

LAMPIRAN-LAMPIRAN

Lampiran 1 Daftar perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia

periode 2018-2020

NO	KODE	NAMA PERUSAHAAN
1	ADES	PT. Akasha Wira International Tbk
2	ADMG	PT. Polychem Indonesia Tbk
3	AGII	PT. Aneka Gas Industri Tbk
4	AISA	PT. FKS Food Sejahtera Tbk
5	AKPI	PT. Argha Karya Prima Ind. Tbk
6	ALDO	PT. Alkindo Naratama Tbk
7	ALKA	PT. Alakasa Industrindo Tbk
8	ALMI	PT. Alumindo Light Metal Industry Tbk
9	ALTO	PT. Tri Banyan Tirta Tbk
10	AMFG	PT. Asahimas Flat Glass Tbk
11	AMIN	PT. Ateliers Mecaniques D Indonesie Tbk
12	APLI	PT. Asioplast Industries Tbk
13	ARGO	PT. Argo Pantes Tbk
14	ARKA	PT. Arkha Jayanti Persada Tbk
15	ARNA	PT. Arwana Citramulia Tbk
16	ASII	PT. Astra International Tbk
17	AUTO	PT. Astra Otoparts Tbk
18	BAJA	PT. Saranacental Bajatama Tbk
19	BATA	PT. Sepatu Bata Tbk
20	BELL	PT. Trisula Textile Industries Tbk
21	BIMA	PT. Primarindo Asia Infrastructure Tbk
22	BOLT	PT. Garuda Metalindo Tbk
23	BRAM	PT. Indo Kordsa Tbk
24	BRNA	PT. Berlina Tbk
25	BRPT	PT. Barito Pacific Tbk
26	BTEK	PT. Bumi Teknokultura Unggul Tbk
27	BTON	PT. Betonjaya Manunggal Tb
28	BUDI	PT. Budi Starch & Sweetener Tbk
29	CAKK	PT. Cahayaputra Asa Keramik Tbk
30	CAMP	PT. Campina Ice Cream Industry Tbk
31	CCSI	PT. Communication Cable Systems Indonesia Tbk
32	CEKA	PT. Wilmar Cahaya Indonesia Tbk
33	CINT	PT. Chitose Internasional Tbk
34	CLEO	PT. Sariguna Primatirta Tbk

35	CNTX	PT. Centex Tbk
36	COCO	PT. Wahana Interfood Nusantara Tbk
37	CPIN	PT. Charoen Pokphand Indonesia Tbk
38	CTBN	PT. Citra Tubindo Tbk
39	DCII	PT. DCI Indonesia Tbk
40	DLTA	PT. Delta Djakarta Tbk
41	DPNS	PT. Duta Pertiwi Nusantara Tbk
42	DVLA	PT. Darya-Varia Laboratoria Tbk
43	EKAD	PT. Ekadharna International Tbk
44	ERTX	PT. Eratex Djaja Tbk
45	ESIP	PT. Sinergi Inti Plastindo Tbk
46	ESTI	PT. Ever Shine Textile Industry Tbk
47	ETWA	PT. Eterindo Wahanatama Tbk
48	FASW	PT. Fajar Surya Wisesa Tbk
49	FOOD	PT. Fortune Mate Indonesia Tbk
50	FPNI	PT. Lotte Chemical Titan Tbk
51	GDST	PT. Gunawan Dianjaya Steel Tbk
52	GDYR	PT. Goodyear Indonesia Tbk
53	GGRM	PT. Gudang Garam Tbk
54	GGRP	PT. Gunung Raja Paksi Tbk
55	GJTL	PT. Gajah Tunggal Tbk
56	GMFI	PT. Garuda Maintenance Facility Aero Asia Tbk
57	GOOD	PT. Garudafood Putra Putri Jaya Tbk
58	HEAL	PT. Medikaloka Hermina Tbk
59	HERO	PT. Hero Supermarket Tbk
60	HITS	PT. Humpuss Intermoda Transportasi Tbk
61	HRUM	PT. Harum Energy Tbk
62	HDTX	PT. Pania Indo Resources Tbk
63	HMSP	PT. HM Sampoerna Tbk
64	HOKI	PT. Buyung Poetra Sembada Tbk
65	HRTA	PT. Hartadinata Abadi Tbk
66	ICBP	PT. Indofood CBP Sukses Makmur Tbk
67	IFII	PT. Indonesia Fibreboard Industry Tbk
68	IGAR	PT. Champion Pacific Indonesia Tbk
69	IIKP	PT. Inti Agri Resources Tbk
70	IKBI	PT. Sumi Indo Kabel Tbk
71	IMAS	PT. Indomobil Sukses Internasional Tbk
72	IMPC	PT. Impack Pratama Industri Tbk
73	INAF	PT. Indofarma Tbk
74	INAI	PT. Indal Aluminium Industry Tbk
75	INCF	PT. Indo Komoditi Korpora Tbk
76	INCI	PT. Intanwijaya Internasional Tbk

77	INDF	PT. Indofood Sukses Makmur Tbk
78	INDR	PT. Indorama Synthetics Tbk
79	INDS	PT. Indospring Tbk
80	INKP	PT. Indah Kiat Pulp & Paper Tbk
81	INOV	PT. Inocycle Technology Group Tbk
82	INRU	PT. Toba Pulp Lestari Tbk
83	INTP	PT. Indocement Tunggul Prakarsa Tbk
84	IPOL	PT. Indopoly Swakarsa Industry Tbk
85	ISSP	PT. Steel Pipe Industry of Indonesia Tbk
86	ITIC	PT. Indonesian Tobacco Tbk
87	JECC	PT. Jembo Cable Company Tbk
88	JKSW	PT. Jakarta Kyoei Steel Works Tbk
89	JPFA	PT. JAPFA Comfeed Indonesia Tbk
90	JSKY	PT. Sky Energy Indonesia Tbk.
91	KAEF	PT. Kimia Farma Tbk
92	KBLI	PT. KMI Wire and Cable Tbk
93	KBLM	PT. Kabelindo Murni Tbk
94	KBRI	PT. Kertas Basuki Rachmat Indonesia Tbk
95	KDSI	PT. Kedawung Setia Industrial Tbk
96	KEJU	PT. Mulia Boga Raya Tbk
97	KIAS	PT. Keramika Indonesia Assosiasi Tbk
98	KICI	PT. Kedaung Indah Can Tbk
99	KINO	PT. Kino Indonesia Tbk
100	KLBF	PT. Kalbe Farma Tbk
101	KMTR	PT. Kirana Megatara Tbk
102	KPAL	PT. Steadfast Marine Tbk
103	KPAS	PT. Cottonindo Ariesta Tbk
104	KRAH	PT. Grand Kartech Tbk
105	KRAS	PT. Krakatau Steel (Persero) Tbk
106	LION	PT. Lion Metal Works Tbk
107	LMPI	PT. Langgeng Makmur Industri Tbk
108	LMSH	PT. Lionmesh Prima Tbk
109	LPIN	PT. Multi Prima Sejahtera Tbk
110	MAIN	PT. Malindo Feedmill Tbk
111	MARK	PT. Mark Dynamics Indonesia Tbk
112	MASA	PT. Multistrada Arah Sarana Tbk
113	MBTO	PT. Martina Berto Tbk
114	MDKI	PT. Emdeki Utama Tbk
115	MERK	PT. Merck Tbk
116	MGNA	PT. Magna Investama Mandiri Tbk
117	MLBI	PT. Multi Bintang Indonesia Tbk
118	MLIA	PT. Mulia Industrindo Tbk
119	MOLI	PT. Madusari Murni Indah Tbk

120	MRAT	PT. Mustika Ratu Tbk
121	MYOR	PT. Mayora Indah Tbk
122	MYTX	PT. Asia Pacific Investastama Tbk
123	NIKL	PT. Pelat Timah Nusantara Tbk
124	NIPS	PT. Nipress Tbk
125	PANI	PT. Pratama Abadi Nusa Industri Tbk
126	PBID	PT. Panca Budi Idaman Tbk
127	PBRX	PT. Pan Brothers Tbk
128	PCAR	PT. Prima Cakrawala Abadi Tbk
129	PEHA	PT. Phapros Tbk
130	PICO	PT. Pelangi Indah Canindo Tbk
131	POLU	PT. Golden Flower Tbk
132	POLY	PT. Asia Pacific Fibers Tbk
133	PRAS	PT. Prima Alloy Steel Universal Tbk
134	PSDN	PT. Prasadha Aneka Niaga Tbk
135	PSGO	PT. Palma Serasih Tbk
136	PTSN	PT. Sat Nusapersada Tbk
137	PURE	PT. Trinitan Metals and Minerals Tbk
138	PYFA	PT. Pyridam Farma Tbk
139	RICY	PT. Ricky Putra Globalindo Tbk
140	RMBA	PT. Bantoel International Investama Tbk
141	ROTI	PT. Nippon Indosari Corpindo Tbk
142	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk
143	SCPI	PT. Organon Pharma Indonesia Tbk
144	SIDO	PT. Industri Jamu Dan Farmasi Sido Muncul Tbk
145	SIPD	PT. Sreeya Sewu Indonesia Tbk
146	SKRN	PT. Superkrane Mitra Utama Tbk
147	SMRA	PT. Summarecon Agung Tbk
148	SONA	PT. Sona Topas Tourism Industry Tbk
149	SSMS	PT. Sawit Sumbermas Sarana Tbk
150	SOCI	PT. Soechi Lines Tbk
151	SMAR	PT. Sinas Mas Agro Resources and Technology Tbk
152	SINI	PT. Singaraja Putra Tbk
153	SIPD	PT. Sreeya Sewu Indonesia Tbk
154	SKBM	PT. Sekar Bumi Tbk
155	SKLT	PT. Sekar Laut Tbk
156	SLIS	PT. Gaya Abadi Sempurna Tbk
157	SMBR	PT. Semen Baturaja (Persero) Tbk
158	SMCB	PT. Solusi Bangun Indonesia Tbk
159	SMGR	PT. Semen Indonesia (Persero) Tbk
160	SMKL	PT. Satyamitra Kemas Lestari Tbk

161	SMSM	PT. Selamat Sempurna Tbk
162	SPMA	PT. Suparma Tbk
163	SRIL	PT. Sri Rejeki Isman Tbk
164	SRSN	PT. Indo Acidatama Tbk
165	SSTM	PT. Sunson Textile Manufacturer Tbk
166	STAR	PT. Buana Artha Anugerah Tbk.
167	STTP	PT. Siantar Top Tbk
168	SULI	PT. SLJ Global Tbk
169	SWAT	PT. Sriwahana Adityakarta Tbk.
170	TALF	PT. Tunas Alfin Tbk
171	TBLA	PT. Tunas Baru Lampung Tbk
172	TBMS	PT. Tembaga Mulia Semanan Tbk
173	TCID	PT. Mandom Indonesia Tbk
174	TDPM	PT. Tridomain Performance Materials Tbk.
175	TFCO	PT. Tifico Fiber Indonesia Tbk
176	TIRT	PT. Tirta Mahakam Resources Tbk
177	TKIM	PT. Pabrik Kertas Tjiwi Kimia Tbk
178	TOTO	PT. Surya Toto Indonesia Tbk
179	TPIA	PT. Chandra Asri Petrochemical Tbk
180	TRIS	PT. Trisula International Tbk
181	TRST	PT. Trias Sentosa Tbk
182	TSPC	PT. Tempo Scan Pacific Tbk
183	UCID	PT. Uni-Charm Indonesia Tbk.
184	ULTJ	PT. Ultra Jaya Milk Industry Tbk
185	UNIC	PT. Unggul Indah Cahaya Tbk
186	UNIT	PT. Nusantara Inti Corpora Tbk
187	UNVR	PT. Unilever Indonesia Tbk
188	VOKS	PT. Voksel Electric Tbk
189	WIIM	PT. Wismilak Inti Makmur Tbk
190	WOOD	PT. Integra Indocabinet Tbk
191	WSBP	PT. Waskita Beton Precast Tbk.
192	WTON	PT. Wijaya Karya Beton
193	YPAS	PT. Yanaprima Hastapersada Tbk

Ringkasan Sampel

N0	Kriteria	Sampel
I	Perusahaan Manufaktur yang terdaftar di BEI Selama 2018-2020	193
II	Perusahaan yang tidak mempublikasikan laporan keuangan secara berturut-turut selama 2018-2020	(55)
III	Perusahaan yang tidak menghasilkan laba berturut-turut selama 2018-2020	(40)
IV	Perusahaan yang tidak menggunakan mata uang rupiah	(20)
V	Perusahaan yang tidak memiliki data lengkap sesuai variabel	(36)
Total perusahaan yang memenuhi kriteria		42
Tahun pengamatan 2018-2020		126
Data Outlier		24
Total sampel akhir		102



Daftar Perusahaan dan Pemilihan Sampel

NO	KODE	NAMA PERUSAHAAN	Kriteria					Sampel
			I	II	III	IV	V	
1	ADES	PT. Akasha Wira International Tbk	✓	X	X	✓	✓	X
2	ADMG	PT. Polychem Indonesia Tbk	✓	✓	X	X	✓	X
3	AGII	PT. Aneka Gas Industri Tbk	✓	X	✓	✓	✓	X
4	AISA	PT. FKS Food Sejahtera Tbk	✓	✓	X	✓	✓	X
5	AKPI	PT. Argha Karya Prima Ind. Tbk	✓	✓	✓	✓	X	X
6	ALDO	PT. Alkindo Naratama Tbk	✓	✓	✓	✓	✓	✓
7	ALKA	PT. Alakasa Industrindo Tbk	✓	✓	✓	✓	X	X
8	ALMI	PT. Alumindo Light Metal Industry Tbk	✓	X	✓	✓	X	X
9	ALTO	PT. Tri Banyan Tirta Tbk	✓	X	✓	✓	X	X
10	AMFG	PT. Asahimas Flat Glass Tbk	✓	X	✓	✓	X	X
11	AMIN	PT. Ateliers Mecaniques D Indonesie Tbk	✓	X	✓	✓	X	X
12	APLI	PT. Asiaplast Industries Tbk	✓	X	✓	✓	X	X
13	ARGO	PT. Argo Pantas Tbk	✓	X	✓	✓	X	X
14	ARKA	PT. Arkha Jayanti Persada Tbk	✓	X	✓	✓	X	X
15	ARNA	PT. Arwana Citramulia Tbk	✓	✓	✓	✓	✓	✓
16	ASII	PT. Astra International Tbk	✓	✓	✓	✓	✓	✓
17	AUTO	PT. Astra Otoparts Tbk	✓	X	X	✓	X	X
18	BAJA	PT. Saranacentral Bajatama Tbk	✓	✓	X	✓	X	X
19	BATA	PT. Sepatu Bata Tbk	✓	X	✓	✓	X	X
20	BELL	PT. Trisula Textile Industries Tbk	✓	✓	X	✓	X	X
21	BIMA	PT. Primarindo Asia Infrastructure Tbk	✓	✓	X	✓	X	X
22	BOLT	PT. Garuda Metalindo Tbk	✓	X	X	✓	X	X
23	BRAM	PT. Indo Kordsa Tbk	✓	X	X	✓	X	X
24	BRNA	PT. Berlina Tbk	✓	✓	X	✓	X	X
25	BRPT	PT. Barito Pacific Tbk	✓	X	✓	X	X	X
26	BTEK	PT. Bumi Teknokultura Unggul Tbk	✓	X	✓	✓	X	X
27	BTON	PT. Betonjaya Manunggal Tb	✓	✓	✓	✓	X	X
28	BUDI	PT. Budi Starch & Sweetener Tbk	✓	✓	✓	✓	✓	✓
29	CAKK	PT. Cahayaputra Asa Keramik Tbk	✓	✓	X	✓	✓	X
30	CAMP	PT. Campina Ice Cream Industry Tbk	✓	✓	✓	✓	✓	✓
31	CCSI	PT. Communication Cable Systems Indonesia Tbk	✓	✓	✓	✓	✓	✓
32	CEKA	PT. Wilmar Cahaya Indonesia Tbk	✓	✓	✓	✓	X	X
33	CINT	PT. Chitose Internasional Tbk	✓	✓	✓	✓	✓	✓
34	CLEO	PT. Sariguna Primatirta Tbk	✓	✓	✓	✓	✓	✓

35	CNTX	PT. Centex Tbk	✓	X	X	✓	✓	X
36	COCO	PT. Wahana Interfood Nusantara Tbk	✓	X	✓	✓	X	X
37	CPIN	PT. Charoen Pokphand Indonesia Tbk	X	X	X	X	X	X
38	CTBN	PT. Citra Tubindo Tbk	✓	X	X	✓	X	X
39	DCII	PT. DCI Indonesia Tbk	X	X	✓	✓	X	X
40	DLTA	PT. Delta Djakarta Tbk	✓	✓	✓	✓	✓	✓
41	DPNS	PT. Duta Pertiwi Nusantara Tbk	✓	✓	✓	✓	✓	✓
42	DVLA	PT. Darya-Varia Laboratoria Tbk	✓	✓	✓	✓	✓	✓
43	EKAD	PT. Ekadharna International Tbk	✓	✓	✓	✓	✓	✓
44	ERTX	PT. Eratex Djaja Tbk	✓	X	X	✓	X	X
45	ESIP	PT. Sinergi Inti Plastindo Tbk	✓	X	X	✓	X	X
46	ESTI	PT. Ever Shine Textile Industry Tbk	✓	✓	X	✓	X	X
47	ETWA	PT. Eterindo Wahanatama Tbk	✓	✓	✓	X	✓	X
48	FASW	PT. Fajar Surya Wisesa Tbk	✓	✓	X	✓	X	X
49	FOOD	PT. Fortune Mate Indonesia Tbk	✓	X	X	✓	X	X
50	FPNI	PT. Lotte Chemical Titan Tbk	✓	✓	X	X	X	X
51	GDST	PT. Gunawan Dianjaya Steel Tbk	✓	X	X	✓	X	X
52	GDYR	PT. Goodyear Indonesia Tbk	✓	✓	✓	X	X	X
53	GGRM	PT. Gudang Garam Tbk	✓	✓	✓	✓	✓	✓
54	GGRP	PT. Gunung Raja Paksi Tbk	X	X	X	X	X	X
55	GJTL	PT. Gajah Tunggal Tbk	✓	X	✓	X	X	X
56	GMFI	PT. Garuda Maintenance Facility Aero Asia Tbk	✓	X	✓	✓	X	X
57	GOOD	PT. Garudafood Putra Putri Jaya Tbk	✓	X	✓	✓	X	X
58	HEAL	PT. Medikaloka Hermina Tbk	✓	✓	✓	X	✓	✓
59	HERO	PT. Hero Supermarket Tbk	✓	✓	X	✓	✓	X
60	HITS	PT. Humpuss Intermoda Transportasi Tbk	✓	✓	X	X	✓	X
61	HRUM	PT. Harum Energy Tbk	✓	✓	X	X	✓	X
62	HDTX	PT. Pansia Indo Resources Tbk	✓	X	✓	✓	X	X
63	HMSP	PT. HM Sampoerna Tbk	✓	✓	✓	✓	✓	✓
64	HOKI	PT. Buyung Poetra Sembada Tbk	✓	✓	✓	✓	✓	✓
65	HRTA	PT. Hartadinata Abadi Tbk	✓	X	✓	✓	X	X
66	ICBP	PT. Indofood CBP Sukses Makmur Tbk	✓	✓	✓	✓	✓	✓
67	IFII	PT. Indonesia Fibreboard Industry Tbk	✓	✓	✓	✓	X	X
68	IGAR	PT. Champion Pacific Indonesia Tbk	✓	✓	✓	✓	X	X
69	IIKP	PT. Inti Agri Resources Tbk	✓	✓	X	✓	X	X
70	IKBI	PT. Sumi Indo Kabel Tbk	✓	✓	✓	✓	X	X
71	IMAS	PT. Indomobil Sukses Internasional Tbk	✓	X	✓	✓	X	X
72	IMPC	PT. Impack Pratama Industri Tbk	✓	X	✓	✓	✓	X

73	INAF	PT. Indofarma Tbk	✓	✓	X	✓	X	X
74	INAI	PT. Indal Aluminium Industry Tbk	✓	X	✓	✓	X	X
75	INCF	PT. Indo Komoditi Korpora Tbk	✓	✓	X	✓	X	X
76	INCI	PT. Intanwijaya Internasional Tbk	✓	✓	✓	✓	✓	✓
77	INDF	PT. Indofood Sukses Makmur Tbk	✓	✓	X	✓	X	X
78	INDR	PT. Indorama Synthetics Tbk	✓	✓	✓	X	X	X
79	INDS	PT. Indospring Tbk	✓	✓	✓	✓	X	X
80	INKP	PT. Indah Kiat Pulp & Paper Tbk	✓	X	✓	✓	X	X
81	INOV	PT. Inocycle Technology Group Tbk	✓	✓	✓	✓	X	X
82	INRU	PT. Toba Pulp Lestari Tbk	✓	✓	X	✓	X	X
83	INTP	PT. Indocement Tunggul Prakarsa Tbk	✓	✓	✓	✓	✓	✓
84	IPOL	PT. Indopoly Swakarsa Industry Tbk	✓	✓	X	X	X	X
85	ISSP	PT. Steel Pipe Industry of Indonesia Tbk	✓	✓	X	✓	X	X
86	ITIC	PT. Indonesian Tobacco Tbk	✓	✓	X	✓	X	X
87	JECC	PT. Jembo Cable Company Tbk	✓	✓	✓	✓	X	X
88	JKSW	PT. Jakarta Kyoei Steel Works Tbk	✓	✓	X	✓	X	X
89	JPFA	PT. JAPFA Comfeed Indonesia Tbk	✓	✓	✓	✓	✓	✓
90	JSKY	PT. Sky Energy Indonesia Tbk.	✓	X	X	✓	✓	X
91	KAEF	PT. Kimia Farma Tbk	✓	✓	✓	✓	✓	✓
92	KBLI	PT. KMI Wire and Cable Tbk	✓	X	X	✓	✓	X
93	KBLM	PT. Kabelindo Murni Tbk	✓	✓	✓	✓	X	X
94	KBRI	PT. Kertas Basuki Rachmat Indonesia Tbk	✓	X	X	X	X	X
95	KDSI	PT. Kedawung Setia Industrial Tbk	✓	✓	✓	✓	✓	✓
96	KEJU	PT. Mulia Boga Raya Tbk	✓	✓	✓	✓	✓	✓
97	KIAS	PT. Keramika Indonesia Assosiasi Tbk	✓	✓	X	✓	X	X
98	KICI	PT. Kedaung Indah Can Tbk	✓	✓	X	✓	X	X
99	KINO	PT. Kino Indonesia Tbk	✓	✓	✓	✓	✓	✓
100	KLBF	PT. Kalbe Farma Tbk	✓	✓	✓	✓	X	X
101	KMTR	PT. Kirana Megatara Tbk	✓	✓	✓	✓	✓	✓
102	KPAL	PT. Steadfast Marine Tbk	✓	X	✓	✓	X	X
103	KPAS	PT. Cottonindo Ariesta Tbk	✓	X	X	✓	X	X
104	KRAH	PT. Grand Kartech Tbk	✓	✓	X	✓	X	X
105	KRAS	PT. Krakatau Steel (Persero) Tbk	✓	✓	X	X	X	X
106	LION	PT. Lion Metal Works Tbk	✓	✓	X	✓	X	X
107	LMPI	PT. Langgeng Makmur Industri Tbk	✓	✓	X	✓	X	X
108	LMSH	PT. Lionmesh Prima Tbk	✓	✓	X	✓	X	X
109	LPIN	PT. Multi Prima Sejahtera Tbk	✓	✓	X	✓	X	X
110	MAIN	PT. Malindo Feedmill Tbk	✓	✓	X	✓	X	X
111	MARK	PT. Mark Dynamics Indonesia Tbk	✓	X	X	✓	X	X
112	MASA	PT. Multistrada Arah Sarana Tbk	✓	X	✓	X	X	X

113	MBTO	PT. Martina Berto Tbk	✓	X	✓	✓	X	X
114	MDKI	PT. Emdeki Utama Tbk	✓	✓	X	✓	X	X
115	MERK	PT. Merck Tbk	✓	✓	✓	✓	✓	✓
116	MGNA	PT. Magna Investama Mandiri Tbk	✓	✓	X	✓	X	X
117	MLBI	PT. Multi Bintang Indonesia Tbk	✓	X	✓	✓	X	X
118	MLIA	PT. Mulia Industrindo Tbk	✓	✓	X	✓	X	X
119	MOLI	PT. Madusari Murni Indah Tbk	✓	✓	✓	✓	✓	✓
120	MRAT	PT. Mustika Ratu Tbk	✓	X	X	✓	✓	X
121	MYOR	PT. Mayora Indah Tbk	✓	✓	✓	✓	✓	✓
122	MYTX	PT. Asia Pacific Investastama Tbk	✓	X	X	✓	X	X
123	NIKL	PT. Pelat Timah Nusantara Tbk	✓	✓	X	X	X	X
124	NIPS	PT. Nipress Tbk	✓	X	X	✓	X	X
125	PANI	PT. Pratama Abadi Nusa Industri Tbk	✓	✓	X	✓	X	X
126	PBID	PT. Panca Budi Idaman Tbk	✓	✓	✓	✓	✓	✓
127	PBRX	PT. Pan Brothers Tbk	✓	✓	X	✓	X	X
128	PCAR	PT. Prima Cakrawala Abadi Tbk	✓	✓	X	✓	X	X
129	PEHA	PT. Phapros Tbk	✓	✓	X	✓	X	X
130	PICO	PT. Pelangi Indah Canindo Tbk	✓	X	✓	✓	X	X
131	POLU	PT. Golden Flower Tbk	✓	X	✓	✓	X	X
132	POLY	PT. Asia Pacific Fibers Tbk	✓	X	✓	✓	X	X
133	PRAS	PT. Prima Alloy Steel Universal Tbk	✓	✓	X	✓	✓	X
134	PSDN	PT. Prasadha Aneka Niaga Tbk	✓	✓	X	✓	X	X
135	PSGO	PT. Palma Serasih Tbk	✓	✓	X	✓	X	X
136	PTSN	PT. Sat Nusapersada Tbk	✓	✓	X	X	X	X
137	PURE	PT. Trinitan Metals and Minerals Tbk	✓	✓	X	✓	✓	X
138	PYFA	PT. Pyridam Farma Tbk	✓	✓	✓	✓	✓	✓
139	RICY	PT. Ricky Putra Globalindo Tbk	✓	✓	X	✓	✓	X
140	RMBA	PT. Bentoel International Investama Tbk	✓	✓	X	✓	✓	X
141	ROTI	PT. Nippon Indosari Corpindo Tbk	✓	✓	✓	✓	✓	✓
142	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk	✓	✓	✓	✓	✓	✓
143	SCPI	PT. Organon Pharma Indonesia Tbk	✓	X	X	✓	X	X
144	SIDO	PT. Industri Jamu Dan Farmasi Sido Muncul Tbk	✓	✓	✓	✓	✓	✓
145	SIPD	PT. Sreeya Sewu Indonesia Tbk	✓	X	X	✓	X	X
146	SKRN	PT. Superkrane Mitra Utama Tbk	✓	X	X	✓	X	X
147	SMRA	PT. Summarecon Agung Tbk	✓	X	X	✓	X	X
148	SONA	PT. Sona Topas Tourism Industry Tbk	✓	X	X	✓	X	X
149	SSMS	PT. Sawit Sumbermas Sarana Tbk	✓	X	X	✓	X	X
150	SOCI	PT. Soechi Lines Tbk	✓	X	X	✓	X	X
151	SMAR	PT. Sinas Mas Agro Resources and Technology Tbk	✓	✓	X	✓	✓	X

152	SINI	PT. Singaraja Putra Tbk	✓	✓	X	✓	✓	X
153	SIPD	PT. Sreeya Sewu Indonesia Tbk	✓	X	X	✓	X	X
154	SKBM	PT. Sekar Bumi Tbk	✓	✓	✓	✓	X	X
155	SKLT	PT. Sekar Laut Tbk	✓	✓	✓	✓	✓	✓
156	SLIS	PT. Gaya Abadi Sempurna Tbk	✓	✓	✓	✓	X	X
157	SMBR	PT. Semen Baturaja (Persero) Tbk	✓	✓	✓	✓	✓	✓
158	SMCB	PT. Solusi Bangun Indonesia Tbk	✓	✓	✓	✓	X	X
159	SMGR	PT. Semen Indonesia (Persero) Tbk	✓	✓	✓	✓	✓	✓
160	SMKL	PT. Satyamitra Kemas Lestari Tbk	✓	✓	✓	✓	X	X
161	SMSM	PT. Selamat Sempurna Tbk	✓	✓	✓	✓	✓	✓
162	SPMA	PT. Suparma Tbk	✓	✓	✓	✓	X	X
163	SRIL	PT. Sri Rejeki Isman Tbk	✓	✓	X	✓	✓	X
164	SRSN	PT. Indo Acidatama Tbk	✓	✓	✓	✓	X	X
165	SSTM	PT. Sunson Textile Manufacturer Tbk	✓	X	X	✓	X	X
166	STAR	PT. Buana Artha Anugerah Tbk.	✓	✓	✓	✓	X	X
167	STTP	PT. Siantar Top Tbk	✓	X	X	✓	X	X
168	SULI	PT. SLJ Global Tbk	✓	✓	X	✓	X	X
169	SWAT	PT. Sriwahana Adityakarta Tbk.	✓	✓	X	✓	X	X
170	TALF	PT. Tunas Alfin Tbk	✓	✓	X	✓	X	X
171	TBLA	PT. Tunas Baru Lampung Tbk	✓	✓	✓	✓	✓	✓
172	TBMS	PT. Tembaga Mulia Semanan Tbk	✓	✓	X	X	X	X
173	TCID	PT. Mandom Indonesia Tbk	✓	✓	X	✓	✓	X
174	TDPM	PT. Tridomain Performance Materials Tbk.	✓	X	X	✓	X	X
175	TFCO	PT. Tifico Fiber Indonesia Tbk	✓	✓	X	X	X	X
176	TIRT	PT. Tirta Mahakam Resources Tbk	✓	✓	X	✓	X	X
177	TKIM	PT. Pabrik Kertas Tjiwi Kimia Tbk	✓	✓	✓	X	X	X
178	TOTO	PT. Surya Toto Indonesia Tbk	✓	✓	X	✓	✓	X
179	TPIA	PT. Chandra Asri Petrochemical Tbk	✓	✓	X	✓	X	X
180	TRIS	PT. Trisula International Tbk	✓	✓	X	✓	✓	X
181	TRST	PT. Trias Sentosa Tbk	✓	X	✓	✓	X	X
182	TSPC	PT. Tempo Scan Pacific Tbk	✓	✓	✓	✓	✓	✓
183	UCID	PT. Uni-Charm Indonesia Tbk.	✓	✓	X	✓	X	X
184	ULTJ	PT. Ultra Jaya Milk Industry Tbk	✓	✓	✓	✓	✓	✓
185	UNIC	PT. Unggul Indah Cahaya Tbk	✓	X	✓	X	X	X
186	UNIT	PT. Nusantara Inti Corpora Tbk	✓	X	✓	✓	X	X
187	UNVR	PT. Unilever Indonesia Tbk	✓	✓	✓	✓	✓	✓
188	VOKS	PT. Voksel Electric Tbk	✓	✓	✓	✓	✓	✓
189	WIIM	PT. Wismilak Inti Makmur Tbk	✓	✓	✓	✓	✓	✓
190	WOOD	PT. Integra Indocabinet Tbk	✓	✓	X	✓	X	X
191	WSBP	PT. Waskita Beton Precast Tbk.	✓	✓	X	✓	X	X
192	WTON	PT. Wijaya Karya Beton	✓	✓	✓	✓	X	X
193	YPAS	PT. Yanaprima Hastapersada Tbk	✓	✓	✓	✓	X	X

Sampel Perusahaan

No.	Kode	Nama Perusahaan
1	ALDO	PT. Alkindo Naratama Tbk
2	ARNA	PT. Arwana Citramulia Tbk
3	ASII	PT. Astra International Tbk
4	BUDI	PT. Budi Starch & Sweetener Tbk
5	CAMP	PT. Campina Ice Cream Industry Tbk
6	CCSI	PT. Communication Cable Systems Indonesia Tbk
7	CINT	PT. Chitose Internasional Tbk
8	CLEO	PT. Sariguna Primatirta Tbk
9	DLTA	PT. Delta Djakarta Tbk
10	DPNS	PT. Duta Pertiwi Nusantara Tbk
11	DVLA	PT. Darya-Varia Laboratoria Tbk
12	EKAD	PT. Ekadharma International Tbk
13	GGRM	PT. Gudang Garam Tbk
14	HMSP	PT. HM Sampoerna Tbk
15	HOKI	PT. Buyung Poetra Sembada Tbk
16	ICBP	PT. Indofood CBP Sukses Makmur Tbk
17	INCI	PT. Intanwijaya Internasional Tbk
18	INTP	PT. Indocement Tunggul Prakarsa Tbk
19	JPFA	PT. JAPFA Comfeed Indonesia Tbk
20	KAEF	PT. Kimia Farma Tbk
21	KDSI	PT. Kedawung Setia Industrial Tbk
22	KEJU	PT. Mulia Boga Raya Tbk
23	KINO	PT. Kino Indonesia Tbk
24	KLBF	PT. Kalbe Farma Tbk
25	MERK	PT. Merck Tbk
26	MOLI	PT. Madusari Murni Indah Tbk
27	MYOR	PT. Mayora Indah Tbk
28	PBID	PT. Panca Budi Idaman Tbk
29	PYFA	PT. Pyridam Farma Tbk
30	ROTI	PT. Nippon Indosari Corpindo Tbk
31	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk
32	SIDO	PT. Industri Jamu Dan Farmasi Sido Muncul Tbk
33	SKLT	PT. Sekar Laut Tbk
34	SMBR	PT. Semen Baturaja (Persero) Tbk
35	SMGR	PT. Semen Indonesia (Persero) Tbk
36	SMSM	PT. Selamat Sempurna Tbk

37	TBLA	PT. Tunas Baru Lampung Tbk
38	TSPC	PT. Tempo Scan Pacific Tbk
39	ULTJ	PT. Ultra Jaya Milk Industry Tbk
40	UNILV	PT. Unilever Indonesia Tbk
41	VOKS	PT. Voksel Electric Tbk
42	WIIM	PT. Wismilak Inti Makmur Tbk



Tabel Perhitungan Kinerja Perusahaan

NO	KODE	2018		ROA 2018	2019		ROA 2019	2020		ROA 2020
		LABA BERSIH	TOTAL ASET		LABA BERSIH	TOTAL ASET		LABA BERSIH	TOTAL ASET	
1	ALDO	42.650.954.208	887.748.699.687	0,048	78.421.735.355	925.114.449.507	0,085	65.331.041.553	953.551.967.212	0,069
2	ARNA	158.207.798.602	1.652.905.985.730	0,096	217.675.239.509	1.799.137.069.343	0,121	326.241.511.507	1.970.340.289.520	0,166
3	ASII	27.372.000.000.000	344.711.000.000.000	0,079	26.621.000.000.000	351.958.000.000.000	0,076	18.571.000.000.000	338.203.000.000.000	0,055
4	BUDI	50.467.000.000	3.392.980.000.000	0,015	64.021.000.000	2.999.767.000.000	0,021	67.093.000.000	2.963.007.000.000	0,023
5	CAMP	61.947.295.689	1.004.275.813.783	0,062	76.758.829.457	1.057.529.235.985	0,073	44.045.828.312	1.086.873.666.641	0,041
6	CCSI	34.933.018.000	347.456.023.000	0,101	55.521.996.000	451.906.621.000	0,123	28.523.152.000	500.778.546.000	0,057
7	CINT	13.554.152.161	491.382.035.136	0,028	7.221.065.916	521.493.784.876	0,014	249.076.655	498.020.612.974	0,001
8	CLEO	63.261.752.474	833.933.861.594	0,076	130.756.461.708	1.245.144.303.719	0,105	132.772.234.495	1.310.940.121.622	0,101
9	DLTA	338.129.985.000	1.523.517.170.000	0,222	317.815.177.000	1.425.983.722.000	0,223	123.465.762	1.225.580.913	0,101
10	DPNS	9.380.137.352	322.185.012.261	0,029	3.937.685.121	318.141.387.900	0,012	2.400.715.154	317.310.718.779	0,008
11	DVLA	200.651.968.000	1.682.821.739.000	0,119	221.783.249.000	1.829.960.714.000	0,121	162.072.984.000	1.986.711.872.000	0,082
12	EKAD	74.045.187.763	853.267.454.400	0,087	77.402.572.552	968.234.349.565	0,080	95.929.070.814	1.081.979.820.385	0,089
13	GGRM	7.793.068.000.000	69.097.219.000.000	0,113	10.880.704.000.000	78.647.274.000.000	0,138	7.647.729.000.000	78.191.409.000.000	0,098
14	HMSP	13.538.418.000.000	46.602.420.000.000	0,291	13.721.513.000.000	50.902.806.000.000	0,270	8.581.378.000.000	49.674.030.000.000	0,173
15	HOKI	90.195.136.265	758.846.556.031	0,119	103.723.133.972	848.676.035.300	0,122	38.038.419.405	906.924.214.166	0,042
16	ICBP	4.658.781.000.000	34.367.153.000.000	0,136	5.360.029.000.000	38.709.314.000.000	0,138	7.418.574.000.000	103.588.325.000.000	0,072
17	INCI	16.675.673.703	391.362.697.956	0,043	13.811.736.623	405.445.049.452	0,034	30.071.380.873	444.865.800.672	0,068
18	INTP	1.145.937.000.000	27.788.562.000.000	0,041	1.835.305.000.000	27.707.749.000.000	0,066	1.806.337.000.000	27.344.672.000.000	0,066
19	JPFA	2.253.201.000.000	23.038.028.000.000	0,098	1.883.857.000.000	25.185.009.000.000	0,075	1.221.904.000.000	25.951.760.000.000	0,047
20	KAEF	535.085.322.000	11.329.090.864.000	0,047	15.890.439.000	18.352.877.132.000	0,001	20.425.756.000	17.562.816.674	1,163

21	KDSI	76.761.902.211	1.391.416.464.512	0,055	64.090.903.507	1.253.650.408.375	0,051	60.178.290.460	1.245.707.236.962	0,048
22	KEJU	67.479.160.972	536.474.210.503	0,126	98.047.666.143	666.313.386.673	0,147	121.000.016.429	674.806.910.037	0,179
23	KINO	150.116.045.042	3.592.164.205.408	0,042	515.603.339.649	4.695.764.958.883	0,110	113.665.219.638	5.255.359.155.031	0,022
24	KLBF	2.497.261.964.757	18.146.206.145.369	0,138	2.537.601.823.645	20.264.726.862.584	0,125	2.799.622.515.814	22.564.300.317.374	0,124
25	MERK	1.163.324.165.000	1.263.113.689.000	0,921	78.256.797.000	901.060.986.000	0,087	71.902.263.000	929.901.046.000	0,077
26	MOLI	94.243.997.000	1.868.245.599.000	0,050	60.910.956.000	1.872.712.715.000	0,033	79.288.256.000	2.279.580.714.000	0,035
27	MYOR	1.760.434.280.304	17.591.706.426.634	0,100	2.051.404.206.764	19.037.918.806.473	0,108	2.098.168.514.645	19.777.500.514.550	0,106
28	PBID	297.628.915.000	2.295.734.967.000	0,130	223.626.619.000	2.338.919.728.000	0,096	373.653.845.000	2.421.301.079.000	0,154
29	PYFA	8.447.447.988	187.057.163.854	0,045	9.342.718.039	190.786.208.250	0,049	22.104.364.267	228.575.380.866	0,097
30	ROTI	127.171.436.363	4.393.810.380.883	0,029	236.518.557.420	4.682.083.844.951	0,051	168.610.282.478	4.452.166.671.985	0,038
31	SCCO	253.995.332.656	4.165.196.478.857	0,061	303.593.922.331	4.400.655.628.146	0,069	238.152.486.485	3.743.659.818.718	0,064
32	SIDO	663.849.000.000	3.337.628.000.000	0,199	807.689.000.000	3.536.898.000.000	0,228	934.016.000.000	3.849.516.000.000	0,243
33	SKLT	31.954.131.252	747.293.725.435	0,043	44.943.627.900	790.845.543.826	0,057	42.520.246.722	773.863.042.440	0,055
34	SMBR	76.074.721.000	5.538.079.503.000	0,014	30.073.855.000	5.571.270.204.000	0,005	10.981.673.000	5.737.175.560.000	0,002
35	SMGR	3.085.704.000.000	50.783.836.000.000	0,061	2.371.233.000.000	79.807.067.000.000	0,030	2.674.343.000.000	78.006.244.000.000	0,034
36	SMSM	633.550.000.000	2.801.203.000.000	0,226	638.676.000.000	3.106.981.000.000	0,206	83.027.736.231	3.375.526.000.000	0,025
37	TBLA	764.380.000.000	16.339.916.000.000	0,047	661.034.000.000	17.363.003.000.000	0,038	680.730.000.000	19.431.293.000.000	0,035
38	TSPC	540.378.145.887	7.869.975.060.326	0,069	595.154.912.874	8.372.769.580.743	0,071	834.369.751.682	9.104.657.533.366	0,092
39	ULTJ	701.607.000.000	5.555.871.000.000	0,126	1.035.865.000.000	6.608.422.000.000	0,157	1.109.666.000.000	8.754.116.000.000	0,127
40	UNILV	9.081.187.000.000	20.326.869.000.000	0,447	7.392.837.000.000	20.649.371.000.000	0,358	7.163.536.000.000	20.534.632.000.000	0,349
41	VOKS	105.468.744.587	2.485.382.578.010	0,042	208.249.125.401	3.027.942.155.357	0,069	2.783.763.185	2.915.635.059.892	0,001
42	WIIM	51.142.850.919	1.255.573.914.558	0,041	27.328.091.481	1.299.521.608.556	0,021	172.506.562.986	1.614.442.007.528	0,107

Hasil Perhitungan Kinerja Perusahaan

No.	Kode	Kinerja Perusahaan		
		2018	2019	2020
1	ALDO	0,048	0,085	0,069
2	ARNA	0,096	0,121	0,166
3	ASII	0,079	0,076	0,055
4	BUDI	0,015	0,021	0,023
5	CAMP	0,062	0,073	0,041
6	CCSI	0,101	0,123	0,057
7	CINT	0,028	0,014	0,001
8	CLEO	0,076	0,105	0,101
9	DLTA	0,222	0,223	0,101
10	DPNS	0,029	0,012	0,008
11	DVLA	0,119	0,121	0,082
12	EKAD	0,087	0,080	0,089
13	GGRM	0,113	0,138	0,098
14	HMSP	0,291	0,270	0,173
15	HOKI	0,119	0,122	0,042
16	ICBP	0,136	0,138	0,072
17	INCI	0,043	0,034	0,068
18	INTP	0,041	0,066	0,066
19	JPFA	0,098	0,075	0,047
20	KAEF	0,047	0,001	1,163
21	KDSI	0,055	0,051	0,048
22	KEJU	0,126	0,147	0,179
23	KINO	0,042	0,110	0,022
24	KLBF	0,138	0,125	0,124
25	MERK	0,921	0,087	0,077
26	MOLI	0,050	0,033	0,035
27	MYOR	0,100	0,108	0,106
28	PBID	0,130	0,096	0,154
29	PYFA	0,045	0,049	0,097
30	ROTI	0,029	0,051	0,038
31	SCCO	0,061	0,069	0,064
32	SIDO	0,199	0,228	0,243
33	SKLT	0,043	0,057	0,055
34	SMBR	0,014	0,005	0,002
35	SMGR	0,061	0,030	0,034
36	SMSM	0,226	0,206	0,025
37	TBLA	0,047	0,038	0,035
38	TSPC	0,069	0,071	0,092
39	ULTJ	0,126	0,157	0,127
40	UNILV	0,447	0,358	0,349

Tabel Perhitungan Strategi Bisnis

NO	KODE	2018		MARKET 2018	2019		MARKET 2019	2020		MARKET 2020
		BEBAN IKLAN	TOTAL PENJUALAN		BEBAN IKLAN	TOTAL PENJUALAN		BEBAN IKLAN	TOTAL PENJUALAN	
1	ALDO	1.587.586.312	1.178.378.628.125	0,0013	1.423.004.425	1.096.435.817.888	0,0013	1.084.881.253	1.105.920.883.249	0,0010
2	ARNA	4.222.379.509	1.971.478.070.171	0,0021	4.076.686.558	2.151.801.131.686	0,0019	3.255.485.410	2.211.743.593.136	0,0015
3	ASII	1.089.000.000.000	239.205.000.000.000	0,0046	1.215.000.000.000	237.166.000.000.000	0,0051	1.163.000.000.000	175.046.000.000.000	0,0066
4	BUDI	1.414.000.000	2.647.193.000.000	0,0005	2.011.000.000	3.003.768.000.000	0,0007	1.856.000.000	2.371.651.000.000	0,0008
5	CAMP	52.160.615.528	961.136.629.003	0,0543	52.204.547.175	1.028.952.947.818	0,0507	57.573.007.636	956.634.474.111	0,0602
6	CCSI	25.200.000	444.993.904.000	0,0001	101.266.000	381.575.196.000	0,0003	18.584.000	282.013.025.000	0,0001
7	CINT	9.889.026.984	370.390.736.433	0,0267	8.585.708.346	407.452.029.013	0,0211	6.759.898.531	330.675.687.019	0,0204
8	CLEO	33.897.269.719	831.104.026.853	0,0408	34.950.664.437	1.084.912.780.290	0,0322	39.041.706.560	972.634.784.176	0,0401
9	DLTA	48.483.536.000	893.006.350.000	0,0543	45.858.038.000	827.136.727.000	0,0554	57.387.566.000	546.336.411.000	0,1050
10	DPNS	27.065.500	143.382.081.850	0,0002	18.315.000	118.917.403.800	0,0002	18.315.000	96.644.910.643	0,0002
11	DVLA	256.728.673.000	1.699.657.296.000	0,1510	233.741.159.000	1.813.020.278.000	0,1289	235.423.017	1.829.699.557.000	0,0001
12	EKAD	2.282.542.902	739.578.860.399	0,0031	1.288.814.382	758.299.364.555	0,0017	478.737.760	671.540.878.728	0,0007
13	GGRM	2.460.651.000.000	95.707.663.000.000	0,0257	2.649.820.000.000	110.523.819.000.000	0,0240	1.961.092.000.000	114.477.311.000.000	0,0171
14	HMSP	167.693.000.000	106.741.891.000.000	0,0016	112.700.000.000	106.055.176.000.000	0,0011	148.156.000.000	92.425.210.000.000	0,0016
15	HOKI	3.324.818.314	1.430.785.280.985	0,0023	1.445.137.447	1.653.031.823.505	0,0009	1.444.591.991	1.173.189.488.886	0,0012
16	ICBP	1.068.443.000.000	38.413.407.000.000	0,0278	1.168.783.000.000	42.296.703.000.000	0,0276	1.315.384.000.000	46.641.048.000.000	0,0282
17	INCI	372.081.858	367.961.600.950	0,0010	836.961.201	381.433.524.206	0,0022	169.825.501	394.017.538.408	0,0004
18	INTP	102.362.000.000	15.190.283.000.000	0,0067	100.629.000.000	15.939.348.000.000	0,0063	55.275.000.000	14.184.322.000.000	0,0039
19	JPFA	223.836.000.000	36.228.261.000.000	0,0062	199.541.000.000	38.872.084.000.000	0,0051	206.009.000.000	36.964.948.000.000	0,0056
20	KAEF	51.083.204.000	8.459.247.287.000	0,0060	19.518.032.000	9.400.535.476.000	0,0021	29.006.241.000	10.006.173.023.000	0,0029

21	KDSI	2.434.634.162	2.327.951.625.610	0,0010	2.485.295.725	2.234.941.096.110	0,0011	1.823.659.639	1.923.089.935.410	0,0009
22	KEJU	23.234.063.853	856.750.384.301	0,0271	39.074.417.563	978.806.205.312	0,0399	50.055.438.251	900.852.668.263	0,0556
23	KINO	50.016.960.697	3.611.694.059.699	0,0138	69.684.741.680	4.678.868.638.822	0,0149	49.113.851.057	4.024.971.042.139	0,0122
24	KLBF	1.631.719.344.675	21.074.306.186.027	0,0774	1.723.583.486.341	22.633.476.361.038	0,0762	1.635.125.177.157	23.112.654.991.224	0,0707
25	MERK	23.312.629.000	611.958.076.000	0,0381	20.966.823.000	744.634.530.000	0,0282	16.951.002.000	655.847.125.000	0,0258
26	MOLI	16.384.570.000	1.190.490.137.000	0,0138	9.501.705.000	1.122.522.594.000	0,0085	22.682.490.000	1.472.641.715.000	0,0154
27	MYOR	338.328.407.471	24.060.802.395.725	0,0141	606.411.536.012	25.026.739.472.547	0,0242	327.977.602.238	24.476.953.742.651	0,0134
28	PBID	8.713.170.000	4.353.287.585.000	0,0020	14.968.361.000	4.632.864.612.000	0,0032	8.965.390.000	3.870.552.460.000	0,0023
29	PYFA	57.138.873.606	250.445.853.364	0,2281	44.437.403.407	247.114.772.587	0,1798	52.336.552.421	277.398.061.739	0,1887
30	ROTI	24.448.802.451	2.766.545.866.684	0,0088	57.563.882.751	3.337.022.314.624	0,0173	35.975.961.782	3.212.034.546.032	0,0112
31	SCCO	50.705.429.758	5.160.182.004.111	0,0098	54.037.621.455	5.701.072.391.797	0,0095	47.194.153.506	4.620.736.359.547	0,0102
32	SIDO	59.229.000.000	2.763.292.000.000	0,0214	84.208.000.000	3.067.434.000.000	0,0275	105.760.000.000	3.335.411.000.000	0,0317
33	SKLT	35.513.667.119	1.045.029.834.378	0,0340	39.630.817.158	1.281.116.255.236	0,0309	43.135.479.397	1.253.700.810.596	0,0344
34	SMBR	2.416.913.000	1.995.807.528.000	0,0012	7.517.099.000	1.999.516.771.000	0,0038	3.467.489.000	1.721.907.150.000	0,0020
35	SMGR	58.119.000.000	30.687.626.000.000	0,0019	107.653.000.000	40.368.107.000.000	0,0027	137.713.000.000	35.171.668.000.000	0,0039
36	SMSM	10.546.000.000	3.933.353.000.000	0,0027	11.552.000.000	3.935.811.000.000	0,0029	9.974.000.000	3.233.693.000.000	0,0031
37	TBLA	241.262.000.000	8.614.889.000.000	0,0280	247.362.000.000	8.533.183.000.000	0,0290	333.337.000.000	10.863.256.000.000	0,0307
38	TSPC	19.625.359.166	10.088.118.830.780	0,0019	8.949.674.272	10.993.842.057.747	0,0008	13.384.628.837	10.968.402.090.246	0,0012
39	ULTJ	59.358.000.000	5.472.882.000.000	0,0108	67.421.000.000	6.223.057.000.000	0,0108	67.178.000.000	5.967.362.000.000	0,0113
40	UNILV	1.162.974.000.000	41.802.073.000.000	0,0278	1.376.059.000.000	42.922.563.000.000	0,0321	1.051.424.000.000	42.972.474.000.000	0,0245
41	VOKS	12.822.384.613	2.684.419.276.973	0,0048	16.634.475.260	2.669.686.185.127	0,0062	5.156.914.044	1.834.162.436.964	0,0028
42	WIIM	83.027.736.231	1.405.384.153.405	0,0591	73.815.844.737	1.393.574.099.760	0,0530	58.475.398.000	1.994.066.771.177	0,0293

Hasil Perhitungan Strategi Bisnis

NO.	Kode	Strategi Bisnis		
		2018	2019	2020
1	ALDO	0,001	0,001	0,001
2	ARNA	0,002	0,002	0,001
3	ASII	0,005	0,005	0,007
4	BUDI	0,001	0,001	0,001
5	CAMP	0,054	0,051	0,060
6	CCSI	0,000	0,000	0,000
7	CINT	0,027	0,021	0,020
8	CLEO	0,041	0,032	0,040
9	DLTA	0,054	0,055	0,105
10	DPNS	0,000	0,000	0,000
11	DVLA	0,151	0,129	0,000
12	EKAD	0,003	0,002	0,001
13	GGRM	0,026	0,024	0,017
14	HMSP	0,002	0,001	0,002
15	HOKI	0,002	0,001	0,001
16	ICBP	0,028	0,028	0,028
17	INCI	0,001	0,002	0,000
18	INTP	0,007	0,006	0,004
19	JPFA	0,006	0,005	0,006
20	KAEF	0,006	0,002	0,003
21	KDSI	0,001	0,001	0,001
22	KEJU	0,027	0,040	0,056
23	KINO	0,014	0,015	0,012
24	KLBF	0,077	0,076	0,071
25	MERK	0,038	0,028	0,026
26	MOLI	0,014	0,008	0,015
27	MYOR	0,014	0,024	0,013
28	PBID	0,002	0,003	0,002
29	PYFA	0,228	0,180	0,189
30	ROTI	0,009	0,017	0,011
31	SCCO	0,010	0,009	0,010
32	SIDO	0,021	0,027	0,032
33	SKLT	0,034	0,031	0,034
34	SMBR	0,001	0,004	0,002
35	SMGR	0,002	0,003	0,004
36	SMSM	0,003	0,003	0,003
37	TBLA	0,028	0,029	0,031
38	TSPC	0,002	0,001	0,001
39	ULTJ	0,011	0,011	0,011
40	UNILV	0,028	0,032	0,024
41	VOKS	0,005	0,006	0,003
42	WIIM	0,059	0,053	0,029

Tabel Perhitungan Konservatisme Akuntansi

No	KODE	Tahun	a	B	c	-1	(a-b)x(-1)/c
							CON_ACC
			NI + Penyusutan	CFO	TA		
1	ALDO	2018	410.798.830.157	82.158.086.160	887.748.699.687	-1	-0,370
2	ARNA	2018	266.162.546.956	356.764.910.588	1.652.905.985.730	-1	0,055
3	ASII	2018	35.336.000.000.000	27.692.000.000.000	344.711.000.000.000	-1	-0,022
4	BUDI	2018	181.927.000.000	26.016.000.000	3.392.980.000.000	-1	-0,046
5	CAMP	2018	132.637.857.369	103.821.716.191	1.004.275.813.783	-1	-0,029
6	CCSI	2018	45.117.337.000	12.888.818.000	347.456.023.000	-1	-0,093
7	CINT	2018	24.235.928.076	-9.774.374.433	491.382.035.136	-1	-0,069
8	CLEO	2018	123.715.445.069	131.839.301.387	833.933.861.594	-1	0,010
9	DLTA	2018	354.644.289.000	342.493.551.000	1.523.517.170.000	-1	-0,008
10	DPNS	2018	11.039.401.778	-12.882.144.526	322.185.012.261	-1	-0,074
11	DVLA	2018	250.399.789.000	26.628.428.000	1.682.821.739.000	-1	-0,133
12	EKAD	2018	96.848.378.737	57.726.147.295	853.267.454.400	-1	-0,046
13	GGRM	2018	10.057.798.000.000	11.224.700.000.000	69.097.219.000.000	-1	0,017
14	HMSP	2018	14.491.310.000.000	20.193.483.000.000	46.602.420.000.000	-1	0,122
15	HOKI	2018	98.919.131.100	7.395.470.836	758.846.556.031	-1	-0,121
16	ICBP	2018	5.499.975.000.000	4.653.375.000.000	34.367.153.000.000	-1	-0,025
17	INCI	2018	23.742.000.336	12.092.574.806	391.362.697.956	-1	-0,030
18	INTP	2018	2.425.499.000.000	3.530.772.000.000	27.788.562.000.000	-1	0,040
19	JPFA	2018	2.395.714.000.000	1.845.259.000.000	23.038.028.000.000	-1	-0,024

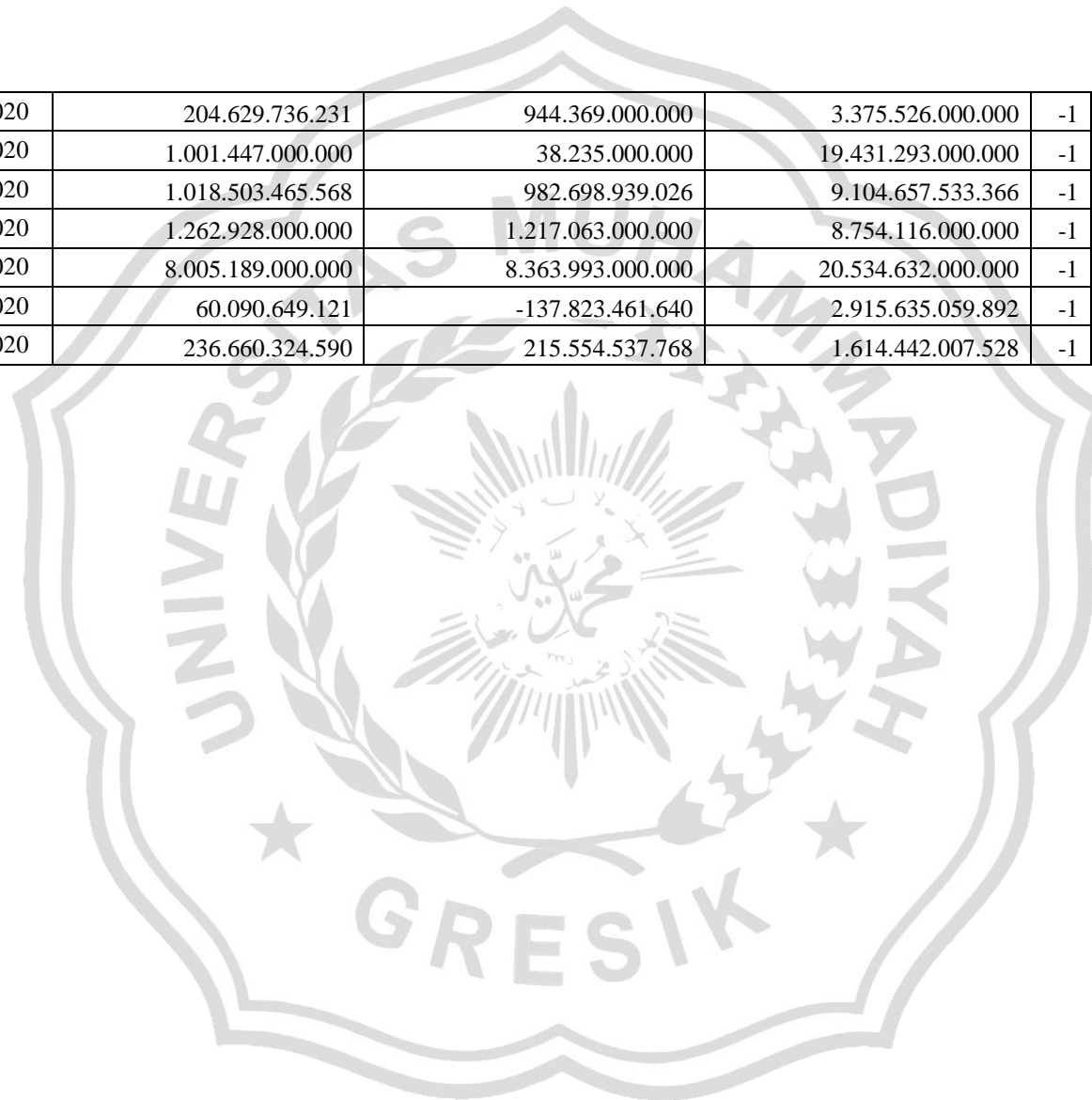
20	KAEF	2018	709.034.191.000	-1.853.834.642.000	11.329.090.864.000	-1	-0,226
21	KDSI	2018	114.196.889.814	88.557.902.537	1.391.416.464.512	-1	-0,018
22	KEJU	2018	95.304.958.325	35.252.085.422	536.474.210.503	-1	-0,112
23	KINO	2018	194.925.292.305	160.526.205.538	3.592.164.205.408	-1	-0,010
24	KLBF	2018	2.923.270.197.060	2.770.775.949.459	18.146.206.145.369	-1	-0,008
25	MERK	2018	1.184.549.415.000	168.964.859.000	1.263.113.689.000	-1	-0,804
26	MOLI	2018	137.517.141.000	21.076.090.000	1.868.245.599.000	-1	-0,062
27	MYOR	2018	2.309.654.709.939	459.273.241.788	17.591.706.426.634	-1	-0,105
28	PBID	2018	322.349.639.000	-260.553.766.000	2.295.734.967.000	-1	-0,254
29	PYFA	2018	15.734.029.921	4.829.470.106	187.057.163.854	-1	-0,058
30	ROTI	2018	259.212.456.097	295.922.456.326	4.393.810.380.883	-1	0,008
31	SCCO	2018	306.423.065.892	128.284.278.362	4.165.196.478.857	-1	-0,043
32	SIDO	2018	670.049.100.000	846.389.000.000	3.337.628.000.000	-1	0,053
33	SKLT	2018	355.198.480.223	14.653.378.405	747.293.725.435	-1	-0,456
34	SMBR	2018	222.110.983.000	87.929.949.000	5.538.079.503.000	-1	-0,024
35	SMGR	2018	4.711.354.000.000	4.459.340.000.000	50.783.836.000.000	-1	-0,005
36	SMSM	2018	753.139.000.000	542.648.000.000	2.801.203.000.000	-1	-0,075
37	TBLA	2018	948.438.000.000	-101.905.000.000	16.339.916.000.000	-1	-0,064
38	TSPC	2018	702.591.474.152	389.088.123.975	7.869.975.060.326	-1	-0,040
39	ULTJ	2018	843.358.000.000	575.823.000.000	5.555.871.000.000	-1	-0,048
40	UNILV	2018	9.835.777.000.000	8.161.127.000.000	20.326.869.000.000	-1	-0,082
41	VOKS	2018	142.131.843.010	67.756.473.097	2.485.382.578.010	-1	-0,030
42	WIIM	2018	107.101.872.230	140.978.069.476	1.255.573.914.558	-1	0,027
43	ALDO	2019	471.641.190.220	99.465.554.519	925.114.449.507	-1	-0,402
44	ARNA	2019	328.448.734.182	368.988.791.699	1.799.137.069.343	-1	0,023

45	ASII	2019	36.271.000.000.000	19.186.000.000.000	351.958.000.000.000	-1	-0,049
46	BUDI	2019	235.900.000.000	271.140.000.000	2.999.767.000.000	-1	0,012
47	CAMP	2019	149.725.300.444	158.440.399.914	1.057.529.235.985	-1	0,008
48	CCSI	2019	66.511.212.000	28.555.919.000	451.906.621.000	-1	-0,084
49	CINT	2019	19.011.909.536	1.955.633.127	521.493.784.876	-1	-0,033
50	CLEO	2019	187.637.226.849	210.065.429.291	1.245.144.303.719	-1	0,018
51	DLTA	2019	334.877.031.000	274.364.533.000	1.425.983.722.000	-1	-0,042
52	DPNS	2019	5.829.827.617	2.120.773.193	318.141.387.900	-1	-0,012
53	DVLA	2019	248.771.903.000	272.538.844.000	1.829.960.714.000	-1	0,013
54	EKAD	2019	99.977.535.330	115.559.223.532	968.234.349.565	-1	0,016
55	GGRM	2019	13.410.278.000.000	11.174.403.000.000	78.647.274.000.000	-1	-0,028
56	HMSP	2019	15.095.953.000.000	17.145.967.000.000	50.902.806.000.000	-1	0,040
57	HOKI	2019	112.511.551.366	105.244.199.992	848.676.035.300	-1	-0,009
58	ICBP	2019	6.386.789.000.000	7.398.161.000.000	38.709.314.000.000	-1	0,026
59	INCI	2019	20.997.424.440	11.868.109.959	405.445.049.452	-1	-0,023
60	INTP	2019	3.035.900.000.000	3.530.772.000.000	27.707.749.000.000	-1	0,018
61	JPFA	2019	2.024.954.000.000	1.891.217.000.000	25.185.009.000.000	-1	-0,005
62	KAEF	2019	173.164.565.000	1.018.975.185.000	18.352.877.132.000	-1	0,046
63	KDSI	2019	109.746.844.557	258.033.801.758	1.253.650.408.375	-1	0,118
64	KEJU	2019	143.114.124.897	201.156.380.130	666.313.386.673	-1	0,087
65	KINO	2019	591.401.465.033	17.379.083.127	4.695.764.958.883	-1	-0,122
66	KLBF	2019	3.000.305.603.221	2.502.968.822.391	20.264.726.862.584	-1	-0,025
67	MERK	2019	100.375.207.000	-210.843.887.000	901.060.986.000	-1	-0,345
68	MOLI	2019	109.610.075.000	33.521.038.000	1.872.712.715.000	-1	-0,041
69	MYOR	2019	2.639.593.223.766	3.303.864.262.119	19.037.918.806.473	-1	0,035

70	PBID	2019	253.810.406.000	550.462.013.000	2.338.919.728.000	-1	0,127
71	PYFA	2019	16.749.019.052	17.451.514.046	190.786.208.250	-1	0,004
72	ROTI	2019	395.695.432.973	479.788.528.325	4.682.083.844.951	-1	0,018
73	SCCO	2019	358.734.875.330	142.580.713.420	4.400.655.628.146	-1	-0,049
74	SIDO	2019	894.683.000.000	836.914.000.000	3.536.898.000.000	-1	-0,016
75	SKLT	2019	405.289.920.284	55.384.490.788	790.845.543.826	-1	-0,442
76	SMBR	2019	161.196.413.000	64.469.290.000	5.571.270.204.000	-1	-0,017
77	SMGR	2019	4.715.321.000.000	5.608.931.000.000	79.807.067.000.000	-1	0,011
78	SMSM	2019	1.974.496.000.000	677.867.000.000	3.106.981.000.000	-1	-0,417
79	TBLA	2019	942.774.000.000	1.114.505.000.000	17.363.003.000.000	-1	0,010
80	TSPC	2019	777.528.157.170	889.775.270.261	8.372.769.580.743	-1	0,013
81	ULTJ	2019	1.180.292.000.000	1.096.817.000.000	6.608.422.000.000	-1	-0,013
82	UNILV	2019	8.259.997.000.000	8.669.069.000.000	20.649.371.000.000	-1	0,020
83	VOKS	2019	246.760.001.822	169.486.566.476	3.027.942.155.357	-1	-0,026
84	WIIM	2019	88.788.023.455	199.249.244.086	1.299.521.608.556	-1	0,085
85	ALDO	2020	476.695.890.625	119.962.516.014	953.551.967.212	-1	-0,374
86	ARNA	2020	434.058.327.340	419.903.184.489	1.970.340.289.520	-1	-0,007
87	ASII	2020	30.352.000.000.000	37.683.000.000.000	338.203.000.000.000	-1	0,022
88	BUDI	2020	256.866.000.000	193.682.000.000	2.963.007.000.000	-1	-0,021
89	CAMP	2020	122.280.211.845	202.642.422.392	1.086.873.666.641	-1	0,074
90	CCSI	2020	42.194.789.000	44.491.253.000	500.778.546.000	-1	0,005
91	CINT	2020	12.251.050.385	9.913.859.814	498.020.612.974	-1	-0,005
92	CLEO	2020	213.783.112.226	226.926.314.731	1.310.940.121.622	-1	0,010
93	DLTA	2020	16.401.800.762	246.905.899	1.225.580.913	-1	-13,181
94	DPNS	2020	3.800.925.909	11.665.655.173	317.310.718.779	-1	0,025

95	DVLA	2020	215.201.330.000	106.583.179.000	1.986.711.872.000	-1	-0,055
96	EKAD	2020	120.014.662.291	231.776.954.118	1.081.979.820.385	-1	0,103
97	GGRM	2020	10.373.356.000.000	17.477.714.000.000	78.191.409.000.000	-1	0,091
98	HMSP	2020	9.909.583.000.000	11.953.039.000.000	49.674.030.000.000	-1	0,041
99	HOKI	2020	47.519.770.918	78.181.287.748	906.924.214.166	-1	0,034
100	ICBP	2020	8.530.966.000.000	9.336.780.000.000	103.588.325.000.000	-1	0,008
101	INCI	2020	34.801.969.694	50.984.249.774	444.865.800.672	-1	0,036
102	INTP	2020	3.208.380.000.000	3.538.011.000.000	27.344.672.000.000	-1	0,012
103	JPFA	2020	2.376.903.000.000	4.099.440.000.000	25.951.760.000.000	-1	0,066
104	KAEF	2020	183.454.154.000	-1.853.834.642.000	17.562.816.674	-1	-116,000
105	KDSI	2020	110.475.255.968	92.471.853.714	1.245.707.236.962	-1	-0,014
106	KEJU	2020	148.633.504.828	212.500.750.913	674.806.910.037	-1	0,095
107	KINO	2020	211.293.867.226	-71.182.500.389	5.255.359.155.031	-1	-0,054
108	KLBF	2020	3.352.613.994.874	4.221.549.815.090	22.564.300.317.374	-1	0,039
109	MERK	2020	103.114.980.000	71.983.458.000	929.901.046.000	-1	-0,033
110	MOLI	2020	112.548.161.000	-70.614.886.000	2.279.580.714.000	-1	-0,080
111	MYOR	2020	2.170.588.925.784	3.715.832.449.186	19.777.500.514.550	-1	0,078
112	PBID	2020	421.046.950.000	536.058.768.000	2.421.301.079.000	-1	0,048
113	PYFA	2020	29.840.809.151	1.112.220.080	228.575.380.866	-1	-0,126
114	ROTI	2020	523.541.188.222	486.591.578.118	4.452.166.671.985	-1	-0,008
115	SCCO	2020	287.407.121.000	1.205.839.336.898	3.743.659.818.718	-1	0,245
116	SIDO	2020	1.030.892.000.000	1.035.754.000.000	3.849.516.000.000	-1	0,001
117	SKLT	2020	397.451.152.466	99.975.050.847	773.863.042.440	-1	-0,384
118	SMBR	2020	171.263.352.000	393.019.308.000	5.737.175.560.000	-1	0,039
119	SMGR	2020	5.770.579.000.000	7.221.257.000.000	78.006.244.000.000	-1	0,019

120	SMSM	2020	204.629.736.231	944.369.000.000	3.375.526.000.000	-1	0,219
121	TBLA	2020	1.001.447.000.000	38.235.000.000	19.431.293.000.000	-1	-0,050
122	TSPC	2020	1.018.503.465.568	982.698.939.026	9.104.657.533.366	-1	-0,004
123	ULTJ	2020	1.262.928.000.000	1.217.063.000.000	8.754.116.000.000	-1	-0,005
124	UNILV	2020	8.005.189.000.000	8.363.993.000.000	20.534.632.000.000	-1	0,017
125	VOKS	2020	60.090.649.121	-137.823.461.640	2.915.635.059.892	-1	-0,068
126	WIIM	2020	236.660.324.590	215.554.537.768	1.614.442.007.528	-1	-0,013



Hasil Perhitungan Konservatisme Akuntansi

NO.	Kode	Konservatisme Akuntansi		
		2018	2019	2020
1	ALDO	-0,370	-0,402	-0,374
2	ARNA	0,055	0,023	-0,007
3	ASII	-0,022	-0,049	0,022
4	BUDI	-0,046	0,012	-0,021
5	CAMP	-0,029	0,008	0,074
6	CCSI	-0,093	-0,084	0,005
7	CINT	-0,069	-0,033	-0,005
8	CLEO	0,010	0,018	0,010
9	DLTA	-0,008	-0,042	-13,181
10	DPNS	-0,074	-0,012	0,025
11	DVLA	-0,133	0,013	-0,055
12	EKAD	-0,046	0,016	0,103
13	GGRM	0,017	-0,028	0,091
14	HMSP	0,122	0,040	0,041
15	HOKI	-0,121	-0,009	0,034
16	ICBP	-0,025	0,026	0,008
17	INCI	-0,030	-0,023	0,036
18	INTP	0,040	0,018	0,012
19	JPFA	-0,024	-0,005	0,066
20	KAEF	-0,226	0,046	-116,000
21	KDSI	-0,018	0,118	-0,014
22	KEJU	-0,112	0,087	0,095
23	KINO	-0,010	-0,122	-0,054
24	KLBF	-0,008	-0,025	0,039
25	MERK	-0,804	-0,345	-0,033
26	MOLI	-0,062	-0,041	-0,080
27	MYOR	-0,105	0,035	0,078
28	PBID	-0,254	0,127	0,048
29	PYFA	-0,058	0,004	-0,126
30	ROTI	0,008	0,018	-0,008
31	SCCO	-0,043	-0,049	0,245
32	SIDO	0,053	-0,016	0,001
33	SKLT	-0,456	-0,442	-0,384
34	SMBR	-0,024	-0,017	0,039
35	SMGR	-0,005	0,011	0,019
36	SMSM	-0,075	-0,417	0,219
37	TBLA	-0,064	0,010	-0,050
38	TSPC	-0,040	0,013	-0,004
39	ULTJ	-0,048	-0,013	-0,005
40	UNILV	-0,082	0,020	0,017
41	VOKS	-0,030	-0,026	-0,068
42	WIIM	0,027	0,085	-0,013

Hasil Output SPSS

Hasil Uji Statistik Deskriptif Sebelum Outlier

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kinerja Perusahaan	126	,00	1,16	,1068	,14149
Strategi Bisnis	126	,00	,23	,0229	,03746
Konservatisme Akuntansi	126	-116,00	,25	-1,0626	10,38843
Valid N (listwise)	126				

Sumber : Hasil Output SPSS, 2021

Hasil Uji Statistik Deskriptif Sesudah Outlier

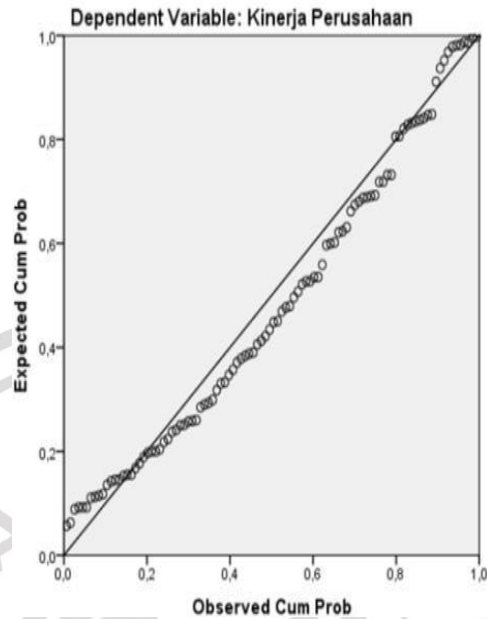
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kinerja Perusahaan	102	,00	,23	,0786	,05442
Strategi Bisnis	102	,00	,06	,0142	,01633
Konservatisme Akuntansi	102	-,42	,25	-,0225	,09773
Valid N (listwise)	102				

Sumber : Hasil Output SPSS, 2021

Hasil Uji Normalitas Model Regresi

Normal P-P Plot of Regression Standardized Residual



Uji Multikolonieritas Model Regresi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,066	,007		9,213	,000		
	Strategi Bisnis	,814	,325	,244	2,503	,014	,993	1,007
	Konservatisme Akuntansi	-,045	,054	-,082	-,836	,405	,993	1,007

a. Dependent Variable: Kinerja Perusahaan

Hasil Uji Autokorelasi Model Regresi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,251 ^a	,063	,044	,05320	2,347

a. Predictors: (Constant), Konservatisme Akuntansi, Strategi Bisnis

b. Dependent Variable: Kinerja Perusahaan

Hasil Uji Runs Test Model Regresi

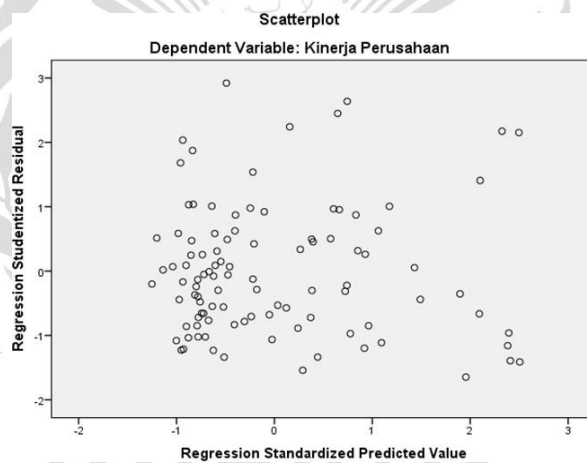
Runs Test

	Unstandardized Residual
Test Value ^a	-,00787
Cases < Test Value	51
Cases >= Test Value	51
Total Cases	102
Number of Runs	58
Z	1,194
Asymp. Sig. (2-tailed)	,232

a. Median

Sumber : Hasil Output SPSS, 2021

Hasil Uji Heteroskedastisitas



Hasil Uji Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,066	,007		9,213	,000
	Strategi Bisnis	,814	,325	,244	2,503	,014
	Konservatisme Akuntansi	-,045	,054	-,082	-,836	,405

a. Dependent Variable: Kinerja Perusahaan

Hasil Uji Statistik Persial (t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,066	,007		9,213	,000
	Strategi Bisnis	,814	,325	,244	2,503	,014
	Konservatisme Akuntansi	-,045	,054	-,082	-,836	,405

a. Dependent Variable: Kinerja Perusahaan

Hasil Uji Statistik Simultan F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,019	2	,009	3,333	,040 ^b
	Residual	,280	99	,003		
	Total	,299	101			

a. Dependent Variable: Kinerja Perusahaan

b. Predictors: (Constant), Konservatisme Akuntansi, Strategi Bisnis

Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,251 ^a	,063	,044	,05320	2,347

a. Predictors: (Constant), Konservatisme Akuntansi, Strategi Bisnis

b. Dependent Variable: Kinerja Perusahaan

Berita Acara Bimbingan Skripsi



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BERITA ACARA BIMBINGAN SKRIPSI

Nama Penyaji : Della Nurmala Sari
 NIM : 170302086
 Program Studi : Akuntansi
 Alamat / Tlp : 85832759492
 Judul Skripsi : Strategi Bisnis Konservatisme Akuntansi Terhadap Nilai Perusahaan

Pembimbing I : Suwamo, S.E.M.Si
 Pembimbing II :
 Konsultasi:

Tanggal	Paraf Pembimbing		KETERANGAN
	I	II	
21-11	<i>[Signature]</i>		di berikan bab 1 Kewajiban perusahaan ✓
1-3-21	<i>[Signature]</i>		bab 2 + 3 - -
15-03-21	<i>[Signature]</i>		bab 2 & paragraf
1-04-21	<i>[Signature]</i>		paragraf paragraf
17-04-21	<i>[Signature]</i>		di berikan Supel, + Pemas & strategi bisnis + koreksi ✓
24-04-21	<i>[Signature]</i>		ada ulah minor per ulah
16-5-21	<i>[Signature]</i>		kelembagaan di berikan ✓

Tanggal Pengajuan : 16 Oktober 2020
 Batas Akhir Bimbingan :
 Selesai Penulisan :
 Tanggal Diujikan :
 Prodi Akuntansi Dosen Pembimbing I Dosen Pembimbing II

Syaiful, S.E., MM Suwarno, S.E.M.Si :

Hasil Bebas Plagiasi



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

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NIM : 170302086
Fakultas / Prodi : Ekonomi dan Bisnis/ Akuntansi
Perguruan Tinggi : Universitas Muhammadiyah Gresik
Judul Skripsi : Strategi Bisnis dan Konservatisme Akuntansi terhadap Kinerja Perusahaan
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Berita Acara Sidang Skripsi



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

Pada hari ini **Kamis**, Tanggal **15 Juli 2021**, pukul **12.30 - 14.00**. Telah dilaksanakan Ujian Sidang Skripsi Pada Mahasiswa :

Nama Mahasiswa : **Della Nurmala Sari**
NIM : **170302086**
Judul Skripsi : **Strategi Bisnis dan Konservatisme Akuntansi Terhadap Kinerja Perusahaan**

Dosen Pembimbing I : **Suwarno, S.E., M.Si**
Dosen Pembimbing II :
Penguji I : **Umaimah, SE., M.Ak**
Penguji II : **Nyimas Wardatul A, M.SA.Ak. CA**

No	Nama Penguji	Jabatan Penguji	Tanda Tangan
1	Suwarno, S.E., M.Si	Ketua	
2		Sekretaris	
3	Umaimah, SE., M.Ak	Anggota	
4	Nyimas Wardatul A, M.SA.Ak. CA	Anggota	

Berdasarkan hasil Ujian Sidang Skripsi yang telah dilakukan di depan penguji dinyatakan :

Lulus (Diterima / Diterima dengan Perbaikan) atau **Mengulang** atau **Tidak Lulus***)

Gresik, 15 Juli 2021,
Ketua Tim Penguji,



Catatan :
*) Coret yang tidak perlu

Suwarno, S.E., M.Si

Persetujuan Revisi Skripsi



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 Jl. Sumatera 101 GKB Gresik, Telp 0813324 6789

PERSETUJUAN REVISI SKRIPSI

Setelah kami teliti perbaikan revisi skripsi :

Nama : Della Nurmalia Sari
 NIM : 170302086
 Program Studi : Akuntansi
 Judul Skripsi : Strategi Bisnis Dan Konservatisme Akuntansi Terhadap Kinerja Perusahaan

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Suwamo, S.E., M.Si	1. 	1. 23-2-2021
2.	2.	2.
3. Umaimah, SE., M.Ak	3. 	3. 10-8-2021
4. Nyimas Wardatul A, M.SA.Ak. CA	4. 	4. 10-8-2021

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




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

Nama Penyaji : Della Nurmala sari
 NIM : 170302086
 Program Studi : Akuntansi
 Hari / Tanggal : Kamis, 15 Juli 2021
 Pembimbing I : Suwamo, S.E., M.Si

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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,
 Pembimbing I

 Suwamo, S.E., M.Si *23/8-2021*



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

Nama Penyaji : Della Nurmala sari
NIM : 170302086
Program Studi : Akuntansi
Hari / Tanggal : Kamis, 15 Juli 2021
Penguji II : Nyimas Wardatul A, M.SA.Ak. CA

No.	Uraian	Halaman
1.	Hasil interpretasi	

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Mengetahui,
Penguji II

Nyimas Wardatul A
Nyimas Wardatul A, M.SA.Ak. CA



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

Nama Penyaji : Della Nurmala sari
 NIM : 170302086
 Program Studi : Akuntansi
 Hari / Tanggal : Kamis, 15 Juli 2021
 Penguji I : Umaimah, SE., M.Ak

No.	Uraian	Halaman

- Keterangan :
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Mengetahui,
 Penguji I


Umaimah, SE., M.Ak