

LAMPIRAN-LAMPIRAN

Lampiran 1 :

Ringkasan Sampel

No	Kriteria	Jumlah
1	Perusahaan manufaktur yang terdaftar di BEI pada tahun 2018-2020	186
2	Perusahaan yang mempublikasikan laporan keuangan secara lengkap dan berturut-turut selama tahun 2018-2020	49
3	Melaporkan laporan keuangan dalam mata uang rupiah secara berturut-turut selama periode 2018-2020	28
4	Perusahaan yang menghasilkan laba berturut-turut selama 2018-2020	88
5	Perusahaan yang memiliki data lengkap berdasarkan variabel yang digunakan dalam penelitian	33
Jumlah sampel penelitian setahun		37
Jumlah tahun pengamatan		3
Jumlah data pengamatan		111
Data Outlier		10
Data Sampel		101

Lampiran 2 :

Daftar Perusahaan dan Pemilihan Sampel

No	Nama Perusahaan	Kriteria					Sampel
		I	II	III	IV	v	
Sektor Industri Dasar dan Kimia							
Sub Sektor Semen							
1	INTP Indocement Tunggal Prakasa Tbk	✓	✓	✓	✓	✓	✓
2	SMBR Semen Baturaja Tbk	✓	✓	✓	✓	✓	✓
3	SMCB Holcim Indonesia Tbk	✓	✓	✓	✗	✓	✗
4	SMGR Semen Indonesia (Persero) Tbk	✓	✓	✓	✓	✗	✗
5	WSBP Waskita Beton Precast Tbk	✓	✓	✓	✗	✓	✗
6	WTON Wijaya Karya Beton Tbk	✓	✓	✓	✓	✓	✓
Sub Sektor Kramik, Porseln, & Kaca							
1	AMFG Asahimas Flat Glass Tbk	✓	✓	✓	✗	✓	✗
2	ARNA Arwana Citramulia Tbk	✓	✓	✓	✗	✗	✗
3	CAKK Cahayaputra Asa Keramik Tbk	✓	✓	✓	✓	✗	✗
4	IKAI Inti Keramik Alam Asri Industri Tbk	✓	✗	✓	✗	✓	✗
5	KIAS Keramik Indonesia Assosiasi Tbk	✓	✓	✓	✗	✓	✗
6	MARK Mark Dynamics Indonesia Tbk	✓	✓	✓	✓	✗	✗
7	MLIA Mulia Industrindo Tbk	✓	✓	✓	✓	✓	✗
8	TOTO Surya Toto Indonesia Tbk	✓	✓	✓	✗	✓	✗
Sub sektor Logam dan Sejenisnya							
1	ALKA Alakasa Industrindo Tbk	✓	✓	✓	✓	✗	✗
2	ALMI Alumindo Light Metal Industry Tbk	✓	✗	✓	✗	✓	✗
3	BAJA Saranacental Bajatama Tbk	✓	✓	✓	✗	✓	✗
4	BTON Betonjaya Manunggal Tbk	✓	✓	✓	✓	✗	✗
5	CTBN Citra Tubindo Tbk	✓	✓	✗	✗	✓	✗
6	GDST Gunawan Dianjaya Steel Tbk	✓	✓	✓	✗	✓	✗
7	GGRP Gunung Raja Paksi Tbk	✓	✓	✗	✗	✓	✗
8	INAL Indal Aluminium Industry Tbk	✓	✓	✓	✓	✓	✓
9	ISSP Steel Pipe Industry of Indonesia Tbk	✓	✓	✓	✓	✓	✓
10	JKSW Jakarta Kyoei Steel Works Tbk	✓	✓	✓	✗	✓	✗
11	KRAS Krakatau Steel (Persero) Tbk	✓	✗	✗	✗	✓	✗
12	LION Lion Metal Works Tbk	✓	✓	✓	✗	✓	✗
13	LMSH Lionmesh Prima Tbk	✓	✓	✓	✗	✓	✗
14	NIKL Pelat Timah Nusantara Tbk	✓	✓	✗	✗	✓	✗
15	PICO Pelangi Indah Canindo Tbk	✓	✗	✓	✓	✓	✗
16	PURE Trinitan Metals and Mineral Tbk	✓	✗	✓	✗	✓	✗
17	TBMS Tembaga Mulia Semanan Tbk	✓	✓	✗	✓	✓	✗
Sub Sektor Kimia							
1	ADMG Polychem Indonesia Tbk	✓	✓	✗	✗	✓	✗
2	AGIL Aneka Gas Industri Tbk	✓	✓	✓	✓	✓	✓
3	BRPT Barito Pasific Tbk	✓	✓	✗	✓	✓	✗
4	BUDI Budi Starch and Sweetener Tbk	✓	✓	✓	✓	✓	✓
5	DPNS Duta Pertiwi Nusantara Tbk	✓	✓	✓	✓	✗	✗
6	EKAD Ekadharna International Tbk	✓	✓	✓	✓	✗	✗
7	ETWA Eterindo Wahanatama Tbk	✓	✗	✓	✗	✓	✗
8	INCI Intan Wijaya International Tbk	✓	✓	✓	✓	✓	✓
9	MDKI Emdeki Utama Tbk	✓	✓	✓	✓	✗	✗
10	MOLI Madusari Murni Indah Tbk	✓	✓	✓	✓	✗	✗
11	SRSN Indo Acitama Tbk	✓	✓	✓	✓	✓	✓
12	TDPM Tridomain Performance Materials Tbk	✓	✗	✓	✗	✓	✓
13	TPIA Chandra Asri Petrochemical	✓	✓	✗	✓	✓	✗
14	UNIC Unggul Indah Cahaya Tbk	✓	✓	✗	✓	✓	✗
Sub Sektor Plastik & Kemasan							
1	AKKU Alam Karya Unggul Tbk	✓	✗	✓	✗	✓	✗
2	AKPI Argha Karya Prima Industry Tbk	✓	✓	✓	✓	✗	✗
3	APLI Asiaplast Industries Tbk	✓	✗	✓	✗	✓	✗
4	BRNA Berlina Tbk	✓	✗	✓	✗	✓	✗
5	ESIP Sinergi Inti Plastindo Tbk	✓	✓	✓	✓	✗	✗
6	FPNI Lotte Chemical Titan Tbk	✓	✓	✗	✗	✓	✗
7	IGAR Champion Pacific Indonesia Tbk	✓	✓	✓	✓	✓	✓
8	IMPC Impack Pratama Industri Tbk	✓	✓	✓	✓	✓	✓
9	IPOL Indopoly Swakarsa Industry Tbk	✓	✓	✗	✓	✓	✗
10	SIMA Siwani Makmur Tbk	✓	✗	✓	✗	✓	✗
11	PBID Panca Budi Idaman Tbk	✓	✓	✓	✓	✗	✗
12	TALF Tunas Alfin Tbk	✓	✗	✓	✓	✓	✗
13	TRST Trias Sentosa Tbk	✓	✗	✓	✗	✓	✗
14	YPAS Yanaprima Hastapersada Tbk	✓	✓	✓	✗	✓	✗
Sub Sektor Pakan Ternak							
1	CPIN Charoen Pokphand Indonesia Tbk	✓	✗	✓	✓	✓	✗
2	CPRO Central Proteina Prima Tbk	✓	✗	✓	✗	✓	✗
3	JPFA Japfa Comfeed Indonesia Tbk	✓	✓	✓	✓	✗	✗
4	MAIN Malindo Feedmill Tbk	✓	✓	✓	✗	✓	✗
5	SIPD Sierad Produce Tbk	✓	✓	✓	✓	✗	✗
Sub Sektor Kayu dan Pengolahannya							
1	IFII Indonesia Fibreboard Industry Tbk	✓	✓	✓	✓	✗	✗
2	SINI Singaraja Putra Tbk	✓	✓	✓	✗	✓	✗
3	SULI SLJ Global Tbk	✓	✓	✓	✗	✓	✗
4	TIRT Tirta Mahakam Resources Tbk	✓	✓	✓	✗	✓	✗

Sub Sektor Pulp & Kertas								
1	ALDO	Alkindo Naratama Tbk	✓	✓	✓	✓	✓	✓
2	FASW	Fajar Surya Wisesa Tbk	✓	✓	✓	✗	✓	✗
3	INKP	Indah Kiat Pulp & Paper Tbk	✓	✓	✗	✓	✓	✗
4	INRU	Toba Pulp Lestari Tbk	✓	✗	✓	✗	✓	✗
5	KBRI	Kertas Basuki Rachmat Indonesia Tbk	✓	✗	✗	✗	✓	✗
6	KDSI	Kedawang Setia Industrial Tbk	✓	✓	✓	✓	✓	✓
7	SPMA	Suparma Tbk	✓	✗	✓	✓	✓	✗
8	SWAT	Sriwahana Adityakarta Tbk	✓	✗	✓	✓	✓	✗
9	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	✓	✓	✗	✓	✓	✗
Sektor Aneka Industri								
Sub Sektor Mesin dan Alat Berat								
1	AMIN	Ateliers Mecaniques D'Indonesie Tbk	✓	✗	✓	✓	✓	✗
2	ARKA	Arkha Jayanti Persada Tbk	✓	✗	✓	✗	✓	✗
3	GMFI	Garuda Maintenance Facility Aero Asia Tbk	✓	✗	✓	✗	✓	✗
4	KPAL	Steadfast Marine Tbk	✓	✗	✓	✗	✓	✗
5	KRAH	Grand Kartech Tbk	✓	✗	✓	✗	✓	✗
Sub Sektor Otomotif dan Komponen								
1	ASII	Astra International Tbk	✓	✓	✓	✓	✗	✗
2	AUTO	Astra Otoparts Tbk	✓	✓	✓	✗	✓	✗
3	BOLT	Garuda Metalindo Tbk	✓	✗	✗	✗	✓	✗
4	BRAM	Indo Kordsa Tbk	✓	✓	✗	✗	✓	✗
5	GDYR	Goodyear Indonesia Tbk	✓	✓	✗	✗	✓	✗
6	GJTL	Gajah Tunggal Tbk	✓	✓	✓	✗	✓	✗
7	IMAS	Indomobil Sukses Internasional Tbk	✓	✗	✓	✓	✓	✗
8	INDS	Indospring Tbk	✓	✓	✓	✓	✓	✓
9	LPIN	Multi Prima Sejahtera Tbk	✓	✗	✓	✗	✓	✗
10	MASA	Multistrada Arah Sarana Tbk	✓	✓	✗	✗	✓	✗
11	NIPS	Nipress Tbk	✓	✗	✗	✗	✓	✗
12	PRAS	Prima Alloy Steel Universal Tbk	✓	✓	✓	✗	✓	✗
13	SMSM	Selamat Sempurna Tbk	✓	✓	✓	✓	✓	✓
Sub Sektor Tekstil dan Garment								
1	ADMG	Polychem Indonesia Tbk	✓	✓	✓	✗	✓	✗
2	ARGO	Argo Pantas Tbk	✓	✓	✓	✗	✓	✗
3	BELL	Trisula Textile Industries Tbk	✓	✗	✓	✗	✓	✗
4	CNTX	Century Textile Industry Tbk	✓	✗	✗	✗	✓	✗
5	ERTX	Eratex Djaja Tbk	✓	✗	✗	✗	✓	✗
6	ESTI	Ever Shine Tex Tbk	✓	✓	✗	✗	✓	✗
7	HDTX	Panasia Indo Resources Tbk	✓	✗	✓	✗	✓	✗
8	INDR	Indorama Synthetics Tbk	✓	✓	✗	✓	✓	✗
9	MYTX	Asia Pacific Investama Tbk	✓	✗	✗	✗	✓	✗
10	PBRX	Pan Brothers Tbk	✓	✓	✗	✓	✓	✗
11	POLY	Asia Pacific Fibers Tbk	✓	✓	✗	✗	✓	✗
12	RICY	Ricky Putra Globalindo Tbk	✓	✓	✓	✗	✓	✗
13	SRIL	Sri Rejeki Isman Tbk	✓	✓	✗	✓	✓	✗
14	SSTM	Sunson Textile Manufacture Tbk	✓	✓	✓	✗	✓	✗
15	STAR	Star Petrochem Tbk	✓	✓	✓	✗	✓	✗
16	TFCO	Tifico Fiber Indonesia Tbk	✓	✓	✗	✗	✓	✗
17	TRIS	Trisula International Tbk	✓	✓	✓	✗	✓	✗
18	UNIT	Nusantara Inti Corpora Tbk	✓	✗	✗	✗	✗	✗
19	ZONE	Mega Perintis Tbk	✓	✓	✓	✗	✓	✗
Sub Sektor Alas Kaki								
1	BATA	Sepatu Bata Tbk	✓	✗	✓	✗	✓	✗
2	BIMA	Primarindo Asia Infrastructure Tbk	✓	✗	✓	✗	✓	✗

Sub Sektor Kabel							
1	CCSI	Communication Cable Systems Indonesia Tbk	✓	✓	✓	✓	✗
2	IKBI	Sumi Indo Kabel Tbk	✓	✗	✓	✓	✗
3	JECC	Jembo Cable Company Tbk	✓	✓	✓	✓	✓
4	KBLI	KMI Wire & Cable Tbk	✓	✗	✓	✓	✗
5	KLBM	Kabelindo Murni Tbk	✓	✓	✓	✓	✓
6	SCCO	Supreme Cable Manufacturing Corporation Tbk	✓	✓	✓	✓	✗
7	VOKS	Voksel Electric Tbk	✓	✓	✓	✓	✓
Sub Sektor Elektronika							
1	JSKY	Sky Energy Indonesia Tbk	✓	✗	✓	✓	✗
2	PTSN	Sat Nusapersada Tbk	✓	✓	✗	✓	✗
3	SCNP	Selaras Citra Nusantara Perkasa Tbk	✓	✗	✓	✗	✗
4	SLIS	Gaya Abadi Sempurna Tbk	✓	✗	✓	✓	✗
Sektor Industri Barang Konsumsi							
Sub Sektor Makanan dan Minuman							
1	ADES	Akasha Wira International Tbk	✓	✗	✓	✓	✗
2	AISA	Tiga Pilar Sejahtera Food Tbk	✓	✓	✓	✗	✗
3	ALTO	Tri Banyan Tirta Tbk	✓	✓	✓	✗	✗
4	BTEK	Bumi Teknokultura Unggul Tbk	✓	✓	✓	✗	✗
5	BUDI	Budi Starch Sweetener Tbk	✓	✓	✓	✗	✗
6	CAMP	Campina Ice Cream Industry Tbk	✓	✓	✓	✗	✗
7	CEKA	Cahaya Kalbar Tbk	✓	✓	✓	✓	✓
8	CLEO	Sariguna Primatirta Tbk	✓	✓	✓	✗	✗
9	COCO	Wahana Interfood Nusantara Tbk	✓	✓	✓	✗	✗
10	DLTA	Delta Djakarta Tbk	✓	✓	✓	✓	✓
11	DMND	Diamond Food Indonesia Tbk	✓	✓	✓	✗	✗
12	ENZO	Morenzo Abadi Perkasa Tbk	✓	✗	✓	✓	✗
13	FOOD	Sentra Food Indonesia Tbk	✓	✓	✓	✗	✗
14	GOOD	Garudafood Putra Putri Jaya Tbk	✓	✓	✓	✗	✗
15	HOKI	Buyung Poetra Sembada Tbk	✓	✓	✓	✗	✗
16	ICBP	Indofood CBP Sukses Makmur Tbk	✓	✓	✓	✓	✓
17	IJKP	Inti Agri Resources Tbk	✓	✓	✓	✗	✗
18	IKAN	Era Mandiri Cemerlang Tbk	✓	✓	✓	✗	✗
19	INDF	Indofood Sukses Makmur Tbk	✓	✓	✓	✗	✗
20	KEJU	Mulia Boga Raya Tbk	✓	✓	✓	✗	✗
21	MGNA	Magna Investama Mandiri Tbk	✓	✓	✓	✗	✗
22	MLBI	Multi Bintang Indonesia Tbk	✓	✓	✓	✓	✓
23	MYOR	Mayora Indah Tbk	✓	✓	✓	✓	✓
24	PANI	Pratama Abadi Nusa Industri Tbk	✓	✓	✓	✗	✗
25	PCAR	Prima Cakrawala Abadi Tbk	✓	✓	✓	✗	✗
26	PMMP	Panca Mitra Multiperdana Tbk	✓	✗	✓	✓	✗
27	PSDN	Prasidha Aneka Niaga Tbk	✓	✓	✓	✗	✗
28	PSGO	Palma Serasih Tbk	✓	✓	✓	✗	✗
29	ROTI	Nippon Indosari Corpindo Tbk	✓	✓	✓	✓	✓
30	SKBM	Sekar Bumi Tbk	✓	✓	✓	✓	✓
31	SKLT	Sekar Laut Tbk	✓	✓	✓	✓	✓
32	STTP	Siantar Top Tbk	✓	✓	✓	✗	✗
33	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	✓	✓	✓	✓	✓
Sub Sektor Rokok							
1	GGRM	Gudang Garam Tbk	✓	✓	✓	✓	✓
2	HMSP	Hanjaya Mandala Sampoerna Tbk	✓	✓	✓	✓	✓
3	ITIC	Indonesian Tobacco Tbk	✓	✓	✓	✗	✗
4	RMBA	Bentol Internasional Investama Tbk	✓	✓	✓	✗	✗
5	WIIM	Wismilak Inti Makmur Tbk	✓	✓	✓	✓	✓
Sub sektor Farmasi							
1	DVLA	Darya Varia Laboratoria Tbk	✓	✓	✓	✓	✓
2	INAF	Indofarma Tbk	✓	✓	✓	✗	✗
3	KAEF	Kimia Farma Tbk	✓	✗	✓	✓	✗
4	KBLF	Kalbe Farma Tbk	✓	✓	✓	✗	✗
5	MERK	Merck Indonesia Tbk	✓	✓	✓	✓	✓
6	PEHA	Phapros Tbk	✓	✓	✓	✗	✗
7	PYFA	Pyridam Farma Tbk	✓	✓	✓	✗	✗
8	SCPI	Merck Sharp Dohme Pharma Tbk	✓	✗	✓	✗	✗
9	SIDO	Industri Jamu dan Farmasi Sido Tbk	✓	✓	✓	✓	✓
10	SQBB	Taisho Pharmaceutical Indonesia Tbk	✓	✗	✓	✗	✗
11	TSPC	Tempo Scan Pacific Tbk	✓	✓	✓	✓	✓
Sub Sektor Kosmetik dan Barang Keperluan Rumah Tangga							
1	KINO	Kino Indonesia Tbk	✓	✓	✓	✓	✓
2	KPAS	Cottonindo Ariesta Tbk	✓	✗	✓	✓	✗
3	MBTO	Martina Berto Tbk	✓	✓	✓	✗	✗
4	MRAT	Mustika Ratu Tbk	✓	✗	✓	✗	✗
5	TCID	Mandom Indonesia Tbk	✓	✓	✓	✗	✗
6	UNVR	Unilever Indonesia Tbk	✓	✓	✓	✓	✓
Sub Sektor Keperluan Rumah Tangga							
1	CMBF	Cahaya Bintang Medan Tbk	✓	✗	✓	✓	✗
2	CINT	Chitose International Tbk	✓	✓	✓	✓	✓
3	KICI	Kedaung Indah Can Tbk	✓	✓	✓	✗	✗
4	LMPI	Langgeng Makmur Industri Tbk	✓	✓	✓	✓	✗
5	WOOD	Integra Indocabinet Tbk	✓	✓	✓	✗	✗

Lampiran 3 :

Tabel Perhitungan Kualitas laba

NO	Kode	Tahun	Arus kas operasi	Laba Bersih	Arus kas Operasi/Laba bersih
1	INTP	2018	1.984.532.000.000	1.145.937.000.000	1,73
2	SMBR	2018	64.469.290.000	76.074.721.000	0,85
3	WTON	2018	733.378.642.718	486.640.174.453	1,51
4	INAI	2018	132.356.154.811	40.463.141.352	3,27
5	ISSP	2018	-374.759.000.000	48.741.000.000	-7,69
6	AGII	2018	311.207.000.000	114.374.000.000	2,72
7	BUDI	2018	26.016.000.000	50.467.000.000	0,52
8	INCI	2018	12.092.574.806	16.675.673.703	0,73
9	SRSN	2018	31.387.997.000	38.735.092.000	0,81
10	IGAR	2018	2.010.760.208	44.672.438.405	0,05
11	IMPC	2018	43.232.569.972	105.523.929.164	0,41
12	ALDO	2018	17.370.720.460	42.506.275.523	0,41
13	KDSI	2018	88.557.902.537	76.761.902.211	1,15
14	INDS	2018	133.733.783.003	110.686.883.366	1,21
15	SMSM	2018	542.647.000.000	633.550.000.000	0,86
16	JECC	2018	7.444.003.000	88.428.879.000	0,08
17	KBLM	2018	49.396.645.050	40.675.096.628	1,21
18	VOKS	2018	67.756.473.097	105.468.744.587	0,64
19	CEKA	2018	278.259.686.428	92.649.656.775	3,00
20	DLTA	2018	342.493.551.000	338.129.985.000	1,01
21	ICBP	2018	4.653.375.000.000	4.658.781.000.000	1,00
22	MLBI	2018	1.412.515.000.000	1.224.807.000.000	1,15
23	MYOR	2018	459.273.241.788	1.760.434.280.304	0,26
24	ROTI	2018	295.922.456.326	127.171.436.363	2,33
25	SKBM	2018	-55.800.390.846	15.954.632.472	-3,50
26	SKLT	2018	14.653.378.405	31.954.131.252	0,46
27	ULTJ	2018	575.823.000.000	701.607.000.000	0,82
28	GGRM	2018	11.224.700.000.000	7.783.068.000.000	1,44
29	HMSP	2018	20.193.483.000.000	13.538.418.000.000	1,49
30	WIIM	2018	140.978.069.476	51.142.850.919	2,76
31	DVLA	2018	26.628.428.000	200.651.968.000	0,13
32	MERK	2018	168.964.859.000	37.377.736.000	4,52
33	SIDO	2018	846.389.000.000	663.849.000.000	1,27
34	TSPC	2018	389.088.123.975	540.378.145.887	0,72
35	KINO	2018	104.743.680.332	150.116.045.042	0,70
36	UNVR	2018	7.914.537.000.000	9.109.445.000.000	0,87
37	CINT	2018	-9.774.374.433	13.554.152.161	-0,72
1	INTP	2019	3.530.772.000.000	1.835.305.000.000	1,92

2	SMBR	2019	87.929.949.000	30.073.855.000	2,92
3	WTON	2019	1.126.052.429.214	510.711.733.403	2,20
4	INAI	2019	-66.131.822.016	33.558.115.185	-1,97
5	ISSP	2019	461.351.000.000	185.694.000.000	2,48
6	AGII	2019	411.801.000.000	103.431.000.000	3,98
7	BUDI	2019	271.140.000.000	64.021.000.000	4,24
8	INCI	2019	11.868.109.959	13.811.736.623	0,86
9	SRSN	2019	10.927.791.000	42.829.128.000	0,26
10	IGAR	2019	110.401.909.570	60.836.752.751	1,81
11	IMPC	2019	136.558.916.453	93.145.200.039	1,47
12	ALDO	2019	99.465.554.519	78.421.735.355	1,27
13	KDSI	2019	258.033.801.758	64.090.903.507	4,03
14	INDS	2019	155.508.121.580	101.465.560.351	1,53
15	SMSM	2019	677.867.000.000	638.676.000.000	1,06
16	JECC	2019	179.820.473.000	102.517.868.000	1,75
17	KBLM	2019	-90.085.786.270	38.648.269.147	-2,33
18	VOKS	2019	169.486.566.476	208.249.125.401	0,81
19	CEKA	2019	453.147.999.966	215.459.200.242	2,10
20	DLTA	2019	274.364.533.000	317.815.177.000	0,86
21	ICBP	2019	7.398.161.000.000	5.360.029.000.000	1,38
22	MLBI	2019	1.334.524.000.000	1.206.059.000.000	1,11
23	MYOR	2019	3.303.864.262.122	2.051.404.206.764	1,61
24	ROTI	2019	479.788.528.325	236.518.557.420	2,03
25	SKBM	2019	-80.895.531.759	957.169.058	-84,52
26	SKLT	2019	55.384.490.789	44.943.627.900	1,23
27	ULTJ	2019	1.096.817.000.000	1.035.865.000.000	1,06
28	GGRM	2019	11.174.403.000.000	10.880.704.000.000	1,03
29	HMSP	2019	17.145.967.000.000	13.721.513.000.000	1,25
30	WIIM	2019	199.249.244.086	27.328.091.481	7,29
31	DVLA	2019	272.538.844.000	221.783.249.000	1,23
32	MERK	2019	-210.843.887.000	78.256.797.000	-2,69
33	SIDO	2019	836.914.000.000	807.689.000.000	1,04
34	TSPC	2019	889.775.270.261	595.154.912.874	1,50
35	KINO	2019	17.379.083.127	515.603.339.649	0,03
36	UNVR	2019	8.669.069.000.000	7.392.837.000.000	1,17
37	CINT	2019	1.955.633.127	7.221.065.916	0,27
1	INTP	2020	3.538.011.000.000	1.806.337.000.000	1,96
2	SMBR	2020	393.019.308.000	10.981.673.000	35,79
3	WTON	2020	803.263.880.033	123.147.079.420	6,52
4	INAI	2020	22.851.423.674	3.991.581.552	5,72
5	ISSP	2020	350.585.000.000	175.835.000.000	1,99
6	AGII	2020	364.251.000.000	99.862.000.000	3,65
7	BUDI	2020	193.682.000.000	67.093.000.000	2,89

8	INCI	2020	50.984.249.774	30.071.380.873	1,70
9	SRSN	2020	5.784.321.000	44.152.245.000	0,13
10	IGAR	2020	76.495.883.364	60.770.710.445	1,26
11	IMPC	2020	226.954.878.020	115.805.324.362	1,96
12	ALDO	2020	119.962.516.014	65.331.041.553	1,84
13	KDSI	2020	92.471.853.714	60.178.290.460	1,54
14	INDS	2020	308.807.847.299	58.751.009.229	5,26
15	SMSM	2020	944.369.000.000	539.116.000.000	1,75
16	JECC	2020	405.915.749.000	11.924.112.000	34,04
17	KBLM	2020	63.391.302.057	6.563.771.460	9,66
18	VOKS	2020	-137.823.461.640	2.783.763.185	-49,51
19	CEKA	2020	171.295.450.196	181.812.593.992	0,94
20	DLTA	2020	246.905.899.000	123.465.762.000	2,00
21	ICBP	2020	9.336.780.000.000	7.418.574.000.000	1,26
22	MLBI	2020	872.649.000.000	285.617.000.000	3,06
23	MYOR	2020	3.715.832.449.186	2.098.168.514.645	1,77
24	ROTI	2020	5.632.222.984.143	168.610.282.478	33,40
25	SKBM	2020	19.707.485.134	5.415.741.808	3,64
26	SKLT	2020	99.975.050.847	42.520.246.722	2,35
27	ULTJ	2020	1.217.063.000.000	1.109.666.000.000	1,10
28	GGRM	2020	17.477.714.000.000	7.647.729.000.000	2,29
29	HMSP	2020	11.953.039.000.000	8.581.378.000.000	1,39
30	WIIM	2020	215.554.537.768	172.506.562.986	1,25
31	DVLA	2020	106.583.179.000	162.072.984.000	0,66
32	MERK	2020	71.983.458.000	71.902.263.000	1,00
33	SIDO	2020	1.035.754.000.000	934.016.000.000	1,11
34	TSPC	2020	982.698.939.026	834.369.751.682	1,18
35	KINO	2020	-71.182.500.389	113.665.219.638	-0,63
36	UNVR	2020	8.363.993.000.000	7.163.536.000.000	1,17
37	CINT	2020	9.913.859.814	249.076.655	39,80

Lampiran 4

Tabel Perhitungan Persistensi Laba

NO	kode	Tahun	Eit	Eit-1	Eit/Eit-1
1	INTP	2018	1.145.937.000.000	1.859.818.000.000	0,90
2	SMBR	2018	76.074.721.000	146.648.432.000	0,90
3	WTON	2018	486.640.174.453	340.458.859.391	1,12
4	INAI	2018	40.463.141.352	38.651.704.520	0,50
5	ISSP	2018	48.741.000.000	8.634.000.000	0,30
6	AGII	2018	114.374.000.000	97.598.000.000	0,93
7	BUDI	2018	50.467.000.000	45.691.000.000	0,50
8	INCI	2018	16.675.673.703	16.554.272.131	-0,51
9	SRSN	2018	38.735.092.000	17.698.567.000	2,50

10	IGAR	2018	44.672.438.405	72.376.683.136	-0,71
11	IMPC	2018	105.523.929.164	91.303.491.940	0,15
12	ALDO	2018	42.506.275.523	29.035.395.397	3,50
13	KDSI	2018	76.761.902.211	68.965.208.549	0,52
14	INDS	2018	110.686.883.366	113.639.539.901	0,51
15	SMSM	2018	633.550.000.000	555.388.000.000	0,51
16	JECC	2018	88.428.879.000	83.355.370.000	-0,40
17	KBLM	2018	40.675.096.628	43.994.949.645	0,50
18	VOKS	2018	105.468.744.587	166.204.959.339	-0,15
19	CEKA	2018	92.649.656.775	107.420.886.839	-0,45
20	DLTA	2018	338.129.985.000	279.772.635.000	0,84
21	ICBP	2018	4.658.781.000.000	3.543.173.000.000	0,53
22	MLBI	2018	1.224.807.000.000	1.322.067.000.000	0,32
23	MYOR	2018	1.760.434.280.304	1.630.953.830.893	0,92
24	ROTI	2018	127.171.436.363	135.364.021.139	0,52
25	SKBM	2018	15.954.632.472	25.880.464.791	0,00
26	SKLT	2018	31.954.131.252	22.970.715.348	3,90
27	ULTJ	2018	701.607.000.000	718.402.000.000	0,00
28	GGRM	2018	7.783.068.000.000	7.755.347.000.000	-0,60
29	HMSP	2018	13.538.418.000.000	12.670.534.000.000	0,13
30	WIIM	2018	51.142.850.919	40.589.790.851	0,45
31	DVLA	2018	200.651.968.000	162.249.293.000	0,70
32	MERK	2018	37.377.736.000	29.454.766.000	0,40
33	SIDO	2018	663.849.000.000	533.799.000.000	1,92
34	TSPC	2018	540.378.145.887	557.339.581.996	-0,12
35	KINO	2018	150.116.045.042	109.696.001.798	0,21
36	UNVR	2018	9.109.445.000.000	7.004.562.000.000	2,40
37	CINT	2018	13.554.152.161	29.648.261.092	-1,41
1	INTP	2019	1.835.305.000.000	1.145.937.000.000	0,10
2	SMBR	2019	30.073.855.000	76.074.721.000	0,63
3	WTON	2019	510.711.733.403	486.640.174.453	0,70
4	INAI	2019	33.558.115.185	40.463.141.352	-0,70
5	ISSP	2019	185.694.000.000	48.741.000.000	-0,60
6	AGII	2019	103.431.000.000	114.374.000.000	0,17
7	BUDI	2019	64.021.000.000	50.467.000.000	1,50
8	INCI	2019	13.811.736.623	16.675.673.703	-0,20
9	SRSN	2019	42.829.128.000	38.735.092.000	0,73
10	IGAR	2019	60.836.752.751	44.672.438.405	-0,20
11	IMPC	2019	93.145.200.039	105.523.929.164	-0,40
12	ALDO	2019	78.421.735.355	42.506.275.523	2,80
13	KDSI	2019	64.090.903.507	76.761.902.211	-0,05
14	INDS	2019	101.465.560.351	110.686.883.366	-0,11
15	SMSM	2019	638.676.000.000	633.550.000.000	0,60

16	JECC	2019	102.517.868.000	88.428.879.000	-0,23
17	KBLM	2019	38.648.269.147	40.675.096.628	-0,20
18	VOKS	2019	208.249.125.401	105.468.744.587	-1,32
19	CEKA	2019	215.459.200.242	92.649.656.775	-0,40
20	DLTA	2019	317.815.177.000	338.129.985.000	0,31
21	ICBP	2019	5.360.029.000.000	4.658.781.000.000	1,10
22	MLBI	2019	1.206.059.000.000	1.224.807.000.000	-0,32
23	MYOR	2019	2.051.404.206.764	1.760.434.280.304	1,05
24	ROTI	2019	236.518.557.420	127.171.436.363	-0,34
25	SKBM	2019	957.169.058	15.954.632.472	1,82
26	SKLT	2019	44.943.627.900	31.954.131.252	1,80
27	ULTJ	2019	1.035.865.000.000	701.607.000.000	-19,8
28	GGRM	2019	10.880.704.000.000	7.783.068.000.000	1,50
29	HMSP	2019	13.721.513.000.000	13.538.418.000.000	0,65
30	WIIM	2019	27.328.091.481	51.142.850.919	-0,02
31	DVLA	2019	221.783.249.000	200.651.968.000	1,04
32	MERK	2019	78.256.797.000	37.377.736.000	-0,21
33	SIDO	2019	807.689.000.000	663.849.000.000	1,42
34	TSPC	2019	595.154.912.874	540.378.145.887	-2,91
35	KINO	2019	515.603.339.649	150.116.045.042	-0,09
36	UNVR	2019	7.392.837.000.000	9.109.445.000.000	-0,10
37	CINT	2019	7.221.065.916	13.554.152.161	0,30
1	INTP	2020	1.806.337.000.000	1.835.305.000.000	-0,53
2	SMBR	2020	10.981.673.000	30.073.855.000	0,60
3	WTON	2020	123.147.079.420	510.711.733.403	-1,32
4	INAI	2020	3.991.581.552	33.558.115.185	4,90
5	ISSP	2020	175.835.000.000	185.694.000.000	0,51
6	AGII	2020	99.862.000.000	103.431.000.000	0,51
7	BUDI	2020	67.093.000.000	64.021.000.000	0,75
8	INCI	2020	30.071.380.873	13.811.736.623	-5,31
9	SRSN	2020	44.152.245.000	42.829.128.000	0,20
10	IGAR	2020	60.770.710.445	60.836.752.751	-0,54
11	IMPC	2020	115.805.324.362	93.145.200.039	-1,21
12	ALDO	2020	65.331.041.553	78.421.735.355	0,30
13	KDSI	2020	60.178.290.460	64.090.903.507	0,12
14	INDS	2020	58.751.009.229	101.465.560.351	4,35
15	SMSM	2020	539.116.000.000	638.676.000.000	-0,61
16	JECC	2020	11.924.112.000	102.517.868.000	-4,51
17	KBLM	2020	6.563.771.460	38.648.269.147	5,81
18	VOKS	2020	2.783.763.185	208.249.125.401	-2,00
19	CEKA	2020	181.812.593.992	215.459.200.242	0,13
20	DLTA	2020	123.465.762.000	317.815.177.000	-1,02
21	ICBP	2020	7.418.574.000.000	5.360.029.000.000	1,43

22	MLBI	2020	285.617.000.000	1.206.059.000.000	5,50
23	MYOR	2020	2.098.168.514.645	2.051.404.206.764	0,70
24	ROTI	2020	168.610.282.478	236.518.557.420	-0,18
25	SKBM	2020	5.415.741.808	957.169.058	0,40
26	SKLT	2020	42.520.246.722	44.943.627.900	0,43
27	ULTJ	2020	1.109.666.000.000	1.035.865.000.000	0,70
28	GGRM	2020	7.647.729.000.000	10.880.704.000.000	-0,53
29	HMSP	2020	8.581.378.000.000	13.721.513.000.000	-3,16
30	WIIM	2020	172.506.562.986	27.328.091.481	-6,22
31	DVLA	2020	162.072.984.000	221.783.249.000	-0,50
32	MERK	2020	71.902.263.000	78.256.797.000	0,42
33	SIDO	2020	934.016.000.000	807.689.000.000	1,00
34	TSPC	2020	834.369.751.682	595.154.912.874	4,93
35	KINO	2020	113.665.219.638	515.603.339.649	-0,50
36	UNVR	2020	7.163.536.000.000	7.392.837.000.000	-0,52
37	CINT	2020	249.076.655	7.221.065.916	0,55

Lampiran 5

Tabel Perhitungan Struktur Modal

NO	kode	Tahun	Hutang	Total Aset	Total Hutang/Total Aset
1	INTP	2018	4.566.973.000.000	27.788.562.000.000	0,16
2	SMBR	2018	2.064.408.447.000	5.538.079.503.000	0,37
3	WTON	2018	5.744.966.289.467	8.881.778.299.672	0,65
4	INAI	2018	1.096.799.666.849	1.400.683.598.096	0,78
5	ISSP	2018	3.578.654.000.000	6.494.070.000.000	0,55
6	AGII	2018	3.499.963.000.000	6.647.755.000.000	0,53
7	BUDI	2018	3.499.963.000.000	3.392.980.000.000	1,03
8	INCI	2018	71.410.278.158	391.362.697.956	0,18
9	SRSN	2018	208.989.195.000	686.777.211.000	0,30
10	IGAR	2018	87.283.567.361	570.197.810.698	0,15
11	IMPC	2018	997.975.486.781	2.370.198.817.803	0,42
12	ALDO	2018	442.342.130.920	887.748.699.687	0,50
13	KDSI	2018	836.245.435.111	1.391.416.464.512	0,60
14	INDS	2018	288.105.732.114	2.482.337.567.967	0,12
15	SMSM	2018	650.926.000.000	2.801.203.000.000	0,23
16	JECC	2018	1.394.055.211.000	2.102.148.140.000	0,66
17	KBLM	2018	476.887.194.322	1.298.358.478.375	0,37
18	VOKS	2018	1.562.752.955.234	2.485.382.578.010	0,63
19	CEKA	2018	192.308.466.864	1.168.956.042.706	0,16
20	DLTA	2018	239.353.356.000	1.523.517.170.000	0,16
21	ICBP	2018	11.660.003.000.000	34.367.153.000.000	0,34

22	MLBI	2018	1.721.965.000.000	2.889.501.000.000	0,60
23	MYOR	2018	9.049.161.944.940	17.591.706.426.634	0,51
24	ROTI	2018	1.476.909.260.772	4.393.810.380.883	0,34
25	SKBM	2018	730.789.419.438	1.771.365.972.009	0,41
26	SKLT	2018	408.057.718.435	747.293.725.435	0,55
27	ULTJ	2018	780.915.000.000	5.555.871.000.000	0,14
28	GGRM	2018	23.963.934.000.000	69.097.219.000.000	0,35
29	HMSP	2018	11.244.167.000.000	46.602.420.000.000	0,24
30	WIIM	2018	250.337.111.893	1.255.573.914.558	0,20
31	DVLA	2018	482.559.876.000	1.682.821.739.000	0,29
32	MERK	2018	744.833.288.000	1.263.113.689.000	0,59
33	SIDO	2018	435.014.000.000	3.337.628.000.000	0,13
34	TSPC	2018	2.437.126.989.832	7.869.975.060.326	0,31
35	KINO	2018	1.405.264.079.012	3.592.164.205.408	0,39
36	UNVR	2018	12.943.202.000.000	20.326.869.000.000	0,64
37	CINT	2018	102.703.457.308	491.382.035.136	0,21
1	INTP	2019	4.627.488.000.000	27.707.749.000.000	0,17
2	SMBR	2019	2.088.977.112.000	5.571.270.204.000	0,37
3	WTON	2019	6.829.449.147.200	10.337.895.087.207	0,66
4	INAI	2019	893.625.998.063	1.212.894.403.676	0,74
5	ISSP	2019	3.325.841.000.000	6.424.507.000.000	0,52
6	AGII	2019	3.721.416.000.000	7.020.980.000.000	0,53
7	BUDI	2019	3.721.416.000.000	2.999.767.000.000	1,24
8	INCI	2019	65.323.258.479	405.445.049.452	0,16
9	SRSN	2019	264.646.295.000	779.246.858.000	0,34
10	IGAR	2019	80.669.409.164	617.594.780.669	0,13
11	IMPC	2019	1.092.845.023.431	2.501.132.856.219	0,44
12	ALDO	2019	391.708.143.237	925.114.449.507	0,42
13	KDSI	2019	645.444.999.358	1.253.650.408.375	0,51
14	INDS	2019	262.135.613.148	2.834.422.741.208	0,09
15	SMSM	2019	664.678.000.000	3.106.981.000.000	0,21
16	JECC	2019	1.132.622.126.000	1.888.753.850.000	0,60
17	KBLM	2019	436.010.329.994	1.284.437.358.420	0,34
18	VOKS	2019	1.918.323.973.420	3.027.942.155.357	0,63
19	CEKA	2019	261.784.845.240	1.393.079.542.074	0,19
20	DLTA	2019	21.242.039.000	1.425.983.722.000	0,01
21	ICBP	2019	12.038.210.000.000	38.709.314.000.000	0,31
22	MLBI	2019	1.750.943.000.000	2.896.950.000.000	0,60
23	MYOR	2019	9.137.978.611.155	19.037.918.806.473	0,48
24	ROTI	2019	1.589.486.465.854	4.682.083.844.951	0,34
25	SKBM	2019	784.562.971.811	1.820.383.352.811	0,43
26	SKLT	2019	410.463.595.860	790.845.543.826	0,52
27	ULTJ	2019	953.283.000.000	6.608.422.000.000	0,14

28	GGRM	2019	27.716.516.000.000	78.647.274.000.000	0,35
29	HMSP	2019	15.223.076.000.000	50.902.806.000.000	0,30
30	WIIM	2019	266.351.031.079	1.299.521.608.556	0,20
31	DVLA	2019	523.881.726.000	1.829.960.714.000	0,29
32	MERK	2019	307.049.328.000	901.060.986.000	0,34
33	SIDO	2019	464.850.000.000	3.529.557.000.000	0,13
34	TSPC	2019	2.581.733.610.850	8.372.769.580.743	0,31
35	KINO	2019	1.992.902.779.331	4.695.764.958.883	0,42
36	UNVR	2019	15.367.509.000.000	20.649.371.000.000	0,74
37	CINT	2019	131.822.380.207	521.493.784.876	0,25
1	INTP	2020	5.168.424.000.000	27.344.672.000.000	0,19
2	SMBR	2020	2.329.286.953.000	5.737.175.560.000	0,41
3	WTON	2020	5.118.444.300.470	8.509.017.299.594	0,60
4	INAI	2020	1.074.565.554.861	1.395.969.637.457	0,77
5	ISSP	2020	2.741.264.000.000	6.076.604.000.000	0,45
6	AGII	2020	3.739.317.000.000	7.121.458.000.000	0,53
7	BUDI	2020	3.739.317.000.000	2.963.007.000.000	1,26
8	INCI	2020	75.990.820.673	444.865.800.672	0,17
9	SRSN	2020	318.959.497.000	906.846.895.000	0,35
10	IGAR	2020	80.669.409.164	665.863.417.235	0,12
11	IMPC	2020	1.231.192.233.990	2.697.100.062.756	0,46
12	ALDO	2020	363.428.319.392	953.551.967.212	0,38
13	KDSI	2020	582.239.031.320	1.245.707.236.962	0,47
14	INDS	2020	262.519.771.935	2.826.260.084.696	0,09
15	SMSM	2020	727.016.000.000	3.375.526.000.000	0,22
16	JECC	2020	778.897.969.000	1.513.949.141.000	0,51
17	KBLM	2020	185.150.026.551	1.026.762.882.496	0,18
18	VOKS	2020	1.803.514.017.632	2.915.635.059.892	0,62
19	CEKA	2020	305.958.833.204	1.566.673.828.068	0,20
20	DLTA	2020	205.681.950.000	1.225.580.913.000	0,17
21	ICBP	2020	53.270.272.000.000	109.488.325.000.000	0,49
22	MLBI	2020	1.474.019.000.000	2.907.425.000.000	0,51
23	MYOR	2020	8.506.032.464.592	19.777.500.514.550	0,43
24	ROTI	2020	1.224.495.624.254	4.452.166.671.985	0,28
25	SKBM	2020	806.678.887.419	1.768.660.546.754	0,46
26	SKLT	2020	366.908.471.713	773.863.042.440	0,47
27	ULTJ	2020	3.972.379.000.000	8.754.116.000.000	0,45
28	GGRM	2020	19.668.941.000.000	78.191.409.000.000	0,25
29	HMSP	2020	19.432.604.000.000	49.674.030.000.000	0,39
30	WIIM	2020	428.590.166.019	1.614.442.007.528	0,27
31	DVLA	2020	660.424.729.000	1.986.711.872.000	0,33
32	MERK	2020	317.218.021.000	929.901.046.000	0,34
33	SIDO	2020	627.776.000.000	3.849.516.000.000	0,16

34	TSPC	2020	2.727.421.825.611	9.104.657.533.366	0,30
35	KINO	2020	2.678.123.608.810	5.255.359.155.031	0,51
36	UNVR	2020	15.597.264.000.000	20.534.632.000.000	0,76
37	CINT	2020	112.663.245.901	498.020.612.974	0,23

Lampiran 6 :

Tabel Perhitungan Ukuran Perusahaan

NO	Kode	tahun	Total Aset	Hasil LN/LOG
1	INTP	2018	27.788.562.000.000	30,96
2	SMBR	2018	5.538.079.503.000	29,34
3	WTON	2018	8.881.778.299.672	29,82
4	INAI	2018	1.400.683.598.096	27,97
5	ISSP	2018	6.494.070.000.000	29,50
6	AGII	2018	6.647.755.000.000	29,53
7	BUDI	2018	3.392.980.000.000	28,85
8	INCI	2018	391.362.697.956	26,69
9	SRSN	2018	686.777.211.000	27,26
10	IGAR	2018	570.197.810.698	27,07
11	IMPC	2018	2.370.198.817.803	28,49
12	ALDO	2018	887.748.699.687	27,51
13	KDSI	2018	1.391.416.464.512	27,96
14	INDS	2018	2.482.337.567.967	28,54
15	SMSM	2018	2.801.203.000.000	28,66
16	JECC	2018	2.102.148.140.000	28,37
17	KLBM	2018	1.298.358.478.375	27,89
18	VOKS	2018	2.485.382.578.010	28,54
19	CEKA	2018	1.168.956.042.706	27,79
20	DLTA	2018	1.523.517.170.000	28,05
21	ICBP	2018	34.367.153.000.000	31,17
22	MLBI	2018	2.889.501.000.000	28,69
23	MYOR	2018	17.591.706.426.634	30,50
24	ROTI	2018	4.393.810.380.883	29,11
25	SKBM	2018	1.771.365.972.009	28,20
26	SKLT	2018	747.293.725.435	27,34
27	ULTJ	2018	5.555.871.000.000	29,35
28	GGRM	2018	69.097.219.000.000	31,87
29	HMSP	2018	46.602.420.000.000	31,47
30	WIIM	2018	1.255.573.914.558	27,86
31	DVLA	2018	1.682.821.739.000	28,15
32	MERK	2018	1.263.113.689.000	27,86
33	SIDO	2018	3.337.628.000.000	28,84
34	TSPC	2018	7.869.975.060.326	29,69
35	KINO	2018	3.592.164.205.408	28,91

36	UNVR	2018	20.326.869.000.000	30,64
37	CINT	2018	491.382.035.136	26,92
1	INTP	2019	27.707.749.000.000	30,95
2	SMBR	2019	5.571.270.204.000	29,35
3	WTON	2019	10.337.895.087.207	29,97
4	INAI	2019	1.212.894.403.676	27,82
5	ISSP	2019	6.424.507.000.000	29,49
6	AGII	2019	7.020.980.000.000	29,58
7	BUDI	2019	2.999.767.000.000	28,73
8	INCI	2019	405.445.049.452	26,73
9	SRSN	2019	779.246.858.000	27,38
10	IGAR	2019	617.594.780.669	27,15
11	IMPC	2019	2.501.132.856.219	28,55
12	ALDO	2019	925.114.449.507	27,55
13	KDSI	2019	1.253.650.408.375	27,86
14	INDS	2019	2.834.422.741.208	28,67
15	SMSM	2019	3.106.981.000.000	28,76
16	JECC	2019	1.888.753.850.000	28,27
17	KLBM	2019	1.284.437.358.420	27,88
18	VOKS	2019	3.027.942.155.357	28,74
19	CEKA	2019	1.393.079.542.074	27,96
20	DLTA	2019	1.425.983.722.000	27,99
21	ICBP	2019	38.709.314.000.000	31,29
22	MLBI	2019	2.896.950.000.000	28,69
23	MYOR	2019	19.037.918.806.473	30,58
24	ROTI	2019	4.682.083.844.951	29,17
25	SKBM	2019	1.820.383.352.811	28,23
26	SKLT	2019	790.845.543.826	27,40
27	ULTJ	2019	6.608.422.000.000	29,52
28	GGRM	2019	78.647.274.000.000	32,00
29	HMSP	2019	50.902.806.000.000	31,56
30	WIIM	2019	1.299.521.608.556	27,89
31	DVLA	2019	1.829.960.714.000	28,24
32	MERK	2019	901.060.986.000	27,53
33	SIDO	2019	3.529.557.000.000	28,89
34	TSPC	2019	8.372.769.580.743	29,76
35	KINO	2019	4.695.764.958.883	29,18
36	UNVR	2019	20.649.371.000.000	30,66
37	CINT	2019	521.493.784.876	26,98
1	INTP	2020	27.344.672.000.000	30,94
2	SMBR	2020	5.737.175.560.000	29,38
3	WTON	2020	8.509.017.299.594	29,77
4	INAI	2020	1.395.969.637.457	27,96

5	ISSP	2020	6.076.604.000.000	29,44
6	AGII	2020	7.121.458.000.000	29,59
7	BUDI	2020	2.963.007.000.000	28,72
8	INCI	2020	444.865.800.672	26,82
9	SRSN	2020	906.846.895.000	27,53
10	IGAR	2020	665.863.417.235	27,22
11	IMPC	2020	2.697.100.062.756	28,62
12	ALDO	2020	953.551.967.212	27,58
13	KDSI	2020	1.245.707.236.962	27,85
14	INDS	2020	2.826.260.084.696	28,67
15	SMSM	2020	3.375.526.000.000	28,85
16	JECC	2020	1.513.949.141.000	28,05
17	KLBM	2020	1.026.762.882.496	27,66
18	VOKS	2020	2.915.635.059.892	28,70
19	CEKA	2020	1.566.673.828.068	28,08
20	DLTA	2020	1.225.580.913.000	27,83
21	ICBP	2020	109.488.325.000.000	32,33
22	MLBI	2020	2.907.425.000.000	28,70
23	MYOR	2020	19.777.500.514.550	30,62
24	ROTI	2020	4.452.166.671.985	29,12
25	SKBM	2020	1.768.660.546.754	28,20
26	SKLT	2020	773.863.042.440	27,37
27	ULTJ	2020	8.754.116.000.000	29,80
28	GGRM	2020	78.191.409.000.000	31,99
29	HMSP	2020	49.674.030.000.000	31,54
30	WIIM	2020	1.614.442.007.528	28,11
31	DVLA	2020	1.986.711.872.000	28,32
32	MERK	2020	929.901.046.000	27,56
33	SIDO	2020	3.849.516.000.000	28,98
34	TSPC	2020	9.104.657.533.366	29,84
35	KINO	2020	5.255.359.155.031	29,29
36	UNVR	2020	20.534.632.000.000	30,65
37	CINT	2020	498.020.612.974	26,93

Lampiran 7 :

Tabel Perhitungan Alokasi Pajak Antar Periode

NO	Kode	Tahun	BPTit (Beban Pajak Tangguhan)	LRSPit (laba/rugi sebelum Pajak)	BPTit/LRSPit
1	INTP	2018	99.844.000.000	1.310.476.000.000	0,08
2	SMBR	2018	136.034.636.000	145.357.000.000	0,94
3	WTON	2018	-3.567.885.761	599.280.687.316	-0,01
4	INAI	2018	-3.133.494.006	54.532.630.107	-0,06
5	ISSP	2018	10.851.000.000	59.640.000.000	0,18

6	AGII	2018	-12.649.000.000	147.639.000.000	-0,09
7	BUDI	2018	19.412.000.000	71.781.000.000	0,27
8	INCI	2018	-818.148.431	22.040.417.272	-0,04
9	SRSN	2018	-882.232.000	50.845.763.000	-0,02
10	IGAR	2018	1.533.665.028	61.747.960.127	0,02
11	IMPC	2018	6.993.960.908	117.460.000.000	0,06
12	ALDO	2018	31.997.590.693	117.027.542.698	0,27
13	KDSI	2018	-1.525.801.453	103.955.745.914	-0,01
14	INDS	2018	-4.302.393.135	147.982.768.771	-0,03
15	SMSM	2018	-7.065.000.000	828.281.000.000	-0,01
16	JECC	2018	1.631.055.000	122.048.569.000	0,01
17	KBLM	2018	-6.950.563.292	64.508.435.214	-0,11
18	VOKS	2018	2.502.723.048	141.989.954.853	0,02
19	CEKA	2018	3.518.856.903	123.394.812.359	0,03
20	DLTA	2018	-9.132.122.000	441.248.118.000	-0,02
21	ICBP	2018	-68.121.000.000	6.446.785.000.000	-0,01
22	MLBI	2018	-38.172.000.000	1.671.912.000.000	-0,02
23	MYOR	2018	-23.316.371.699	2.381.942.198.855	-0,01
24	ROTI	2018	12.285.461.302	186.936.324.915	0,07
25	SKBM	2018	4.544.631.075	20.887.453.647	0,22
26	SKLT	2018	2.770.003.659	39.567.679.343	0,07
27	ULTJ	2018	-2.453.000.000	949.018.000.000	0,00
28	GGRM	2018	19.745.000.000	10.479.242.000.000	0,00
29	HMSP	2018	-78.770.000.000	17.961.269.000.000	0,00
30	WIIM	2018	2.788.237.550	70.730.637.719	0,04
31	DVLA	2018	-152.951.000	272.843.904.000	0,00
32	MERK	2018	304.329.000	50.208.396.000	0,01
33	SIDO	2018	-10.694.000.000	867.837.000.000	-0,01
34	TSPC	2018	5.109.223.456	727.700.178.905	0,01
35	KINO	2018	15.800.568.666	200.385.373.873	0,08
36	UNVR	2018	-39.168.000.000	12.185.764.000.000	0,00
37	CINT	2018	-1.982.530.593	22.090.078.956	-0,09
1	INTP	2019	107.923.000.000	2.126.709.000.000	0,05
2	SMBR	2019	112.465.043.000	86.572.265.000	1,30
3	WTON	2019	13.233.184.083	603.608.513.324	0,02
4	INAI	2019	3.315.445.492	33.810.679.820	0,10
5	ISSP	2019	11.532.000.000	233.293.000.000	0,05
6	AGII	2019	-15.189.000.000	138.137.000.000	-0,11
7	BUDI	2019	11.679.000.000	83.905.000.000	0,14
8	INCI	2019	896.264.851	18.037.062.772	0,05
9	SRSN	2019	-1.268.218.000	57.029.659.000	-0,02
10	IGAR	2019	2.838.964.487	83.534.447.014	0,03
11	IMPC	2019	839.968.362	133.973.045.799	0,01

12	ALDO	2019	31.211.431.854	121.937.309.241	0,26
13	KDSI	2019	561.231.172	94.926.825.515	0,01
14	INDS	2019	7.808.720.144	130.070.871.745	0,06
15	SMSM	2019	-15.076.000.000	822.042.000.000	-0,02
16	JECC	2019	9.512.000	144.970.437.000	0,00
17	KBLM	2019	1.987.092.865	48.831.643.532	0,04
18	VOKS	2019	8.104.760.090	258.947.121.683	0,03
19	CEKA	2019	3.558.767.229	285.132.249.695	0,01
20	DLTA	2019	1.999.358.000	412.437.215.000	0,00
21	ICBP	2019	5.317.000.000	7.436.972.000.000	0,00
22	MLBI	2019	-6.497.000.000	1.626.612.000.000	0,00
23	MYOR	2019	-8.244.075.253	2.704.466.581.011	0,00
24	ROTI	2019	11.503.421.193	347.098.820.613	0,03
25	SKBM	2019	747.211.323	5.163.201.735	0,14
26	SKLT	2019	2.526.072.572	56.782.206.578	0,04
27	ULTJ	2019	3.058.000.000	1.375.359.000.000	0,00
28	GGRM	2019	131.683.000.000	14.487.736.000.000	0,01
29	HMSP	2019	-158.666.000.000	18.259.423.000.000	-0,01
30	WIIM	2019	258.487.647	42.874.167.628	0,01
31	DVLA	2019	4.297.165.000	301.250.035.000	0,01
32	MERK	2019	10.171.621.000	125.899.182.000	0,08
33	SIDO	2019	11.829.000.000	1.073.835.000.000	0,01
34	TSPC	2019	18.165.459.118	796.220.911.472	0,02
35	KINO	2019	-32.915.706.626	636.096.776.179	-0,05
36	UNVR	2019	76.533.000.000	9.901.772.000.000	0,01
37	CINT	2019	-2.938.669.888	13.896.350.693	-0,21
1	INTP	2020	61.174.000.000	2.148.328.000.000	0,03
2	SMBR	2020	50.971.857.000	36.467.602.000	1,40
3	WTON	2020	7.357.730.549	130.504.809.969	0,06
4	INAI	2020	-1.857.614.797	14.003.649.784	-0,13
5	ISSP	2020	62.203.000.000	155.068.000.000	0,40
6	AGII	2020	5.963.000.000	96.179.000.000	0,06
7	BUDI	2020	-1.415.000.000	69.312.000.000	-0,02
8	INCI	2020	711.384.664	38.393.758.749	0,02
9	SRSN	2020	-4.972.701.000	61.027.867.000	-0,08
10	IGAR	2020	426.511.074	83.166.786.329	0,01
11	IMPC	2020	-12.094.958.016	175.476.928.095	-0,07
12	ALDO	2020	18.632.194.966	83.963.236.519	0,22
13	KDSI	2020	-4.265.699.925	82.952.707.385	-0,05
14	INDS	2020	-756.524.219	75.316.440.467	-0,01
15	SMSM	2020	264.000.000	684.268.000.000	0,00
16	JECC	2020	-1.190.046.000	21.247.754.000	-0,06
17	KBLM	2020	-1.983.160.891	9.130.021.231	-0,22

18	VOKS	2020	-2.432.688.116	7.158.362.929	-0,34
19	CEKA	2020	5.934.630.955	232.864.791.126	0,03
20	DLTA	2020	2.632.812.000	164.704.480.000	0,02
21	ICBP	2020	153.467.000.000	9.958.647.000.000	0,02
22	MLBI	2020	-30.967.000.000	396.470.000.000	-0,08
23	MYOR	2020	9.303.383.411	2.683.890.279.936	0,00
24	ROTI	2020	-12.830.954.199	160.357.537.779	-0,08
25	SKBM	2020	-1.863.602.593	13.568.762.041	-0,14
26	SKLT	2020	-1.682.859.395	55.673.983.557	-0,03
27	ULTJ	2020	-5.486.000.000	1.421.517.000.000	0,00
28	GGRM	2020	13.039.000.000	9.663.133.000.000	0,00
29	HMSP	2020	-199.314.000.000	11.161.466.000.000	-0,02
30	WIIM	2020	2.106.670.640	215.214.468.586	0,01
31	DVLA	2020	10.430.047.000	214.069.167.000	0,05
32	MERK	2020	1.887.161.000	105.999.860.000	0,02
33	SIDO	2020	-10.974.000.000	1.199.548.000.000	-0,01
34	TSPC	2020	23.040.361.891	1.064.448.534.874	0,02
35	KINO	2020	-3.639.353.998	135.159.940.052	-0,03
36	UNVR	2020	-96.504.000.000	9.206.869.000.000	-0,01
37	CINT	2020	-4.142.855.443	6.564.977.193	-0,63

Lampiran 8

Tabel Perhitungan Likuiditas

NO	Kode	Tahun	Aset Lancar	Kewajiban Lancar	Aset lancar/Kewajiban Lancar
1	INTP	2018	12.315.796.000.000	3.925.649.000.000	3,14
2	SMBR	2018	1.358.329.865.000	636.408.215.000	2,13
3	WTON	2018	5.870.714.397.037	5.248.086.459.534	1,12
4	INAI	2018	1.053.375.131.067	1.029.377.481.187	1,02
5	ISSP	2018	3.640.720.000.000	2.579.383.000.000	1,41
6	AGII	2018	1.585.943.000.000	1.297.840.000.000	1,22
7	BUDI	2018	1.472.140.000.000	1.467.508.000.000	1,00
8	INCI	2018	191.492.982.970	63.071.077.029	3,04
9	SRSN	2018	686.777.211.000	182.749.220.000	3,76
10	IGAR	2018	416.191.470.230	72.223.978.098	5,76
11	IMPC	2018	1.220.137.554.014	342.328.901.816	3,56
12	ALDO	2018	507.642.980.274	313.512.585.026	1,62
13	KDSI	2018	824.176.454.137	704.831.802.004	1,17
14	INDS	2018	1.134.664.034.610	217.729.909.744	5,21
15	SMSM	2018	1.853.782.000.000	470.116.000.000	3,94
16	JECC	2018	1.454.790.103.000	1.293.662.935.000	1,12
17	KBLM	2018	604.353.216.583	463.589.374.916	1,30

18	VOKS	2018	1.910.426.741.688	1.497.401.925.999	1,28
19	CEKA	2018	809.166.450.672	158.255.592.250	5,11
20	DLTA	2018	1.384.227.944.000	192.299.843.000	7,20
21	ICBP	2018	14.121.568.000.000	7.235.398.000.000	1,95
22	MLBI	2018	1.228.961.000.000	15.789.190.000.000	0,08
23	MYOR	2018	12.647.858.727.812	4.764.510.387.113	2,65
24	ROTI	2018	1.876.409.299.238	525.422.150.049	3,57
25	SKBM	2018	851.410.216.636	615.506.825.729	1,38
26	SKLT	2018	356.735.670.030	291.349.105.535	1,22
27	ULTJ	2018	2.793.521.000.000	635.161.000.000	4,40
28	GGRM	2018	45.284.719.000.000	22.003.567.000.000	2,06
29	HMSP	2018	37.813.483.000.000	8.793.999.000.000	4,30
30	WIIM	2018	888.979.741.744	150.202.377.711	5,92
31	DVLA	2018	1.203.372.372.000	416.537.366.000	2,89
32	MERK	2018	973.309.659.000	709.437.157.000	1,37
33	SIDO	2018	1.543.597.000.000	368.380.000.000	4,19
34	TSPC	2018	5.130.662.268.849	2.039.075.034.339	2,52
35	KINO	2018	1.975.979.249.304	1.314.561.901.651	1,50
36	UNVR	2018	8.257.910.000.000	11.273.822.000.000	0,73
37	CINT	2018	219.577.845.340	81.075.913.501	2,71
1	INTP	2019	12.829.494.000.000	3.873.487.000.000	3,31
2	SMBR	2019	1.071.983.297.000	468.526.330.000	2,29
3	WTON	2019	7.168.912.545.835	6.195.054.960.778	1,16
4	INAI	2019	883.710.927.664	819.488.911.354	1,08
5	ISSP	2019	3.547.289.000.000	2.542.901.000.000	1,39
6	AGII	2019	1.696.015.000.000	1.938.711.000.000	0,87
7	BUDI	2019	1.141.009.000.000	1.133.685.000.000	1,01
8	INCI	2019	203.255.907.233	56.103.890.638	3,62
9	SRSN	2019	779.246.858.000	217.673.718.000	3,58
10	IGAR	2019	446.573.796.440	57.853.674.597	7,72
11	IMPC	2019	1.174.699.544.323	479.079.545.266	2,45
12	ALDO	2019	527.212.418.930	291.076.212.712	1,81
13	KDSI	2019	629.203.673.926	507.508.226.950	1,24
14	INDS	2019	959.368.453.499	164.608.081.444	5,83
15	SMSM	2019	2.138.324.000.000	461.192.000.000	4,64
16	JECC	2019	1.287.480.241.000	1.028.264.290.000	1,25
17	KBLM	2019	575.917.900.166	422.310.102.458	1,36
18	VOKS	2019	2.280.902.024.124	1.284.816.720.522	1,78
19	CEKA	2019	1.067.652.078.121	222.440.530.626	4,80
20	DLTA	2019	1.292.805.083.000	160.587.363.000	8,05
21	ICBP	2019	16.624.925.000.000	6.556.359.000.000	2,54
22	MLBI	2019	1.162.802.000.000	1.588.693.000.000	0,73
23	MYOR	2019	12.776.102.781.513	3.714.359.539.201	3,44

24	ROTI	2019	1.874.411.044.438	1.106.938.318.565	1,69
25	SKBM	2019	889.743.651.128	668.931.501.885	1,33
26	SKLT	2019	378.352.247.338	293.281.364.781	1,29
27	ULTJ	2019	3.716.641.000.000	836.314.000.000	4,44
28	GGRM	2019	52.081.133.000.000	25.258.727.000.000	2,06
29	HMSP	2019	41.697.015.000.000	12.727.676.000.000	3,28
30	WIIM	2019	948.430.163.983	157.443.942.631	6,02
31	DVLA	2019	1.280.212.333.000	439.444.037.000	2,91
32	MERK	2019	675.010.699.000	269.085.165.000	2,51
33	SIDO	2019	1.716.235.000.000	408.870.000.000	4,20
34	TSPC	2019	5.432.638.388.008	1.953.608.306.055	2,78
35	KINO	2019	2.335.039.563.811	1.733.135.623.684	1,35
36	UNVR	2019	8.530.334.000.000	13.065.308.000.000	0,65
37	CINT	2019	250.724.734.274	105.476.752.401	2,38
1	INTP	2020	12.299.306.000.000	4.215.956.000.000	2,92
2	SMBR	2020	1.130.925.970.000	850.138.636.000	1,33
3	WTON	2020	5.248.208.303.785	4.706.620.585.979	1,12
4	INAI	2020	1.096.189.237.368	985.505.542.124	1,11
5	ISSP	2020	3.113.612.000.000	2.162.323.000.000	1,44
6	AGII	2020	1.629.893.000.000	1.615.068.000.000	1,01
7	BUDI	2020	1.241.540.000.000	1.085.439.000.000	1,14
8	INCI	2020	235.888.392.122	63.454.190.549	3,72
9	SRSN	2020	906.846.895.000	266.837.335.000	3,40
10	IGAR	2020	509.735.319.690	48.639.860.188	10,48
11	IMPC	2020	1.261.952.159.927	608.353.619.395	2,07
12	ALDO	2020	536.525.873.066	303.886.581.958	1,77
13	KDSI	2020	664.566.559.707	403.756.303.700	1,65
14	INDS	2020	1.001.966.532.378	162.477.563.520	6,17
15	SMSM	2020	2.294.976.000.000	398.392.000.000	5,76
16	JECC	2020	931.144.662	683.973.802.000	0,00
17	KBLM	2020	320.497.087.517	168.071.546.757	1,91
18	VOKS	2020	2.173.087.705.411	1.180.663.259.903	1,84
19	CEKA	2020	1.266.586.465.994	271.641.005.590	4,66
20	DLTA	2020	1.103.831.856.000	147.207.676.000	7,50
21	ICBP	2020	20.716.223.000.000	9.176.164.000.000	2,26
22	MLBI	2020	1.189.261.000.000	1.338.441.000.000	0,89
23	MYOR	2020	12.838.729.162.094	3.475.323.711.943	3,69
24	ROTI	2020	1.549.617.329.468	404.567.270.700	3,83
25	SKBM	2020	953.792.483.691	701.020.837.232	1,36
26	SKLT	2020	379.723.220.668	247.102.759.160	1,54
27	ULTJ	2020	5.593.421.000.000	2.327.339.000.000	2,40
28	GGRM	2020	49.537.929.000.000	17.009.992.000.000	2,91
29	HMSP	2020	41.091.638.000.000	16.743.834.000.000	2,45

30	WIIM	2020	1.288.718.539.539	351.790.782.502	3,66
31	DVLA	2020	1.400.241.872.000	555.843.521.000	2,52
32	MERK	2020	678.404.760.000	266.348.137.000	2,55
33	SIDO	2020	2.052.081.000.000	560.043.000.000	3,66
34	TSPC	2020	5.941.096.184.235	2.008.023.494.282	2,96
35	KINO	2020	2.562.184.889.015	2.146.338.161.363	1,19
36	UNVR	2020	8.828.360.000.000	13.357.536.000.000	0,66
37	CINT	2020	235.891.593.162	94.587.795.350	2,49

Lampiran 9

Tabel Perhitungan Pertumbuhan Laba

NO	Kode	tahun	Lab a bersih tahun-t	Lab a Bersih Tahun t-1	Lab a Bersih tahun T - Lab a Bersih tahun T-1	Hasil
1	INTP	2018	1.145.937.000.000	1.859.818.000.000	-713.881.000.000	-0,62
2	SMBR	2018	76.074.721.000	146.648.432.000	-70.573.711.000	-0,93
3	WTON	2018	486.640.174.453	340.458.859.391	146.181.315.062	0,30
4	INAI	2018	40.463.141.352	38.651.704.520	1.811.436.832	0,04
5	ISSP	2018	48.741.000.000	8.634.000.000	40.107.000.000	0,82
6	AGII	2018	114.374.000.000	97.598.000.000	16.776.000.000	0,15
7	BUDI	2018	50.467.000.000	45.691.000.000	4.776.000.000	0,09
8	INCI	2018	16.675.673.703	16.554.272.131	121.401.572	0,01
9	SRSN	2018	38.735.092.000	17.698.567.000	21.036.525.000	0,54
10	IGAR	2018	44.672.438.405	72.376.683.136	-27.704.244.731	-0,62
11	IMPC	2018	105.523.929.164	91.303.491.940	14.220.437.224	0,13
12	ALDO	2018	42.506.275.523	29.035.395.397	13.470.880.126	0,32
13	KDSI	2018	76.761.902.211	68.965.208.549	7.796.693.662	0,10
14	INDS	2018	110.686.883.366	113.639.539.901	-2.952.656.535	-0,03
15	SMSM	2018	633.550.000.000	555.388.000.000	78.162.000.000	0,12
16	JECC	2018	88.428.879.000	83.355.370.000	5.073.509.000	0,06
17	KBLM	2018	40.675.096.628	43.994.949.645	-3.319.853.017	-0,08
18	VOKS	2018	105.468.744.587	166.204.959.339	-60.736.214.752	-0,58
19	CEKA	2018	92.649.656.775	107.420.886.839	-14.771.230.064	-0,16
20	DLTA	2018	338.129.985.000	279.772.635.000	58.357.350.000	0,17
21	ICBP	2018	4.658.781.000.000	3.543.173.000.000	1.115.608.000.000	0,24
22	MLBI	2018	1.224.807.000.000	1.322.067.000.000	-97.260.000.000	-0,08
23	MYOR	2018	1.760.434.280.304	1.630.953.830.893	129.480.449.411	0,07
24	ROTI	2018	127.171.436.363	135.364.021.139	-8.192.584.776	-0,06
25	SKBM	2018	15.954.632.472	25.880.464.791	-9.925.832.319	-0,62
26	SKLT	2018	31.954.131.252	22.970.715.348	8.983.415.904	0,28
27	ULTJ	2018	701.607.000.000	718.402.000.000	-16.795.000.000	-0,02
28	GGRM	2018	7.783.068.000.000	7.755.347.000.000	27.721.000.000	0,00
29	HMS P	2018	13.538.418.000.000	12.670.534.000.000	867.884.000.000	0,06

30	WIIM	2018	51.142.850.919	40.589.790.851	10.553.060.068	0,21
31	DVLA	2018	200.651.968.000	162.249.293.000	38.402.675.000	0,19
32	MERK	2018	37.377.736.000	29.454.766.000	7.922.970.000	0,21
33	SIDO	2018	663.849.000.000	533.799.000.000	130.050.000.000	0,20
34	TSPC	2018	540.378.145.887	557.339.581.996	-16.961.436.109	-0,03
35	KINO	2018	150.116.045.042	109.696.001.798	40.420.043.244	0,27
36	UNVR	2018	9.109.445.000.000	7.004.562.000.000	2.104.883.000.000	0,23
37	CINT	2018	13.554.152.161	29.648.261.092	-16.094.108.931	-1,19
1	INTP	2019	1.835.305.000.000	1.145.937.000.000	689.368.000.000	0,38
2	SMBR	2019	30.073.855.000	76.074.721.000	-46.000.866.000	-1,53
3	WTON	2019	510.711.733.403	486.640.174.453	24.071.558.950	0,05
4	INAI	2019	33.558.115.185	40.463.141.352	-6.905.026.167	-0,21
5	ISSP	2019	185.694.000.000	48.741.000.000	136.953.000.000	0,74
6	AGII	2019	103.431.000.000	114.374.000.000	-10.943.000.000	-0,11
7	BUDI	2019	64.021.000.000	50.467.000.000	13.554.000.000	0,21
8	INCI	2019	13.811.736.623	16.675.673.703	-2.863.937.080	-0,21
9	SRSN	2019	42.829.128.000	38.735.092.000	4.094.036.000	0,10
10	IGAR	2019	60.836.752.751	44.672.438.405	16.164.314.346	0,27
11	IMPC	2019	93.145.200.039	105.523.929.164	-12.378.729.125	-0,13
12	ALDO	2019	78.421.735.355	42.506.275.523	35.915.459.832	0,46
13	KDSI	2019	64.090.903.507	76.761.902.211	-12.670.998.704	-0,20
14	INDS	2019	101.465.560.351	110.686.883.366	-9.221.323.015	-0,09
15	SMSM	2019	638.676.000.000	633.550.000.000	5.126.000.000	0,01
16	JECC	2019	102.517.868.000	88.428.879.000	14.088.989.000	0,14
17	KBLM	2019	38.648.269.147	40.675.096.628	-2.026.827.481	-0,05
18	VOKS	2019	208.249.125.401	105.468.744.587	102.780.380.814	0,49
19	CEKA	2019	215.459.200.242	92.649.656.775	122.809.543.467	0,57
20	DLTA	2019	317.815.177.000	338.129.985.000	-20.314.808.000	-0,06
21	ICBP	2019	5.360.029.000.000	4.658.781.000.000	701.248.000.000	0,13
22	MLBI	2019	1.206.059.000.000	1.224.807.000.000	-18.748.000.000	-0,02
23	MYOR	2019	2.051.404.206.764	1.760.434.280.304	290.969.926.460	0,14
24	ROTI	2019	236.518.557.420	127.171.436.363	109.347.121.057	0,46
25	SKBM	2019	957.169.058	15.954.632.472	-14.997.463.414	-15,67
26	SKLT	2019	44.943.627.900	31.954.131.252	12.989.496.648	0,29
27	ULTJ	2019	1.035.865.000.000	701.607.000.000	334.258.000.000	0,32
28	GGRM	2019	10.880.704.000.000	7.793.068.000.000	3.087.636.000.000	0,28
29	HMSP	2019	13.721.513.000.000	13.538.418.000.000	183.095.000.000	0,01
30	WIIM	2019	27.328.091.481	51.142.850.919	-23.814.759.438	-0,87
31	DVLA	2019	221.783.249.000	200.651.968.000	21.131.281.000	0,10
32	MERK	2019	78.256.797.000	37.377.736.000	40.879.061.000	0,52
33	SIDO	2019	807.689.000.000	663.849.000.000	143.840.000.000	0,18
34	TSPC	2019	595.154.912.874	540.378.145.887	54.776.766.987	0,09
35	KINO	2019	515.603.339.649	150.116.045.042	365.487.294.607	0,71

36	UNVR	2019	7.392.837.000.000	9.109.445.000.000	-1.716.608.000.000	-0,23
37	CINT	2019	7.221.065.916	13.554.152.161	-6.333.086.245	-0,88
1	INTP	2020	1.806.337.000.000	1.835.305.000.000	-28.968.000.000	-0,02
2	SMBR	2020	10.981.673.000	30.073.855.000	-19.092.182.000	-1,74
3	WTON	2020	123.147.079.420	510.711.733.403	-387.564.653.983	-3,15
4	INAI	2020	3.991.581.552	33.558.115.185	-29.566.533.633	-7,41
5	ISSP	2020	175.835.000.000	185.694.000.000	-9.859.000.000	-0,06
6	AGII	2020	99.862.000.000	103.431.000.000	-3.569.000.000	-0,04
7	BUDI	2020	67.093.000.000	64.021.000.000	3.072.000.000	0,05
8	INCI	2020	30.071.380.873	13.811.736.623	16.259.644.250	0,54
9	SRSN	2020	44.152.245.000	42.829.128.000	1.323.117.000	0,03
10	IGAR	2020	60.770.710.445	60.836.752.751	-66.042.306	0,00
11	IMPC	2020	115.805.324.362	105.523.929.164	10.281.395.198	0,09
12	ALDO	2020	65.331.041.553	78.421.735.355	-13.090.693.802	-0,20
13	KDSI	2020	60.178.290.460	64.090.903.507	-3.912.613.047	-0,07
14	INDS	2020	58.751.009.229	101.465.560.351	-42.714.551.122	-0,73
15	SMSM	2020	539.116.000.000	638.676.000.000	-99.560.000.000	-0,18
16	JECC	2020	11.924.112.000	102.517.868.000	-90.593.756.000	-7,60
17	KBLM	2020	6.563.771.460	38.648.269.147	-32.084.497.687	-4,89
18	VOKS	2020	2.783.763.185	208.249.125.401	-205.465.362.216	-73,81
19	CEKA	2020	181.812.593.992	215.459.200.242	-33.646.606.250	-0,19
20	DLTA	2020	123.465.762.000	317.815.177.000	-194.349.415.000	-1,57
21	ICBP	2020	7.418.574.000.000	4.658.781.000.000	2.759.793.000.000	0,37
22	MLBI	2020	285.617.000.000	1.206.059.000.000	-920.442.000.000	-3,22
23	MYOR	2020	2.098.168.514.645	2.051.404.206.764	46.764.307.881	0,02
24	ROTI	2020	168.610.282.478	236.518.557.420	-67.908.274.942	-0,40
25	SKBM	2020	5.415.741.808	957.169.058	4.458.572.750	0,82
26	SKLT	2020	42.520.246.722	44.943.627.900	-2.423.381.178	-0,06
27	ULTJ	2020	1.109.666.000.000	1.035.865.000.000	73.801.000.000	0,07
28	GGRM	2020	7.647.729.000.000	10.880.704.000.000	-3.232.975.000.000	-0,42
29	HMSP	2020	8.581.378.000.000	13.721.513.000.000	-5.140.135.000.000	-0,60
30	WIIM	2020	172.506.562.986	27.328.091.481	145.178.471.505	0,84
31	DVLA	2020	162.072.984.000	221.783.249.000	-59.710.265.000	-0,37
32	MERK	2020	71.902.263.000	78.256.797.000	-6.354.534.000	-0,09
33	SIDO	2020	934.016.000.000	807.689.000.000	126.327.000.000	0,14
34	TSPC	2020	834.369.751.682	595.154.912.874	239.214.838.808	0,29
35	KINO	2020	113.665.219.638	515.603.339.649	-401.938.120.011	-3,54
36	UNVR	2020	7.163.536.000.000	7.392.837.000.000	-229.301.000.000	-0,03
37	CINT	2020	249.076.655	7.221.065.916	-6.971.989.261	-27,99

Lampiran 10

Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Persistensi Laba	101	-6.22	5.81	.3440	1.77731
Struktur Modal	101	.01	1.26	.3886	.20868
Ukuran Perusaha	101	26.69	32.33	28.8597	1.33915
Alokasi Pajak Antar Periode	101	-.22	.94	.0228	.12748
Likuiditas	101	.00	8.05	2.7328	1.75687
Pertumbuhan Laba	101	-3.15	.82	-.0351	.51105
Kualitas Laba	101	-7.69	34.04	2.0770	4.94066
Valid N (listwise)	101				

Lampiran 11

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		101
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	4.63996210
Most Extreme Differences	Absolute	.250
	Positive	.250
	Negative	-.190
Test Statistic		.250
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 12

Hasil Uji Multikolinieritas

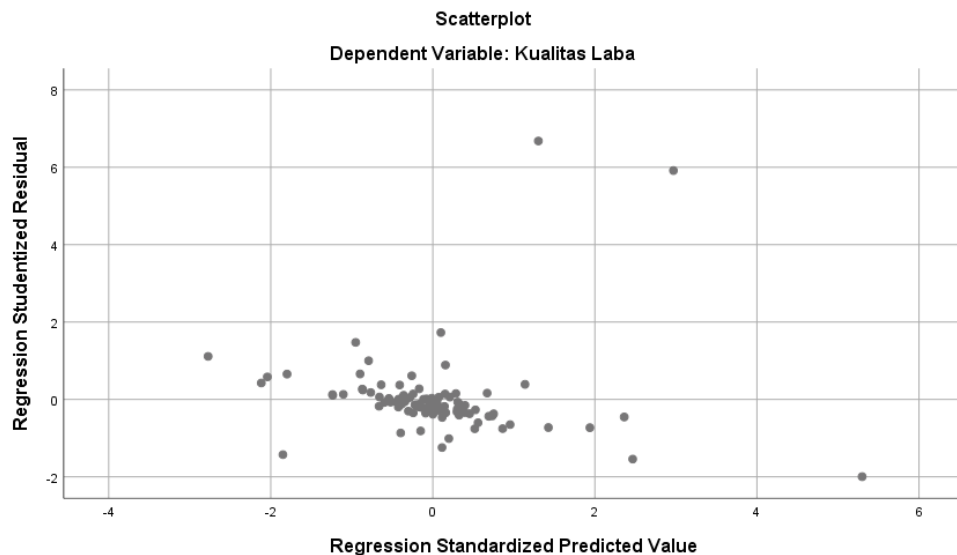
Coefficients^a

Model		Unstandardized Coefficients		Standardize	t	Sig.	Collinearity Statistics	
		B	Std. Error	d Coefficients Beta			Toleranc e	VIF
1	(Constant)	1.855	10.962		.169	.866		
	Persistensi Laba	-.298	.270	-.107	-1.103	.273	.994	1.006
	Struktur Modal	-.122	3.469	-.005	-.035	.972	.437	2.287
	Ukuran Perusahaa	.025	.364	.007	.069	.945	.966	1.035
	Alokasi Pajak Antar Periode	-7.440	3.768	-.192	-1.975	.051	.993	1.007
	Likuiditas	-.099	.416	-.035	-.238	.813	.429	2.333
	Pertumbuhan Laba	-2.468	.946	-.255	-2.608	.011	.980	1.021

a. Dependent Variable: Kualitas Laba

Lampiran 13

Hasil Uji Heteroskedastisitas



Lampiran 14

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.344 ^a	.118	.062	4.78576	1.967

a. Predictors: (Constant), Pertumbuhan Laba, Struktur Modal, Persistensi Laba, Alokasi Pajak Antar Periode, Ukuran Perusahaan, Likuiditas

b. Dependent Variable: Kualitas Laba

Lampiran 15

Hasil Uji Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.855	10.962		.169	.866		
	Persistensi Laba	-.298	.270	-.107	-1.103	.273	.994	1.006
	Struktur Modal	-.122	3.469	-.005	-.035	.972	.437	2.287
	Ukuran Perusahaan	.025	.364	.007	.069	.945	.966	1.035
	Alokasi Pajak Antar Periode	-7.440	3.768	-.192	-1.975	.051	.993	1.007
	Likuiditas	-.099	.416	-.035	-.238	.813	.429	2.333
	Pertumbuhan Laba	-2.468	.946	-.255	-2.608	.011	.980	1.021

a. Dependent Variable: Kualitas Laba

Lampiran 16

Hasil Uji Signifikansi Parsial (Uji t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.855	10.962		.169	.866		
	Persistensi Laba	-.298	.270	-.107	-1.103	.273	.994	1.006
	Struktur Modal	-.122	3.469	-.005	-.035	.972	.437	2.287
	Ukuran Perusahaa	.025	.364	.007	.069	.945	.966	1.035
	Alokasi Pajak Antar Periode	-7.440	3.768	-.192	-1.975	.051	.993	1.007
	Likuiditas	-.099	.416	-.035	-.238	.813	.429	2.333
	Pertumbuhan Laba	-2.468	.946	-.255	-2.608	.011	.980	1.021

a. Dependent Variable: Kualitas Laba

Lampiran 17

Hasil Uji Signifikansi Simultan (Uji F)

ANOVA^a

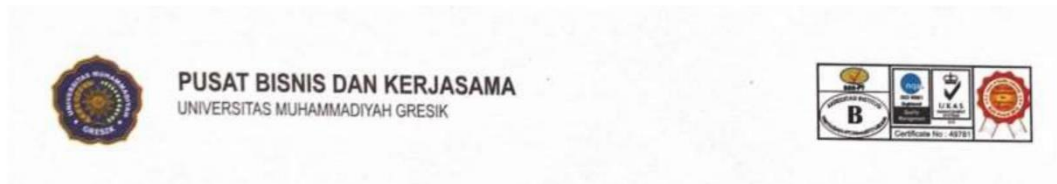
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	288.083	6	48.014	2.096	.061 ^b
	Residual	2152.925	94	22.903		
	Total	2441.008	100			

a. Dependent Variable: Kualitas Laba

b. Predictors: (Constant), Pertumbuhan Laba, Struktur Modal, Persistensi Laba, Alokasi Pajak Antar Periode, Ukuran Perusahaa, Likuiditas

Lampiran 18

Surat Keterangan Bebas Plagiat



SURAT KETERANGAN BEBAS PLAGIAT

Saya yang bertanda tangan di bawah ini menyatakan nama yang di bawah ini :

Nama : Nur Fauziyah Ubaidikah
Nim : 170302101
Fakultas / Prodi : Ekonomi dan Bisnis / Akuntansi
Judul Skripsi : Pengaruh Persistensi Laba, Struktur Modal, Ukuran Perusahaan, Alokasi Pajak Antar Periode, Likuiditas, dan Pertumbuhan Laba terhadap Kualitas Laba

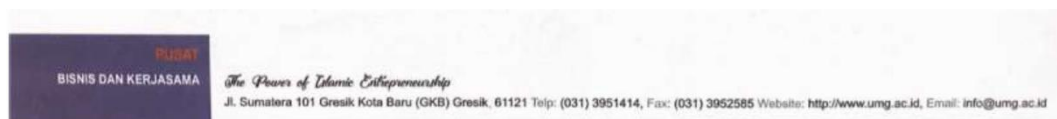
Telah melakukan pengecekan plagiasi dengan hasil :

Refrensi : 0%
Plagiarism : 13%
Original : 87%

Demikian surat keterangan ini dibuat untuk digunakan sebagaimana mestinya.

Gresik, 15 Juli 2021
Kepala Pusat Bisnis & Kerjasama FEB UMG

Wenti Krisnawati, S.E., M. SM.
NIP : 03111709201



Lampiran 19

Berita Acara Bimbingan Skripsi



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FAKULTAS EKONOMI DAN BISNIS
Jl. Sumatera 101 GKB Gresik, (031) - 3951414

BERITA ACARA BIMBINGAN SKRIPSI

Nama Penyaji : Nur Fauziah Ubaidikah
 NIM : 170302101
 Program Studi : Akuntansi
 Alamat / Tip : 85733769813
 Judul Skripsi : Pengaruh persistensi laba, struktur modal, ukuran perusahaan, alokasi pajak antar periode, likuiditas dan pertumbuhan laba terhadap kualitas laba

Pembimbing I : Dr. Tumirin, S.E., M.Si
 Pembimbing II : -
 Konsultasi:

Tanggal	Paraf Pembimbing		KETERANGAN
	I	II	
08 - Feb - 2021	<i>[Signature]</i>		Bab 1
17 - Feb - 2021	<i>[Signature]</i>		motivasi Latar belakang
22 - Feb - 2021	<i>[Signature]</i>		kontribusi penelitian
09 - Maret - 2021	<i>[Signature]</i>		Buat BAB 1 & 3
15 - Maret - 2021	<i>[Signature]</i>		Perumusan hipotesis, landasan teori, jenis & sumber.
29 - Maret 2021	<i>[Signature]</i>		Acc upan proposal
13 - Juli 2021	<i>[Signature]</i>		BAB IV
15 - Juli 2021	<i>[Signature]</i>		Data tabel
16 - Juli 2021	<i>[Signature]</i>		Acc upan skripsi

Tanggal Pengajuan : 08 Oktober 2020
 Batas Akhir Bimbingan :
 Selesai Penulisan :
 Tanggal Diujikan :

Prodi Akuntansi

Pembimbing I

Dosen Pembimbing II

Syaiful, S.E., MM

Dr. Tumirin, S.E., M.Si

:



UNIVERSITAS MUHAMMADIYAH GRESIK
FAKULTAS EKONOMI DAN BISNIS
Jl.Sumatera 101 GKB Gresik, Telp 0813324 6789

DAFTAR PERBAIKAN SKRIPSI UJIAN TINGKAT SARJANA (S-1)
SEMESTER GENAP 2020 / 2021

Nama Penyaji : Nur Fauziah Ubaidikah
NIM : 170302101
Program Studi : Akuntansi
Hari / Tanggal : Jumat, 23 Juli 2021
Penguji I : **Dr. Mu'minatus Sh., Dra., Ec., M.Si**

No.	Uraian	Halaman
1.	interpretasi hasil	

Keterangan :

1. Lembaran ini mohon dibawa dan ditunjukkan kepada dosen pembimbing saat melakukan perbaikan dan pengesahan berkas proposal / skripsi yang telah direvisi.
2. Waktu perbaikan maksimal 1 (satu) bulan, Sejak dilakukan ujian.

Mengetahui,
Penguji I

Dr. Mu'minatus Sh., Dra., Ec., M.Si



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Jl.Sumatera 101 GKB Gresik, Telp 0813324 6789


DAFTAR PERBAIKAN SKRIPSI UJIAN TINGKAT SARJANA (S-1)
SEMESTER GENAP 2020 / 2021

Nama Penyaji : Nur Fauziyah Ubaidikah
NIM : 170302101
Program Studi : Akuntansi
Hari / Tanggal : Jumat, 23 Juli 2021
Penguji II : Muhammad Aufa, S.E., M.SA

No.	Uraian	Halaman
	Tabel jumlah sampai masih salah	

Keterangan:

- Lembaran ini mohon dibawa dan ditunjukkan kepada dosen pembimbing saat melakukan perbaikan dan pengesahan berkas proposal / skripsi yang telah direvisi.
- Waktu perbaikan maksimal 1 (satu) bulan, Sejak dilakukan ujian.

Mengetahui,
Penguji II

Muhammad Aufa, S.E., M.SA

Dipindai dengan CamScanner

Lampiran 21

Persetujuan Revisi Skripsi





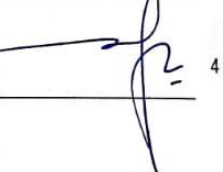
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FAKULTAS EKONOMI DAN BISNIS
Jl. Sumatera 101 GKB Gresik, Telp 0813324 6789

PERSETUJUAN REVISI SKRIPSI

Setelah kami teliti perbaikan revisi skripsi :

Nama : Nur Fauziah Ubaidikah
NIM : 170302101
Program Studi : Akuntansi
Judul Skripsi : Pengaruh Persistensi Laba, Struktur Modal, Ukuran Perusahaan, Alokasi Pajak Antar Periode, Likuiditas, dan Pertumbuhan Laba Terhadap Kualitas Laba

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut.

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Dr. Tumirin, S.E., M.Si	1. 	1-9-2021
2.	2	2
3. Dr. Mu'minat Sh., Dra., Ec., M.Si	3. 	24-8-21
4. Muhammad Aufa, S.E., M.SA	4. 	6-9-21

Catatan :
Setiap mahasiswa/wi mengisi rangkap 2 (dua)

Lampiran 22

Berita Acara Ujian Sidang Skripsi



PRODI AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS MUHAMMADIYAH GRESIK



BERITA ACARA UJIAN SIDANG SKRIPSI
SEMESTER GENAP 2020 / 2021
Nomer : /II.3.UMG/Akun/E/2021

Pada hari ini **Jumat**, Tanggal **23 Juli 2021**, pukul **08.00 - 09.30**. Telah dilaksanakan Ujian Sidang Skripsi Pada Mahasiswa :

Nama Mahasiswa : **Nur Fauziah Ubaidikah**
NIM : **170302101**
Judul Skripsi : **Pengaruh Persistensi Laba, Struktur Modal, Ukuran Perusahaan, Alokasi Pajak Antar Periode, Likuiditas, dan Pertumbuhan Laba Terhadap Kualitas Laba**

Dosen Pembimbing I : **Dr. Tumirin, S.E., M.Si**
Dosen Pembimbing II :
Penguji I : **Dr. Mu'minatus Sh., Dra., Ec., M.Si**
Penguji II : **Muhammad Afa, S.E., M.SA**

No	Nama Penguji	Jabatan Penguji	Tanda Tangan
1	Dr. Tumirin, S.E., M.Si	Ketua	
2		Sekretaris	
3	Dr. Mu'minatus Sh., Dra., Ec., M.Si	Anggota	
4	Muhammad Afa, S.E., M.SA	Anggota	

Berdasarkan hasil Ujian Sidang Skripsi yang telah dilakukan di depan penguji dinyatakan :
Lulus (Diterima / Diterima dengan Perbaikan) atau Mengulang atau Tidak Lulus*)

Mengetahui,
Ketua Program Studi,

Muhammad Afa, S.E., M.SA

Catatan :
*) Coret yang tidak perlu

Gresik, 23 Juli 2021,
Ketua Tim Penguji,

Dr. Tumirin, S.E., M.Si



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