

LAMPIRAN

Lampiran 1 Ringkasan Sampel

	Keterangan	Jumlah
1	Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang terdaftar di BEI periode 2019 – 2021	55
2	Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang mempublikasikan laporan keuangan tahunan secara lengkap dan konsisten periode 2019 – 2021	54
3	Melaporkan laporan keuangan dalam mata uang rupiah selama periode 2019 – 2021	55
4	Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang tidak mengalami kerugian selama periode 2019 – 2021	35
Total perusahaan yang memenuhi kriteria		35
Total Perusahaan*Periode Penelitian (2019-2021)		105
Data Outlier		7
Total data yang diolah		98

Sumber : Data sekunder yang diolah



Lampiran 2 Daftar Perusahaan Manufaktur Sektor Industri Barang Konsumsi

NO	EMITEN
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 (Wilmar Cahaya Indonesia Tbk)
8	CLEO (Sariguna Primatirta Tbk)
9	DLTA (Delta Djakarta Tbk)
10	FOOD (Sentra Food Indonesia Tbk)
11	GOOD (Garuda Food Putra Putri Jaya Tbk)
12	HOKI (Buyung Poetra Sembada Tbk)
13	ICBP (Indofood CBP Sukses Makmur Tbk)
14	IIKP (Inti Agri Resources Tbk)
15	INDF (Indofood Sukses Makmur Tbk)
16	KEJU (Mulia Boga Raya Tbk)
17	MGNA (Magna Investama Mandiri Tbk)
18	MLBI (Multi Bintang Indonesia Tbk)
19	MYOR (Mayora Indah Tbk)
20	PANI (Pratama Abadi Nusa Industri Tbk)
21	PCAR (Prima Cakrawala Abadi Tbk)
22	PSDN (Prasidha Aneka Niaga Tbk)
23	PSGO (Palma Serasih Tbk)
24	ROTI (Nippon Indosari Corpindo Tbk)
25	SKBM (Sekar Bumi Tbk)
26	SKLT (Sekar Laut Tbk)
27	STTP (Siantar Top Tbk)
28	TBLA (Tunas Baru Lampung Tbk)
29	ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk)
30	GGRM (Gudang Garam Tbk)
31	HMSP (H.M. Sampoerna Tbk)
32	ITIC (Indonesian Tobacco Tbk)
33	RMBA (Bentoel Internasional Investama Tbk)
34	WIIM (Wismilak Inti Makmur Tbk)
35	DVLA (Darya-Varia Laboratoria Tbk)
36	INAF (Indofarma Tbk)
37	KAEF (Kimia Farma Tbk)
38	KLBF (Kalbe farma Tbk)
39	MERK (Merck Tbk)
40	PEHA (Phapros Tbk)
41	PYFA (Pyridam Farma Tbk)
42	SCPI (Merck Sharp Dohme Pharma Tbk)
43	SIDO (Industri Jamu dan Farmasi Sido Muncul Tbk)
44	TSPC (Tempo Scan Pasific Tbk)
45	KINO (Kino Indonesia Tbk)
46	KPAS (Cottonindo Ariesta Tbk)
47	MBTO (Martina Berto Tbk)
48	MRAT (Mustika Ratu Tbk)
49	TCID (Mandom Indonesia Tbk)
50	UNVR (Unilever Indonesia Tbk)
51	CINT (Chitose Internasional Tbk)
52	KICI (Kedaung Indah Can Tbk)
53	LMPI (Langgeng Makmur Industri Tbk)
54	WOOD (Integra Indocabinet Tbk)
55	HRTA (Hartadinata Abadi Tbk)

Lampiran 3 Penentuan Sampel Penelitian

NO	EMITEN	KRITERIA				Sampel
		1	2	3	4	
Sektor Industri Barang Konsumsi						
1	ADES (Akasha Wira International, Tbk)	0	0	0	0	0
2	AISA (Tiga Pilar Sejahtera Food, Tbk)	0	0	0	X	X
3	ALTO (Tri Banyan Tirta, Tbk)	0	0	0	X	X
4	BTEK (Bumi Teknokultura Unggul Tbk)	0	0	0	X	X
5	BUDI (Budi Starch & Sweetener Tbk)	0	0	0	0	0
6	CAMP (Campina Ice Cream Industry Tbk)	0	0	0	0	0
7	CEKA (Wilmar Cahaya Indonesia Tbk)	0	0	0	0	0
8	CLEO (Sariguna Primatirta Tbk)	0	0	0	0	0
9	DLTA (Delta Djakarta Tbk)	0	0	0	0	0
10	FOOD (Sentra Food Indonesia Tbk)	0	0	0	X	X
11	GOOD (Garuda Food Putra Putri Jaya Tbk)	0	0	0	0	0
12	HOKI (Buyung Poetra Sembada Tbk)	0	0	0	0	0
13	ICBP (Indofood CBP Sukses Makmur Tbk)	0	0	0	0	0
14	IIKP (Inti Agri Resources Tbk)	0	0	0	X	X
15	INDF (Indofood Sukses Makmur Tbk)	0	0	0	0	0
16	KEJU (Mulia Boga Raya Tbk)	0	0	0	0	0
17	MGNA (Magna Investama Mandiri Tbk)	0	0	0	X	X
18	MLBI (Multi Bintang Indonesia Tbk)	0	0	0	0	0
19	MYOR (Mayora Indah Tbk)	0	0	0	0	0
20	PANI (Pratama Abadi Nusa Industri Tbk)	0	0	0	X	X
21	PCAR (Prima Cakrawala Abadi Tbk)	0	0	0	X	X
22	PSDN (Prasidha Aneka Niaga Tbk)	0	0	0	X	X
23	PSGO (Palma Serasih Tbk)	0	0	0	X	X
24	ROTI (Nippon Indosari Corpindo Tbk)	0	0	0	0	0
25	SKBM (Sekar Bumi Tbk)	0	0	0	0	0
26	SKLT (Sekar Laut Tbk)	0	0	0	0	0
27	STTP (Siantar Top Tbk)	0	0	0	0	0
28	TBLA (Tunas Baru Lampung Tbk)	0	0	0	0	0
29	ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk)	0	0	0	0	0
30	GGRM (Gudang Garam Tbk)	0	0	0	0	0
31	HMSP (H.M. Sampoerna Tbk)	0	0	0	0	0
32	ITIC (Indonesian Tobacco Tbk)	0	0	0	X	X
33	RMBA (Bentoel Internasional Investama Tbk)	0	0	0	X	X
34	WIIM (Wisnilak Inti Makmur Tbk)	0	0	0	0	0
35	DVLA (Darya-Varia Laboratoria Tbk)	0	0	0	0	0
36	INAF (Indofarma Tbk)	0	0	0	X	X
37	KAEF (Kimia Farma Tbk)	0	0	0	0	0
38	KLBF (Kalbe farma Tbk)	0	0	0	0	0

39	MERK (Merck Tbk)	O	O	O	O	O
40	PEHA (Phapros Tbk)	O	O	O	O	O
41	PYFA (Pyridam Farma Tbk)	O	O	O	O	O
42	SCPI (Merck Sharp Dohme Pharma Tbk)	O	O	O	O	O
43	SIDO (Industri Jamu dan Farmasi Sido Muncul Tbk)	O	O	O	O	O
44	TSPC (Tempo Scan Pasific Tbk)	O	O	O	O	O
45	KINO (Kino Indonesia Tbk)	O	O	O	O	O
46	KPAS (Cottonindo Ariesta Tbk)	O	X	O	X	X
47	MBTO (Martina Berto Tbk)	O	O	O	X	X
48	MRAT (Mustika Ratu Tbk)	O	O	O	X	X
49	TCID (Mandom Indonesia Tbk)	O	O	O	X	X
50	UNVR (Unilever Indonesia Tbk)	O	O	O	O	O
51	CINT (Chitose Internasional Tbk)	O	O	O	X	X
52	KICI (Kedaung Indah Can Tbk)	O	O	O	X	X
53	LMPI (Langgeng Makmur Industri Tbk)	O	O	O	X	X
54	WOOD (Integra Indocabinet Tbk)	O	O	O	O	O
55	HRTA (Hartadinata Abadi Tbk)	O	O	O	O	O
Jumlah		55	54	55	35	35

Keterangan :

O = Memenuhi kriteria

X = Tidak memenuhi kriteria

Lampiran 4 Sampel Penelitian

NO	KODE	NAMA PERUSAHAAN
1	ADES	Akasha Wira International Tbk
2	BUDI	Budi Starch & Sweetener Tbk
3	CAMP	Campine Ice Cream Industry Tbk
4	CEKA	Wilmar Cahaya Indonesia Tbk
5	CLEO	Sariguna Primatirta Tbk
6	DLTA	Delta Jakarta Tbk
7	GOOD	Garuda Food Putra Putri Jaya Tbk
8	HOKI	Buyung Poetra Sembada Tbk
9	ICBP	Indofood CBP Sukses Makmur Tbk
10	INDF	Indofood Sukses Makmur Tbk
11	KEJU	Mulia Boga Raya Tbk
12	MLBI	Multi Bintang Indonesia Tbk
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14	ROTI	Nippon Industri Corpindo Tbk
15	SKBM	Sekar Bumi Tbk
16	SKLT	Sekar Laut Tbk
17	STTP	Siantar Top Tbk
18	TBLA	Tunas Baru Lampung Tbk
19	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
20	GGRM	Gudang Garam Tbk
21	HMSP	H.M. Sampoerna Tbk
22	WIIM	Wismilak Inti Makmur Tbk
23	DVLA	Darya Varia Laboratoria Tbk
24	KAEF	Kimia Farma Tbk
25	KLBF	Kalbe Farma Tbk
26	MERK	Merck Tbk
27	PEHA	Phapros Tbk
28	PYFA	Pyridam Farma Tbk
29	SCPI	Merck Sharp Dohme Pharma Tbk
30	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
31	TSPC	Tempo Scan Pasific Tbk
32	KINO	Kino Indonesia Tbk
33	UNVR	Unilever Indonesia Tbk
34	WOOD	Integra Indocabinet Tbk
35	HRTA	Hartadinata Abadi Tbk

Lampiran 5 Kertas Kerja Persistensi Laba

NO	EMITEN	TAHUN	Laba sebelum pajak t	Laba sebelum pajak t-1	Total Aset	Persistensi Laba
1	ADES	2019	Rp 110.179.000.000	Rp 70.060.000.000	Rp 822.375.000.000	0,05
2	BUDI	2019	Rp 83.905.000.000	Rp 71.781.000.000	Rp 2.999.767.000.000	0,00
3	CAMP	2019	Rp 76.758.829.457	Rp 61.947.295.689	Rp 1.057.529.235.985	0,01
4	CEKA	2019	Rp 285.132.149.695	Rp 123.394.812.359	Rp 1.393.079.542.047	0,12
5	CLEO	2019	Rp 172.342.839.552	Rp 81.356.830.315	Rp 1.245.144.303.719	0,07
6	DLTA	2019	Rp 412.437.215.000	Rp 441.248.118.000	Rp 1.425.983.722.000	-0,02
7	GOOD	2019	Rp 580.567.005.845	Rp 582.506.906.329	Rp 5.063.067.672.414	0,00
8	HOKI	2019	Rp 142.179.083.420	Rp 120.822.298.064	Rp 848.676.035.300	0,03
9	ICBP	2019	Rp 7.436.972.000.000	Rp 6.446.785.000.000	Rp 38.709.314.000.000	0,03
10	INDF	2019	Rp 8.749.397.000.000	Rp 7.446.966.000.000	Rp 96.198.559.000.000	0,01
11	KEJU	2019	Rp 136.625.747.757	Rp 93.239.157.599	Rp 666.313.386.673	0,07
12	MLBI	2019	Rp 1.626.612.000.000	Rp 1.671.912.000.000	Rp 2.896.950.000.000	-0,02
13	MYOR	2019	Rp 2.704.466.581.011	Rp 2.381.942.198.855	Rp 19.037.918.806.473	0,02
14	ROTI	2019	Rp 347.098.820.613	Rp 186.936.324.915	Rp 4.682.083.844.951	0,03
15	SKBM	2019	Rp 5.163.201.735	Rp 20.887.453.647	Rp 1.820.383.352.811	-0,01
16	SKLT	2019	Rp 56.782.206.578	Rp 39.567.679.343	Rp 790.845.543.826	0,02
17	STTP	2019	Rp 607.043.293.422	Rp 324.694.650.175	Rp 2.881.563.083.954	0,10
18	TBLA	2019	Rp 905.158.000.000	Rp 104.304.500.000	Rp 17.363.003.000.000	0,05
19	ULTJ	2019	Rp 1.375.359.000.000	Rp 949.018.000.000	Rp 6.608.422.000.000	0,06
20	GGRM	2019	Rp 14.487.736.000.000	Rp 10.479.242.000.000	Rp 78.647.274.000.000	0,05
21	HMSP	2019	Rp 18.259.423.000.000	Rp 17.961.269.000.000	Rp 50.902.806.000.000	0,01
22	WIIM	2019	Rp 42.874.167.628	Rp 70.730.637.719	Rp 1.299.521.608.556	-0,02

23	DVLA	2019	Rp 301.250.035.000	Rp 272.843.904.000	Rp 1.829.960.714.000	0,02
24	KAEF	2019	Rp 38.315.488.000	Rp 755.296.047.000	Rp 18.352.877.132.000	-0,04
25	KLBF	2019	Rp 3.402.616.824.533	Rp 3.306.399.669.021	Rp 20.264.726.862.584	0,00
26	MERK	2019	Rp 125.899.182.000	Rp 50.208.396.000	Rp 901.060.986.000	0,08
27	PEHA	2019	Rp 129.656.515.000	Rp 177.569.720.000	Rp 2.096.719.180.000	-0,02
28	PYFA	2019	Rp 12.518.822.477	Rp 11.317.263.776	Rp 190.786.208.250	0,01
29	SCPI	2019	Rp 181.987.452.000	Rp 193.103.981.000	Rp 1.417.704.185.000	-0,01
30	SIDO	2019	Rp 1.073.835.000.000	Rp 867.837.000.000	Rp 3.536.898.000.000	0,06
31	TSPC	2019	Rp 796.220.911.472	Rp 727.700.178.905	Rp 8.372.769.580.743	0,01
32	KINO	2019	Rp 636.096.776.179	Rp 200.385.373.873	Rp 4.695.764.958.883	0,09
33	UNVR	2019	Rp 9.901.772.000.000	Rp 12.148.087.000.000	Rp 20.649.371.000.000	-0,11
34	WOOD	2019	Rp 283.704.289.385	Rp 324.612.407.710	Rp 5.515.384.761.490	-0,01
35	HRTA	2019	Rp 200.120.811.411	Rp 165.784.070.062	Rp 2.311.190.054.987	0,01
36	ADES	2020	Rp 167.919.000.000	Rp 110.179.000.000	Rp 958.791.000.000	0,06
37	BUDI	2020	Rp 69.312.000.000	Rp 83.905.000.000	Rp 2.963.007.000.000	0,00
38	CAMP	2020	Rp 44.045.828.312	Rp 76.758.829.457	Rp 1.086.873.666.641	-0,03
39	CEKA	2020	Rp 232.864.791.126	Rp 285.132.149.695	Rp 1.566.673.828.068	-0,03
40	CLEO	2020	Rp 168.613.556.985	Rp 172.342.839.552	Rp 1.310.940.121.622	0,00
41	DLTA	2020	Rp 164.704.480.000	Rp 412.437.215.000	Rp 1.225.580.913.000	-0,20
42	GOOD	2020	Rp 339.984.897.163	Rp 580.567.005.845	Rp 6.670.943.518.686	-0,04
43	HOKI	2020	Rp 50.874.681.549	Rp 142.179.083.420	Rp 906.924.214.166	-0,10
44	ICBP	2020	Rp 9.958.647.000.000	Rp 7.436.972.000.000	Rp 103.588.325.000.000	0,02
45	INDF	2020	Rp 12.426.334.000.000	Rp 8.749.397.000.000	Rp 163.136.516.000.000	0,02
46	KEJU	2020	Rp 157.207.256.439	Rp 136.625.747.757	Rp 674.806.910.037	0,03
47	MLBI	2020	Rp 396.470.000.000	Rp 1.626.612.000.000	Rp 2.907.425.000.000	-0,42

48	MYOR	2020	Rp 2.683.890.279.936	Rp 2.704.466.581.011	Rp 19.777.500.514.550	0,00
49	ROTI	2020	Rp 160.357.537.779	Rp 347.098.820.613	Rp 4.452.166.671.985	-0,04
50	SKBM	2020	Rp 13.568.762.041	Rp 5.163.201.735	Rp 1.768.660.546.754	0,00
51	SKLT	2020	Rp 55.673.983.557	Rp 56.782.206.578	Rp 773.863.042.440	0,00
52	STTP	2020	Rp 773.607.195.121	Rp 607.043.293.422	Rp 3.448.995.059.882	0,05
53	TBLA	2020	Rp 901.334.000.000	Rp 905.158.000.000	Rp 19.431.293.000.000	0,00
54	ULTJ	2020	Rp 1.421.517.000.000	Rp 1.375.359.000.000	Rp 8.754.116.000.000	0,01
55	GGRM	2020	Rp 9.663.133.000.000	Rp 14.487.736.000.000	Rp 78.191.409.000.000	-0,06
56	HMSP	2020	Rp 11.161.466.000.000	Rp 18.259.423.000.000	Rp 49.674.030.000.000	-0,14
57	WIIM	2020	Rp 215.214.468.586	Rp 42.874.167.628	Rp 1.614.442.007.528	0,11
58	DVLA	2020	Rp 214.069.167.000	Rp 301.250.035.000	Rp 1.986.711.872.000	-0,04
59	KAEF	2020	Rp 73.359.098.000	Rp 38.315.488.000	Rp 17.562.816.674.000	0,00
60	KLBF	2020	Rp 3.627.632.574.744	Rp 3.402.616.824.533	Rp 22.564.300.317.374	0,01
61	MERK	2020	Rp 105.999.860.000	Rp 125.899.182.000	Rp 929.901.046.000	-0,02
62	PEHA	2020	Rp 64.083.380.000	Rp 129.656.515.000	Rp 1.915.989.375.000	-0,03
63	PYFA	2020	Rp 29.642.208.781	Rp 12.518.822.477	Rp 228.575.380.866	0,07
64	SCPI	2020	Rp 288.685.180.000	Rp 181.987.452.000	Rp 1.598.281.523.000	0,07
65	SIDO	2020	Rp 1.199.548.000.000	Rp 1.073.835.000.000	Rp 3.849.516.000.000	0,03
66	TSPC	2020	Rp 1.064.448.534.874	Rp 796.220.911.472	Rp 9.104.657.533.366	0,03
67	KINO	2020	Rp 135.159.940.052	Rp 636.096.776.179	Rp 5.255.359.155.031	-0,10
68	UNVR	2020	Rp 9.206.869.000.000	Rp 9.901.772.000.000	Rp 20.534.632.000.000	-0,03
69	WOOD	2020	Rp 433.714.455.615	Rp 283.704.289.385	Rp 5.856.758.922.140	0,03
70	HRTA	2020	Rp 218.204.833.971	Rp 200.120.811.411	Rp 2.830.686.417.461	0,01
71	ADES	2021	Rp 337.828.000.000	Rp 167.919.000.000	Rp 1.304.108.000.000	0,13
72	BUDI	2021	Rp 113.965.000.000	Rp 69.312.000.000	Rp 2.993.218.000.000	0,01

73	CAMP	2021	Rp 100.066.615.090	Rp 44.045.828.312	Rp 1.147.260.611.703	0,05
74	CEKA	2021	Rp 236.334.817.214	Rp 232.864.791.126	Rp 1.697.387.196.209	0,00
75	CLEO	2021	Rp 229.981.620.687	Rp 168.613.556.985	Rp 1.348.181.576.913	0,05
76	DLTA	2021	Rp 240.865.871.000	Rp 164.704.480.000	Rp 1.308.722.065.000	0,06
77	GOOD	2021	Rp 632.654.506.311	Rp 339.984.897.163	Rp 6.766.602.280.143	0,04
78	HOKI	2021	Rp 17.997.743.133	Rp 50.874.681.549	Rp 989.119.315.334	-0,03
79	ICBP	2021	Rp 9.935.232.000.000	Rp 9.958.647.000.000	Rp 118.066.628.000.000	0,00
80	INDF	2021	Rp 14.456.085.000.000	Rp 12.426.334.000.000	Rp 179.356.193.000.000	0,01
81	KEJU	2021	Rp 183.170.597.779	Rp 157.207.256.439	Rp 767.726.284.113	0,03
82	MLBI	2021	Rp 877.781.000.000	Rp 396.470.000.000	Rp 2.992.017.000.000	0,16
83	MYOR	2021	Rp 1.549.648.556.686	Rp 2.683.890.279.936	Rp 19.917.653.265.528	-0,06
84	ROTI	2021	Rp 376.045.893.335	Rp 160.357.537.779	Rp 4.191.284.422.677	0,05
85	SKBM	2021	Rp 44.152.540.846	Rp 13.568.762.041	Rp 1.970.428.120.056	0,02
86	SKLT	2021	Rp 101.725.399.549	Rp 55.673.983.557	Rp 889.125.250.792	0,05
87	STTP	2021	Rp 765.188.720.115	Rp 773.607.195.121	Rp 3.919.243.683.748	0,00
88	TBLA	2021	Rp 1.022.870.000.000	Rp 901.334.000.000	Rp 21.084.017.000.000	0,01
89	ULTJ	2021	Rp 1.541.932.000.000	Rp 1.421.517.000.000	Rp 7.406.856.000.000	0,02
90	GGRM	2021	Rp 7.286.846.000.000	Rp 9.663.133.000.000	Rp 89.964.369.000.000	-0,03
91	HMSP	2021	Rp 9.152.166.000.000	Rp 11.161.466.000.000	Rp 53.090.428.000.000	-0,04
92	WIIM	2021	Rp 214.884.126.122	Rp 215.214.468.586	Rp 1.891.169.731.202	0,00
93	DVLA	2021	Rp 211.793.627.000	Rp 214.069.167.000	Rp 2.085.904.980.000	0,00
94	KAEF	2021	Rp 392.883.409.000	Rp 73.359.098.000	Rp 17.760.195.040.000	0,02
95	KLBF	2021	Rp 4.143.264.634.774	Rp 3.627.632.574.744	Rp 25.666.635.156.271	0,02
96	MERK	2021	Rp 190.499.576.000	Rp 105.999.860.000	Rp 1.026.266.866.000	0,08
97	PEHA	2021	Rp 12.892.095.000	Rp 64.083.380.000	Rp 1.838.539.299.000	-0,03

98	PYFA	2021	Rp 8.811.330.955	Rp 29.642.208.781	Rp 806.221.575.272	-0,03
99	SCPI	2021	Rp 166.103.849.000	Rp 288.685.180.000	Rp 1.212.160.543.000	-0,10
100	SIDO	2021	Rp 1.613.231.000.000	Rp 1.199.548.000.000	Rp 4.068.970.000.000	0,10
101	TSPC	2021	Rp 1.098.370.417.471	Rp 1.064.448.534.874	Rp 9.644.326.662.784	0,00
102	KINO	2021	Rp 127.135.975.585	Rp 135.159.940.052	Rp 5.346.800.159.052	0,00
103	UNVR	2021	Rp 7.496.592.000.000	Rp 9.206.869.000.000	Rp 19.068.532.000.000	-0,09
104	WOOD	2021	Rp 704.423.183.701	Rp 433.714.455.615	Rp 6.801.034.778.630	0,04
105	HRTA	2021	Rp 248.165.327.819	Rp 218.204.833.971	Rp 3.478.074.220.547	0,01



Lampiran 6 Kertas Kerja Arus Kas Operasi

NO	EMITEN	TAHUN	JUMLAH ARUS KAS OPERASI	TOTAL ASET	ARUS KAS OPERASI
1	ADES	2019	Rp 184.178.000.000	Rp 822.375.000.000	0,22
2	BUDI	2019	Rp 271.140.000.000	Rp 2.999.767.000.000	0,09
3	CAMP	2019	Rp 158.440.399.914	Rp 1.057.529.235.985	0,15
4	CEKA	2019	Rp 453.147.999.966	Rp 1.393.079.542.074	0,33
5	CLEO	2019	Rp 198.145.077.505	Rp 1.245.144.303.719	0,16
6	DLTA	2019	Rp 274.364.533.000	Rp 1.425.983.722.000	0,19
7	GOOD	2019	Rp 474.666.272.987	Rp 5.063.067.672.414	0,09
8	HOKI	2019	Rp 105.224.199.992	Rp 848.676.035.300	0,12
9	ICBP	2019	Rp 7.398.161.000.000	Rp 38.709.314.000.000	0,19
10	INDF	2019	Rp 13.344.494.000.000	Rp 96.198.559.000.000	0,14
11	KEJU	2019	Rp 201.156.380.130	Rp 666.313.386.673	0,30
12	MLBI	2019	Rp 1.334.524.000.000	Rp 2.896.950.000.000	0,46
13	MYOR	2019	Rp 3.303.864.262.122	Rp 19.037.918.806.473	0,17
14	ROTI	2019	Rp 479.788.528.325	Rp 4.682.083.844.951	0,10
15	SKBM	2019	Rp (80.895.531.759)	Rp 1.820.383.352.811	-0,04
16	SKLT	2019	Rp 55.384.490.789	Rp 790.845.543.826	0,07
17	STTP	2019	Rp 499.922.010.752	Rp 2.881.563.083.954	0,17
18	TBLA	2019	Rp 1.125.423.000.000	Rp 17.363.003.000.000	0,06
19	ULTJ	2019	Rp 1.096.817.000.000	Rp 6.608.422.000.000	0,17
20	GGRM	2019	Rp 11.174.403.000.000	Rp 78.647.274.000.000	0,14
21	HMSP	2019	Rp 17.145.967.000.000	Rp 50.902.806.000.000	0,34
22	WIIM	2019	Rp 199.249.244.086	Rp 1.299.521.608.556	0,15
23	DVLA	2019	Rp 272.538.844.000	Rp 1.829.960.714.000	0,15
24	KAEF	2019	Rp (1.853.834.642.000)	Rp 18.352.877.132.000	-0,10
25	KLBF	2019	Rp 2.502.968.822.391	Rp 20.264.726.862.584	0,12
26	MERK	2019	Rp (210.843.887.000)	Rp 901.060.986.000	-0,23
27	PEHA	2019	Rp (2.481.803.000)	Rp 2.096.719.180.000	0,00
28	PYFA	2019	Rp 17.609.426.409	Rp 190.786.208.250	0,09
29	SCPI	2019	Rp 394.388.493.000	Rp 1.417.704.185.000	0,28
30	SIDO	2019	Rp 836.914.000.000	Rp 3.536.898.000.000	0,24
31	TSPC	2019	Rp 889.775.270.261	Rp 8.372.769.580.743	0,11
32	KINO	2019	Rp 17.379.083.127	Rp 4.695.764.958.883	0,00
33	UNVR	2019	Rp 8.669.069.000.000	Rp 20.649.371.000.000	0,42
34	WOOD	2019	Rp (406.185.848.934)	Rp 5.515.384.761.490	-0,07
35	HRTA	2019	Rp (224.887.295.509)	Rp 2.311.190.054.987	-0,10
36	ADES	2020	Rp 230.679.000.000	Rp 958.791.000.000	0,24
37	BUDI	2020	Rp 193.682.000.000	Rp 2.963.007.000.000	0,07
38	CAMP	2020	Rp 202.642.422.392	Rp 1.086.873.666.641	0,19
39	CEKA	2020	Rp 171.295.450.196	Rp 1.566.673.828.068	0,11
40	CLEO	2020	Rp 226.926.314.731	Rp 1.310.940.121.622	0,17

41	DLTA	2020	Rp	246.905.899.000	Rp	1.225.580.913.000	0,20
42	GOOD	2020	Rp	823.166.102.577	Rp	6.570.969.641.033	0,13
43	HOKI	2020	Rp	78.181.287.748	Rp	906.924.214.166	0,09
44	ICBP	2020	Rp	9.336.780.000.000	Rp	103.588.325.000.000	0,09
45	INDF	2020	Rp	13.855.497.000.000	Rp	163.136.516.000.000	0,08
46	KEJU	2020	Rp	212.500.750.913	Rp	674.806.910.037	0,31
47	MLBI	2020	Rp	872.649.000.000	Rp	2.907.425.000.000	0,30
48	MYOR	2020	Rp	3.715.832.449.186	Rp	19.777.500.514.550	0,19
49	ROTI	2020	Rp	486.591.578.118	Rp	4.452.166.671.985	0,11
50	SKBM	2020	Rp	19.707.485.134	Rp	1.768.660.546.754	0,01
51	SKLT	2020	Rp	99.975.050.847	Rp	773.863.042.440	0,13
52	STTP	2020	Rp	926.245.668.352	Rp	3.448.995.059.882	0,27
53	TBLA	2020	Rp	38.235.000.000	Rp	19.431.293.000.000	0,00
54	ULTJ	2020	Rp	1.217.063.000.000	Rp	8.754.116.000.000	0,14
55	GGRM	2020	Rp	17.477.714.000.000	Rp	78.191.409.000.000	0,22
56	HMSP	2020	Rp	11.953.039.000.000	Rp	49.674.030.000.000	0,24
57	WIIM	2020	Rp	215.554.537.768	Rp	1.614.442.007.528	0,13
58	DVLA	2020	Rp	106.583.179.000	Rp	1.986.711.872.000	0,05
59	KAEF	2020	Rp	1.018.975.185.000	Rp	17.562.816.674.000	0,06
60	KLBF	2020	Rp	4.221.549.815.090	Rp	22.564.300.317.374	0,19
61	MERK	2020	Rp	71.983.458.000	Rp	929.901.046.000	0,08
62	PEHA	2020	Rp	259.484.562.000	Rp	1.915.989.375.000	0,14
63	PYFA	2020	Rp	1.112.220.080	Rp	228.575.380.866	0,00
64	SCPI	2020	Rp	278.374.154.000	Rp	1.598.281.523.000	0,17
65	SIDO	2020	Rp	1.035.754.000.000	Rp	3.849.516.000.000	0,27
66	TSPC	2020	Rp	982.698.939.026	Rp	9.104.657.533.366	0,11
67	KINO	2020	Rp	(71.182.500.389)	Rp	5.255.359.155.031	-0,01
68	UNVR	2020	Rp	8.363.993.000.000	Rp	20.534.632.000.000	0,41
69	WOOD	2020	Rp	170.620.167.695	Rp	5.949.006.786.510	0,03
70	HRTA	2020	Rp	(646.779.056.291)	Rp	2.830.686.417.461	-0,23
71	ADES	2021	Rp	308.296.000.000	Rp	1.304.108.000.000	0,24
72	BUDI	2021	Rp	233.809.000.000	Rp	2.993.218.000.000	0,08
73	CAMP	2021	Rp	213.482.549.779	Rp	1.147.260.611.703	0,19
74	CEKA	2021	Rp	(91.481.686.113)	Rp	1.697.387.196.209	-0,05
75	CLEO	2021	Rp	304.980.204.013	Rp	1.348.181.576.913	0,23
76	DLTA	2021	Rp	335.398.629.000	Rp	1.308.722.065.000	0,26
77	GOOD	2021	Rp	709.767.241.234	Rp	6.766.602.280.143	0,10
78	HOKI	2021	Rp	13.949.428.441	Rp	989.119.315.334	0,01
79	ICBP	2021	Rp	7.989.039.000.000	Rp	118.066.628.000.000	0,07
80	INDF	2021	Rp	14.692.641.000.000	Rp	179.356.193.000.000	0,08
81	KEJU	2021	Rp	97.933.973.535	Rp	767.726.284.113	0,13
82	MLBI	2021	Rp	1.168.005.000.000	Rp	2.922.017.000.000	0,40
83	MYOR	2021	Rp	1.041.955.003.348	Rp	19.917.653.265.528	0,05

84	ROTI	2021	Rp	643.601.152.274	Rp	4.191.284.422.677	0,15
85	SKBM	2021	Rp	(44.012.427.508)	Rp	1.970.428.120.056	-0,02
86	SKLT	2021	Rp	127.778.774.118	Rp	889.125.250.792	0,14
87	STTP	2021	Rp	624.353.076.652	Rp	3.919.243.683.748	0,16
88	TBLA	2021	Rp	1.531.950.000.000	Rp	21.084.017.000.000	0,07
89	ULTJ	2021	Rp	1.414.447.000.000	Rp	7.406.856.000.000	0,19
90	GGRM	2021	Rp	5.325.167.000.000	Rp	89.964.269.000.000	0,06
91	HMSP	2021	Rp	10.302.406.000.000	Rp	53.090.428.000.000	0,19
92	WIIM	2021	Rp	181.246.163.814	Rp	1.891.169.731.202	0,10
93	DVLA	2021	Rp	435.333.430.000	Rp	2.085.904.980.000	0,21
94	KAEF	2021	Rp	(223.924.978.000)	Rp	17.760.195.040.000	-0,01
95	KLBF	2021	Rp	2.825.946.276.086	Rp	25.666.635.156.271	0,11
96	MERK	2021	Rp	169.814.591.000	Rp	1.026.266.866.000	0,17
97	PEHA	2021	Rp	189.923.155.000	Rp	1.838.539.299.000	0,10
98	PYFA	2021	Rp	39.586.425.851	Rp	806.221.575.272	0,05
99	SCPI	2021	Rp	461.426.081.000	Rp	1.212.160.543.000	0,38
100	SIDO	2021	Rp	1.199.317.000.000	Rp	4.068.970.000.000	0,29
101	TSPC	2021	Rp	689.652.508.330	Rp	9.644.326.662.784	0,07
102	KINO	2021	Rp	591.719.438.701	Rp	5.346.800.159.052	0,11
103	UNVR	2021	Rp	7.902.091.000.000	Rp	19.068.532.000.000	0,41
104	WOOD	2021	Rp	(51.752.783.777)	Rp	6.801.034.778.630	-0,01
105	HRTA	2021	Rp	(398.559.548.486)	Rp	3.478.074.220.547	-0,11

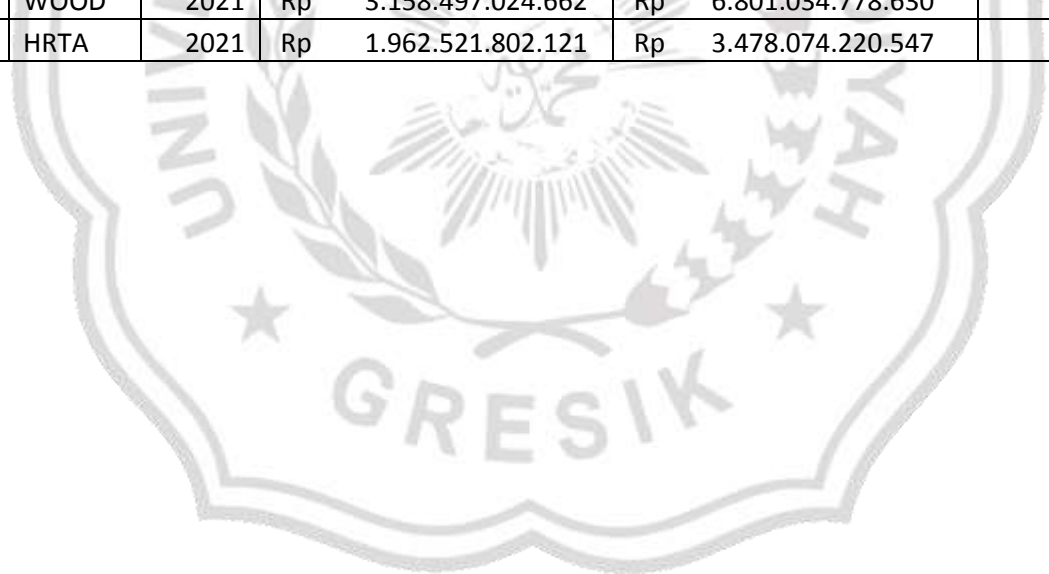


Lampiran 7 Kertas Kerja Tingkat Hutang

NO	EMITEN	TAHUN	TOTAL UTANG	TOTAL ASET	TINGKAT HUTANG
1	ADES	2019	Rp 254.438.000.000	Rp 822.375.000.000	0,31
2	BUDI	2019	Rp 1.714.449.000.000	Rp 2.999.767.000.000	0,57
3	CAMP	2019	Rp 122.136.752.135	Rp 1.057.529.235.985	0,12
4	CEKA	2019	Rp 261.784.845.240	Rp 1.393.079.542.047	0,19
5	CLEO	2019	Rp 478.844.867.693	Rp 1.245.144.303.719	0,38
6	DLTA	2019	Rp 212.420.390.000	Rp 1.425.983.722.000	0,15
7	GOOD	2019	Rp 2.297.546.907.499	Rp 5.063.067.672.414	0,45
8	HOKI	2019	Rp 207.108.590.481	Rp 848.676.035.300	0,24
9	ICBP	2019	Rp 12.038.210.000.000	Rp 38.709.314.000.000	0,31
10	INDF	2019	Rp 41.996.071.000.000	Rp 96.198.559.000.000	0,44
11	KEJU	2019	Rp 230.619.409.786	Rp 666.313.386.673	0,35
12	MLBI	2019	Rp 1.750.943.000.000	Rp 2.896.950.000.000	0,60
13	MYOR	2019	Rp 9.137.978.611.155	Rp 19.037.918.806.473	0,48
14	ROTI	2019	Rp 1.589.486.465.854	Rp 4.682.083.844.951	0,34
15	SKBM	2019	Rp 784.562.971.811	Rp 1.820.383.352.811	0,43
16	SKLT	2019	Rp 410.463.595.860	Rp 790.845.543.826	0,52
17	STTP	2019	Rp 733.556.075.974	Rp 2.881.563.083.954	0,25
18	TBLA	2019	Rp 12.000.079.000.000	Rp 17.363.003.000.000	0,69
19	ULTJ	2019	Rp 953.283.000.000	Rp 6.608.422.000.000	0,14
20	GGRM	2019	Rp 27.716.516.000.000	Rp 78.647.274.000.000	0,35
21	HMSP	2019	Rp 15.223.076.000.000	Rp 50.902.806.000.000	0,30
22	WIIM	2019	Rp 266.351.031.079	Rp 1.299.521.608.556	0,20
23	DVLA	2019	Rp 523.881.726.000	Rp 1.829.960.714.000	0,29
24	KAEF	2019	Rp 10.939.950.304.000	Rp 18.352.877.132.000	0,60
25	KLBF	2019	Rp 3.559.144.386.553	Rp 20.264.726.862.584	0,18
26	MERK	2019	Rp 307.049.328.000	Rp 901.060.986.000	0,34
27	PEHA	2019	Rp 1.275.109.831.000	Rp 2.096.719.180.000	0,61
28	PYFA	2019	Rp 66.060.214.687	Rp 190.786.208.250	0,35
29	SCPI	2019	Rp 800.703.906.000	Rp 1.417.704.185.000	0,56
30	SIDO	2019	Rp 472.191.000.000	Rp 3.536.898.000.000	0,13
31	TSPC	2019	Rp 2.581.733.610.850	Rp 8.372.769.580.743	0,31
32	KINO	2019	Rp 1.992.902.779.331	Rp 4.695.764.958.883	0,42
33	UNVR	2019	Rp 15.367.509.000.000	Rp 20.649.371.000.000	0,74
34	WOOD	2019	Rp 2.740.996.000.834	Rp 5.515.384.761.490	0,50
35	HRTA	2019	Rp 1.099.162.513.991	Rp 2.311.190.054.987	0,48
36	ADES	2020	Rp 258.283.000.000	Rp 958.791.000.000	0,27
37	BUDI	2020	Rp 1.640.851.000.000	Rp 2.963.007.000.000	0,55
38	CAMP	2020	Rp 125.161.736.940	Rp 1.086.873.666.641	0,12
39	CEKA	2020	Rp 305.958.833.204	Rp 1.566.673.828.068	0,20
40	CLEO	2020	Rp 416.194.010.942	Rp 1.310.940.121.622	0,32

41	DLTA	2020	Rp 205.681.950.000	Rp 1.225.580.913.000	0,17
42	GOOD	2020	Rp 3.713.983.005.151	Rp 6.670.943.518.686	0,56
43	HOKI	2020	Rp 244.363.297.557	Rp 906.924.214.166	0,27
44	ICBP	2020	Rp 53.270.272.000.000	Rp 103.588.325.000.000	0,51
45	INDF	2020	Rp 83.998.472.000.000	Rp 163.136.516.000.000	0,51
46	KEJU	2020	Rp 233.905.945.919	Rp 674.806.910.037	0,35
47	MLBI	2020	Rp 1.474.019.000.000	Rp 2.907.425.000.000	0,51
48	MYOR	2020	Rp 8.506.032.464.592	Rp 19.777.500.514.550	0,43
49	ROTI	2020	Rp 1.224.495.624.254	Rp 4.452.166.671.985	0,28
50	SKBM	2020	Rp 806.678.887.419	Rp 1.768.660.546.754	0,46
51	SKLT	2020	Rp 366.908.471.713	Rp 773.863.042.440	0,47
52	STTP	2020	Rp 775.696.860.738	Rp 3.448.995.059.882	0,22
53	TBLA	2020	Rp 13.542.437.000.000	Rp 19.431.293.000.000	0,70
54	ULTJ	2020	Rp 3.972.379.000.000	Rp 8.754.116.000.000	0,45
55	GGRM	2020	Rp 19.668.941.000.000	Rp 78.191.409.000.000	0,25
56	HMSP	2020	Rp 19.432.604.000.000	Rp 49.674.030.000.000	0,39
57	WIIM	2020	Rp 428.590.166.019	Rp 1.614.442.007.528	0,27
58	DVLA	2020	Rp 660.424.729.000	Rp 1.986.711.872.000	0,33
59	KAEF	2020	Rp 10.457.144.628.000	Rp 17.562.816.674.000	0,60
60	KLBF	2020	Rp 4.288.218.173.294	Rp 22.564.300.317.374	0,19
61	MERK	2020	Rp 317.218.021.000	Rp 929.901.046.000	0,34
62	PEHA	2020	Rp 1.175.080.321.000	Rp 1.915.989.375.000	0,61
63	PYFA	2020	Rp 70.943.630.711	Rp 228.575.380.866	0,31
64	SCPI	2020	Rp 766.072.367.000	Rp 1.598.281.523.000	0,48
65	SIDO	2020	Rp 627.776.000.000	Rp 3.849.516.000.000	0,16
66	TSPC	2020	Rp 2.727.421.825.611	Rp 9.104.657.533.366	0,30
67	KINO	2020	Rp 2.678.123.608.810	Rp 5.255.359.155.031	0,51
68	UNVR	2020	Rp 15.597.264.000.000	Rp 20.534.632.000.000	0,76
69	WOOD	2020	Rp 2.896.837.453.547	Rp 5.856.758.922.140	0,49
70	HRTA	2020	Rp 1.472.553.226.961	Rp 2.830.686.417.461	0,52
71	ADES	2021	Rp 334.291.000.000	Rp 1.304.108.000.000	0,26
72	BUDI	2021	Rp 1.605.521.000.000	Rp 2.993.218.000.000	0,54
73	CAMP	2021	Rp 124.445.640.572	Rp 1.147.260.611.703	0,11
74	CEKA	2021	Rp 310.020.233.374	Rp 1.697.387.196.209	0,18
75	CLEO	2021	Rp 346.601.683.606	Rp 1.348.181.576.913	0,26
76	DLTA	2021	Rp 298.548.048.000	Rp 1.308.722.065.000	0,23
77	GOOD	2021	Rp 3.735.944.249.731	Rp 6.766.602.280.143	0,55
78	HOKI	2021	Rp 320.458.715.888	Rp 989.119.315.334	0,32
79	ICBP	2021	Rp 63.342.765.000.000	Rp 118.066.628.000.000	0,54
80	INDF	2021	Rp 92.724.082.000.000	Rp 179.356.193.000.000	0,52
81	KEJU	2021	Rp 181.900.755.126	Rp 767.726.284.113	0,24
82	MLBI	2021	Rp 1.822.860.000.000	Rp 2.992.017.000.000	0,61
83	MYOR	2021	Rp 8.557.621.869.393	Rp 19.917.653.265.528	0,43

84	ROTI	2021	Rp 1.341.864.891.951	Rp 4.191.284.422.677	0,32
85	SKBM	2021	Rp 977.942.627.046	Rp 1.970.428.120.056	0,50
86	SKLT	2021	Rp 347.288.021.564	Rp 889.125.250.792	0,39
87	STTP	2021	Rp 618.395.061.219	Rp 3.919.243.683.748	0,16
88	TBLA	2021	Rp 14.591.663.000.000	Rp 21.084.017.000.000	0,69
89	ULTJ	2021	Rp 2.268.730.000.000	Rp 7.406.856.000.000	0,31
90	GGRM	2021	Rp 30.676.095.000.000	Rp 89.964.369.000.000	0,34
91	HMSP	2021	Rp 23.899.022.000.000	Rp 53.090.428.000.000	0,45
92	WIIM	2021	Rp 572.784.572.607	Rp 1.891.169.731.202	0,30
93	DVLA	2021	Rp 705.106.719.000	Rp 2.085.904.980.000	0,34
94	KAEF	2021	Rp 10.528.322.405.000	Rp 17.760.195.040.000	0,59
95	KLBF	2021	Rp 4.400.757.363.148	Rp 25.666.635.156.271	0,17
96	MERK	2021	Rp 342.223.078.000	Rp 1.026.266.866.000	0,33
97	PEHA	2021	Rp 1.097.562.036.000	Rp 1.838.539.299.000	0,60
98	PYFA	2021	Rp 639.121.007.816	Rp 806.221.575.272	0,79
99	SCPI	2021	Rp 239.608.077.000	Rp 1.212.160.543.000	0,20
100	SIDO	2021	Rp 597.785.000.000	Rp 4.068.970.000.000	0,15
101	TSPC	2021	Rp 2.769.022.665.619	Rp 9.644.326.662.784	0,29
102	KINO	2021	Rp 2.683.168.655.955	Rp 5.346.800.159.052	0,50
103	UNVR	2021	Rp 14.747.263.000.000	Rp 19.068.532.000.000	0,77
104	WOOD	2021	Rp 3.158.497.024.662	Rp 6.801.034.778.630	0,46
105	HRTA	2021	Rp 1.962.521.802.121	Rp 3.478.074.220.547	0,56



Lampiran 8 Kertas Kerja Konsentrasi Pasar

NO	EMITEN	TAHUN	PENJUALAN	TOTAL PENJUALAN INDUSTRI	KONSENTRASI PASAR
1	ADES	2019	Rp 834.330.000.000	Rp 516.404.585.551.795	0,16
2	BUDI	2019	Rp 3.003.768.000.000	Rp 516.404.585.551.795	0,58
3	CAMP	2019	Rp 1.028.952.947.818	Rp 516.404.585.551.795	0,20
4	CEKA	2019	Rp 3.120.937.098.980	Rp 516.404.585.551.795	0,60
5	CLEO	2019	Rp 1.088.679.619.907	Rp 516.404.585.551.795	0,21
6	DLTA	2019	Rp 827.136.727.000	Rp 516.404.585.551.795	0,16
7	GOOD	2019	Rp 8.438.631.355.699	Rp 516.404.585.551.795	1,63
8	HOKI	2019	Rp 1.653.031.823.505	Rp 516.404.585.551.795	0,32
9	ICBP	2019	Rp 42.296.703.000.000	Rp 516.404.585.551.795	8,19
10	INDF	2019	Rp 76.592.955.000.000	Rp 516.404.585.551.795	14,83
11	KEJU	2019	Rp 978.806.205.312	Rp 516.404.585.551.795	0,19
12	MLBI	2019	Rp 3.711.405.000.000	Rp 516.404.585.551.795	0,72
13	MYOR	2019	Rp 25.026.739.472.547	Rp 516.404.585.551.795	4,85
14	ROTI	2019	Rp 3.337.022.314.624	Rp 516.404.585.551.795	0,65
15	SKBM	2019	Rp 2.104.704.872.583	Rp 516.404.585.551.795	0,41
16	SKLT	2019	Rp 1.281.116.255.236	Rp 516.404.585.551.795	0,25
17	STTP	2019	Rp 3.512.509.168.853	Rp 516.404.585.551.795	0,68
18	TBLA	2019	Rp 8.533.183.000.000	Rp 516.404.585.551.795	1,65
19	ULTJ	2019	Rp 6.241.419.000.000	Rp 516.404.585.551.795	1,21
20	GGRM	2019	Rp 110.523.819.000.000	Rp 516.404.585.551.795	21,40
21	HMSP	2019	Rp 106.055.176.000.000	Rp 516.404.585.551.795	20,54
22	WIIM	2019	Rp 1.393.574.099.760	Rp 516.404.585.551.795	0,27
23	DVLA	2019	Rp 1.813.020.278.000	Rp 516.404.585.551.795	0,35
24	KAEF	2019	Rp 9.400.535.476.000	Rp 516.404.585.551.795	1,82
25	KLBF	2019	Rp 22.633.476.361.038	Rp 516.404.585.551.795	4,38
26	MERK	2019	Rp 744.634.530.000	Rp 516.404.585.551.795	0,14
27	PEHA	2019	Rp 1.105.420.197.000	Rp 516.404.585.551.795	0,21
28	PYFA	2019	Rp 247.114.772.587	Rp 516.404.585.551.795	0,05
29	SCPI	2019	Rp 1.841.268.073.000	Rp 516.404.585.551.795	0,36
30	SIDO	2019	Rp 3.067.434.000.000	Rp 516.404.585.551.795	0,59
31	TSPC	2019	Rp 10.993.842.057.747	Rp 516.404.585.551.795	2,13
32	KINO	2019	Rp 4.678.868.638.822	Rp 516.404.585.551.795	0,91
33	UNVR	2019	Rp 42.922.563.000.000	Rp 516.404.585.551.795	8,31
34	WOOD	2019	Rp 2.136.286.045.964	Rp 516.404.585.551.795	0,41
35	HRTA	2019	Rp 3.235.522.159.813	Rp 516.404.585.551.795	0,63
36	ADES	2020	Rp 673.364.000.000	Rp 519.497.891.917.293	0,13
37	BUDI	2020	Rp 2.725.866.000.000	Rp 519.497.891.917.293	0,52
38	CAMP	2020	Rp 956.634.474.111	Rp 519.497.891.917.293	0,18
39	CEKA	2020	Rp 3.634.297.273.749	Rp 519.497.891.917.293	0,70
40	CLEO	2020	Rp 972.634.784.176	Rp 519.497.891.917.293	0,19

41	DLTA	2020	Rp 546.336.411.000	Rp 519.497.891.917.293	0,11
42	GOOD	2020	Rp 7.711.334.590.144	Rp 519.497.891.917.293	1,48
43	HOKI	2020	Rp 1.173.189.488.886	Rp 519.497.891.917.293	0,23
44	ICBP	2020	Rp 46.641.048.000.000	Rp 519.497.891.917.293	8,98
45	INDF	2020	Rp 81.731.469.000.000	Rp 519.497.891.917.293	15,73
46	KEJU	2020	Rp 900.852.668.263	Rp 519.497.891.917.293	0,17
47	MLBI	2020	Rp 1.985.009.000.000	Rp 519.497.891.917.293	0,38
48	MYOR	2020	Rp 24.476.953.742.651	Rp 519.497.891.917.293	4,71
49	ROTI	2020	Rp 3.212.034.546.032	Rp 519.497.891.917.293	0,62
50	SKBM	2020	Rp 3.165.530.224.724	Rp 519.497.891.917.293	0,61
51	SKLT	2020	Rp 1.253.700.810.596	Rp 519.497.891.917.293	0,24
52	STTP	2020	Rp 3.846.300.254.825	Rp 519.497.891.917.293	0,74
53	TBLA	2020	Rp 10.863.256.000.000	Rp 519.497.891.917.293	2,09
54	ULTJ	2020	Rp 5.967.362.000.000	Rp 519.497.891.917.293	1,15
55	GGRM	2020	Rp 114.477.311.000.000	Rp 519.497.891.917.293	22,04
56	HMSP	2020	Rp 92.425.210.000.000	Rp 519.497.891.917.293	17,79
57	WIIM	2020	Rp 1.994.066.771.177	Rp 519.497.891.917.293	0,38
58	DVLA	2020	Rp 1.829.699.557.000	Rp 519.497.891.917.293	0,35
59	KAEF	2020	Rp 10.006.173.023.000	Rp 519.497.891.917.293	1,93
60	KLBF	2020	Rp 23.112.654.991.224	Rp 519.497.891.917.293	4,45
61	MERK	2020	Rp 655.847.125.000	Rp 519.497.891.917.293	0,13
62	PEHA	2020	Rp 980.556.653.000	Rp 519.497.891.917.293	0,19
63	PYFA	2020	Rp 277.398.061.739	Rp 519.497.891.917.293	0,05
64	SCPI	2020	Rp 2.893.298.079.000	Rp 519.497.891.917.293	0,56
65	SIDO	2020	Rp 3.335.411.000.000	Rp 519.497.891.917.293	0,64
66	TSPC	2020	Rp 10.968.402.090.246	Rp 519.497.891.917.293	2,11
67	KINO	2020	Rp 4.024.971.042.139	Rp 519.497.891.917.293	0,77
68	UNVR	2020	Rp 42.972.474.000.000	Rp 519.497.891.917.293	8,27
69	WOOD	2020	Rp 2.968.618.441.357	Rp 519.497.891.917.293	0,57
70	HRTA	2020	Rp 4.138.626.813.254	Rp 519.497.891.917.293	0,80
71	ADES	2021	Rp 935.075.000.000	Rp 586.946.595.153.272	0,16
72	BUDI	2021	Rp 3.374.782.000.000	Rp 586.946.595.153.272	0,57
73	CAMP	2021	Rp 1.019.133.657.275	Rp 586.946.595.153.272	0,17
74	CEKA	2021	Rp 5.359.440.530.374	Rp 586.946.595.153.272	0,91
75	CLEO	2021	Rp 1.103.519.743.574	Rp 586.946.595.153.272	0,19
76	DLTA	2021	Rp 681.205.785.000	Rp 586.946.595.153.272	0,12
77	GOOD	2021	Rp 8.799.579.901.024	Rp 586.946.595.153.272	1,50
78	HOKI	2021	Rp 933.597.187.584	Rp 586.946.595.153.272	0,16
79	ICBP	2021	Rp 56.803.733.000.000	Rp 586.946.595.153.272	9,68
80	INDF	2021	Rp 99.345.618.000.000	Rp 586.946.595.153.272	16,93
81	KEJU	2021	Rp 1.042.307.144.847	Rp 586.946.595.153.272	0,18
82	MLBI	2021	Rp 2.473.681.000.000	Rp 586.946.595.153.272	0,42
83	MYOR	2021	Rp 27.904.558.322.183	Rp 586.946.595.153.272	4,75

84	ROTI	2021	Rp	3.287.623.237.457	Rp	586.946.595.153.272	0,56
85	SKBM	2021	Rp	3.847.887.478.570	Rp	586.946.595.153.272	0,66
86	SKLT	2021	Rp	1.356.846.112.540	Rp	586.946.595.153.272	0,23
87	STTP	2021	Rp	4.241.856.914.012	Rp	586.946.595.153.272	0,72
88	TBLA	2021	Rp	15.972.216.000.000	Rp	586.946.595.153.272	2,72
89	ULTJ	2021	Rp	6.616.642.000.000	Rp	586.946.595.153.272	1,13
90	GGRM	2021	Rp	124.881.266.000.000	Rp	586.946.595.153.272	21,28
91	HMSP	2021	Rp	98.874.784.000.000	Rp	586.946.595.153.272	16,85
92	WIIM	2021	Rp	2.733.691.702.981	Rp	586.946.595.153.272	0,47
93	DVLA	2021	Rp	1.900.893.602.000	Rp	586.946.595.153.272	0,32
94	KAEF	2021	Rp	12.857.626.593.000	Rp	586.946.595.153.272	2,19
95	KLBF	2021	Rp	26.261.194.512.313	Rp	586.946.595.153.272	4,47
96	MERK	2021	Rp	1.064.394.815.000	Rp	586.946.595.153.272	0,18
97	PEHA	2021	Rp	1.051.444.342.000	Rp	586.946.595.153.272	0,18
98	PYFA	2021	Rp	630.530.235.961	Rp	586.946.595.153.272	0,11
99	SCPI	2021	Rp	2.159.191.248.000	Rp	586.946.595.153.272	0,37
100	SIDO	2021	Rp	4.020.980.000.000	Rp	586.946.595.153.272	0,69
101	TSPC	2021	Rp	11.234.443.003.639	Rp	586.946.595.153.272	1,91
102	KINO	2021	Rp	3.976.656.101.508	Rp	586.946.595.153.272	0,68
103	UNVR	2021	Rp	39.545.959.000.000	Rp	586.946.595.153.272	6,74
104	WOOD	2021	Rp	5.416.331.556.250	Rp	586.946.595.153.272	0,92
105	HRTA	2021	Rp	5.237.905.426.180	Rp	586.946.595.153.272	0,89



Lampiran 10 Tabel Distribusi t

Titik Persentase Distribusi t (df = 81 –120)

df \ Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
81	0.67753	1.29209	1.66388	1.98969	2.37327	2.63790	3.19392
82	0.67749	1.29196	1.66365	1.98932	2.37269	2.63712	3.19262
83	0.67746	1.29183	1.66342	1.98896	2.37212	2.63637	3.19135
84	0.67742	1.29171	1.66320	1.98861	2.37156	2.63563	3.19011
85	0.67739	1.29159	1.66298	1.98827	2.37102	2.63491	3.18890
86	0.67735	1.29147	1.66277	1.98793	2.37049	2.63421	3.18772
87	0.67732	1.29136	1.66256	1.98761	2.36998	2.63353	3.18657
88	0.67729	1.29125	1.66235	1.98729	2.36947	2.63286	3.18544
89	0.67726	1.29114	1.66216	1.98698	2.36898	2.63220	3.18434
90	0.67723	1.29103	1.66196	1.98667	2.36850	2.63157	3.18327
91	0.67720	1.29092	1.66177	1.98638	2.36803	2.63094	3.18222
92	0.67717	1.29082	1.66159	1.98609	2.36757	2.63033	3.18119
93	0.67714	1.29072	1.66140	1.98580	2.36712	2.62973	3.18019
94	0.67711	1.29062	1.66123	1.98552	2.36667	2.62915	3.17921
95	0.67708	1.29053	1.66105	1.98525	2.36624	2.62858	3.17825
96	0.67705	1.29043	1.66088	1.98498	2.36582	2.62802	3.17731
97	0.67703	1.29034	1.66071	1.98472	2.36541	2.62747	3.17639
98	0.67700	1.29025	1.66055	1.98447	2.36500	2.62693	3.17549
99	0.67698	1.29016	1.66039	1.98422	2.36461	2.62641	3.17460
100	0.67695	1.29007	1.66023	1.98397	2.36422	2.62589	3.17374
101	0.67693	1.28999	1.66008	1.98373	2.36384	2.62539	3.17289
102	0.67690	1.28991	1.65993	1.98350	2.36346	2.62489	3.17206
103	0.67688	1.28982	1.65978	1.98326	2.36310	2.62441	3.17125
104	0.67686	1.28974	1.65964	1.98304	2.36274	2.62393	3.17045
105	0.67683	1.28967	1.65950	1.98282	2.36239	2.62347	3.16967
106	0.67681	1.28959	1.65936	1.98260	2.36204	2.62301	3.16890
107	0.67679	1.28951	1.65922	1.98238	2.36170	2.62256	3.16815
108	0.67677	1.28944	1.65909	1.98217	2.36137	2.62212	3.16741
109	0.67675	1.28937	1.65895	1.98197	2.36105	2.62169	3.16669
110	0.67673	1.28930	1.65882	1.98177	2.36073	2.62126	3.16598
111	0.67671	1.28922	1.65870	1.98157	2.36041	2.62085	3.16528
112	0.67669	1.28916	1.65857	1.98137	2.36010	2.62044	3.16460
113	0.67667	1.28909	1.65845	1.98118	2.35980	2.62004	3.16392
114	0.67665	1.28902	1.65833	1.98099	2.35950	2.61964	3.16326
115	0.67663	1.28896	1.65821	1.98081	2.35921	2.61926	3.16262
116	0.67661	1.28889	1.65810	1.98063	2.35892	2.61888	3.16198
117	0.67659	1.28883	1.65798	1.98045	2.35864	2.61850	3.16135
118	0.67657	1.28877	1.65787	1.98027	2.35837	2.61814	3.16074
119	0.67656	1.28871	1.65776	1.98010	2.35809	2.61778	3.16013
120	0.67654	1.28865	1.65765	1.97993	2.35782	2.61742	3.15954

Catatan: Probabilita yang lebih kecil yang ditunjukkan pada judul tiap kolom adalah luas daerah dalam satu ujung, sedangkan probabilitas yang lebih besar adalah luas daerah dalam kedua ujung

Lampiran 11 Hasil Uji SPSS

1. Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
ARUS KAS OPERASI	98	-,23	,46	,1236	,12114
TINGKAT HUTANG	98	,00	,79	,3872	,16939
KONSENTRASI PASAR	98	,05	22,04	2,7720	5,22718
PERSISTENSI LABA	98	-,10	,16	,0155	,04356
Valid N (listwise)	98				

2. Uji Asumsi Klasik

2.1 Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		98
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,04114946
Most Extreme Differences	Absolute	,065
	Positive	,065
	Negative	-,043
Test Statistic		,065
Asymp. Sig. (2-tailed)		,200 ^{c,d}

- a. Test distribution is Normal.
 b. Calculated from data.
 c. Lilliefors Significance Correction.
 d. This is a lower bound of the true significance.

2.2 Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,033	,012		2,821	,006		
ARUS KAS OPERASI	,054	,035	,149	1,509	,135	,975	1,026
TINGKAT HUTANG	-,050	,025	-,196	-1,998	,049	,984	1,016
KONSENTRASI PASAR	-,002	,001	-,208	-2,106	,038	,974	1,027

a. Dependent Variable: PERSISTENSI LABA

2.3 Uji Autokorelasi

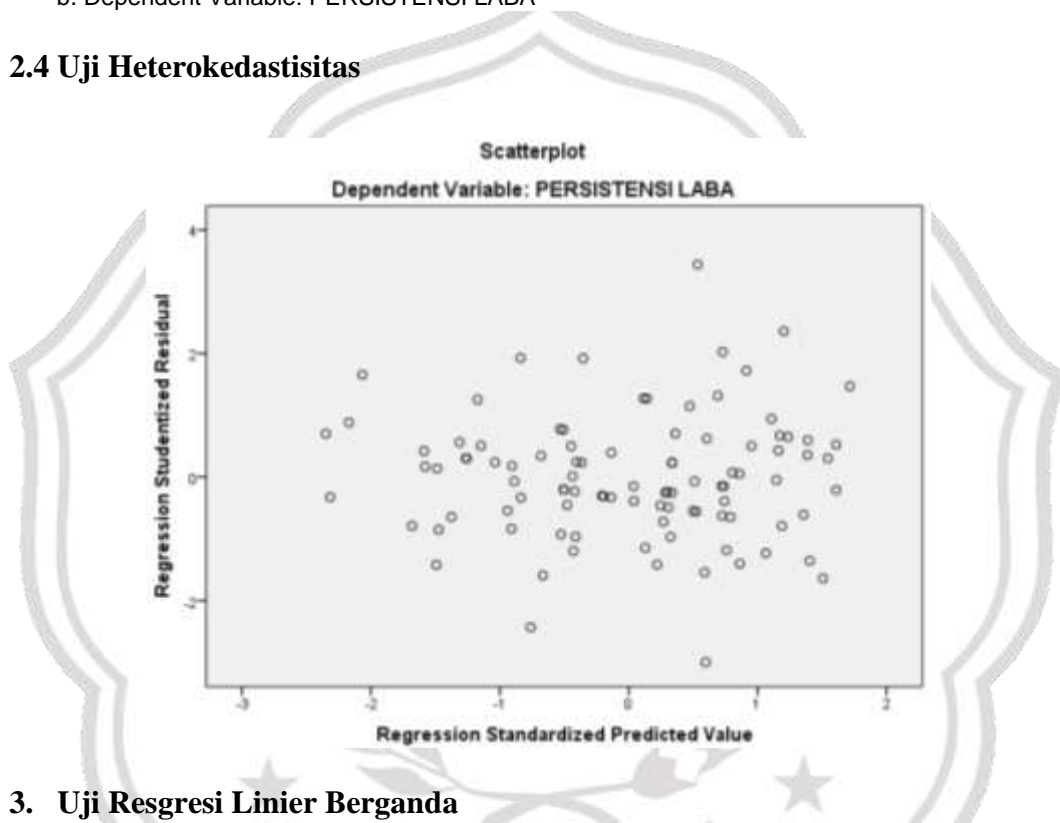
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,328 ^a	,107	,079	,04180	2,124

a. Predictors: (Constant), KONSENTRASI PASAR, TINGKAT HUTANG, ARUS KAS OPERASI

b. Dependent Variable: PERSISTENSI LABA

2.4 Uji Heterokedastisitas



3. Uji Resgresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,033	,012		2,821	,006		
ARUS KAS OPERASI	,054	,035	,149	1,509	,135	,975	1,026
TINGKAT HUTANG	-,050	,025	-,196	-1,998	,049	,984	1,016
KONSENTRASI PASAR	-,002	,001	-,208	-2,106	,038	,974	1,027

a. Dependent Variable: PERSISTENSI LABA

4. Uji Hipotesis

4.1 Uji Parsial T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,033	,012		2,821	,006
ARUS KAS OPERASI	,054	,035	,149	1,509	,135
TINGKAT HUTANG	-,050	,025	-,196	-1,998	,049
KONSENTRASI PASAR	-,002	,001	-,208	-2,106	,038

a. Dependent Variable: PERSISTENSI LABA

4.2 Uji Simultan F

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,020	3	,007	3,773	,013 ^b
	Residual	,164	94	,002		
	Total	,184	97			

a. Dependent Variable: PERSISTENSI LABA

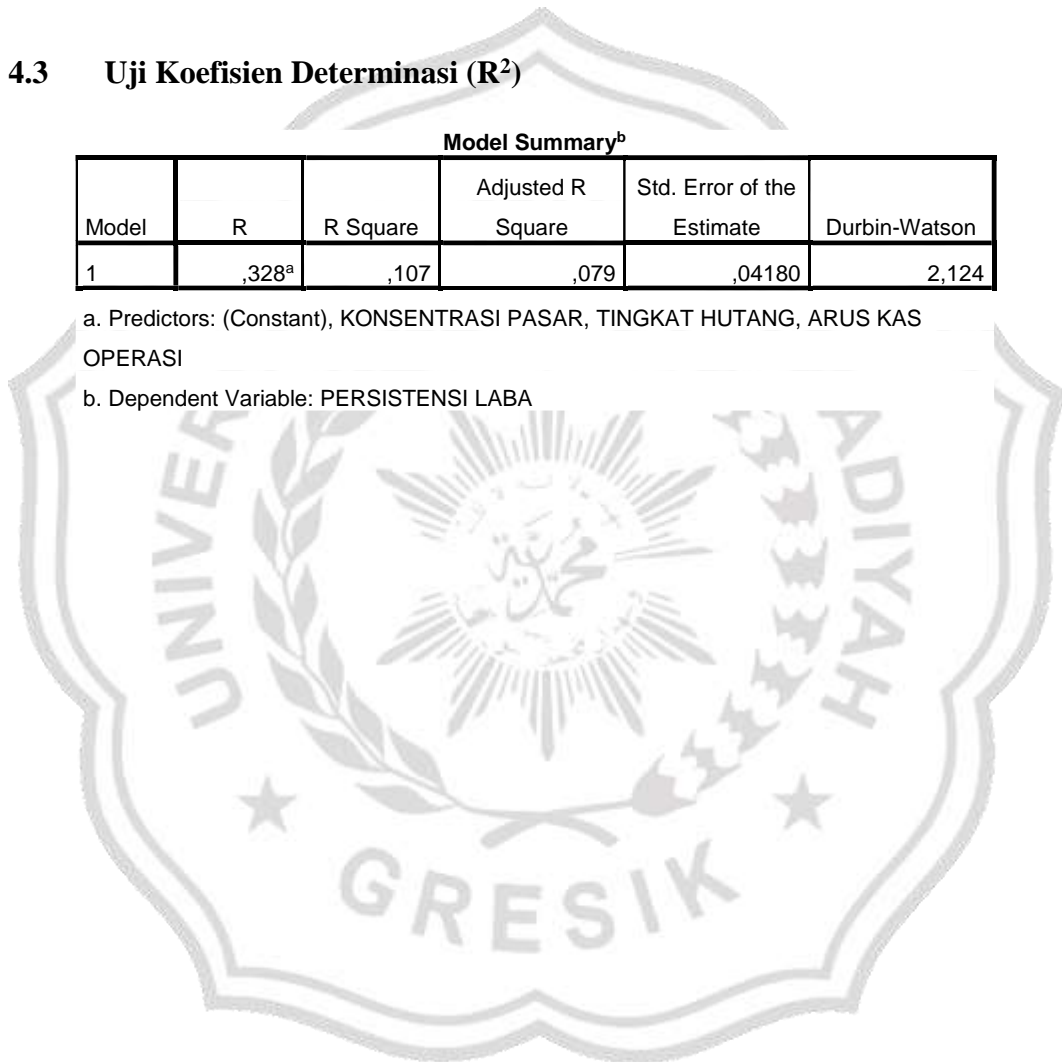
b. Predictors: (Constant), KONSENTRASI PASAR, TINGKAT HUTANG, ARUS KAS OPERASI

4.3 Uji Koefisien Determinasi (R²)


Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,328 ^a	,107	,079	,04180	2,124

a. Predictors: (Constant), KONSENTRASI PASAR, TINGKAT HUTANG, ARUS KAS OPERASI

b. Dependent Variable: PERSISTENSI LABA



Lampiran 12 Berita Acara Bimbingan Skripsi



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BERITA ACARA BIMBINGAN SKRIPSI

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 Alamat / Tlp : 081554178728
 Judul Skripsi : Pengaruh arus kas operasi, manajemen laba dan kebijakan utang terhadap persistensi laba

Pembimbing I : Muhammad Aufa, S.E., M.SA
 Pembimbing II :
 Konsultasi:


Tanggal	Paraf Pembimbing		KETERANGAN
	I	II	
2/2/2023	<i>[Signature]</i>		Bab 1 → latar belakang & perumusan → Kontribusi ke latar belakang lanjut bab 2 & 3
6/3/2023	<i>[Signature]</i>		Uji akhir proposal
3/6/2023	<i>[Signature]</i>		Uji akhir skripsi
3/9/2023	<i>[Signature]</i>		Acc Uji skripsi


Tanggal Pengajuan :
 Batas Akhir Bimbingan :
 Selesai Penulisan :
 Tanggal Diujikan :

Prodi Akuntansi : Dosen Pembimbing I : Dosen Pembimbing II :

[Signature] : *[Signature]* :
 Muhammad Aufa, SE., M.SA : Muhammad Aufa, SE., M.SA :

Lampiran 13 Surat Keterangan Bebas Plagiasi

 **PENGEMBANGAN BISNIS DAN INOVASI**
UNIVERSITAS MUHAMMADIYAH GRESIK



SURAT KETERANGAN BEBAS PLAGIAT

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


Nama : Dika Triyani Putri
Nim : 190302124
Fakultas / Prodi : Ekonomi Dan Bisnis / Akuntansi
Perguruan Tinggi : Universitas Muhammadiyah Gresik
Judul Jurnal : Pengaruh Arus Kas Operasi, Tingkat Utang dan Konsentrasi Pasar terhadap Persistensi Laba.


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DAFTAR PERBAIKAN SKRIPSI UJIAN TINGKAT SARJANA (S-1)
SEMESTER GENAP 2022/2023

Nama Penyaji : Dika Triyani Putri
NIM : 190302124
Program Studi : Akuntansi
Hari / Tanggal : Kamis, 13 Juli 2023
Penguji I : Syaiful, S.E., MM

No.	Uraian	Halaman
1	Sedangkan Simpulan	
2	penyajian data hasil penelitian	
3	sbelum diskrpsi Statistik	
4	penulisan sesuaikan dgn pedoman penulisan Skripsi.	

Keterangan :

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Mengetahui,
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Syaiful, S.E., MM



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 SEMESTER GENAP 2022/2023

Nama Penyaji : Dika Triyani Putri
 NIM : 190302124
 Program Studi : Akuntansi
 Hari / Tanggal : Kamis, 13 Juli 2023
 Penguji II : Nyimas Wardatul Afiqoh, SE., M.SA., Ak., CA

No.	Uraian	Halaman
1.	interpretasi uatil dan kontribusi strategi pengungkapan tema di masa pandemi covid-19 2019-2021	
2.	Absrat -	

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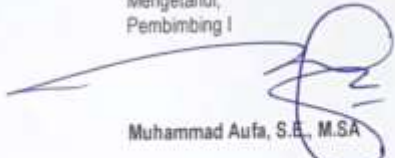
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SEMESTER GENAP 2022/2023

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Program Studi : Akuntansi
Hari / Tanggal : Kamis, 13 Juli 2023
Pembimbing I : Muhammad Aufa, S.E., M.SA

No.	Uraian	Halaman
1.	Deskripsi sampel penelitian	

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Pembimbing I

Muhammad Aufa, S.E., M.SA