,228	665.850.000.000	2.922.017.000.000
156	MYOR	2021	0,061	1.211.052.647.953	19.917.653.265.528
157	PANI	2021	0,010	1.680.076.000	163.913.597.000
158	PSGO	2021	0,057	213.841.959.820	3.731.907.652.769
159	ROTI	2021	0,067	281.340.682.456	4.191.284.422.677
160	SKBM	2021	0,015	29.707.421.605	1.970.428.120.056
161	SKLT	2021	0,095	84.524.160.228	889.125.250.792
162	STTP	2021	0,158	617.573.766.863	3.919.243.683.748
163	ULTJ	2021	0,172	1.276.793.000.000	7.406.856.000.000
164	GGRM	2021	0,062	5.605.321.000.000	89.964.369.000.000
165	HMSP	2021	0,134	7.137.097.000.000	53.090.428.000.000
166	ITIC	2021	0,035	18.368.616.642	526.704.173.504
167	WIM	2021	0,094	176.877.010.231	1.891.169.731.202
168	DVLA	2021	0,070	146.725.628.000	2.085.904.980.000
169	KAEF	2021	0,016	289.888.789.000	17.760.195.040.000
170	KLBF	2021	0,126	3.232.007.683.281	25.666.635.156.271
171	MERK	2021	0,128	131.660.834.000	1.026.266.866.000
172	PEHA	2021	0,006	11.296.951.000	1.838.539.299.000
173	PYFA	2021	0,007	5.478.952.440	806.221.575.272
174	SCPI	2021	0,098	118.691.582.000	1.212.160.543.000
175	SIDO	2021	0,310	1.260.898.000.000	4.068.970.000.000
176	SOHO	2021	0,137	551.091.000.000	4.021.919.000.000
177	TSPC	2021	0,091	877.817.637.643	9.644.326.662.784
178	UNVR	2021	0,302	5.758.148.000.000	19.068.532.000.000
179	VICI	2021	0,178	177.275.878.389	997.797.006.411
180	CBMF	2021	0,004	1.470.491.082	354.869.039.524
181	WOOD	2021	0,080	543.488.483.355	6.801.034.778.630
182	HRTA	2021	0,056	194.432.397.219	3.478.074.220.547

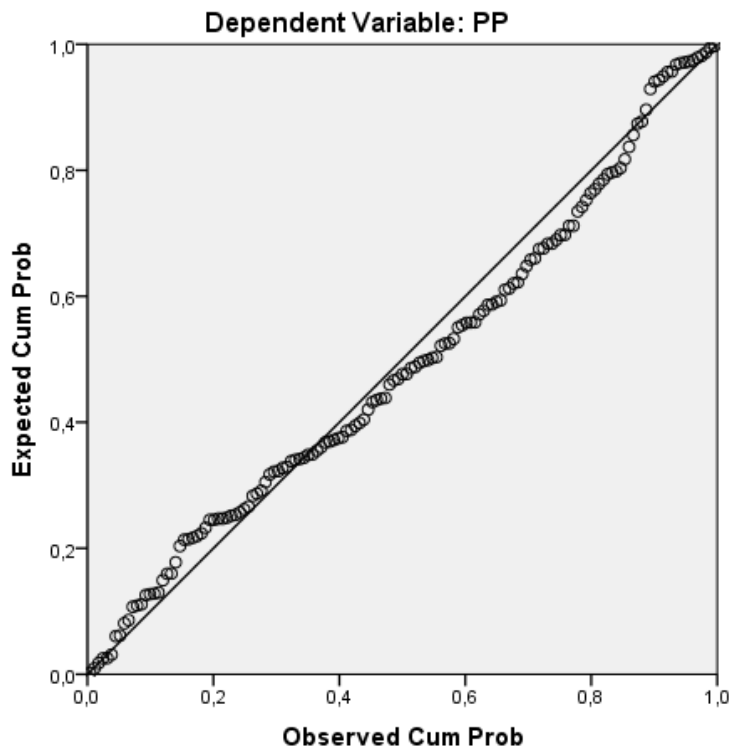
Lampiran 9 Hasil Uji Hipotesis

Lampiran 9. 1 Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
PP	147	,124	,390	,23818	,004102	,049731
INDP	147	,250	,833	,42596	,008975	,108822
KA	147	1,000	17,000	5,29252	,192151	2,329710
KK	147	,004	,364	,08472	,005558	,067389
Valid N (listwise)	147					

Lampiran 9. 2 Uji Normalitas P-Plot

Normal P-P Plot of Regression Standardized Residual



Lampiran 9. 3 Uji Normalitas One-Sample Kolmogrov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test			Unstandardized Residual	
N			147	
Normal Parameters ^{a,b}	Mean		,0000000	
	Std. Deviation		,04713577	
Most Extreme Differences	Absolute		,065	
	Positive		,065	
	Negative		-,062	
Test Statistic			,065	
Asymp. Sig. (2-tailed)			,200 ^{c,d}	
Monte Carlo Sig. (2-tailed)	Sig.		,528 ^e	
		99% Confidence Interval	Lower Bound	,515
			Upper Bound	,541

a. Test distribution is Normal.

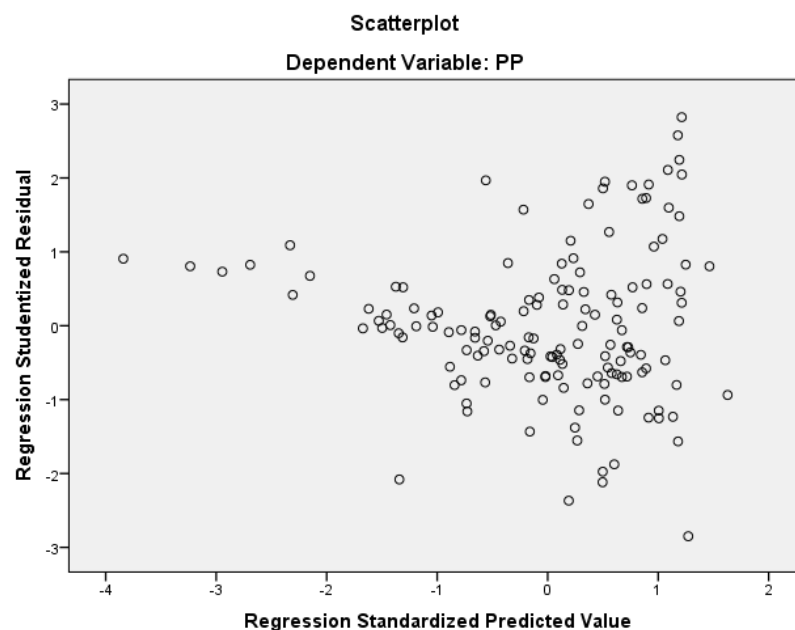
b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Based on 10000 sampled tables with starting seed 957002199.

Lampiran 9. 4 Uji Heteroskedastisitas



Lampiran 9. 5 Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,319 ^a	,102	,083	,047628	,102	5,393	3	143	,002	2,146

a. Predictors: (Constant), KK, KA, INDP

b. Dependent Variable: PP

Lampiran 9. 6 Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,279	,018		15,274	,000		
	INDP	-,010	,038	-,022	-,263	,793	,905	1,105
	KA	-,004	,002	-,188	-2,373	,019	1,000	1,000
	KK	-,183	,061	-,248	-2,978	,003	,905	1,105

a. Dependent Variable: PP

Lampiran 9. 7 Uji Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,279	,018		15,274	,000		
	INDP	-,010	,038	-,022	-,263	,793	,905	1,105
	KA	-,004	,002	-,188	-2,373	,019	1,000	1,000
	KK	-,183	,061	-,248	-2,978	,003	,905	1,105

a. Dependent Variable: PP

Lampiran 9. 8 Uji Hipotesis – Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,037	3	,012	5,393	,002 ^b
	Residual	,324	143	,002		
	Total	,361	146			

a. Dependent Variable: PP

b. Predictors: (Constant), KK, KA, INDP

Lampiran 9. 9 Uji Hipotesis – Uji Parsial t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,279	,018		15,274	,000		
	INDP	-,010	,038	-,022	-,263	,793	,905	1,105
	KA	-,004	,002	-,188	-2,373	,019	1,000	1,000
	KK	-,183	,061	-,248	-2,978	,003	,905	1,105

a. Dependent Variable: PP

Lampiran 9. 10 Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,319 ^a	,102	,083	,047628	,102	5,393	3	143	,002	2,146

a. Predictors: (Constant), KK, KA, INDP

b. Dependent Variable: PP

