

LAMPIRAN

Lampiran 1 Daftar Populasi Pada Perusahaan SubSektor Industri Dasar dan Kimia

No	Kode	Nama Perusahaan
1	AGII	PT Aneka Gas Industri Tbk.
2	AKKU	PT Alam Karya Unggul Tbk.
3	AKPI	PT Argha Karya Prima Industry Tbk.
4	ALDO	PT Alkindo Naratama Tbk.
5	ALKA	PT Alakasa Industrindo Tbk.
6	ALMI	PT Alumindo Light Metal Industry Tbk.
7	AMFG	PT Asahimas Flat Glass Tbk.
8	APLI	PT Asiaplast Industries Tbk.
9	ARNA	PT Arwana Citramulia Tbk.
10	BAJA	PT Saranacentral Bajatama Tbk.
11	BRNA	PT Berlina Tbk.
12	BRPT	PT Barito Pacific Tbk.
13	BTON	PT Beton Jaya Manunggal Tbk.
14	BUDI	PT Budi Starch & Sweetener Tbk.
15	CAKK	PT Cahayaputra Asa Keramik Tbk.
16	CTBN	PT Citra Tubindo Tbk.
17	CPIN	PT Charoen Pokphand Indonesia Tbk.
18	DPNS	PT Duta Pertiwi Nusantara Tbk.
19	EKAD	PT Ekadharma International Tbk.
20	ESIP	PT Sinergi Inti Plastindo Tbk.
21	ETWA	PT Eterindo Wahanatama Tbk.
22	FASW	PT Fajar Surya Wisesa Tbk.
23	FPNI	PT Lotte Chemical Titan Tbk.
24	GDST	PT Gunawan Dianjaya Steel Tbk.
25	GGRP	PT Gunung Raja Paksi Tbk.
26	IGAR	PT Champion Pacific Indonesia Tbk.
27	IMPC	PT Impack Pratama Industri Tbk.
28	INAI	PT Indal Aluminium Industry Tbk.
29	INCI	PT Intan Wijaya International Tbk.
30	INKP	PT Indah Kiat Pulp & Paper Tbk.
31	INTP	PT Indocement Tunggal Prakarsa Tbk.
32	IPOL	PT Indopoly Swakarsa Industry Tbk.
33	ISSP	PT Steel Pipe Industry of Indonesia Tbk.
34	JPFA	PT Japfa Comfeed Indonesia Tbk.
35	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk.
36	KDSI	PT Kedawung Setia Industrial Tbk.

37	KIAS	PT Intikeramik Alamasri Industri Tbk.
38	KRAS	PT Krakatau Steel (Persero) Tbk.
39	LION	PT Lion Metal Works Tbk.
40	LMSH	PT Lionmesh Prima Tbk.
41	MARK	PT Mark Dynamics Indonesia Tbk.
42	MAIN	PT Malindo Feedmill Tbk.
43	MDKI	PT Emdeki Utama Tbk.
44	MLIA	PT Mulia Industrindo Tbk.
45	MOLI	PT Madusari Murni Indah Tbk.
46	NIKL	PT Pelat Timah Nusantara Tbk.
47	PBID	PT Panca Budi Idaman Tbk.
48	PICO	PT Pelangi Indah Canindo Tbk.
49	PURE	PT Trinitan Metals & Minerals Tbk.
50	SRSN	PT Indo Acidatama Tbk.
51	SIMA	PT Siwani Makmur Tbk.
52	SIPD	PT Sreeya Sewu Indonesia Tbk.
53	SMBR	PT Semen Baturaja Tbk.
54	SMCB	PT Solusi Bangun Indonesia Tbk.
55	SMGR	PT Semen Indonesia (Persero) Tbk.
56	SMKL	PT Satyamitra Kemas Lestari Tbk.
57	SRSN	PT Indo Acidatama Tbk.
58	SPMA	PT Suparma Tbk.
59	SULI	PT SLJ Global Tbk.
60	SWAT	PT Sriwahana Adityakarta Tbk.
61	TALF	PT Tunas Alfin Tbk.
62	TBMS	PT Tembaga Mulia Semanan Tbk.
63	TIRT	PT Tirta Mahakam Resources Tbk.
64	TKIM	PT Pabrik Kertas Tjiwi Kimia Tbk.
65	TOTO	PT Surya Toto Indonesia Tbk.
66	UNIC	PT Unggul Indah Cahaya Tbk.
67	WSBP	PT Waskita Beton Precast Tbk.
68	WTON	PT Wijaya Karya Beton Tbk.
69	YPAS	PT Yanaprima Hastapersada Tbk.
70	IFII	PT Indonesia Fibreboard Industry Tbk.
71	SINI	PT Singaraja Putra Tbk.

Lampiran 2 Data Seleksi Sampel Perusahaan SubSektor Industri Dasar dan Kimia Tahun 2021-2024

No	Kode	Nama Perusahaan	Kriteria			Sampel
			1	2	3	
1	AGII	PT Aneka Gas Industri Tbk.	✓	×	✓	
2	AKKU	PT Alam Karya Unggul Tbk.	×	✓	✓	
3	AKPI	PT Argha Karya Prima Industry Tbk.	✓	✓	✓	1
4	ALDO	PT Alkindo Naratama Tbk.	✓	✓	✓	2

5	ALKA	PT Alakasa Industrindo Tbk.	✓	✓	✓	3
6	ALMI	PT Alumindo Light Metal Industry Tbk.	✓	✓	×	
7	AMFG	PT Asahimas Flat Glass Tbk.	✓	✓	✓	4
8	APLI	PT Asiaplast Industries Tbk.	✓	✓	✓	5
9	ARNA	PT Arwana Citramulia Tbk.	✓	✓	✓	6
10	BAJA	PT Saranacentral Bajatama Tbk.	✓	✓	✓	7
11	BRNA	PT Berlina Tbk.	✓	✓	✓	8
12	BRPT	PT Barito Pacific Tbk.	✓	✓	×	
13	BTON	PT Beton Jaya Manunggal Tbk.	✓	✓	✓	9
14	BUDI	PT Budi Starch & Sweetener Tbk.	✓	✓	✓	10
15	CAKK	PT Cahayaputra Asa Keramik Tbk.	✓	✓	✓	11
16	CTBN	PT Citra Tubindo Tbk.	✓	✓	×	
17	CPIN	PT Charoen Pokphand Indonesia Tbk.	✓	✓	✓	12
18	DPNS	PT Duta Pertiwi Nusantara Tbk.	✓	×	✓	
19	EKAD	PT Ekadharma International Tbk.	✓	✓	✓	13
20	ESIP	PT Sinergi Inti Plastindo Tbk.	✓	✓	✓	14
21	ETWA	PT Eterindo Wahanatama Tbk.	✓	×	✓	
22	FASW	PT Fajar Surya Wisesa Tbk.	✓	✓	✓	15
23	FPNI	PT Lotte Chemical Titan Tbk.	✓	✓	×	
24	GDST	PT Gunawan Dianjaya Steel Tbk.	✓	✓	✓	16
25	GGRP	PT Gunung Raja Paksi Tbk.	✓	✓	×	
26	IGAR	PT Champion Pacific Indonesia Tbk.	✓	✓	✓	17
27	IMPC	PT Impack Pratama Industri Tbk.	✓	✓	✓	18
28	INAI	PT Indal Aluminium Industry Tbk.	✓	✓	✓	19
29	INCI	PT Intan Wijaya International Tbk.	✓	✓	✓	20
30	INKP	PT Indah Kiat Pulp & Paper Tbk.	✓	✓	×	
31	INTP	PT Indocement Tunggul Prakarsa Tbk.	✓	✓	✓	21
32	IPOL	PT Indopoly Swakarsa Industry Tbk.	✓	✓	×	
33	ISSP	PT Steel Pipe Industry of Indonesia Tbk.	✓	✓	✓	22
34	JPFA	PT Japfa Comfeed Indonesia Tbk.	✓	✓	✓	23
35	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk.	✓	×	×	
36	KDSI	PT Kedawung Setia Industrial Tbk.	✓	✓	✓	24
37	KIAS	PT Intikeramik Alamasri Industri Tbk.	✓	✓	✓	25
38	KRAS	PT Krakatau Steel (Persero) Tbk.	✓	✓	×	
39	LION	PT Lion Metal Works Tbk.	✓	✓	✓	26
40	LMSH	PT Lionmesh Prima Tbk.	✓	✓	✓	27
41	MARK	PT Mark Dynamics Indonesia Tbk.	✓	✓	✓	28
42	MAIN	PT Malindo Feedmill Tbk.	✓	✓	✓	29
43	MDKI	PT Emdeki Utama Tbk.	×	✓	✓	
44	MLIA	PT Mulia Industrindo Tbk.	✓	✓	✓	30
45	MOLI	PT Madusari Murni Indah Tbk.	✓	✓	✓	31
46	NIKL	PT Pelat Timah Nusantara Tbk.	✓	✓	×	
47	PBID	PT Panca Budi Idaman Tbk.	✓	✓	✓	32
48	PICO	PT Pelangi Indah Canindo Tbk.	✓	✓	✓	33
49	PURE	PT Trinitan Metals & Minerals Tbk.	✓	×	✓	

50	SRSN	PT Indo Acidatama Tbk.	✓	✓	✓	34
51	SIMA	PT Siwani Makmur Tbk.	×	×	×	
52	SIPD	PT Sreeya Sewu Indonesia Tbk.	✓	✓	✓	35
53	SMBR	PT Semen Baturaja Tbk.	✓	✓	✓	36
54	SMCB	PT Solusi Bangun Indonesia Tbk.	✓	✓	✓	37
55	SMGR	PT Semen Indonesia (Persero) Tbk.	✓	✓	✓	38
56	SMKL	PT Satyamitra Kemas Lestari Tbk.	✓	✓	✓	39
57	SRSN	PT Indo Acidatama Tbk.	×	✓	✓	
58	SPMA	PT Suparma Tbk.	✓	✓	✓	40
59	SULI	PT SLJ Global Tbk.	✓	✓	×	
60	SWAT	PT Sriwahana Adityakarta Tbk.	✓	×	✓	
61	TALF	PT Tunas Alfin Tbk.	✓	✓	✓	41
62	TBMS	PT Tembaga Mulia Semanan Tbk.	✓	✓	×	
63	TIRT	PT Trita Mahakam Resources Tbk.	✓	✓	✓	42
64	TKIM	PT Pabrik Kertas Tjiwi Kimia Tbk.	✓	✓	×	
65	TOTO	PT Surya Toto Indonesia Tbk.	✓	✓	✓	43
66	UNIC	PT Unggul Indah Cahaya Tbk.	✓	×	×	
67	WSBP	PT Waskita Beton Precast Tbk.	✓	✓	✓	44
68	WTON	PT Wijaya Karya Beton Tbk.	✓	✓	✓	45
69	YPAS	PT Yanaprima Hastapersada Tbk.	✓	✓	✓	46
70	IFII	PT Indonesia Fibreboard Industry Tbk.	✓	✓	✓	47
71	SINI	PT Singaraja Putra Tbk.	✓	✓	✓	48

Lampiran 3 Data Sampel Profitabilitas (Laba Bersih)

No	Kode	LABA BERSIH			
		2021	2022	2023	2024
1	AKPI	146.772.575.796	211.842.141.076	-30.164.124.402	10.062.575.712
2	ALDO	100.497.183.688	65.889.891.908	3.503.405.136	-8.186.725.113
3	ALK A	17.478.756.855	47.921.460.075	42.128.227.852	4.484.913.280
4	AMF G	318.349.468.000	433.058.160.000	585.051.792.000	239.961.678.000
5	APLI	25.014.298.000	47.791.284.000	54.936.784.000	17.180.459.000
6	ARN A	673.056.900.000	799.449.390.000	628.917.840.000	612.113.720.000
7	BAJA	88.511.800.700	103.119.061.737	-1.452.222.976	-56.366.967.743
8	BRN A	193.981.464.672	136.407.055.326	-86.074.831.400	-21.863.695.310
9	BTO N	9.744.103.442	45.480.995.558	19.165.502.533	29.752.779.735

10	BUDI	92.789.758.000	57.125.718.000	103.163.226.00 0	110.700.319.00 0
11	CAK K	12.354.270.373	10.751.281.747	-34.019.664.300	-16.113.687.040
12	CPIN	3.544.605.100.0 00	2.789.328.150.0 00	2.458.248.000.0 00	3.851.190.000.0 00
13	EKA D	108.307.511.31 9	78.162.680.693	72.341.400.303	66.033.950.084
14	ESIP	676.661.311	984.982.356	1.006.142.523	914.230.119
15	FAS W	718.320.096.00 0	309.068.304.00 0	263.447.024.00 0	531.785.982.00 0
16	GDST	-58.607.223.608	271.731.658.70 3	213.900.398.17 0	104.708.056.03 5
17	IGAR	105.218.305.92 1	103.636.626.77 6	54.528.467.910	68.017.918.451
18	IMPC	211.504.285.63 8	274.838.070.03 2	451.589.829.64 8	536.095.323.47 9
19	INAI	433.673.103.17 0	113.590.106.12 8	1.262.774.280.4 40	1.058.468.807.8 28
20	INCI	11.235.369.204	24.304.516.189	17.732.443.528	25.924.936.602
21	INTP	1.777.255.752.0 00	1.825.130.999.0 00	2.075.475.150.0 00	2.038.140.402.0 00
22	ISSP	482.617.896.00 0	303.643.171.00 0	494.246.096.00 0	530.907.328.00 0
23	JPFA	1.486.662.112.0 00	2.124.907.655.0 00	955.064.068.00 0	3.223.964.319.0 00
24	KDSI	71.754.044.239	83.898.744.257	78.996.324.146	84.900.742.734
25	KIAS	-6.000.146.805	6.395.280.000	-33.893.510.000	-25.576.226.000
26	LION	-8.928.485.124	2.053.493.635	6.685.981.736	10.712.601.731
27	LMS H	6.545.684.245	-4.766.359.239	-5.757.118.169	-7.503.682.799
28	MAR K	392.641.838.28 8	243.299.744.57 0	156.054.318.40 0	286.752.302.81 9
29	MAI N	59.804.197.310	28.734.990.435	60.680.265.680	489.584.171.44 0
30	MLIA	1.048.893.832.9 56	1.069.700.556.3 68	799.963.242.45 0	436.922.520.80 8
31	MOLI	38.678.683.543	30.340.177.360	94.936.673.340	17.392.461.498
32	PBID	413.799.930.12 4	352.682.123.90 4	374.206.059.34 8	483.772.403.20 5
33	PICO	-48.324.965.611	9.134.009.043	5.888.354.418	2.851.297.790
34	SRSN	26.665.050.148	33.310.887.438	58.075.266.762	22.708.579.780
35	SIPD	-11.150.200.000	219.176.952.00 0	-16.407.355.000	3.119.496.000
36	SMB R	137.070.806.12 2	130.281.213.12 5	72.850.959.570	44.169.181.605

37	SMC B	709.203.759.00 0	833.761.890.00 0	888.269.560.00 0	84.185.408.000
38	SMG R	2.125.924.502.0 00	2.488.800.360.0 00	2.290.974.812.0 00	769.930.820.00 0
39	SMK L	106.883.924.33 1	76.927.158.869	11.345.681.708	22.622.723.682
40	SPM A	315.807.628.94 2	330.401.612.99 9	17.180.410.035	101.780.607.42 9
41	TALF	21.979.019.116	44.932.019.804	38.145.083.974	18.358.839.811
42	TIRT	- 126.657.340.75 1	-86.568.394.316	-33.292.008.820	-40.294.766.244
43	TOT O	159.871.112.19 4	314.972.358.23 9	243.374.028.39 8	314.045.904.00 0
44	WSB P	1.940.865.801.3 75	673.892.248.56 2	4.473.145.721	998.618.159.20 8
45	WTO N	85.027.758.338	163.485.198.80 0	68.685.035.978	21.584.064.987
46	YPAS	7.744.875.886	-10.748.500.000	8.268.866.628	-4.451.587.596
47	IFII	82.200.842.952	97.821.212.264	100.392.588.37 0	178.847.272.78 8
48	SINI	11.024.239.895	11.028.181.872	-9.543.620.605	-22.593.186.663

Lampiran 4 Data Sampel Profitabilitas Perusahaan (ROA)

No	Kode	PROFABILTIAS (ROA)			
		2021	2022	2023	2024
1	AKPI	0,044	0,059	-0,009	0,003
2	ALDO	0,083	0,042	0,002	-0,004
3	ALKA	0,035	0,075	0,124	0,020
4	AMFG	0,043	0,058	0,078	0,033
5	APLI	0,058	0,102	0,112	0,037
6	ARNA	0,300	0,310	0,240	0,230
7	BAJA	0,122	-0,141	-0,002	-0,080
8	BRNA	0,096	0,073	-0,050	-0,010
9	BTON	0,036	0,132	0,053	0,075
10	BUDI	0,031	0,018	0,031	0,029
11	CAKK	0,028	0,024	-0,073	-0,033
12	CPIN	0,100	0,070	0,060	0,090
13	EKAD	0,093	0,064	0,058	0,051
14	ESIP	0,008	0,010	0,010	0,009
15	FASW	0,054	0,024	-0,021	-0,042
16	GDST	-0,037	0,129	0,096	0,038
17	IGAR	0,130	0,120	0,060	0,070
18	IMPC	0,074	0,080	0,110	0,120
19	INAI	0,280	-0,073	0,855	0,853
20	INCI	0,022	0,049	0,036	0,050

21	INTP	0,068	0,071	0,070	0,067
22	ISSP	0,068	0,041	0,062	0,064
23	JPFA	0,052	0,065	0,028	0,093
24	KDSI	0,053	0,065	0,070	0,075
25	KIAS	-0,006	0,006	-0,035	-0,026
26	LION	-0,013	0,003	0,009	0,015
27	LMSH	0,045	-0,036	-0,046	-0,063
28	MARK	0,364	0,242	1,640	0,300
29	MAIN	0,011	0,005	0,011	0,091
30	MLIA	0,171	0,157	0,114	0,062
31	MOLI	0,017	0,016	0,047	0,009
32	PBID	0,148	0,116	0,117	0,135
33	PICO	-0,045	0,009	0,008	0,004
34	SRSN	0,031	0,038	0,062	0,020
35	SIPD	-0,004	-0,073	-0,005	0,001
36	SMBR	0,026	0,025	0,015	0,009
37	SMCB	0,033	0,039	0,040	0,004
38	SMGR	0,026	0,030	0,028	0,010
39	SMKL	0,056	0,038	0,006	0,011
40	SPMA	0,115	0,102	0,052	0,030
41	TALF	0,014	0,025	0,022	0,010
42	TIRT	-0,448	-0,343	-0,154	-0,224
43	TOTO	0,049	0,095	0,073	0,091
44	WSBP	0,282	0,113	0,001	0,276
45	WTON	0,009	0,018	0,009	0,003
46	YPAS	0,030	-0,037	0,030	-0,015
47	IFII	0,071	0,056	0,053	0,102
48	SINI	0,063	0,052	-0,016	-0,028

Lampiran 5 Data Sampel Ukuran Perusahaan

No	Kode	UKURAN PERUSAHAAN (TOTAL ASET IDR)			
		2021	2022	2023	2024
1	AKPI	3.335.740.359.000	3.590.544.764.000	3.351.569.378.000	3.354.191.904.000
2	ALDO	1.210.809.442.028	1.568.806.950.187	1.751.702.567.743	2.046.681.278.169
3	ALKA	499.393.053.000	638.952.801.000	339.743.773.000	224.245.664.000
4	AMFG	7.403.476.000.000	7.466.520.000.000	7.500.664.000.000	7.271.566.000.000
5	APLI	431.281.000.000	468.542.000.000	490.507.000.000	464.607.000.000
6	ARN A	2.243.523.000.000	2.578.869.000.000	2.620.491.000.000	2.661.364.000.000

7	BAJ A	725.506.645.16 6	731.341.359.27 0	726.111.487.74 5	704.587.096.78 3
8	BRN A	2.020.640.257.0 00	1.869.959.662.0 00	1.721.496.628.0 00	2.186.369.531.0 00
9	BTO N	270.669.540.06 4	344.552.996.65 1	361.613.066.66 7	396.703.729.80 1
10	BUDI	2.993.218.000.0 00	3.173.651.000.0 00	3.327.846.000.0 00	3.817.011.000.0 00
11	CAK K	441.223.941.89 7	447.970.072.77 9	466.022.798.63 6	488.293.543.87 5
12	CPIN	35.446.051.000. 000	39.847.545.000. 000	40.970.800.000. 000	42.791.000.000. 000
13	EKA D	1.165.564.745.2 63	1.221.291.885.8 32	1.247.265.694.7 06	1.294.783.334.9 86
14	ESIP	84.582.663.843	98.498.235.572	100.614.252.26 3	101.581.124.32 8
15	FAS W	13.302.224.000. 000	12.877.846.000. 000	12.545.144.000. 000	12.661.571.000. 000
16	GDS T	1.583.979.016.4 22	2.106.446.579.0 86	2.228.129.147.6 03	2.755.475.158.8 20
17	IGAR	809.371.584.01 0	863.638.556.46 6	908.807.798.50 0	971.684.549.29 7
18	IMPC	2.858.166.022.1 31	3.435.475.875.4 01	4.105.362.087.7 06	4.467.461.028.9 90
19	INAI	1.548.832.511.3 19	1.554.795.974.2 28	1.476.872.833.2 52	1.241.083.094.6 23
20	INCI	510.698.600.20 0	496.010.534.46 3	492.567.875.76 6	518.498.732.03 3
21	INTP	26.136.114.000. 000	25.706.169.000. 000	29.649.645.000. 000	30.420.006.000. 000
22	ISSP	7.097.322.000.0 00	7.405.931.000.0 00	7.971.708.000.0 00	8.295.427.000.0 00
23	JPFA	28.589.656.000. 000	32.690.887.000. 000	34.109.431.000. 000	34.666.283.000. 000
24	KDSI	1.353.868.759.2 22	1.289.211.450.1 08	1.128.518.916.3 64	1.132.009.903.1 23
25	KIAS	1.000.024.467.4 40	1.065.880.000.0 00	968.386.000.00 0	983.701.000.00 0
26	LION	686.806.547.98 6	684.497.878.48 1	742.886.859.56 0	714.173.448.72 6
27	LMS H	145.459.649.88 9	132.398.867.74 7	125.154.742.79 6	119.106.076.17 5
28	MAR K	1.078.458.868.3 49	1.005.368.365.9 91	95.155.072.256	955.841.009.39 5
29	MAI N	5.436.745.210.0 00	5.746.998.087.0 00	5.517.296.880.0 00	5.380.045.840.0 00
30	MLI A	6.121.601.356.0 00	6.806.945.264.0 00	7.017.221.425.0 00	7.047.137.434.0 00
31	MOL I	2.275.216.679.0 00	1.896.261.085.0 00	2.019.929.220.0 00	1.932.495.722.0 00
32	PBID	2.795.959.663.0 00	3.040.363.137.0 00	3.198.352.644.0 00	3.583.499.283.0 00

33	PICO	1.073.888.124.690	1.014.888.115.857	736.044.302.230	712.824.447.581
34	SRS N	860.162.908.000	876.602.301.000	936.697.851.000	1.135.428.989.000
35	SIPD	2.787.550.000.000	3.002.424.000.000	3.281.471.000.000	3.119.496.000.000
36	SMB R	5.271.953.697.000	5.211.248.525.000	4.856.730.638.000	4.907.686.845.000
37	SMC B	21.491.023.000.000	21.378.510.000.000	22.206.739.000.000	21.046.352.000.000
38	SMG R	81.766.327.000.000	82.960.012.000.000	81.820.529.000.000	76.993.082.000.000
39	SMK L	1.908.641.505.907	2.024.398.917.353	1.890.946.951.343	2.056.611.243.816
40	SPM A	2.746.153.295.147	3.239.231.499.990	330.392.519.911	3.392.686.914.315
41	TALF	1.569.929.936.844	1.797.280.792.145	1.733.867.453.375	1.835.883.981.058
42	TIRT	282.668.964.144	252.098.033.300	216.182.459.870	179.887.349.304
43	TOT O	3.262.675.759.061	3.304.972.191.991	3.333.890.799.976	3.451.053.901.000
44	WSB P	6.882.077.282.159	5.963.657.951.878	4.473.145.720.502	3.618.630.656.515
45	WTO N	9.447.528.704.261	9.082.511.044.439	7.631.670.664.176	7.194.688.328.878
46	YPA S	258.162.529.531	290.500.000.000	275.628.887.613	296.772.506.421
47	IFII	1.158.730.182.419	1.746.807.361.866	1.894.388.459.807	1.753.404.635.182
48	SINI	174.987.775.320	212.080.420.622	596.476.287.836	806.899.523.671

Lampiran 6 Data Sampel Ukuran Perusahaan (LN Total Aset)

No	Kode	UKURAN PERUSAHAAN (LN TOTAL ASET)			
		2021	2022	2023	2024
1	AKPI	28,836	28,909	28,840	28,841
2	ALDO	27,822	28,081	28,192	28,347
3	ALKA	26,937	27,183	26,551	26,136
4	AMFG	29,633	29,641	29,646	29,615
5	APLI	26,790	26,873	26,919	26,864
6	ARNA	28,439	28,578	28,594	28,610
7	BAJA	27,310	27,318	27,311	27,281
8	BRNA	28,334	28,257	28,174	28,413
9	BTON	26,324	26,566	26,614	26,706
10	BUDI	28,727	28,786	28,833	28,970
11	CAKK	26,813	26,828	26,868	26,914
12	CPIN	31,199	31,316	31,344	31,387

13	EKAD	27,784	27,831	27,852	27,889
14	ESIP	25,161	25,313	25,335	25,344
15	FASW	30,219	30,187	30,160	30,170
16	GDST	28,091	28,376	28,432	28,645
17	IGAR	27,420	27,484	27,535	27,602
18	IMPC	28,681	28,865	29,043	29,128
19	INAI	28,069	28,072	28,021	27,847
20	INCI	26,959	26,930	26,923	26,974
21	INTP	30,894	30,878	31,020	31,046
22	ISSP	29,591	29,633	29,707	29,747
23	JPFA	30,984	31,118	31,161	31,177
24	KDSI	27,934	27,885	27,752	27,755
25	KIAS	27,631	27,695	27,599	27,615
26	LION	27,255	27,252	27,334	27,294
27	LMSH	25,703	25,609	25,553	25,503
28	MARK	27,707	27,636	25,279	27,586
29	MAIN	29,324	29,380	29,339	29,314
30	MLIA	29,443	29,549	29,579	29,584
31	MOLI	28,453	28,271	28,334	28,290
32	PBID	28,659	28,743	28,794	28,907
33	PICO	27,702	27,646	27,325	27,293
34	SRSN	27,480	27,499	27,566	27,758
35	SIPD	28,656	28,730	28,819	28,769
36	SMBR	29,293	29,282	29,211	29,222
37	SMCB	30,699	30,693	30,731	30,678
38	SMGR	32,035	32,049	32,036	31,975
39	SMKL	28,277	28,336	28,268	28,352
40	SPMA	28,641	28,806	26,524	28,853
41	TALF	28,082	28,217	28,181	28,239
42	TIRT	26,368	26,253	26,099	25,916
43	TOTO	28,814	28,826	28,835	28,870
44	WSBP	29,560	29,417	29,129	28,917
45	WTON	29,877	29,837	29,663	29,604
46	YPAS	26,277	26,395	26,342	26,416
47	IFII	27,778	28,189	28,270	28,193
48	SINI	25,888	26,080	27,114	27,416

Lampiran 7 Data Listing Perusahaan

No	Kode	LISTING
1	AKPI	1992
2	ALDO	2011
3	ALKA	1990

4	AMFG	1995
5	APLI	2000
6	ARNA	2001
7	BAJA	2011
8	BRNA	1989
9	BTON	2001
10	BUDI	1995
11	CAKK	2018
12	CPIN	1991
13	EKAD	1990
14	ESIP	2019
15	FASW	1994
16	GDST	2009
17	IGAR	1990
18	IMPC	2014
19	INAI	1994
20	INCI	1990
21	INTP	1989
22	ISSP	2013
23	JPEA	1989
24	KDSI	1996
25	KIAS	1994
26	LION	1993
27	LMSH	1990
28	MARK	2017
29	MAIN	2006
30	MLIA	1994
31	MOLI	2018
32	PBID	2017
33	PICO	1996
34	SRSN	1993
35	SIPD	1996
36	SMBR	2013
37	SMCB	1977
38	SMGR	1991
39	SMKL	2019
40	SPMA	1994
41	TALF	2014
42	TIRT	1999
43	TOTO	1990
44	WSBP	2016
45	WTON	2014
46	YPAS	2008
47	IFII	2019
48	SINI	2019

Lampiran 8 Data Sampel Umur Perusahaan

No	Kode	UMUR PERUSAHAAN			
		2021	2022	2023	2024
1	AKPI	29	30	31	32
2	ALDO	10	11	12	13
3	ALKA	31	32	33	34
4	AMFG	26	27	28	29
5	APLI	21	22	23	24
6	ARNA	20	21	22	23
7	BAJA	10	11	12	13
8	BRNA	32	33	34	35
9	BTON	20	21	22	23
10	BUDI	26	27	28	29
11	CAKK	3	4	5	6
12	CPIN	30	31	32	33
13	EKAD	31	32	33	34
14	ESIP	2	3	4	5
15	FASW	27	28	29	30
16	GDST	12	13	14	15
17	IGAR	31	32	33	34
18	IMPC	7	8	9	10
19	INAI	27	28	29	30
20	INCI	31	32	33	34
21	INTP	32	33	34	35
22	ISSP	8	9	10	11
23	JPFA	32	33	34	35
24	KDSI	25	26	27	28
25	KIAS	27	28	29	30
26	LION	28	29	30	31
27	LMSH	31	32	33	34
28	MARK	4	5	6	7
29	MAIN	15	16	17	18
30	MLIA	27	28	29	30
31	MOLI	3	4	5	6
32	PBID	4	5	6	7
33	PICO	25	26	27	28
34	SRSN	28	29	30	31
35	SIPD	25	26	27	28
36	SMBR	8	9	10	11
37	SMCB	44	45	46	47
38	SMGR	30	31	32	33

39	SMKL	2	3	4	5
40	SPMA	27	28	29	30
41	TALF	7	8	9	10
42	TIRT	22	23	24	25
43	TOTO	31	32	33	34
44	WSBP	5	6	7	8
45	WTON	7	8	9	10
46	YPAS	13	14	15	16
47	IFII	2	3	4	5
48	SINI	2	3	4	5

Lampiran 9 Data Sampel yang Menyampaikan Pelaporan Keuangan Tepat dan Tidak Tepat Waktu

No	Kode	KETEPATAN WAKTU PENYAMPAIAN			
		2021	2022	2023	2024
1	AKPI	01/11/2022 (0)	29/04/2023 (0)	30/04/2024 (0)	30/04/2025 (0)
2	ALDO	17/05/2022 (0)	30/04/2023 (0)	30/04/2024 (0)	30/04/2025 (0)
3	ALKA	31/05/2022 (0)	28/04/2023 (0)	30/04/2024 (0)	30/04/2025 (0)
4	AMFG	25/05/2022 (0)	28/04/2023 (0)	30/04/2024 (0)	30/04/2025 (0)
5	APLI	31/05/2022 (0)	29/04/2023 (0)	30/04/2024 (0)	30/04/2025 (0)
6	ARNA	14/02/2022 (1)	15/02/2023 (1)	06/03/2024 (1)	17/03/2025 (1)
7	BAJA	31/05/2022 (0)	27/04/2023 (0)	30/04/2024 (0)	30/04/2025 (0)
8	BRNA	28/06/2022 (0)	02/05/2023 (0)	30/04/2024 (0)	05/05/2025 (0)
9	BTON	31/05/2022 (0)	29/04/2023 (0)	29/04/2024 (0)	29/04/2025 (0)
10	BUDI	31/05/2022 (0)	28/04/2023 (0)	30/04/2024 (0)	28/04/2025 (0)
11	CAKK	02/03/2022 (1)	17/05/2023 (0)	30/04/2024 (0)	29/04/2025 (0)
12	CPIN	31/05/2022 (0)	28/04/2023 (0)	29/04/2024 (0)	29/04/2025 (0)
13	EKAD	31/05/2022 (0)	28/04/2023 (0)	29/04/2024 (0)	30/04/2025 (0)
14	ESIP	19/05/2022 (0)	26/04/2023 (0)	25/04/2024 (0)	22/04/2025 (0)
15	FASW	16/02/2022 (1)	24/02/2023 (1)	27/02/2024 (1)	26/02/2025 (1)
16	GDST	31/05/2022 (0)	28/04/2023 (0)	30/04/2024 (0)	30/04/2025 (0)
17	IGAR	31/05/2022 (0)	28/04/2023 (0)	29/04/2024 (0)	30/04/2025 (0)
18	IMPC	31/05/2022 (0)	27/04/2023 (0)	25/04/2024 (0)	30/04/2025 (0)
19	INAI	27/05/2022 (0)	27/04/2023 (0)	25/04/2024 (0)	30/04/2025 (0)
20	INCI	29/04/2022 (0)	28/04/2023 (0)	30/04/2024 (0)	29/04/2025 (0)
21	INTP	20/04/2022 (0)	18/04/2023 (0)	22/04/2024 (0)	29/04/2025 (0)
22	ISSP	28/07/2022 (0)	02/05/2023 (0)	29/04/2024 (0)	25/04/2025 (0)
23	JPFA	02/03/2022 (1)	15/03/2023 (1)	12/03/2024 (1)	19/03/2025 (1)
24	KDSI	18/05/2022 (0)	31/05/2023 (0)	29/04/2024 (0)	28/04/2025 (0)
25	KIAS	17/05/2022 (0)	28/04/2023 (0)	27/04/2024 (0)	22/04/2025 (0)
26	LION	14/07/2022 (0)	02/05/2023 (0)	30/04/2024 (0)	05/05/2025 (0)
27	LMSH	31/05/2022 (0)	02/05/2023 (0)	30/04/2024 (0)	05/05/2025 (0)
28	MARK	27/03/2022 (1)	03/05/2023 (0)	23/04/2024 (0)	24/04/2025 (0)
29	MAIN	31/05/2022 (0)	29/04/2023 (0)	02/05/2024 (0)	30/04/2025 (0)

30	MLIA	30/05/2022 (0)	28/04/2023 (0)	29/04/2024 (0)	29/04/2025 (0)
31	MOLI	18/08/2022 (0)	25/04/2023 (0)	29/04/2024 (0)	29/04/2025 (0)
32	PBID	22/04/2022 (0)	03/04/2023 (0)	13/04/2024 (0)	28/04/2025 (0)
33	PICO	16/06/2022 (0)	19/04/2023 (0)	30/04/2024 (0)	30/04/2025 (0)
34	SRSN	29/04/2022 (0)	17/04/2023 (0)	23/04/2024 (0)	29/04/2025 (0)
35	SIPD	30/05/2022 (0)	05/05/2023 (0)	01/05/2024 (0)	30/04/2025 (0)
36	SMBR	19/05/2022 (0)	28/04/2023 (0)	30/04/2024 (0)	30/04/2025 (0)
37	SMCB	18/03/2022 (1)	05/04/2023 (0)	16/04/2024 (0)	30/04/2025 (0)
38	SMGR	20/04/2022 (0)	17/04/2023 (0)	11/04/2024 (0)	29/04/2025 (0)
39	SMKL	31/05/2022 (0)	30/04/2023 (0)	30/04/2024 (0)	01/05/2025 (0)
40	SPMA	23/05/2022 (0)	02/05/2023 (0)	30/04/2024 (0)	30/04/2025 (0)
41	TALF	31/05/2022 (0)	28/04/2023 (0)	29/04/2024 (0)	25/04/2025 (0)
42	TIRT	31/05/2022 (0)	02/05/2023 (0)	30/04/2024 (0)	30/04/2025 (0)
43	TOTO	27/05/2022 (0)	18/04/2023 (0)	30/04/2024 (0)	02/05/2025 (0)
44	WSBP	31/05/2022 (0)	30/04/2023 (0)	01/05/2024 (0)	25/04/2025 (0)
45	WTON	20/06/2022 (0)	27/03/2023 (1)	25/04/2024 (0)	29/04/2025 (0)
46	YPAS	30/05/2022 (0)	27/04/2023 (0)	29/04/2024 (0)	30/04/2025 (0)
47	IFII	29/04/2022 (0)	28/04/2023 (0)	30/04/2024 (0)	30/04/2025 (0)
48	SINI	27/05/2022 (0)	28/04/2023 (0)	30/04/2024 (0)	01/01/2025 (0)

Lampiran 10 Hasil Analisis Regresi Logistik SPSS 27

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9.400	8	.310

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Constant
Step 0	1	119.768	-1.667
	2	110.568	-2.232
	3	110.147	-2.387
	4	110.145	-2.398
	5	110.145	-2.398

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 110,145

c. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Iteration History^{a,b,c,d}

			Coefficients			
Iteration		-2 Log likelihood	Constant	ROA	SIZE	AGE
Step 1	1	113.948	-6.614	.735	.172	.001
	2	99.154	-13.653	1.635	.396	.000
	3	96.608	-19.418	2.314	.589	-.005
	4	96.436	-21.425	2.529	.657	-.008
	5	96.435	-21.611	2.548	.664	-.008
	6	96.435	-21.613	2.548	.664	-.008
	7	96.435	-21.613	2.548	.664	-.008

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 110,145

d. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

Model Summary

Step	-2 Log likelihood	Cox & Snell R	Nagelkerke R
		Square	Square
1	96.435 ^a	.069	.158

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	ROA	2.548	1.199	4.515	1	.034	12.779
	SIZE	.664	.220	9.103	1	.003	1.942
	AGE	-.008	.026	.103	1	.748	.992
	Constant	-21.613	6.260	11.920	1	.001	.000

a. Variable(s) entered on step 1: ROA, SIZE, AGE.