

LAMPIRAN – LAMPIRAN

Lampiran 1. 1 Daftar Perusahaan dan Pemilihan Sampel

No	Kode	Nama Perusahaan	Kriteria				Sampel
			1	2	3	4	
1	INTP	Indocement Tunggul Prakasa Tbk	✓	✓	✓	✓	✓
2	SMBR	Semen Baturaja Tbk	✓	✓	✓	✓	✓
3	SMCB	Solusi Bangun Indonesia Tbk	✓	✓	✗	✗	✗
4	SMGR	Semen Indonesia (Persero) Tbk	✓	✓	✗	✗	✗
5	WSBP	Waskita Beton Precast Tbk	✓	✓	✗	✗	✗
6	WTON	Wijaya Karya Beton Tbk	✓	✓	✗	✗	✗
7	AMFG	Asahimas Flat Glass Tbk	✓	✓	✗	✗	✗
8	ARNA	Arwana Citramulia Tbk	✓	✓	✗	✗	✗
9	CAKK	Cahayaputra Asa Keramik Tbk	✓	✓	✓	✗	✗
10	KIAS	Keramika Indonesia Assosiasi Tbk	✓	✓	✗	✗	✗
11	MARK	Mark Dynamics Indonesia Tbk	✓	✓	✓	✓	✓
12	MLIA	Mulia Industrindo Tbk	✓	✓	✗	✗	✗
13	TOTO	Surya Toto Indonesia Tbk	✓	✓	✗	✗	✗
14	ALKA	Alakasa Industrindo Tbk	✓	✓	✗	✗	✗
15	ALMI	Alumindo Light Metal Industry Tbk	✓	✓	✓	✗	✗
16	BAJA	Saranacentral Bajatama Tbk	✓	✓	✓	✗	✗
17	BTON	Betonjaya Manunggal Tbk	✓	✓	✓	✓	✓
18	CTBN	Citra Tubindo Tbk	✓	✓	✓	✗	✗
19	GDST	Gunawan Dianjaya Steel Tbk	✓	✓	✓	✗	✗
20	GGRP	Gunung Raja Paksi Tbk	✓	✗	✗	✗	✗
21	INAI	Indal Aluminium Industry Tbk	✓	✓	✓	✗	✗
22	ISSP	Steel Pipe Industry of Indonesia Tbk	✓	✓	✓	✗	✗
23	JKSW	Jakarta Kyoei Steel Works Tbk	✓	✓	✗	✗	✗
24	KRAS	Krakatau Steel (Persero) Tbk	✓	✗	✗	✗	✗
25	LION	Lion Metal Works Tbk	✓	✓	✓	✗	✗
26	LMSH	Lionmesh Prima Tbk	✓	✓	✓	✗	✗
27	NIKL	Pelat Timah Nusantara Tbk	✓	✗	✗	✗	✗
28	PICO	Pelangi Indah Canindo Tbk	✓	✓	✓	✗	✗
29	TBMS	Tembaga Mulia Semanan Tbk	✓	✗	✗	✗	✗
30	AGII	Samator Indo Gas Tbk	✓	✓	✓	✓	✓
31	AVIA	Avia Avian Tbk	✓	✓	✓	✓	✓
32	BRPT	Barito Pasific Tbk	✓	✗	✗	✗	✗
33	BUDI	Budi Starch and Sweetener Tbk	✓	✓	✗	✗	✗
34	CHEM	Chemstar Indonesia Tbk IPO 8 Juli 2022	✓	✓	✓	✗	✗
35	DPNS	Duta Pertiwi Nusantara Tbk	✓	✓	✓	✓	✓
36	EKAD	Ekadharna International Tbk	✓	✓	✗	✗	✗
37	ETWA	Eterindo Wahanatama Tbk	✓	✓	✗	✗	✗
38	INCI	Intan Wijaya International Tbk	✓	✓	✓	✗	✗
39	KUAS	Ace Oldfields Tbk	✓	✓	✗	✗	✗
40	LABA	Ladangbaja Murni Tbk	✓	✓	✗	✗	✗

41	MDKI	emdeki utama tbk	✓	✓	✓	✗	✗
42	MOLI	Madusari Murni Indah Tbk	✓	✓	✓	✓	✓
43	NPGF	Nusa Palapa Gemilang Tbk	✓	✓	✗	✗	✗
44	OBMD	OBM Drilichem Tbk	✓	✓	✗	✓	✗
45	SAMF	Saraswanti Anugerah Makmur Tbk	✓	✓	✗	✓	✗
46	SBMA	Surya Biru Murni Acetylene Tbk	✓	✓	✗	✗	✗
47	SRSN	Indo Acitama Tbk	✓	✓	✓	✓	✓
48	TDPM	Tridomain Performance Materials Tbk	✓	✗	✗	✗	✗
49	TPIA	Chandra Asri Petrochemical	✓	✗	✗	✗	✗
50	UNIC	Unggul Indah Cahaya Tbk	✓	✗	✗	✗	✗
51	AKPI	Argha Karya Prima Industry Tbk	✓	✓	✓	✗	✗
52	APLI	Asiaplast Industries Tbk	✓	✓	✓	✓	✓
53	BRNA	Berlina Tbk	✓	✓	✗	✗	✗
54	EPAC	Megalestari Epack Sentosaraya Tbk	✓	✓	✓	✗	✗
55	ESIP	Sinergi Inti Plastindo Tbk	✓	✓	✓	✗	✗
56	FPNI	Lotte Chemical Titan Tbk	✓	✗	✗	✗	✗
57	IGAR	Champion Pacific Indonesia Tbk	✓	✓	✗	✗	✗
58	IMPC	Impack Pratama Industri Tbk	✓	✓	✓	✓	✓
59	IPOL	Indopoly Swakarsa Industry Tbk	✓	✗	✗	✗	✗
60	PBID	Panca Budi Idaman Tbk	✓	✓	✓	✓	✓
61	PDPP	Primadaya Plastisindo Tbk IPO 9 November 2022	✓	✓	✓	✗	✗
62	SMKL	Satyamitra Kemas Lestari Tbk	✓	✓	✓	✓	✓
63	TALF	Tunas Alfin Tbk	✓	✓	✗	✗	✗
64	TRST	Trias Sentosa Tbk	✓	✓	✓	✓	✓
65	AKKU	alam karya unggul tbk	✓	✓	✗	✗	✗
66	SIMA	siwani makmur tbk	✓	✗	✗	✗	✗
67	YPAS	Yanaprima Hastapersada Tbk	✓	✓	✓	✗	✗
68	CPIN	Charoen Pokphand Indonesia Tbk	✓	✓	✗	✗	✗
69	CPRO	Central Proteina Prima Tbk	✓	✗	✗	✗	✗
70	DEWI	Dewi Shri Farmindo Tbk IPO 18 Juli 2022	✓	✗	✗	✗	✗
71	JPFA	Japfa Comfeed Indonesia Tbk	✓	✓	✗	✗	✗
72	MAIN	Malindo Feedmill Tbk	✓	✓	✓	✗	✗
73	SIPD	Sreeya Sewu Indonesia Tbk	✓	✓	✗	✗	✗
74	IFII	Indonesia Fibreboard Industry Tbk	✓	✓	✓	✗	✗
75	SINI	Singaraja Putra Tbk	✓	✓	✗	✗	✗
76	SULI	SLJ Global Tbk	✓	✗	✗	✗	✗
77	TIRT	Tirta Mahakam Resources Tbk	✓	✓	✗	✗	✗
78	ALDO	Alkindo Naratama Tbk	✓	✓	✓	✓	✓
79	FASW	Fajar Surya Wisesa Tbk	✓	✓	✗	✗	✗
80	INKP	Indah Kiat Pulp & Paper Tbk	✓	✗	✗	✗	✗
81	INRU	Toba Pulp Lestari Tbk	✓	✗	✗	✗	✗
82	KBRI	Kertas Basuki Rachmat Indonesia Tbk	✓	✗	✗	✗	✗
83	KDSI	Kedawung Setia Industrial Tbk	✓	✓	✓	✗	✗
84	SPMA	Suparma Tbk	✓	✓	✗	✗	✗
85	SWAT	Sriwahana Adityakarta Tbk	✓	✓	✗	✗	✗
86	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	✓	✓	✗	✗	✗
87	AMIN	Ateliers Mecaniques D'Indonesie Tbk	✓	✓	✓	✓	✓
88	ARKA	Arkha Jayanti Persada Tbk	✓	✓	✓	✗	✗
89	GMFI	Garuda Maintenance Facility Aero Asia Tbk	✓	✗	✗	✗	✗
90	GPSO	Geoprima Solusi Tbk	✓	✓	✓	✗	✗

91	KPAL	Steadfast Marine Tbk	✓	✗	✗	✗	✗
92	KRAH	Grand Kartech Tbk	✓	✗	✗	✗	✗
93	NTBK	Nusatama Berkah Tbk IPO 9 Februari 2022	✓	✓	✗	✗	✗
94	ASII	Astra International Tbk	✓	✓	✓	✓	✓
95	AUTO	Astra Otoparts Tbk	✓	✓	✗	✗	✗
96	BOLT	Garuda Metalindo Tbk	✓	✓	✓	✓	✓
97	BRAM	Indo Kordsa Tbk	✓	✗	✗	✗	✗
98	DRMA	Dharma Polimetal Tbk	✓	✓	✓	✓	✓
99	GDYR	Goodyear Indonesia Tbk	✓	✗	✗	✗	✗
100	GJTL	Gajah Tunggal Tbk	✓	✓	✓	✗	✗
101	IMAS	Indomobil Sukses Internasional Tbk	✓	✓	✗	✗	✗
102	INDS	Indospring Tbk	✓	✓	✓	✗	✗
103	ISAP	Isra Presisi Indonesia Tbk IPO 9 Desember 2022	✓	✓	✓	✗	✗
104	LPIN	Multi Prima Sejahtera Tbk	✓	✓	✗	✗	✗
105	MASA	Multistrada Arah Sarana Tbk	✓	✗	✗	✗	✗
106	NIPS	Nipress Tbk	✓	✗	✗	✗	✗
107	PRAS	Prima Alloy Steel Universal Tbk	✓	✓	✓	✗	✗
108	SMSM	Selamat Sempurna Tbk	✓	✓	✓	✓	✓
109	ADMG	Polychem Indonesia Tbk	✓	✗	✗	✗	✗
110	ARGO	Argo Pantes Tbk	✓	✓	✗	✗	✗
111	BELL	Trisula Textile Industries Tbk	✓	✓	✗	✗	✗
112	CNTX	Century Textile Industry Tbk	✓	✗	✗	✗	✗
113	ERTX	Eratex Djaja Tbk	✓	✗	✗	✗	✗
114	ESTI	Ever Shine Tex Tbk	✓	✗	✗	✗	✗
115	HDTX	Panasia Indo Resources Tbk	✓	✓	✓	✗	✗
116	INDR	Indorama Synthetics Tbk	✓	✗	✗	✗	✗
117	MYTX	Asia Pacific Investama Tbk	✓	✓	✗	✗	✗
118	PBRX	Pan Brothers Tbk	✓	✗	✗	✗	✗
119	POLY	Asia Pacific Fibers Tbk	✓	✗	✗	✗	✗
120	POLU	Golden Flower Tbk	✓	✓	✗	✗	✗
121	RICY	Ricky Putra Globalindo Tbk	✓	✓	✗	✗	✗
122	SBAT	Sejahtera Bintang Abadi Textile Tbk	✓	✓	✗	✗	✗
123	SRIL	Sri Rejeki Isman Tbk	✓	✗	✗	✗	✗
124	SSTM	Sunson Textile Manufacture Tbk	✓	✓	✓	✗	✗
125	TFCO	Tifico Fiber Indonesia Tbk	✓	✓	✓	✓	✓
126	TRIS	Trisula International Tbk	✓	✓	✗	✗	✗
127	UCID	Uni Charm Indonesia Tbk	✓	✓	✗	✗	✗
128	UNIT	Nusantara Inti Corpora Tbk	✓	✗	✗	✗	✗
129	ZONE	Mega Perintis Tbk	✓	✓	✓	✗	✗
130	CCSI	Communication Cable Systems Indonesia Tbk	✓	✓	✓	✗	✗
131	IKBI	Sumi Indo Kabel Tbk	✓	✗	✗	✗	✗
132	JECC	Jembo Cable Company Tbk	✓	✓	✗	✗	✗
133	KBLI	KMI Wire & Cable Tbk	✓	✓	✗	✗	✗
134	KBLM	Kabelindo Murni Tbk	✓	✓	✗	✗	✗
135	SCCO	Supreme Cable Manufacturing Corporation Tbk	✓	✓	✗	✗	✗
136	VOKS	Voksel Electric Tbk	✓	✓	✗	✗	✗
137	PTSN	Sat Nusapersada Tbk	✓	✗	✗	✗	✗
138	JSKY	Sky Energy Indonesia Tbk	✓	✓	✗	✗	✗
139	SCNP	Selaras Citra Nusantara Perkasa Tbk	✓	✓	✓	✗	✗
140	SLIS	Gaya Abadi Sempurna Tbk	✓	✓	✓	✗	✗

141	ADES	Akasha Wira International Tbk	✓	✓	✗	✗	✗
142	AISA	Tiga Pilar Sejahtera Food Tbk	✓	✓	✗	✗	✗
143	ALTO	Tri Banyan Tirta Tbk	✓	✓	✗	✗	✗
144	BTEK	Bumi Teknokultura Unggul Tbk	✓	✗	✗	✗	✗
145	BUDI	Budi Starch Sweetener Tbk	✓	✓	✗	✗	✗
146	CAMP	Campina Ice Cream Industry Tbk	✓	✓	✓	✓	✓
147	CEKA	Cahaya Kalbar Tbk	✓	✓	✓	✗	✗
148	CLEO	Sariguna Primatirta Tbk	✓	✓	✓	✓	✓
149	CMRY	Cisarua Mountain Dairy Tbk	✓	✓	✓	✓	✓
150	COCO	Wahana Interfood Nusantara Tbk	✓	✓	✗	✗	✗
151	CRAB	Toba Surimi Industries Tbk IPO 10 Agustus 2022	✓	✓	✓	✗	✗
152	DLTA	Delta Jakarta Tbk	✓	✓	✗	✗	✗
153	DMND	Diamond Food Indonesia Tbk	✓	✓	✓	✗	✗
154	ENZO	Moreno Abadi Perkasa Tbk	✓	✓	✓	✗	✗
155	FOOD	Sentra Food Indonesia Tbk	✓	✓	✓	✗	✗
156	GOOD	Garudafood Putra Putri Jaya Tbk	✓	✓	✓	✓	✓
157	HOKI	Buyung Poetra Sembada Tbk	✓	✓	✓	✓	✓
158	IBOS	Indo Boga Sukses Tbk IPO 25 April 2022	✓	✓	✗	✗	✗
159	ICBP	Indofood CBP Sukses Makmur Tbk	✓	✓	✗	✗	✗
160	IIKP	Inti Agri Resources Tbk	✓	✓	✗	✗	✗
161	IKAN	Era Mandiri Cemerlang Tbk	✓	✓	✓	✓	✓
162	INDF	Indofood Sukses Makmur Tbk	✓	✓	✓	✓	✓
163	IPPE	Indo Pureco Pratama Tbk	✓	✓	✓	✗	✗
164	KEJU	Mulia Boga Raya Tbk	✓	✓	✗	✗	✗
165	MGNA	Magna Investama Mandiri Tbk	✓	✓	✗	✗	✗
166	MLBI	Multi Bintang Indonesia Tbk	✓	✓	✗	✗	✗
167	MYOR	Mayora Indah Tbk	✓	✓	✓	✓	✓
168	NASI	Wahana Inti Makmur Tbk	✓	✓	✓	✗	✗
169	PCAR	Prima Cakrawala Abadi Tbk	✓	✓	✗	✗	✗
170	PMMP	Panca Mitra Multiperdana Tbk	✓	✗	✗	✗	✗
171	PSDN	Prasidha Aneka Niaga Tbk	✓	✓	✓	✗	✗
172	PSGO	Palma Serasih Tbk	✓	✓	✓	✓	✓
173	ROTI	Nippon Indosari Corpindo Tbk	✓	✓	✗	✗	✗
174	SKBM	Sekar Bumi Tbk	✓	✓	✓	✗	✗
175	SKLT	Sekar Laut Tbk	✓	✓	✓	✓	✓
176	STTP	Siantar Top Tbk	✓	✓	✓	✓	✓
177	TAYS	Jaya Swarasa Agung Tbk	✓	✓	✓	✗	✗
178	TRGU	Cerestar Indonesia Tbk IPO 8 Juli 2022	✓	✓	✓	✗	✗
179	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	✓	✓	✓	✓	✓
180	WMPP	Widodo Makmur Perkasa Tbk	✓	✓	✓	✗	✗
181	WMUU	Widodo Makmur Unggas Tbk	✓	✓	✓	✗	✗
182	GGRM	Gudang Garam Tbk	✓	✓	✓	✓	✓
183	HMSP	Hanjaya Mandala Sampoerna Tbk	✓	✓	✗	✗	✗
184	ITIC	Indonesian Tobacco Tbk	✓	✓	✗	✗	✗
185	RMBA	bentoel internasional investama tbk	✓	✓	✗	✗	✗
186	WIIM	Wisnilak Inti Makmur Tbk	✓	✓	✓	✓	✓
187	DVLA	Darya Varia Laboratoria Tbk	✓	✓	✗	✗	✗
188	INAF	Indofarma Tbk	✓	✓	✗	✗	✗
189	KAEF	Kimia Farma Tbk	✓	✓	✗	✗	✗
190	KLBF	Kalbe Farma Tbk	✓	✓	✗	✗	✗

191	MERK	Merck Indonesia Tbk	✓	✓	✗	✗	✗
192	PEHA	Phapros Tbk	✓	✓	✓	✓	✓
193	PYFA	Pyridam Farma Tbk	✓	✓	✗	✗	✗
194	SCPI	Merck Sharp Dohme Pharma Tbk	✓	✓	✗	✗	✗
195	SIDO	Industri Jamu dan Farmasi Sido Tbk	✓	✓	✓	✓	✓
196	SOHO	Soho Global Health Tbk	✓	✓	✓	✓	✓
197	TSPC	Tempo Scan Pacific Tbk	✓	✓	✓	✓	✓
198	ADES	akasha wira internasional tbk	✓	✓	✗	✗	✗
199	KINO	Kino Indonesia Tbk	✓	✓	✓	✗	✗
200	KPAS	Cottonindo Ariesta Tbk	✓	✓	✗	✗	✗
201	MBTO	Martina Berto Tbk	✓	✓	✓	✗	✗
202	MRAT	Mustika Ratu Tbk	✓	✓	✓	✗	✗
203	TCID	Mandom Indonesia Tbk	✓	✓	✓	✗	✗
204	UNVR	Unilever Indonesia Tbk	✓	✓	✗	✗	✗

Daftar Perusahaan dan Pemilihan Sampel

No	Ketentuan	Jumlah
1.	Perusahaan manufaktur yang tercatat di Bursa Efek Indonesia (BEI) pada periode 2021 sampai dengan 2022	204
2.	Perusahaan manufaktur yang mempublikasikan laporan keuangan secara lengkap dalam bentuk rupiah pada periode 2021 sampai dengan 2022	167
3.	Perusahaan manufaktur yang memiliki data lengkap untuk mengidentifikasi kualitas laba, dan data yang berkaitan dengan profitabilitas, leverage dan kepemilikan manajerial	88
4.	Perusahaan manufaktur yang tidak mengalami kerugian pada periode 2021 sampai dengan 2022	41
	Jumlah perusahaan yang dijadikan sampel	39
	Tahun pengamatan (2021-2022)	2
	Jumlah data dan sampel (39 x 2)	78

Lampiran 1. 2 Tabel Perhitungan Kualitas Laba

NO	KODE	PERUSAHAAN	TAHUN	KUALITAS LABA		
				QIR = arus kas operasi / EBIT		
				arus kas operasi	laba bersih	QIR
1	INTP	Indocement Tunggul Prakasa Tbk	2021	Rp 2.606.707,00	Rp 1.788.496,00	1,46
			2022	Rp 2.401.773,00	Rp 1.842.434,00	1,30
2	SMBR	Semen Baturaja Tbk	2021	Rp 171.566.369,00	Rp 68.907.521,00	2,49
			2022	Rp 411.196.926,00	Rp 115.267.044,00	3,57
3	MARK	Mark Dynamics Indonesia Tbk	2021	Rp 331.696.205,00	Rp 505.578.068,00	0,66
			2022	Rp 210.636.685,00	Rp 317.066.207,00	0,66
4	BTON	Betonjaya Manunggal Tbk	2021	Rp 10.891.668,00	Rp 12.564.074,00	0,87
			2022	Rp 62.155.863,00	Rp 42.166.915,00	1,47
5	AGII	Samator Indo Gas Tbk	2021	Rp 605.946.000,00	Rp 275.898.000,00	2,20
			2022	Rp 522.544.000,00	Rp 138.850.000,00	3,76
6	AVIA	Avia Avian Tbk	2021	Rp 1.271.999,00	Rp 1.844.705,00	0,69
			2022	Rp 1.461.499,00	Rp 1.745.247,00	0,84
7	DPNS	Duta Pertiwi Nusantara Tbk	2021	Rp 403.641.929,00	Rp 28.186.888,00	14,32
			2022	Rp 20.535.102,00	Rp 34.552.481,00	0,59
8	MOLI	Madusari Murni Indah Tbk	2021	Rp 90.776.248,00	Rp 58.980.604,00	1,54
			2022	Rp 127.219.093,00	Rp 22.205.358,00	5,73
9	SRSN	Indo Acitama Tbk	2021	Rp 76.373.971,00	Rp 32.257.288,00	2,37
			2022	Rp 24.091.201,00	Rp 44.423.333,00	0,54
10	APLI	Asiaplast Industries Tbk	2021	Rp 49.198.839,00	Rp 25.772.333,00	1,91
			2022	Rp 74.017.056,00	Rp 61.233.041,00	1,21
11	IMPC	Impack Pratama Industri Tbk	2021	Rp 245.457.033,00	Rp 254.899.864,00	0,96
			2022	Rp 228.972.246,00	Rp 414.206.408,00	0,55
12	PBID	Panca Budi Idaman Tbk	2021	Rp 142.033.597,00	Rp 531.121.667,00	0,27
			2022	Rp 209.776.561,00	Rp 453.472.989,00	0,46
13	SMKL	Satyamitra Kemas Lestari Tbk	2021	Rp 93.092.979,00	Rp 139.836.038,00	0,67
			2022	Rp 66.330.867,00	Rp 102.140.064,00	0,65
14	TRST	Trias Sentosa Tbk	2021	Rp 73.192.000,00	Rp 218.346.000,00	0,34
			2022	Rp 162.263.000,00	Rp 167.990.000,00	0,97
15	ALDO	Alkindo Naratama Tbk	2021	Rp 73.764.543,00	Rp 129.768.148,00	0,57
			2022	Rp 21.729.400,00	Rp 84.844.590,00	0,26
16	AMIN	Ateliers Mecaniques D'Indonesie Tbk	2021	Rp 47.103.444,00	Rp 5.731.532,00	8,22
			2022	Rp 19.925.105,00	Rp 7.763.847,00	2,57
17	ASII	Astra International Tbk	2021	Rp 38.252.000,00	Rp 32.350.000,00	1,18
			2022	Rp 37.342.000,00	Rp 50.390.000,00	0,74
18	BOLT	Garuda Metalindo Tbk	2021	Rp 34.346.451,00	Rp 105.700.098,00	0,32
			2022	Rp 34.831.381,00	Rp 77.920.482,00	0,45
19	DRMA	Dharma Polimetal Tbk	2021	Rp 244.323.325,00	Rp 367.980.374,00	0,66
			2022	Rp 269.006.659,00	Rp 494.365.322,00	0,54

20	SMSM	Selamat Sempurna Tbk	2021	Rp 493.121.000,00	Rp 922.168.000,00	0,53
			2022	Rp 1.063.865,00	Rp 1.172.002,00	0,91
21	TFCO	Tifico Fiber Indonesia Tbk	2021	Rp 17.885.980,00	Rp 17.551.485,00	1,02
			2022	Rp 1.221.842,00	Rp 3.270.191,00	0,37
22	CAMP	Campina Ice Cream Industry Tbk	2021	Rp 213.482.549,00	Rp 125.146.931,00	1,71
			2022	Rp 178.373.991,00	Rp 153.914.313,00	1,16
23	CLEO	Sariguna Primatirta Tbk	2021	Rp 232.746.845,00	Rp 230.343.242,00	1,01
			2022	Rp 190.077.226,00	Rp 249.231.376,00	0,76
24	CMRY	Cisarua Mountain Dairy Tbk	2021	Rp 725.649.000,00	Rp 1.016.130,00	714,13
			2022	Rp 485.962.000,00	Rp 1.342.710,00	361,93
25	GOOD	Garudafood Putra Putri Jaya Tbk	2021	Rp 709.767.241,00	Rp 632.654.506,00	1,12
			2022	Rp 622.229.731,00	Rp 674.251.464,00	0,92
26	HOKI	Buyung Poetra Sembada Tbk	2021	Rp 13.844.364,00	Rp 17.115.171,00	0,81
			2022	Rp 208.580.798,00	Rp 661.981.085,00	0,32
27	IKAN	Era Mandiri Cemerlang Tbk	2021	Rp 8.025.011,00	Rp 2.132.717,00	3,76
			2022	Rp 7.627.218,00	Rp 2.481.562,00	3,07
28	INDF	Indofood Sukses Makmur Tbk	2021	Rp 14.692.641,00	Rp 14.488.653,00	1,01
			2022	Rp 13.587.686,00	Rp 12.318.765,00	1,10
29	MYOR	Mayora Indah Tbk	2021	Rp 10.419.550,00	Rp 1.549.648,00	6,72
			2022	Rp 1.619.570,00	Rp 2.506.057,00	0,65
30	PSGO	Palma Serasih Tbk	2021	Rp 369.004.599,00	Rp 224.944.834,00	1,64
			2022	Rp 534.655.519,00	Rp 318.534.090,00	1,68
31	SKLT	Sekar Laut Tbk	2021	Rp 127.778.774,00	Rp 101.725.399,00	1,26
			2022	Rp 16.414.344,00	Rp 92.439.536,00	0,18
32	STTP	Siantar Top Tbk	2021	Rp 624.883.019,00	Rp 765.188.720,00	0,82
			2022	Rp 677.186.311,00	Rp 756.723.520,00	0,89
33	ULTJ	Ultra Jaya Milk Industry and Trading	2021	Rp 1.414.447,00	Rp 1.541.932,00	0,92
			2022	Rp 259.846.000,00	Rp 1.288.998,00	201,59
34	GGRM	Gudang Garam Tbk	2021	Rp 5.325.167,00	Rp 7.286.846,00	0,73
			2022	Rp 9.867.984,00	Rp 3.646.521,00	2,71
35	WIIM	Wismilak Inti Makmur Tbk	2021	Rp 179.921.930,00	Rp 214.884.126,00	0,84
			2022	Rp 300.474.180,00	Rp 319.471.051,00	0,94
36	PEHA	Phapros Tbk	2021	Rp 189.923.155,00	Rp 12.892.095,00	14,73
			2022	Rp 172.983.076,00	Rp 41.502.117,00	4,17
37	SIDO	Industri Jamu dan Farmasi Sido Tbk	2021	Rp 1.199.317,00	Rp 1.613.231,00	0,74
			2022	Rp 1.107.137,00	Rp 1.419.852,00	0,78
38	SOHO	Soho Global Health Tbk	2021	Rp 615.123.000,00	Rp 691.157.000,00	0,89
			2022	Rp 368.904.000,00	Rp 455.637.000,00	0,81
39	TSPC	Tempo Scan Pacific Tbk	2021	Rp 689.652.508,00	Rp 1.098.370,00	627,89
			2022	Rp 485.838.424,00	Rp 1.329.822,00	365,34

Lampiran 1. 3 Tabel Perhitungan Profitabilitas

NO	KODE	PERUSAHAAN	TAHUN	PROFITABILITAS		
				ROE = laba bersih / modal		
				laba bersih	ekuitas	ROE
1	INTP	Indocement Tunggul Prakasa Tbk	2021	Rp 1.788.496,00	Rp 20.620.964,00	0,09
			2022	Rp 1.842.434,00	Rp 19.566.906,00	0,09
2	SMBR	Semen Baturaja Tbk	2021	Rp 68.907.521,00	Rp 3.000.166,00	0,02
			2022	Rp 115.267.044,00	Rp 3.086.916,00	0,04
3	MARK	Mark Dynamics Indonesia Tbk	2021	Rp 505.578.068,00	Rp 743.640.411,00	0,68
			2022	Rp 317.066.207,00	Rp 843.781.090,00	0,38
4	BTON	Betonjaya Manunggal Tbk	2021	Rp 12.564.074,00	Rp 197.765.605,00	0,06
			2022	Rp 42.166.915,00	Rp 238.205.004,00	0,18
5	AGII	Samator Indo Gas Tbk	2021	Rp 275.898.000,00	Rp 3.582.925,00	0,08
			2022	Rp 138.850.000,00	Rp 3.695.974,00	0,04
6	AVIA	Avia Avian Tbk	2021	Rp 1.844.705,00	Rp 9.415.620,00	0,20
			2022	Rp 1.745.247,00	Rp 9.574.885,00	0,18
7	DPNS	Duta Pertiwi Nusantara Tbk	2021	Rp 28.186.888,00	Rp 307.956.854,00	0,09
			2022	Rp 34.552.481,00	Rp 329.957.934,00	0,10
8	MOLI	Madusari Murni Indah Tbk	2021	Rp 58.980.604,00	Rp 1.493.834,00	0,04
			2022	Rp 22.205.358,00	Rp 1.505.890,00	0,01
9	SRSN	Indo Acitama Tbk	2021	Rp 32.257.288,00	Rp 608.207.428,00	0,05
			2022	Rp 44.423.333,00	Rp 658.342.429,00	0,07
10	APLI	Asiaplast Industries Tbk	2021	Rp 25.772.333,00	Rp 231.034.769,00	0,11
			2022	Rp 61.233.041,00	Rp 278.954.892,00	0,22
11	IMPC	Impack Pratama Industri Tbk	2021	Rp 254.899.864,00	Rp 1.688.362,00	0,15
			2022	Rp 414.206.408,00	Rp 2.224.729,00	0,19
12	PBID	Panca Budi Idaman Tbk	2021	Rp 531.121.667,00	Rp 2.295.611,00	0,23
			2022	Rp 453.472.989,00	Rp 2.446.027,00	0,19
13	SMKL	Satyamitra Kemas Lestari Tbk	2021	Rp 139.836.038,00	Rp 8.267.020,00	0,17
			2022	Rp 102.140.064,00	Rp 958.400.477,00	0,11
14	TRST	Trias Sentosa Tbk	2021	Rp 218.346.000,00	Rp 2.462.689,00	0,09
			2022	Rp 167.990.000,00	Rp 2.848.558,00	0,06
15	ALDO	Alkindo Naratama Tbk	2021	Rp 129.768.148,00	Rp 703.402.561,00	0,18
			2022	Rp 84.844.590,00	Rp 765.168.946,00	0,11
16	AMIN	Ateliers Mecaniques D'Indonesie Tbk	2021	Rp 5.731.532,00	Rp 146.467.951,00	0,04
			2022	Rp 7.763.847,00	Rp 154.172.119,00	0,05
17	ASII	Astra International Tbk	2021	Rp 32.350.000,00	Rp 215.615.000,00	0,15
			2022	Rp 50.390.000,00	Rp 24.372.000,00	2,07
18	BOLT	Garuda Metalindo Tbk	2021	Rp 105.700.098,00	Rp 817.607.645,00	0,13
			2022	Rp 77.920.482,00	Rp 848.744.289,00	0,09
19	DRMA	Dharma Polimetal Tbk	2021	Rp 367.980.374,00	Rp 1.082.116,00	0,34
			2022	Rp 494.365.322,00	Rp 1.402.186,00	0,35

20	SMSM	Selamat Sempurna Tbk	2021	Rp 922.168.000,00	Rp 2.911.633,00	0,32
			2022	Rp 1.172.002,00	Rp 3.319.032,00	0,35
21	TFCO	Tifico Fiber Indonesia Tbk	2021	Rp 17.551.485,00	Rp 303.668.735,00	0,06
			2022	Rp 3.270.191,00	Rp 307.039.146,00	0,01
22	CAMP	Campina Ice Cream Industry Tbk	2021	Rp 125.146.931,00	Rp 1.026.449,00	0,12
			2022	Rp 153.914.313,00	Rp 941.454.031,00	0,16
23	CLEO	Sariguna Primatirta Tbk	2021	Rp 230.343.242,00	Rp 1.001.579,00	0,23
			2022	Rp 249.231.376,00	Rp 1.185.150,00	0,21
24	CMRY	Cisarua Mountain Dairy Tbk	2021	Rp 1.016.130,00	Rp 4.696.939,00	0,22
			2022	Rp 1.342.710,00	Rp 5.258.332,00	0,26
25	GOOD	Garudafood Putra Putri Jaya Tbk	2021	Rp 632.654.506,00	Rp 3.042.236,00	0,21
			2022	Rp 674.251.464,00	Rp 3.351.444,00	0,20
26	HOKI	Buyung Poetra Sembada Tbk	2021	Rp 17.115.171,00	Rp 674.176.387,00	0,03
			2022	Rp 661.981.085,00	Rp 668.859.547,00	0,00
27	IKAN	Era Mandiri Cemerlang Tbk	2021	Rp 2.132.717,00	Rp 70.724.745,00	0,03
			2022	Rp 2.481.562,00	Rp 72.756.417,00	0,03
28	INDF	Indofood Sukses Makmur Tbk	2021	Rp 14.488.653,00	Rp 86.986.509,00	0,17
			2022	Rp 12.318.765,00	Rp 93.623.038,00	0,13
29	MYOR	Mayora Indah Tbk	2021	Rp 1.549.648,00	Rp 11.360.031,00	0,14
			2022	Rp 2.506.057,00	Rp 12.834.694,00	0,20
30	PSGO	Palma Serasih Tbk	2021	Rp 224.944.834,00	Rp 1.424.812,00	0,16
			2022	Rp 318.534.090,00	Rp 1.686.092,00	0,19
31	SKLT	Sekar Laut Tbk	2021	Rp 101.725.399,00	Rp 541.837.229,00	0,19
			2022	Rp 92.439.536,00	Rp 590.753.527,00	0,16
32	STTP	Siantar Top Tbk	2021	Rp 765.188.720,00	Rp 3.300.848,00	0,23
			2022	Rp 756.723.520,00	Rp 3.928.398,00	0,19
33	ULTJ	Ultra Jaya Milk Industry and Trading	2021	Rp 1.541.932,00	Rp 5.138.126,00	0,30
			2022	Rp 1.288.998,00	Rp 5.822.679,00	0,22
34	GGRM	Gudang Garam Tbk	2021	Rp 7.286.846,00	Rp 59.288.274,00	0,12
			2022	Rp 3.646.521,00	Rp 57.855.966,00	0,06
35	WIIM	Wismilak Inti Makmur Tbk	2021	Rp 214.884.126,00	Rp 1.318.385,00	0,16
			2022	Rp 319.471.051,00	Rp 1.500.927,00	0,21
36	PEHA	Phapros Tbk	2021	Rp 12.892.095,00	Rp 740.977.263,00	0,02
			2022	Rp 41.502.117,00	Rp 771.816.074,00	0,05
37	SIDO	Industri Jamu dan Farmasi Sido Tbk	2021	Rp 1.613.231,00	Rp 3.471.178,00	0,46
			2022	Rp 1.419.852,00	Rp 3.505.475,00	0,41
38	SOHO	Soho Global Health Tbk	2021	Rp 691.157.000,00	Rp 2.208.291,00	0,31
			2022	Rp 455.637.000,00	Rp 2.427.555,00	0,19
39	TSPC	Tempo Scan Pacific Tbk	2021	Rp 1.098.370,00	Rp 6.875.303,00	0,16
			2022	Rp 1.329.822,00	Rp 7.550.757,00	0,18

Lampiran 1. 4 Tabel Perhitungan Leverage

NO	KODE	PERUSAHAAN	TAHUN	LEVERAGE		
				DER = total hutang / total aset		
				total hutang	ekuitas	DER
1	INTP	Indocement Tunggal Prakasa Tbk	2021	Rp 5.515.150,00	Rp 20.620.964,00	0,27
			2022	Rp 6.139.263,00	Rp 19.566.906,00	0,31
2	SMBR	Semen Baturaja Tbk	2021	Rp 2.271.787,00	Rp 3.000.166,00	0,76
			2022	Rp 2.124.332,00	Rp 3.086.916,00	0,69
3	MARK	Mark Dynamics Indonesia Tbk	2021	Rp 334.818.456,00	Rp 743.640.411,00	0,45
			2022	Rp 161.587.275,00	Rp 843.781.090,00	0,19
4	BTON	Betonjaya Manunggal Tbk	2021	Rp 72.903.934,00	Rp 197.765.605,00	0,37
			2022	Rp 106.347.991,00	Rp 238.205.004,00	0,45
5	AGII	Samator Indo Gas Tbk	2021	Rp 4.581.674,00	Rp 3.582.925,00	1,28
			2022	Rp 4.346.015,00	Rp 3.695.974,00	1,18
6	AVIA	Avia Avian Tbk	2021	Rp 1.458.140,00	Rp 9.415.620,00	0,15
			2022	Rp 1.217.237,00	Rp 9.574.885,00	0,13
7	DPNS	Duta Pertiwi Nusantara Tbk	2021	Rp 54.285.716,00	Rp 307.956.854,00	0,18
			2022	Rp 75.717.897,00	Rp 329.957.934,00	0,23
8	MOLI	Madusari Murni Indah Tbk	2021	Rp 781.382.414,00	Rp 1.493.834,00	0,52
			2022	Rp 677.054.913,00	Rp 1.505.890,00	0,45
9	SRSN	Indo Acitama Tbk	2021	Rp 251.955.480,00	Rp 608.207.428,00	0,41
			2022	Rp 218.259.872,00	Rp 658.342.429,00	0,33
10	APLI	Asiaplast Industries Tbk	2021	Rp 200.245.883,00	Rp 231.034.769,00	0,87
			2022	Rp 189.586.990,00	Rp 278.954.892,00	0,68
11	IMPC	Impack Pratama Industri Tbk	2021	Rp 1.169.803,00	Rp 1.688.362,00	0,69
			2022	Rp 1.210.746,00	Rp 2.224.729,00	0,54
12	PBID	Panca Budi Idaman Tbk	2021	Rp 500.347.722,00	Rp 2.295.611,00	0,22
			2022	Rp 594.336.031,00	Rp 2.446.027,00	0,24
13	SMKL	Satyamitra Kemas Lestari Tbk	2021	Rp 1.081.939,00	Rp 8.267.020,00	1,31
			2022	Rp 1.065.998,00	Rp 958.400.477,00	1,11
14	TRST	Trias Sentosa Tbk	2021	Rp 2.166.142,00	Rp 2.462.689,00	0,88
			2022	Rp 2.928.515,00	Rp 2.848.558,00	1,03
15	ALDO	Alkindo Naratama Tbk	2021	Rp 507.406.880,00	Rp 703.402.561,00	0,72
			2022	Rp 803.638.004,00	Rp 765.168.946,00	1,05
16	AMIN	Ateliers Mecaniques D'Indonesie Tbk	2021	Rp 165.028.829,00	Rp 146.467.951,00	1,13
			2022	Rp 168.880.405,00	Rp 154.172.119,00	1,10
17	ASII	Astra International Tbk	2021	Rp 151.696.000,00	Rp 215.615.000,00	0,70
			2022	Rp 169.577.000,00	Rp 24.372.000,00	6,96
18	BOLT	Garuda Metalindo Tbk	2021	Rp 550.803.451,00	Rp 817.607.645,00	0,67
			2022	Rp 556.535.398,00	Rp 848.744.289,00	0,66
19	DRMA	Dharma Polimetal Tbk	2021	Rp 1.454.811,00	Rp 1.082.116,00	1,34
			2022	Rp 1.280.807,00	Rp 1.402.186,00	0,91

20	SMSM	Selamat Sempurna Tbk	2021	Rp 957.229.000,00	Rp 2.911.633,00	0,33
			2022	Rp 1.060.545,00	Rp 3.319.032,00	0,32
21	TFCO	Tifico Fiber Indonesia Tbk	2021	Rp 30.910.214,00	Rp 303.668.735,00	0,10
			2022	Rp 27.063.161,00	Rp 307.039.146,00	0,09
22	CAMP	Campina Ice Cream Industry Tbk	2021	Rp 119.786.398,00	Rp 1.026.449,00	0,12
			2022	Rp 13.332.342,00	Rp 941.454.031,00	0,14
23	CLEO	Sariguna Primatirta Tbk	2021	Rp 346.601.683,00	Rp 1.001.579,00	0,35
			2022	Rp 508.372.748,00	Rp 1.185.150,00	0,43
24	CMRY	Cisarua Mountain Dairy Tbk	2021	Rp 90.684.000,00	Rp 4.696.939,00	0,02
			2022	Rp 964.919.000,00	Rp 5.258.332,00	0,18
25	GOOD	Garudafood Putra Putri Jaya Tbk	2021	Rp 3.724.365,00	Rp 3.042.236,00	1,22
			2022	Rp 3.975.927,00	Rp 3.351.444,00	1,19
26	HOKI	Buyung Poetra Sembada Tbk	2021	Rp 313.387.193,00	Rp 674.176.387,00	0,46
			2022	Rp 142.744.113,00	Rp 668.859.547,00	0,21
27	IKAN	Era Mandiri Cemerlang Tbk	2021	Rp 58.357.126,00	Rp 70.724.745,00	0,83
			2022	Rp 52.878.769,00	Rp 72.756.417,00	0,73
28	INDF	Indofood Sukses Makmur Tbk	2021	Rp 92.285.331,00	Rp 86.986.509,00	1,06
			2022	Rp 86.810.262,00	Rp 93.623.038,00	0,93
29	MYOR	Mayora Indah Tbk	2021	Rp 8.557.621,00	Rp 11.360.031,00	0,75
			2022	Rp 9.441.466,00	Rp 12.834.694,00	0,74
30	PSGO	Palma Serasih Tbk	2021	Rp 2.307.095,00	Rp 1.424.812,00	1,62
			2022	Rp 2.454.764,00	Rp 1.686.092,00	1,46
31	SKLT	Sekar Laut Tbk	2021	Rp 347.288.021,00	Rp 541.837.229,00	0,64
			2022	Rp 442.535.947,00	Rp 590.753.527,00	0,75
32	STTP	Siantar Top Tbk	2021	Rp 618.395.061,00	Rp 3.300.848,00	0,19
			2022	Rp 662.339.075,00	Rp 3.928.398,00	0,17
33	ULTJ	Ultra Jaya Milk Industry and Trading	2021	Rp 2.268.730,00	Rp 5.138.126,00	0,44
			2022	Rp 1.553.696,00	Rp 5.822.679,00	0,27
34	GGRM	Gudang Garam Tbk	2021	Rp 30.676.095,00	Rp 59.288.274,00	0,52
			2022	Rp 30.706.651,00	Rp 57.855.966,00	0,53
35	WIIM	Wismilak Inti Makmur Tbk	2021	Rp 572.784.572,00	Rp 1.318.385,00	0,43
			2022	Rp 667.866.337,00	Rp 1.500.927,00	0,44
36	PEHA	Phapros Tbk	2021	Rp 1.097.562,00	Rp 740.977.263,00	1,48
			2022	Rp 1.034.464,00	Rp 771.816.074,00	1,34
37	SIDO	Industri Jamu dan Farmasi Sido Tbk	2021	Rp 597.785.000,00	Rp 3.471.178,00	0,17
			2022	Rp 575.967.000,00	Rp 3.505.475,00	0,16
38	SOHO	Soho Global Health Tbk	2021	Rp 1.813.628,00	Rp 2.208.291,00	0,82
			2022	Rp 2.047.044,00	Rp 2.427.555,00	0,84
39	TSPC	Tempo Scan Pacific Tbk	2021	Rp 2.769.022,00	Rp 6.875.303,00	0,40
			2022	Rp 3.778.216,00	Rp 7.550.757,00	0,50

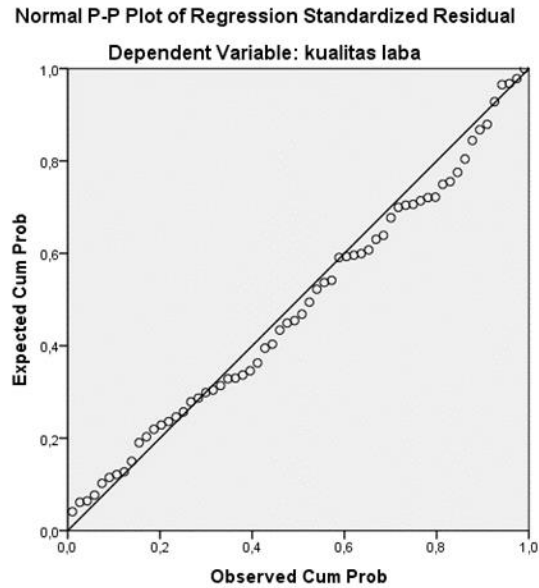
Lampiran 1. 5 Tabel Perhitungan Kepemilikan Manajerial

NO	KODE	PERUSAHAAN	TAHUN	KEPEMILIKAN MANAJERIAL		
				KMAN = jumlah saham manajemen/jumlah saham beredar x 100%		
				jumlah saham manajemen	jumlah saham beredar	KMAN
1	INTP	Indocement Tunggul Prakasa Tbk	2021	Rp 1.877.480.863,00	Rp 3.681.231.699,00	0,51
			2022	Rp 1.877.480.863,00	Rp 3.681.231.699,00	0,51
2	SMBR	Semen Baturaja Tbk	2021	Rp 127.000,00	Rp 20.067.465.664,00	0,00
			2022	Rp 28.598,00	Rp 20.067.465.664,00	0,00
3	MARK	Mark Dynamics Indonesia Tbk	2021	Rp 100.102.055,00	Rp 3.800.000.310,00	0,03
			2022	Rp 56.032.555,00	Rp 3.800.000.310,00	0,01
4	BTON	Betonjaya Manunggal Tbk	2021	Rp 688.500.000,00	Rp 720.000.000,00	0,96
			2022	Rp 690.540.000,00	Rp 720.000.000,00	0,96
5	AGII	Samator Indo Gas Tbk	2021	Rp 101.839.900,00	Rp 3.066.660.000,00	0,03
			2022	Rp 121.491.800,00	Rp 3.066.660.000,00	0,04
6	AVIA	Avia Avian Tbk	2021	Rp 2.445.055.800,00	Rp 61.953.555.600,00	0,04
			2022	Rp 2.463.758.800,00	Rp 61.953.555.600,00	0,04
7	DPNS	Duta Pertiwi Nusantara Tbk	2021	Rp 19.548.897,00	Rp 331.129.952,00	0,06
			2022	Rp 19.548.897,00	Rp 331.129.952,00	0,06
8	MOLI	Madusari Murni Indah Tbk	2021	Rp 596.404.214,00	Rp 2.724.036.581,00	0,22
			2022	Rp 596.447.914,00	Rp 2.724.036.581,00	0,22
9	SRSN	Indo Acitama Tbk	2021	Rp 1.710.200.266,00	Rp 6.020.000.000,00	0,28
			2022	Rp 2.294.947.743,00	Rp 6.020.000.000,00	0,38
10	APLI	Asiaplast Industries Tbk	2021	Rp 388.333.748,00	Rp 1.362.671.400,00	0,28
			2022	Rp 388.333.748,00	Rp 1.362.671.400,00	0,28
11	IMPC	Impack Pratama Industri Tbk	2021	Rp 81.478.000,00	Rp 4.833.500.000,00	0,02
			2022	Rp 56.478.000,00	Rp 4.933.500.000,00	0,01
12	PBID	Panca Budi Idaman Tbk	2021	Rp 214.993.800,00	Rp 1.875.000.000,00	0,11
			2022	Rp 214.993.800,00	Rp 1.875.000.000,00	0,11
13	SMKL	Satyamitra Kemas Lestari Tbk	2021	Rp 146.287.700,00	Rp 3.401.384.246,00	0,04
			2022	Rp 141.984.700,00	Rp 3.418.085.290,00	0,04
14	TRST	Trias Sentosa Tbk	2021	Rp 176.023.159,00	Rp 2.808.000.000,00	0,06
			2022	Rp 245.072.957,00	Rp 2.808.000.000,00	0,09
15	ALDO	Alkindo Naratama Tbk	2021	Rp 101.595.582,00	Rp 1.316.856.309,00	0,08
			2022	Rp 101.595.582,00	Rp 1.316.856.309,00	0,08
16	AMIN	Ateliers Mecaniques D'Indonesie Tbk	2021	Rp 42.000.000,00	Rp 1.080.000.000,00	0,04
			2022	Rp 42.000.000,00	Rp 1.080.000.000,00	0,04
17	ASII	Astra International Tbk	2021	Rp 12.695.600,00	Rp 40.483.553.140,00	0,00
			2022	Rp 11.695.600,00	Rp 40.483.553.140,00	0,00
18	BOLT	Garuda Metalindo Tbk	2021	Rp 525.000.000,00	Rp 2.343.750.000,00	0,22
			2022	Rp 525.000.000,00	Rp 2.343.750.000,00	0,22
19	DRMA	Dharma Polimetal Tbk	2021	Rp 1.040.500.000,00	Rp 4.705.882.300,00	0,22
			2022	Rp 787.175.000,00	Rp 4.705.882.300,00	0,17

20	SMSM	Selamat Sempurna Tbk	2021	Rp 459.569.652,00	Rp 5.758.675.440,00	0,08
			2022	Rp 459.569.652,00	Rp 5.758.675.440,00	0,08
21	TFCO	Tifico Fiber Indonesia Tbk	2021	Rp 563.908.240,00	Rp 4.823.076.400,00	0,12
			2022	Rp 642.676.968,00	Rp 4.823.076.400,00	0,13
22	CAMP	Campina Ice Cream Industry Tbk	2021	Rp 6.400.000,00	Rp 5.885.000.000,00	0,00
			2022	Rp 6.400.000,00	Rp 5.885.000.000,00	0,00
23	CLEO	Sariguna Primatirta Tbk	2021	Rp 104.748.800,00	Rp 12.000.000.000,00	0,01
			2022	Rp 105.061.600,00	Rp 12.000.000.000,00	0,01
24	CMRY	Cisarua Mountain Dairy Tbk	2021	Rp 6.070.032.000,00	Rp 7.934.683.000,00	0,76
			2022	Rp 6.071.232.000,00	Rp 7.934.683.000,00	0,77
25	GOOD	Garudafood Putra Putri Jaya Tbk	2021	Rp 6.745.015.905,00	Rp 36.897.901.455,00	0,18
			2022	Rp 5.707.146.850,00	Rp 36.897.901.455,00	0,15
26	HOKI	Buyung Poetra Sembada Tbk	2021	Rp 145.269.888,00	Rp 9.677.752.680,00	0,02
			2022	Rp 147.694.888,00	Rp 9.677.752.680,00	0,02
27	IKAN	Era Mandiri Cemerlang Tbk	2021	Rp 220.640.000,00	Rp 833.333.000,00	0,26
			2022	Rp 220.640.000,00	Rp 833.333.000,00	0,26
28	INDF	Indofood Sukses Makmur Tbk	2021	Rp 1.380.020,00	Rp 8.780.426.500,00	0,00
			2022	Rp 1.380.020,00	Rp 8.780.426.500,00	0,00
29	MYOR	Mayora Indah Tbk	2021	Rp 5.643.777.700,00	Rp 22.358.699.725,00	0,25
			2022	Rp 5.643.777.700,00	Rp 22.358.699.725,00	0,25
30	PSGO	Palma Serasih Tbk	2021	Rp 1.600.000.000,00	Rp 18.850.000.000,00	0,08
			2022	Rp 1.600.000.000,00	Rp 18.850.000.000,00	0,08
31	SKLT	Sekar Laut Tbk	2021	Rp 5.817.044,00	Rp 690.740.500,00	0,01
			2022	Rp 3.588.266,00	Rp 690.740.500,00	0,01
32	STTP	Siantar Top Tbk	2021	Rp 42.744.400,00	Rp 1.310.000.000,00	0,03
			2022	Rp 41.750.800,00	Rp 1.310.000.000,00	0,03
33	ULTJ	Ultra Jaya Milk Industry and Trading	2021	Rp 375.000.000,00	Rp 11.553.528.000,00	0,03
			2022	Rp 484.848.160,00	Rp 11.553.528.000,00	0,04
34	GGRM	Gudang Garam Tbk	2021	Rp 12.946.930,00	Rp 1.924.088.000,00	0,01
			2022	Rp 12.946.930,00	Rp 1.924.088.000,00	0,01
35	WIIM	Wismilak Inti Makmur Tbk	2021	Rp 791.270.866,00	Rp 2.099.873.760,00	0,38
			2022	Rp 791.270.866,00	Rp 2.099.873.760,00	0,38
36	PEHA	Phapros Tbk	2021	Rp 76.493.550,00	Rp 840.000.000,00	0,09
			2022	Rp 84.647.050,00	Rp 840.000.000,00	0,10
37	SIDO	Industri Jamu dan Farmasi Sido Tbk	2021	Rp 3.170.618,00	Rp 30.000.000.000,00	0,00
			2022	Rp 4.450.018,00	Rp 30.000.000.000,00	0,00
38	SOHO	Soho Global Health Tbk	2021	Rp 228.797.234,00	Rp 1.269.168.239,00	0,18
			2022	Rp 114.398.617,00	Rp 1.269.168.239,00	0,09
39	TSPC	Tempo Scan Pacific Tbk	2021	Rp 3.288.500,00	Rp 4.509.864.300,00	0,00
			2022	Rp 3.429.800,00	Rp 4.509.864.300,00	0,00

Lampiran 1. 6 Hasil Pengujian

1. Hasil uji normalitas



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,58954291
Most Extreme Differences	Absolute	,080
	Positive	,080
	Negative	-,041
Test Statistic		,080
Asymp. Sig. (2-tailed)		,200 ^{c,d}

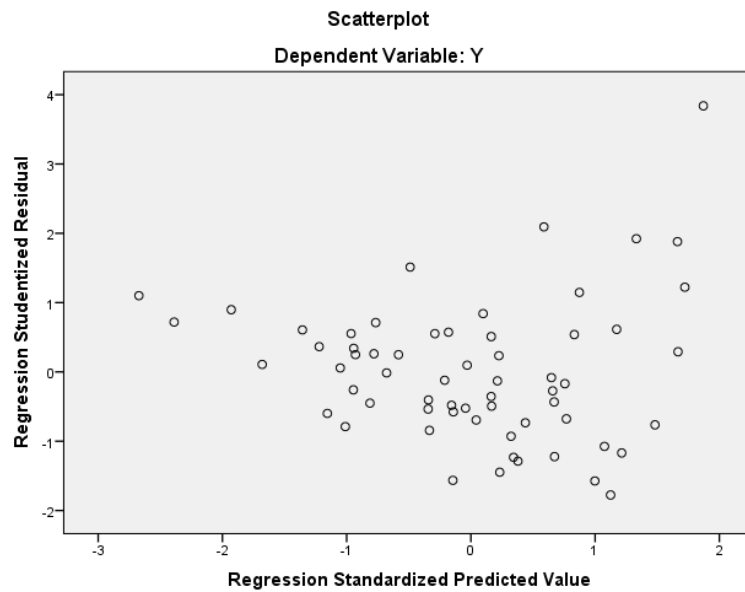
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

2. Hasil uji heteroskedastisitas



3. Hasil uji multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1,047	,228		4,588	,000		
X1	-2,337	,857	-,323	-2,725	,008	,975	1,026
X2	,492	,197	,294	2,502	,015	,991	1,009
MO	,065	,612	,012	,106	,916	,980	1,020

a. Dependent Variable: Y

4. Hasil uji autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,499 ^a	,249	,209	,58267	1,925

a. Predictors: (Constant), Lag_MO, Lag_X2, Lag_X1

b. Dependent Variable: Lag_Y

5. Hasil uji regresi berganda dan MRA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,834	,329		2,537	,014
	profitabilitas	-1,576	1,287	-,218	-1,225	,226
	leverage	,677	,317	,404	2,134	,037
	kepemilikan manajerial	1,458	1,649	,282	,885	,380
	profitabilitas*kepemilikan manajerial	-5,114	10,114	-,160	-,506	,615
	leverage*kepemilikan manajerial	-1,431	2,883	-,165	-,496	,622

a. Dependent Variable: kualitas laba

6. Hasil uji hipotesis

a. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5,847	5	1,169	3,134	,015 ^b
	Residual	20,891	56	,373		
	Total	26,737	61			

a. Dependent Variable: kualitas laba

b. Predictors: (Constant), leverage*kepemilikan manajerial, profitabilitas, leverage, profitabilitas*kepemilikan manajerial, kepemilikan manajerial

b. Uji-t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,834	,329		2,537	,014
	profitabilitas	-1,576	1,287	-,218	-1,225	,226
	leverage	,677	,317	,404	2,134	,037
	kepemilikan manajerial	1,458	1,649	,282	,885	,380
	profitabilitas*kepemilikan manajerial	-5,114	10,114	-,160	-,506	,615
	leverage*kepemilikan manajerial	-1,431	2,883	-,165	-,496	,622

a. Dependent Variable: kualitas laba