

LAMPIRAN – LAMPIRAN

Lampiran 1 Tabulasi Data Pengambilan Sampel Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2022.

No.	Tahun	Nama Perusahaan	Kode Emiten
1	2022	PT GTS Internasional Tbk	GTSI
2	2022	PT Semen Baturaja Tbk	SMBR
3	2022	PT Solusi Bangun Indonesia Tbk	SMCB
4	2022	PT Wijaya Karya Beton Tbk	WTON
5	2022	PT Cahayaputra Asa Keramik Tbk	CAKK
6	2022	PT Keramik Indonesia Asosiasi Tbk	KIAS
7	2022	PT Mulia Industrindo Tbk	MLIA
8	2022	PT Surya Toto Indonesia Tbk	TOTO
9	2022	PT Steel Pipe Industry of Indonesia Tbk	ISSP
10	2022	PT Jakarta Kyoei Steel Works Tbk	JKSW
11	2022	PT Krakatau Steel (Persero) Tbk	KRAS
12	2022	PT Lion Metal Works Tbk	LION
13	2022	PT Pelangi Indah Canindo Tbk	PICO
14	2022	PT Tembaga Mulia Semanan Tbk	TBMS
15	2022	PT Avia Avian Tbk	AVIA
16	2022	PT Barito Pasific Tbk	BRPT
17	2022	PT Budi Starch and Sweetener Tbk	BUDI
18	2022	PT Chemstar Indonesia Tbk	CHEM
19	2022	PT Duta Pertiwi Nusantara Tbk	DPNS
20	2022	PT Ekadharma International Tbk	EKAD
21	2022	PT Ace Oldfields Tbk	KUAS
22	2022	PT Surya Biru Murni Acetylene Tbk	SBMA
23	2022	PT Unggul Indah Cahaya Tbk	UNIC
24	2022	PT Lotte Chemical Titan Tbk	FPNI
25	2022	PT Champion Pacific Indonesia Tbk	IGAR
26	2022	PT Impack Pratama Industri Tbk	IMPC
27	2022	PT Tunas Alfin Tbk	TALF
28	2022	PT Charoen Pokphand Indonesia Tbk	CPIN
29	2022	PT Japfa Comfeed Indonesia Tbk	JPFA
30	2022	PT Malindo Feedmill Tbk	MAIN
31	2022	PT Fajar Surya Wisesa Tbk	FASW
32	2022	PT Astra International Tbk	ASII
33	2022	PT Astra Otoparts Tbk	AUTO
34	2022	PT Indo Kordsa Tbk	BRAM

35	2022	PT Indomobil Sukses Internasional Tbk	IMAS
36	2022	PT Indospring Tbk	INDS
37	2022	PT Multi Prima Sejahtera Tbk	LPIN
38	2022	PT Multistrada Arah Sarana Tbk	MASA
39	2022	PT Trisula Textile Industries Tbk	BELL
40	2022	PT Eratex Djaja Tbk	ERTX
41	2022	PT Ever Shine Textile Tbk	ESTI
42	2022	PT Pan Brothers Tbk	PBRX
43	2022	PT Asia Pacific Fibers Tbk	POLY
44	2022	PT Trisula International Tbk	TRIS
45	2022	PT Uni Charm Indonesia Tbk	UCID
46	2022	PT Jembo Cable Company Tbk	JECC
47	2022	PT KMI Wire & Cable Tbk	KBLI
48	2022	PT Kabelindo Murni Tbk	KBLM
49	2022	PT Supreme Cable Manufacturing Corporation Tbk	SCCO
50	2022	PT Campina Ice Cream Industry Tbk	CAMP
51	2022	PT Cahaya Kalbar Tbk	CEKA
52	2022	PT Sariguna Primatirta Tbk	CLEO
53	2022	PT Wahana Interfood Nusantara Tbk	COCO
54	2022	PT Toba Surimi Industries Tbk	CRAB
55	2022	PT Delta Jakarta Tbk	DLTA
56	2022	PT Indo Boga Sukses Tbk	IBOS
57	2022	PT Indofood CBP Sukses Makmur Tbk	ICBP
58	2022	PT Indofood Sukses Makmur Tbk	INDF
59	2022	PT Mulia Boga Raya Tbk	KEJU
60	2022	PT Pratama Abadi Nusa Industri Tbk	PANI
61	2022	PT Nippon Indosari Corpindo Tbk	ROTI
62	2022	PT Sekar Bumi Tbk	SKBM
63	2022	PT Sekar Laut Tbk	SKLT
64	2022	PT Siantar Top Tbk	STTP
65	2022	PT Gudang Garam Tbk	GGRM
66	2022	PT Hanjaya Mandala Sampoerna Tbk	HMSP
67	2022	PT Kalbe Farma Tbk	KLBF
68	2022	PT Merck Indonesia Tbk	MERK
69	2022	PT Soho Global Health Tbk	SOHO
70	2022	PT Tempo Scan Pacific Tbk	TSPC
71	2022	PT Nanotech Indonesia Global Tbk	NANO
72	2022	PT Mandom Indonesia Tbk	TCID
73	2022	PT Victoria Care Indonesia Tbk	VICI
74	2022	PT Kedaung Indah Can Tbk	KICI
75	2022	PT Integra Indocabinet Tbk	WOOD

76	2022	PT Hartadinata Abadi Tbk	HRTA
Data Outlier			
77	2022	PT Indocement Tunggul Prakasa Tbk	INTP
78	2022	PT Semen Indonesia (Persero) Tbk	SMGR
79	2022	PT Asahimas Flat Glass Tbk	AMFG
80	2022	PT Arwana Citramulia Tbk	ARNA
81	2022	PT Betonjaya Manunggal Tbk	BTON
82	2022	PT Gunung Raja Paksi Tbk	GGRP
83	2022	PT Pelat Timah Nusantara Tbk	NIKL
84	2022	PT Samator Indo Gas Tbk	AGII
85	2022	PT Intan Wijaya International Tbk	INCI
86	2022	PT Saraswanti Anugerah Makmur Tbk	SAMF
87	2022	PT Indo Acitama Tbk	SRSN
88	2022	PT Argha Karya Prima Industry Tbk	AKPI
89	2022	PT Indopoly Swakarsa Industry Tbk	IPOL
90	2022	PT Panca Budi Idaman Tbk	PBID
91	2022	PT Indonesia Fibreboard Industry Tbk	IFII
92	2022	PT Alkindo Naratama Tbk	ALDO
93	2022	PT Indah Kiat Pulp & Paper Tbk	INKP
94	2022	PT Garuda Metalindo Tbk	BOLT
95	2022	PT Dharma Polimetal Tbk	DRMA
96	2022	PT Isra Presisi Indonesia Tbk	ISAP
97	2022	PT Selamat Sempurna Tbk	SMSM
98	2022	PT Indo-Rama Synthetics Tbk	INDR
99	2022	PT Gaya Abadi Sempurna Tbk	SLIS
100	2022	PT Cisarua Mountain Dairy Tbk	CMRY
101	2022	PT Garudafood Putra Putri Jaya Tbk	GOOD
102	2022	PT Multi Bintang Indonesia Tbk	MLBI
103	2022	PT Mayora Indah Tbk	MYOR
104	2022	PT Wahana Inti Makmur Tbk	NASI
105	2022	PT Cerestar Indonesia Tbk	TRGU
106	2022	PT Ultra Jaya Milk Industry and Trading Company Tbk	ULTJ
107	2022	PT Darya Varia Laboratoria Tbk	DVLA
108	2022	PT Merck Sharp Dohme Pharma Tbk	SCPI
109	2022	PT Industri Jamu dan Farmasi Sido Tbk	SIDO
110	2022	PT Sepeda Bersama Indonesia Tbk	BIKE
111	2022	PT Formosa Ingredient Factory Tbk	BOBA
112	2022	PT Sunindo Adipersada Tbk	TOYS
113	2022	PT Trias Sentosa Tbk	TRST
114	2022	PT Central Proteina Prima Tbk	CPRO
115	2022	PT Pabrik Kertas Tjiwi Kimia Tbk	TKIM

116	2022	PT Caturkarda Depo Bangunan Tbk	DEPO
117	2022	PT Arkha Jayanti Persada Tbk	ARKA
118	2022	PT Garuda Maintenance Facility Aero Asia Tbk	GMFI
119	2022	PT Geoprime Solusi Tbk	GPSO
120	2022	PT Nusatama Berkah Tbk	NTBK
121	2022	PT Morenzo Abadi Perkasa Tbk	ENZO
122	2022	PT Buyung Poetra Sembada Tbk	HOKI
123	2022	PT Phapros Tbk	PEHA
124	2022	PT Unilever Indonesia Tbk	UNVR
125	2022	PT Mark Dynamics Indonesia Tbk	MARK
126	2022	PT Alakasa Industrindo Tbk	ALKA
127	2022	PT Kusuma Kemindo Sentosa Tbk	KKES
128	2022	PT Madusari Murni Indah Tbk	MOLI
129	2022	PT OBM Drilchem Tbk	OBMD
130	2022	PT Asioplast Industries Tbk	APLI
131	2022	PT Sinergi Inti Plastindo Tbk	ESIP
132	2022	PT Primadaya Plastisindo Tbk	PDPP
133	2022	PT Satyamitra Kemas Lestari Tbk	SMKL
134	2022	PT Dewi Shri Farmino Tbk	DEWI
135	2022	PT Singaraja Putra Tbk	SINI
136	2022	PT SLJ Global Tbk	SULI
137	2022	PT Kedawung Setia Industrial Tbk	KDSI
138	2022	PT Suparma Tbk	SPMA
139	2022	PT Ateliers Mecaniques D'Indonesie Tbk	AMIN
140	2022	PT Buana Artha Anugerah Tbk	STAR
141	2022	PT Tifico Fiber Indonesia Tbk	TFCO
142	2022	PT Mega Perintis Tbk	ZONE
143	2022	PT Communication Cable Systems Indonesia Tbk	CCSI
144	2022	PT Sat Nusapersada Tbk	PTSN
145	2022	PT Akasha Wira International Tbk	ADES
146	2022	PT Diamond Food Indonesia Tbk	DMND
147	2022	PT Era Mandiri Cemerlang Tbk	IKAN
148	2022	PT Indo Pureco Pratama Tbk	IPPE
149	2022	PT Prima Cakrawala Abadi Tbk	PCAR
150	2022	PT Panca Mitra Multiperdana Tbk	PMMP
151	2022	PT Palma Serasih Tbk	PSGO
152	2022	PT Jaya Swarasa Agung Tbk	TAYS
153	2022	PT Indonesian Tobacco Tbk	ITIC
154	2022	PT Wismilak Inti Makmur Tbk	WIIM
155	2022	PT Pyridam Farma Tbk	PYFA
156	2022	PT Estee Gold Feet Tbk	EURO

157	2022	PT Mustika Ratu Tbk	MRAT
158	2022	PT Boston Furniture Industries Tbk	SOFA
159	2022	PT Oscar Mitra Sukses Sejahtera Tbk	OLIV
160	2022	PT Waskita Beton Precast Tbk	WSBP
161	2022	PT Gunawan Dianjaya Steel Tbk	GDST
Perusahaan yang Tidak Mempublikasikan Laporan Keuangan			
162	2022	PT Trinitan Metals and Mineral Tbk	PURE
163	2022	PT Tridomain Performance Materials Tbk	TDPM
164	2022	PT Kertas Basuki Rachmat Indonesia Tbk	KBRI
165	2022	PT Steadfast Marine Tbk	KPAL
166	2022	PT Grand Kartech Tbk	KRAH
167	2022	PT Nipress Tbk	NIPS
168	2022	PT Century Textile Industry Tbk	CNTX
169	2022	PT Nusantara Inti Corpora Tbk	UNIT
170	2022	PT Sumi Indo Kabel Tbk	IKBI
171	2022	PT Sky Energy Indonesia Tbk	JSKY
172	2022	PT Cottonindo Ariesta Tbk	KPAS
173	2022	PT Falmaco Nonwoven Industri Tbk	FLMC
Perusahaan yang Tidak Mempunyai Laba Positif			
174	2022	PT Waskita Karya (Persero) Tbk	WSKT
175	2022	PT Alumindo Light Metal Industry Tbk	ALMI
176	2022	PT Saranacental Bajatama Tbk	BAJA
177	2022	PT Citra Tubindo Tbk	CTBN
178	2022	PT Indal Aluminium Industry Tbk	INAI
179	2022	PT Lionmesh Prima Tbk	LMSH
180	2022	PT Eterindo Wahanatama Tbk	ETWA
181	2022	PT Ladangbaja Murni Tbk	LABA
182	2022	PT Nusa Palapa Gemilang Tbk	NPGF
183	2022	PT Chandra Asri Petrochemical	TPIA
184	2022	PT Berlina Tbk	BRNA
185	2022	PT Megalestari Epack Sentosaraya Tbk	EPAC
186	2022	PT Yanaprima Hastapersada Tbk	YPAS
187	2022	PT Sreeya Sewu Indonesia Tbk	SIPD
188	2022	PT Tirta Mahakam Resources Tbk	TIRT
189	2022	PT Toba Pulp Lestari Tbk	INRU
190	2022	PT Sriwahana Adityakarta Tbk	SWAT
191	2022	PT Indo Komoditi Korpora Tbk	INCF
192	2022	PT Inocycle Technology Group Tbk	INOV
193	2022	PT Kirana Megatara Tbk	KMTR
194	2022	PT Goodyear Indonesia Tbk	GDYR
195	2022	PT Gajah Tunggal Tbk	GJTL

196	2022	PT Prima Alloy Steel Universal Tbk	PRAS
197	2022	PT Polychem Indonesia Tbk	ADMG
198	2022	PT Argo Pantes Tbk	ARGO
199	2022	PT Pansia Indo Resources Tbk	HDTX
200	2022	PT Asia Pacific Investama Tbk	MYTX
201	2022	PT Golden Flower Tbk	POLU
202	2022	PT Ricky Putra Globalindo Tbk	RICY
203	2022	PT Sejahtera Bintang Abadi Textile Tbk	SBAT
204	2022	PT Sri Rejeki Isman Tbk	SRIL
205	2022	PT Sunson Textile Manufacture Tbk	SSTM
206	2022	PT Sepatu Bata Tbk	BATA
207	2022	PT Primarindo Asia Infrastructure Tbk	BIMA
208	2022	PT Voksel Electric Tbk	VOKS
209	2022	PT Selaras Citra Nusantara Perkasa Tbk	SCNP
210	2022	PT Tiga Pilar Sejahtera Food Tbk	AISA
211	2022	PT Tri Banyan Tirta Tbk	ALTO
212	2022	PT Bumi Teknokultura Unggul Tbk	BTEK
213	2022	PT Sentra Food Indonesia Tbk	FOOD
214	2022	PT Magna Investama Mandiri Tbk	MGNA
215	2022	PT Prasadha Aneka Niaga Tbk	PSDN
216	2022	PT Widodo Makmur Perkasa Tbk	WMPP
217	2022	PT Widodo Makmur Unggas Tbk	WMUU
218	2022	PT Indofarma Tbk	INAF
219	2022	PT Kimia Farma Tbk	KAEF
220	2022	PT Kino Indonesia Tbk	KINO
221	2022	PT Martina Berto Tbk	MBTO
222	2022	PT Cahaya Bintang Medan Tbk	CBMF
223	2022	PT Chitose International Tbk	CINT
224	2022	PT Langgeng Makmur Industri Tbk	LMPI
225	2022	PT Inti Agri Resources Tbk	IIKP

Lampiran 2 Tabulasi Data Kualitas Audit Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2022.

No.	Tahun	Kode Emiten	KAP	KAP	Kualitas Audit (X1)
1	2022	GTSI	EY	Purwantono, Sungkoro & Surja	1
2	2022	SMBR	RSM INDONESIA	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
3	2022	SMCB	DELOITTE	KAP Imelda & Rekan	1
4	2022	WTON	RSM INDONESIA	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
5	2022	CAKK	Rödl & Partner	Teramihardja, Pradhono & Chandra	0
6	2022	KIAS	KPMG	Siddharta Widjaja & Rekan	1
7	2022	MLIA	DELOITTE	Imelda & Rekan	1
8	2022	TOTO	EY	Purwantono, Sungkoro & Surja	1
9	2022	ISSP	NEXIA KPS	Kanaka Puradiredja, Suhartono	0
10	2022	JKSW	HMS	Maksum, Suyamto, Hirdjan & Rekan	0
11	2022	KRAS	PWC	Tanudiredja, Wibisana, Rintis & Rekan	1
12	2022	LION	CROWE	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0
13	2022	PICO	DFK INTERNTIONAL	Anwar & Rekan	0
14	2022	TBMS	EY	Purwantono, Sungkoro & Surja	1
15	2022	AVIA	PWC	Tanudiredja, Wibisana, Rintis & Rekan	1
16	2022	BRPT	DELOITTE	Imelda & Rekan	1
17	2022	BUDI	MOORE	Mirawati Sensi Idris	0
18	2022	CHEM	AUDITTRUST	Jamaludin, Ardi, Sukimto & Rekan	0
19	2022	DPNS	PKF	Paul Hadiwinata, Hidajat, Arsono,	0

				Retno, Palilingan & Rekan	
20	2022	EKAD	MORISON GLOBAL	Tjahjadi & Tamara	0
21	2022	KUAS	MGN	Maurice Ganda Nainggolan & Rekan	0
22	2022	SBMA	MGN	Maurice Ganda Nainggolan & Rekan	0
23	2022	UNIC	EY	Purwanto, Sungkoro & Surja	1
24	2022	FPNI	EY	Purwanto, Sungkoro & Surja	1
25	2022	IGAR	EY	Purwanto, Sungkoro & Surja	1
26	2022	IMPC	GRANT THORNTON	Gani Sigiro & Handayani	0
27	2022	TALF	MORISON GLOBAL	Tjahjadi & Tamara Riani	0
28	2022	CPIN	EY	Purwanto, Suherman & Surja	1
29	2022	JPFA	EY	Purwanto, Sungkoro & Surja	1
30	2022	MAIN	PWC	Tanudiredja, Wibisana, Rintis & Rekan	1
31	2022	FASW	KPMG	Siddharta Widjaja & Rekan	1
32	2022	ASII	PWC	Tanudiredja, Wibisana, Rintis & Rekan	1
33	2022	AUTO	PWC	Tanudiredja, Wibisana, Rintis & Rekan	1
34	2022	BRAM	KPMG	Siddharta Widjaja & Rekan	1
35	2022	IMAS	EY	Purwanto, Sungkoro & Surja	1
36	2022	INDS	BDO	Tanubrata Sutanto Fahmi Bambang dan Rekan	0
37	2022	LPIN	PKF	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	0
38	2022	MASA	PWC	Tanudiredja, Wibisana, Rintis & Rekan	1

39	2022	BELL	CROWE	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0
40	2022	ERTX	MGIGAR	Gideon, Adi & Rekan	0
41	2022	ESTI	BDO	Tanubrata Sutanto Fahmi Bambang dan Rekan	0
42	2022	PBRX	RSM INDONESIA	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
43	2022	POLY	KRESTON INDONESIA	Hendrawinata Hanny Erwin & Sumargo	0
44	2022	TRIS	CROWE	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0
45	2022	UCID	PWC	Tanudiredja, Wibisana, Rintis & Rekan	1
46	2022	JECC	NEXIA KPS	Kanaka Puradiredja, Suhartono	0
47	2022	KBLI	DELOITTE	KAP Imelda & Rekan	1
48	2022	KBLM	NEXIA KPS	Kanaka Puradiredja, Suhartono	0
49	2022	SCCO	NEXIA KPS	Kanaka Puradiredja, Suhartono	0
50	2022	CAMP	KAP SSS	Supoyo, Sutjahjo, Subyantara & Rekan	0
51	2022	CEKA	EY	Purwantono, Sungkoro & Surja	1
52	2022	CLEO	Rödl & Partner	Teramihardja, Pradhono & Chandra	0
53	2022	COCO	DFK INTERNTIONAL	Anwar & Rekan	0
54	2022	CRAB	NEXIA KPS	Kanaka Puradiredja, Suhartono	0
55	2022	DLTA	CROWE	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0
56	2022	IBOS	NEXIA KPS	Kanaka Puradiredja, Suhartono	0

57	2022	ICBP	EY	Purwanto, Sungkoro & Surja Sinarta	1
58	2022	INDF	EY	Purwanto, Sungkoro & Surja Sinarta	1
59	2022	KEJU	PWC	Tanudiredja, Wibisana, Rintis & Rekan	1
60	2022	PANI	JM BAKERTILLY	Johan, Malonda, Mustika & Rekan	0
61	2022	ROTI	EY	Purwanto, Sungkoro & Surja Sinarta	1
62	2022	SKBM	PKF	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	0
63	2022	SKLT	PKF	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	0
64	2022	STTP	HLB	Hadori, Sugiarto, Adi & Rekan	0
65	2022	GGRM	KPMG	Siddharta Widjaja & Rekan	1
66	2022	HMSF	PWC	Tanudiredja, Wibisana, Rintis & Rekan	1
67	2022	KLBF	EY	Purwanto, Sungkoro & Surja Sinarta	1
68	2022	MERK	KPMG	Siddharta Widjaja & Rekan	1
69	2022	SOHO	EY	Purwanto, Sungkoro & Surja Sinarta	1
70	2022	TSPC	BDO	Tanubrata Sutanto Fahmi Bambang dan Rekan	0
71	2022	NANO	AUDITTRUST	Jamaludin, Ardi, Sukimto & Rekan	0
72	2022	TCID	DELOITTE	KAP Imelda & Rekan	1
73	2022	VICI	EY	Purwanto, Sungkoro & Surja Sinarta	1

74	2022	KICI	PKF	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	0
75	2022	WOOD	Rödl & Partner	Teramihardja, Pradhono & Chandra	0
76	2022	HRTA	PKF	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	0



Lampiran 3 Tabulasi Data Struktur Kepemilikan Manajerial Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2022. (Bentuk : Rupiah/IDR, Ribuan)

No.	Tahun	Kode Emiten	Jumlah Saham Milik Manajemen	Total Saham Beredar	SKM (X2)
1	2022	GTSI	0	15.819.142.767	0,000
2	2022	SMBR	127.000	20.067.465.664	0,000
3	2022	SMCB	0	9.019.381.973	0,000
4	2022	WTON	33.177.600	8.715.466.600	0,004
5	2022	CAKK	50.000	1.203.300.219	0,000
6	2022	KIAS	0	14.929.100.000	0,000
7	2022	MLIA	0	6.615.000.000	0,000
8	2022	TOTO	0	51.600.000.000	0,000
9	2022	ISSP	0	7.185.992.035	0,000
10	2022	JKSW	2.000.000	150.000.000	0,013
11	2022	KRAS	7.041.100	19.346.396.900	0,000
12	2022	LION	1.335.000	520.160.000	0,003
13	2022	PICO	222.500	568.375.000	0,000
14	2022	TBMS	0	367.340.000	0,000
15	2022	AVIA	1.435.703.100	61.953.555.600	0,023
16	2022	BRPT	946.879	93.747.218.044	0,000
17	2022	BUDI	0	4.498.997.362	0,000
18	2022	CHEM	36.000.000	1.700.000.000	0,021
19	2022	DPNS	649.786	331.129.952	0,002
20	2022	EKAD	0	3.493.875.000	0,000
21	2022	KUAS	2.265.400	1.292.808.150	0,002
22	2022	SBMA	0	929.926.282	0,000
23	2022	UNIC	318.509	383.331.363	0,001
24	2022	FPNI	0	5.566.414.000	0,000
25	2022	IGAR	0	972.204.500	0,000
26	2022	IMPC	76.039.100	4.933.500.000	0,015
27	2022	TALF	83.700	1.353.435.000	0,000
28	2022	CPIN	0	16.389.000.000	0,000
29	2022	JPFA	65.984.800	11.726.575.201	0,006
30	2022	MAIN	0	2.238.750.000	0,000
31	2022	FASW	0	2.477.888.787	0,000
32	2022	ASII	11.695.600	40.483.553.140	0,000
33	2022	AUTO	0	4.819.733.000	0,000
34	2022	BRAM	0	450.000.000	0,000
35	2022	IMAS	0	3.994.291.039	0,000
36	2022	INDS	2.699.784	656.249.710	0,004

37	2022	LPIN	0	425.000.000	0,000
38	2022	MASA	0	9.182.946.945	0,000
39	2022	BELL	100.000	7.250.000.000	0,000
40	2022	ERTX	0	1.286.539.792	0,000
41	2022	ESTI	32.800.000	2.015.208.720	0,016
42	2022	PBRX	0	6.478.295.611	0,000
43	2022	POLY	0	4.267.883.472	0,000
44	2022	TRIS	7.315.000	3.141.443.806	0,002
45	2022	UCID	0	4.156.572.300	0,000
46	2022	JECC	0	151.200.000	0,000
47	2022	KBLI	0	4.007.235.107	0,000
48	2022	KBLM	12.500.000	1.120.000.000	0,011
49	2022	SCCO	1.833.519	205.583.400	0,009
50	2022	CAMP	50.750.000	5.885.000.000	0,009
51	2022	CEKA	250.000	595.000.000	0,000
52	2022	CLEO	0	12.000.000.000	0,000
53	2022	COCO	0	889.863.981	0,000
54	2022	CRAB	780.000	1.950.000.000	0,000
55	2022	DLTA	0	800.659.050	0,000
56	2022	IBOS	0	8.036.817.278	0,000
57	2022	ICBP	0	11.661.908.000	0,000
58	2022	INDF	1.380.020	8.780.426.500	0,000
59	2022	KEJU	4.801.900	1.500.000.000	0,003
60	2022	PANI	0	13.530.000.000	0,000
61	2022	ROTI	0	6.168.488.888	0,000
62	2022	SKBM	39.624.185	1.730.103.217	0,023
63	2022	SKLT	3.588.266	690.740.500	0,005
64	2022	STTP	41.750.800	1.310.000.000	0,032
65	2022	GGRM	12.946.930	1.924.088.000	0,007
66	2022	HMSP	0	116.318.076.900	0,000
67	2022	KLBF	112.909.052	46.875.122.110	0,002
68	2022	MERK	0	448.000.000	0,000
69	2022	SOHO	0	1.269.168.239	0,000
70	2022	TSPC	0	4.509.864.300	0,000
71	2022	NANO	56.764.400	4.285.102.352	0,013
72	2022	TCID	273.004	201.066.667	0,001
73	2022	VICI	1.635.500	6.708.000.000	0,000
74	2022	KICI	626.160	276.000.000	0,002
75	2022	WOOD	75.000.000	6.437.500.000	0,012
76	2022	HRTA	20.552.200	4.605.262.400	0,004

Lampiran 4 Tabulasi Data Profitabilitas Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2022. (Bentuk : Rupiah/IDR, Ribuan)

No.	Tahun	Kode Emiten	Laba Bersih Setelah Pajak	Total Aset	Profitabilitas (X3)
1	2022	GTSI	80.641.117	1.947.529.451	0,041
2	2022	SMBR	94.827.889	5.211.248.525	0,018
3	2022	SMCB	839.276.000	21.378.510.000	0,039
4	2022	WTON	171.060.047	9.447.528.704	0,018
5	2022	CAKK	10.551.048	447.970.073	0,024
6	2022	KIAS	6.553.871	1.065.879.553	0,006
7	2022	MLIA	853.707.145	6.806.945.264	0,125
8	2022	TOTO	313.410.762	3.304.972.192	0,095
9	2022	ISSP	305.849.000	7.405.931.000	0,041
10	2022	JKSW	3.190.668	159.342.936	0,020
11	2022	KRAS	353.065.248	49.308.670.928	0,007
12	2022	LION	2.314.363	684.497.878	0,003
13	2022	PICO	8.904.521	1.014.888.116	0,009
14	2022	TBMS	82.198.597	2.121.985.218	0,039
15	2022	AVIA	1.400.365.000	10.792.122.000	0,130
16	2022	BRPT	506.695.510	145.484.283.674	0,003
17	2022	BUDI	93.065.000	3.173.651.000	0,029
18	2022	CHEM	7.016.621	137.718.996	0,051
19	2022	DPNS	27.428.850	405.675.832	0,068
20	2022	EKAD	78.079.793	1.221.291.886	0,064
21	2022	KUAS	7.864.938	269.542.435	0,029
22	2022	SBMA	4.484.443	269.606.050	0,017
23	2022	UNIC	596.230.306	4.995.814.405	0,119
24	2022	FPNI	45.556.976	3.023.875.744	0,015
25	2022	IGAR	102.314.374	863.638.556	0,118
26	2022	IMPC	312.502.050	3.435.475.875	0,091
27	2022	TALF	44.313.086	1.797.280.792	0,025
28	2022	CPIN	2.930.357.000	39.847.545.000	0,074
29	2022	JPFA	1.490.931.000	32.690.887.000	0,046
30	2022	MAIN	26.217.657	5.746.998.087	0,005
31	2022	FASW	117.771.000	11.853.899.000	0,010
32	2022	ASII	40.420.000.000.000	413.297.000.000.000	0,098
33	2022	AUTO	1.474.280.000	18.521.261.000	0,080
34	2022	BRAM	549.321.816	4.576.100.172	0,120
35	2022	IMAS	562.551.000	57.445.068.000	0,010
36	2022	INDS	224.736.393	3.882.465.050	0,058
37	2022	LPIN	26.673.232	337.442.939	0,079

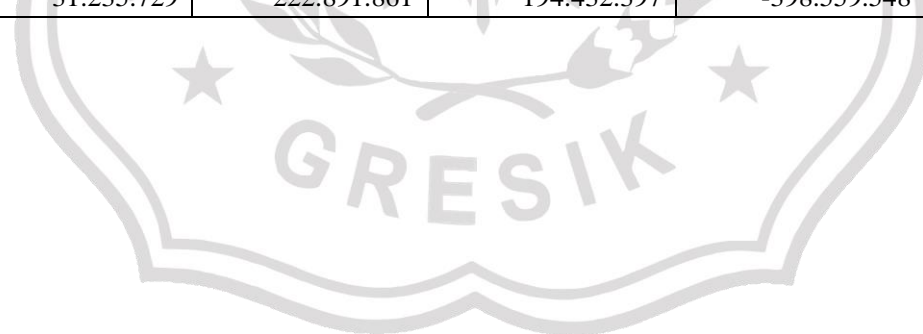
38	2022	MASA	829.937.754	7.261.111.399	0,114
39	2022	BELL	4.462.174	525.780.963	0,008
40	2022	ERTX	61.605.632	1.238.291.621	0,050
41	2022	ESTI	1.043.264	758.146.390	0,001
42	2022	PBRX	36.753.578	11.399.392.052	0,003
43	2022	POLY	193.708.057	3.587.871.075	0,054
44	2022	TRIS	64.521.509	1.177.807.599	0,055
45	2022	UCID	313.648.000	8.382.538.000	0,037
46	2022	JECC	57.625.088	2.199.797.641	0,026
47	2022	KBLI	59.961.667	2.797.005.026	0,021
48	2022	KBLM	30.497.464	1.508.596.356	0,020
49	2022	SCCO	106.708.261	5.128.133.329	0,021
50	2022	CAMP	121.257.337	1.074.777.460	0,113
51	2022	CEKA	220.704.543	1.718.287.454	0,128
52	2022	CLEO	195.598.849	1.693.523.611	0,115
53	2022	COCO	6.620.433	485.054.413	0,014
54	2022	CRAB	10.397.731	316.483.653	0,033
55	2022	DLTA	230.065.807	1.307.186.367	0,176
56	2022	IBOS	7.175.354	368.303.424	0,019
57	2022	ICBP	5.722.194.000	115.305.536.000	0,050
58	2022	INDF	9.192.569.000	180.433.300.000	0,051
59	2022	KEJU	117.370.750	860.100.359	0,136
60	2022	PANI	288.311.135	15.938.444.031	0,018
61	2022	ROTI	432.247.722	4.130.321.616	0,105
62	2022	SKBM	86.635.604	2.042.199.577	0,042
63	2022	SKLT	74.865.302	1.033.289.475	0,072
64	2022	STTP	624.524.006	4.590.737.850	0,136
65	2022	GGRM	2.779.742.000	88.562.617.000	0,031
66	2022	HMSP	6.323.744.000	54.786.992.000	0,115
67	2022	KLBF	3.450.083.412	27.241.313.026	0,127
68	2022	MERK	179.837.759	1.037.647.240	0,173
69	2022	SOHO	357.015.000	4.474.599.000	0,080
70	2022	TSPC	1.037.527.882	11.328.974.079	0,092
71	2022	NANO	1.740.384.582	177.769.224.634	0,010
72	2022	TCID	18.109.470	2.380.657.918	0,008
73	2022	VICI	97.639.054	1.150.904.223	0,085
74	2022	KICI	431.268	181.667.555	0,002
75	2022	WOOD	177.124.125	6.956.345.267	0,025
76	2022	HRTA	254.127.590	3.849.086.553	0,066

Lampiran 5 Tabulasi Data Manajemen Laba Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2022. (Bentuk : Rupiah/IDR, Ribuan)

No.	Tahun	Kode Emiten	Nit	CFFOit	Total TAit	Nit-1	CFFOit-1	Total Tait-1	Ait-1	Y
1	2022	GTSI	80.641.117	386.199.888	-305.558.771	-187.424.514	-1.247.799	-186.176.715	2.024.318.518	-0,059
2	2022	SMBR	94.827.889	411.196.927	-316.369.038	46.705.891	171.566.369	-124.860.478	5.271.953.697	-0,036
3	2022	SMCB	839.276.000	2.995.242.000	-2.155.966.000	713.344.000	1.536.576.000	-823.232.000	21.491.023.000	-0,062
4	2022	WTON	171.060.047	25.538.791	145.521.256	81.433.958	35.025.516	46.408.442	9.082.511.044	0,011
5	2022	CAKK	10.551.048	-1.906.910	12.457.958	12.299.444	25.839.967	-13.540.523	441.223.942	0,059
6	2022	KIAS	6.553.871	1.344.233	5.209.638	-5.554.727	7.202.024	-12.756.752	1.000.024.467	0,018
7	2022	MLIA	853.707.145	796.189.896	57.517.249	652.406.101	873.062.045	-220.655.944	6.121.601.356	0,045
8	2022	TOTO	313.410.762	326.550.905	-13.140.142	156.736.392	113.881.000	42.855.392	3.236.330.922	-0,017
9	2022	ISSP	305.849.000	-31.546.000	337.395.000	486.061.000	-110.281.000	596.342.000	7.097.322.000	-0,036
10	2022	JKSW	3.190.668	3.247.593	-56.925	-53.729	7.608.239	-7.661.968	168.201.513	0,045
11	2022	KRAS	353.065.248	4.780.117.400	-4.427.052.152	682.025.264	1.869.246.920	-1.187.221.656	58.839.156.192	-0,055
12	2022	LION	2.314.363	-42.365.251	44.679.614	-8.737.690	-11.547.721	2.810.031	686.806.548	0,061
13	2022	PICO	8.904.521	2.230.139	6.674.382	-48.356.764	790.994	-49.147.758	1.073.888.125	0,052
14	2022	TBMS	82.198.597	149.964.708	-67.766.112	109.721.129	65.895.083	43.826.047	2.316.171.058	-0,048
15	2022	AVIA	1.400.365.000	1.461.499.000	-61.134.000	1.434.551.000	1.271.999.000	162.552.000	10.873.760.000	-0,021
16	2022	BRPT	506.695.510	-2.090.052.122	2.596.747.632	4.656.486.117	5.779.207.587	-1.122.721.470	145.378.838.781	0,026
17	2022	BUDI	93.065.000	31.245.000	61.820.000	91.723.000	233.809.000	-142.086.000	2.993.218.000	0,068
18	2022	CHEM	7.016.621	-12.657.015	19.673.636	12.900.179	-2.905.478	15.805.656	90.598.393	0,043
19	2022	DPNS	27.428.850	20.535.103	6.893.747	22.723.656	403.642	22.320.014	362.242.571	-0,043
20	2022	EKAD	78.079.793	96.207.942	-18.128.149	108.490.477	46.049.270	62.441.208	1.165.564.745	-0,069
21	2022	KUAS	7.864.938	-14.257.143	22.122.081	6.178.641	-4.560.385	10.739.025	262.419.786	0,043
22	2022	SBMA	4.484.443	7.822.303	-3.337.860	7.413.866	10.224.290	-2.810.424	250.618.756	-0,002
23	2022	UNIC	596.230.306	302.371.733	293.858.572	913.227.291	391.054.648	522.172.643	4.604.837.815	-0,050
24	2022	FPNI	45.556.976	74.832.367	-29.275.391	150.451.284	611.778.590	-461.327.306	2.879.119.082	0,150
25	2022	IGAR	102.314.374	30.505.530	71.808.844	104.034.300	58.598.795	45.435.505	809.371.584	0,033
26	2022	IMPC	312.502.050	228.972.247	83.529.803	188.611.979	245.457.033	-56.845.054	2.858.166.022	0,049

27	2022	TALF	44.313.086	-9.549.426	53.862.512	22.437.586	24.146.879	-1.709.293	1.569.929.937	0,035
28	2022	CPIN	2.930.357.000	1.673.887.000	1.256.470.000	3.619.010.000	2.121.905.000	1.497.105.000	35.446.051.000	-0,007
29	2022	JPFA	1.490.931.000	1.426.749.000	64.182.000	2.130.896.000	701.246.000	1.429.650.000	28.589.656.000	-0,048
30	2022	MAIN	26.217.657	268.953.194	-242.735.537	60.376.485	-273.557.927	333.934.412	5.436.745.210	-0,106
31	2022	FASW	117.771.000	1.565.442.000	-1.447.671.000	623.433.000	639.471.000	-16.038.000	12.466.212.000	-0,115
32	2022	ASII	40.420.000.000.000	37.342.000.000.000	3.078.000.000.000	25.586.000.000.000	38.252.000.000.000	-12.666.000.000.000	367.311.000.000.000	0,043
33	2022	AUTO	1.474.280.000	708.436.000	765.844.000	634.931.000	911.735.000	-276.804.000	16.947.148.000	0,062
34	2022	BRAM	549.321.816	769.672.761	-220.350.944	415.908.779	210.763.340	205.145.438	4.561.869.092	-0,093
35	2022	IMAS	562.551.000	1.899.857.000	-1.337.306.000	-255.340.000	2.438.825.000	-2.694.165.000	51.023.608.000	0,027
36	2022	INDS	224.736.393	290.588.669	-65.852.276	169.216.979	-300.168.615	469.385.594	3.538.818.568	-0,151
37	2022	LPIN	26.673.232	-19.965.137	46.638.369	23.408.673	1.705.694	21.702.979	310.880.072	0,080
38	2022	MASA	829.937.754	2.009.418.572	-1.179.480.818	788.988.705	973.560.751	-184.572.045	8.193.586.170	-0,121
39	2022	BELL	4.462.174	15.219.194	-10.757.020	4.172.726	34.364.339	-30.191.613	524.473.607	0,037
40	2022	ERTX	61.605.632	-17.925.191	79.530.823	24.912.288	-16.576.117	41.488.405	1.143.611.247	0,033
41	2022	ESTI	1.043.264	35.894.854	-34.851.590	25.366.898	84.455.004	-59.088.106	805.638.672	0,030
42	2022	PBRX	36.753.578	216.753.485	-179.999.907	242.316.580	-52.975.621	295.292.201	10.958.612.327	-0,043
43	2022	POLY	193.708.057	103.103.255	90.604.802	53.865.477	-28.107.207	81.972.684	3.747.230.856	0,002
44	2022	TRIS	64.521.509	71.064.448	-6.542.939	18.024.581	92.395.354	-74.370.772	1.060.742.743	0,064
45	2022	UCID	313.648.000	273.361.000	40.287.000	480.060.000	795.423.000	-315.363.000	7.777.887.000	0,046
46	2022	JECC	57.625.088	-155.061.768	212.686.856	-47.179.855	-262.438.827	215.258.972	1.736.977.382	-0,001
47	2022	KBLI	59.961.667	-176.261.581	236.223.247	93.371.439	164.097.704	-70.726.265	2.725.242.711	0,113
48	2022	KBLM	30.497.464	75.739.530	-45.242.066	-12.999.703	-22.885.073	9.885.371	1.497.181.021	-0,037
49	2022	SCCO	106.708.261	-293.619.329	400.327.590	140.694.706	46.862.953	93.831.753	4.696.875.916	0,065
50	2022	CAMP	121.257.337	178.373.991	-57.116.654	99.278.807	213.482.550	-114.203.742	1.146.235.578	0,050
51	2022	CEKA	220.704.543	11.867.531	208.837.013	187.066.990	-91.481.686	278.548.676	1.697.387.196	-0,041
52	2022	CLEO	195.598.849	190.077.226	5.521.623	180.711.667	232.746.846	-52.035.179	1.348.181.577	0,043
53	2022	COCO	6.620.433	-77.748.378	84.368.811	8.532.632	-26.103.285	34.635.916	370.684.311	0,134
54	2022	CRAB	10.397.731	2.785.852	7.611.879	7.280.371	-7.964.409	15.244.780	289.436.625	-0,026
55	2022	DLTA	230.065.807	196.829.126	33.236.681	187.992.998	335.398.629	-147.405.631	1.308.722.065	0,138
56	2022	IBOS	7.175.354	-10.595.822	17.771.176	4.110.855	17.574.029	-13.463.174	202.565.173	0,154

57	2022	ICBP	5.722.194.000	8.804.494.000	-3.082.300.000	7.911.943.000	7.989.039.000	-77.096.000	118.015.311.000	-0,025
58	2022	INDF	9.192.569.000	13.587.686.000	-4.395.117.000	11.229.695.000	14.692.641.000	-3.462.946.000	179.271.840.000	-0,005
59	2022	KEJU	117.370.750	64.694.069	52.676.682	144.700.269	97.933.974	46.766.295	767.726.284	0,008
60	2022	PANI	288.311.135	604.773.985	-316.462.850	1.680.076	-359.693.319	361.373.395	13.296.259.876	-0,051
61	2022	ROTI	432.247.722	772.900.855	-340.653.133	283.602.994	677.756.489	-394.153.496	4.191.284.423	0,013
62	2022	SKBM	86.635.604	102.191.881	-15.556.277	29.707.422	-44.970.462	74.677.884	1.970.428.120	-0,046
63	2022	SKLT	74.865.302	16.414.345	58.450.957	84.524.160	127.778.774	-43.254.614	889.125.251	0,114
64	2022	STTP	624.524.006	677.186.312	-52.662.306	617.573.767	624.883.019	-7.309.252	3.919.243.684	-0,012
65	2022	GGRM	2.779.742.000	9.867.984.000	-7.088.242.000	5.605.321.000	5.325.167.000	280.154.000	89.964.369.000	-0,082
66	2022	HMSP	6.323.744.000	7.355.336.000	-1.031.592.000	7.137.097.000	10.302.406.000	-3.165.309.000	53.090.428.000	0,040
67	2022	KLBF	3.450.083.412	1.271.888.674	2.178.194.738	3.232.007.683	2.825.946.276	406.061.407	25.666.635.156	0,069
68	2022	MERK	179.837.759	110.323.210	69.514.549	131.660.834	169.814.591	-38.153.757	1.026.266.866	0,105
69	2022	SOHO	357.015.000	368.904.000	-11.889.000	551.091.000	615.123.000	-64.032.000	4.021.919.000	0,013
70	2022	TSPC	1.037.527.882	485.838.424	551.689.458	877.817.638	689.652.508	188.165.129	9.644.326.663	0,038
71	2022	NANO	1.740.384.582	2.491.884.256	-751.499.674	1.791.305.678	1.647.427.039	143.878.639	41.756.444.025	-0,021
72	2022	TCID	18.109.470	90.067.737	-71.958.266	76.507.619	150.138.898	-73.631.279	2.300.804.865	0,001
73	2022	VICI	97.639.054	118.960.501	-21.321.448	177.275.878	110.238.038	67.037.840	997.797.006	-0,089
74	2022	KICI	431.268	-732.603	1.163.871	21.701.439	-8.354.513	30.055.952	185.698.139	-0,156
75	2022	WOOD	177.124.125	88.059.422	89.064.703	535.295.613	-51.752.784	587.048.396	6.801.034.779	-0,073
76	2022	HRTA	254.127.590	31.235.729	222.891.861	194.432.397	-398.559.548	592.991.946	3.478.074.221	-0,106



Lampiran 6 Tabulasi Data *Intellectual Capital* Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2022. (Bentuk : Rupiah/IDR, Ribuan)

No.	Tahun	Kode Emiten	Output	Input	VA	CE	VACA	HC	VAHU	SC	STVA	VAIC™
1	2022	GTSI	662.610.076	541.306.306	121.303.770	896.072.526	0,135	32.229.374	3,764	89.074.396	0,734	4,633
2	2022	SMBR	1.899.042.238	1.646.063.225	252.979.013	3.086.916.334	0,082	179.623.791	1,408	73.355.222	0,290	1,780
3	2022	SMCB	12.268.726.000	11.146.665.000	1.122.061.000	11.199.072.000	0,100	282.489.000	3,972	839.572.000	0,748	4,820
4	2022	WTON	6.012.026.153	5.791.137.820	220.888.333	3.637.820.526	0,061	52.459.527	4,211	168.428.806	0,763	5,034
5	2022	CAKK	253.798.833	225.764.350	28.034.483	252.521.962	0,111	20.637.213	1,358	7.397.271	0,264	1,733
6	2022	KIAS	650.314.851	637.588.245	12.726.607	853.001.407	0,015	11.682.947	1,089	1.043.660	0,082	1,186
7	2022	MLIA	5.080.114.450	3.889.633.999	1.190.480.451	4.483.138.057	0,266	370.192.847	3,216	820.287.604	0,689	4,170
8	2022	TOTO	2.109.083.702	1.692.055.653	417.028.049	2.302.761.451	0,181	101.887.216	4,093	315.140.832	0,756	5,030
9	2022	ISSP	6.410.512.000	6.107.376.000	303.136.000	4.144.535.000	0,073	85.161.000	3,560	217.975.000	0,719	4,352
10	2022	JKSW	13.387.166	10.685.331	2.701.835	-493.772.065	-0,005	5.603.266	0,482	-2.901.430	-1,074	-0,597
11	2022	KRAS	40.614.899.160	34.375.697.992	6.239.201.168	8.615.920.912	0,724	1.383.867.960	4,509	4.855.333.208	0,778	6,011
12	2022	LION	413.460.745	334.956.854	78.503.891	474.814.738	0,165	76.189.528	1,030	2.314.363	0,029	1,225
13	2022	PICO	557.848.329	525.167.469	32.680.860	198.835.085	0,164	24.234.237	1,349	8.446.623	0,258	1,771
14	2022	TBMS	11.383.762.549	11.254.567.149	129.195.399	968.452.996	0,133	26.806.694	4,820	102.388.706	0,793	5,745
15	2022	AVIA	6.987.893.000	5.063.788.000	1.924.105.000	9.574.885.000	0,201	523.740.000	3,674	1.400.365.000	0,728	4,603
16	2022	BRPT	47.690.304.103	45.511.875.223	2.178.428.880	58.549.161.707	0,037	1.990.113.079	1,095	188.315.801	0,086	1,218
17	2022	BUDI	3.383.313.000	3.161.562.000	221.751.000	1.445.037.000	0,153	128.686.000	1,723	93.065.000	0,420	2,296
18	2022	CHEM	128.210.392	104.838.917	23.371.475	112.508.642	0,208	15.491.060	1,509	7.880.414	0,337	2,054
19	2022	DPNS	211.226.927	158.661.781	52.565.146	329.957.934	0,159	25.347.233	2,074	27.217.913	0,518	2,751
20	2022	EKAD	626.166.340	487.251.781	138.914.559	1.112.843.645	0,125	60.834.766	2,283	78.079.793	0,562	2,970
21	2022	KUAS	153.828.141	133.848.690	19.979.451	149.151.859	0,134	12.293.178	1,625	7.686.273	0,385	2,144
22	2022	SBMA	104.524.112	78.002.042	26.522.070	211.072.514	0,126	21.602.010	1,228	4.920.060	0,186	1,539
23	2022	UNIC	6.541.938.635	5.751.087.245	790.851.390	4.325.289.670	0,183	147.428.085	5,364	643.423.306	0,814	6,361
24	2022	FPNI	7.503.215.070	7.395.772.340	107.442.730	1.690.909.459	0,064	61.885.754	1,736	45.556.976	0,424	2,224
25	2022	IGAR	1.104.548.572	973.531.015	131.017.557	786.929.124	0,166	29.879.377	4,385	101.138.180	0,772	5,323
26	2022	IMPC	2.824.621.861	2.254.183.356	570.438.505	2.224.729.776	0,256	257.936.455	2,212	312.502.050	0,548	3,016

27	2022	TALF	1.330.957.604	1.244.970.923	85.986.681	1.186.405.791	0,072	41.673.595	2,063	44.313.086	0,515	2,651
28	2022	CPIN	57.403.062.000	52.907.950.000	4.495.112.000	26.327.214.000	0,171	1.564.755.000	2,873	2.930.357.000	0,652	3,695
29	2022	JPFA	49.145.592.000	45.332.528.000	3.813.064.000	13.654.777.000	0,279	2.322.133.000	1,642	1.490.931.000	0,391	2,312
30	2022	MAIN	11.160.762.936	10.917.542.557	243.220.379	2.075.138.470	0,117	217.002.722	1,121	26.217.657	0,108	1,346
31	2022	FASW	9.471.118.000	9.196.805.000	274.313.000	5.054.082.000	0,054	156.542.000	1,752	117.771.000	0,429	2,236
32	2022	ASII	313.219.000.000.000	248.605.000.000.000	64.614.000.000.000	243.720.000.000.000	0,265	24.224.000.000.000	2,667	40.390.000.000.000	0,625	3,558
33	2022	AUTO	19.441.312.000	17.141.041.000	2.300.271.000	13.051.565.000	0,176	825.991.000	2,785	1.474.280.000	0,641	3,602
34	2022	BRAM	5.292.418.824	4.608.163.836	684.254.988	3.499.815.073	0,196	121.268.847	5,642	562.986.141	0,823	6,661
35	2022	IMAS	26.784.247.000	23.593.317.000	3.190.930.000	14.167.322.000	0,225	2.628.379.000	1,214	562.551.000	0,176	1,616
36	2022	INDS	3.983.385.976	3.412.424.476	570.961.500	2.982.354.921	0,191	117.682.844	4,852	453.278.656	0,794	5,837
37	2022	LPIN	185.899.969	125.844.000	60.055.969	304.759.564	0,197	33.382.737	1,799	26.673.232	0,444	2,440
38	2022	MASA	7.292.470.105	5.678.182.344	1.614.287.762	5.094.994.673	0,317	784.350.008	2,058	829.937.754	0,514	2,889
39	2022	BELL	464.691.465	376.330.270	88.361.195	261.434.908	0,338	83.899.021	1,053	4.462.174	0,050	1,442
40	2022	ERTX	1.736.225.483	1.250.723.421	485.502.062	369.819.481	1,313	423.896.430	1,145	61.605.632	0,127	2,585
41	2022	ESTI	464.578.322	420.177.653	44.400.669	228.283.883	0,194	43.357.405	1,024	1.043.264	0,023	1,242
42	2022	PBRX	10.875.072.946	9.371.123.480	1.503.949.466	5.364.560.749	0,280	1.467.195.888	1,025	36.753.578	0,024	1,330
43	2022	POLY	6.486.338.737	5.931.558.562	554.780.175	-14.856.957.513	-0,037	361.072.117	1,536	193.708.057	0,349	1,848
44	2022	TRIS	1.509.453.327	1.102.061.415	407.391.912	712.024.030	0,572	342.870.403	1,188	64.521.509	0,158	1,919
45	2022	UCID	10.342.547.000	9.485.222.000	857.325.000	5.163.753.000	0,166	543.677.000	1,577	313.648.000	0,366	2,109
46	2022	JECC	2.836.130.136	2.644.838.745	191.291.391	748.228.960	0,256	133.666.323	1,431	57.625.068	0,301	1,988
47	2022	KBLI	2.236.566.920	2.110.324.555	126.242.364	2.495.007.760	0,051	66.280.698	1,905	59.961.667	0,475	2,430
48	2022	KBLM	1.532.935.532	1.481.774.671	51.160.861	1.244.651.404	0,041	20.663.397	2,476	30.497.464	0,596	3,113
49	2022	SCCO	5.514.826.836	5.260.962.184	253.864.652	4.730.661.689	0,054	147.156.391	1,725	106.708.261	0,420	2,199
50	2022	CAMP	1.140.565.044	911.248.173	229.316.871	941.454.031	0,244	108.059.534	2,122	121.257.337	0,529	2,894
51	2022	CEKA	6.159.788.852	5.863.246.192	296.542.660	1.550.042.870	0,191	74.483.703	3,981	222.058.957	0,749	4,921
52	2022	CLEO	1.358.708.498	980.361.110	378.347.387	1.185.150.863	0,319	182.748.539	2,070	195.598.849	0,517	2,907
53	2022	COCO	290.393.389	264.133.075	26.260.314	204.293.088	0,129	16.054.147	1,636	10.206.167	0,389	2,153
54	2022	CRAB	579.110.226	489.008.350	90.101.876	179.352.508	0,502	79.704.145	1,130	10.397.731	0,115	1,748
55	2022	DLTA	803.183.943	497.412.842	305.771.101	1.000.775.865	0,306	75.705.294	4,039	230.065.807	0,752	5,097
56	2022	IBOS	79.182.586	65.001.440	14.181.146	327.165.092	0,043	7.005.793	2,024	7.175.354	0,506	2,574

57	2022	ICBP	66.269.776.000	58.592.625.000	7.677.151.000	57.473.007.000	0,134	2.082.480.000	3,687	5.594.671.000	0,729	4,549
58	2022	INDF	113.638.701.000	99.744.542.000	13.894.159.000	93.623.038.000	0,148	4.710.590.000	2,950	9.183.569.000	0,661	3,759
59	2022	KEJU	1.057.386.238	874.392.377	182.993.861	703.505.819	0,260	65.623.110	2,789	117.370.750	0,641	3,690
60	2022	PANI	901.708.048	540.485.306	361.222.742	7.378.214.603	0,049	100.679.023	3,588	260.543.719	0,721	4,358
61	2022	ROTI	4.021.190.268	3.135.918.449	885.271.818	2.681.158.539	0,330	453.024.096	1,954	432.247.722	0,488	2,773
62	2022	SKBM	3.828.486.422	3.659.085.837	169.400.586	1.073.965.710	0,158	82.764.982	2,047	86.635.604	0,511	2,716
63	2022	SKLT	1.553.635.992	1.256.358.230	297.277.762	590.753.527	0,503	222.412.460	1,337	74.865.302	0,252	2,092
64	2022	STTP	5.132.904.351	4.373.802.856	759.101.496	3.928.398.774	0,193	134.577.490	5,641	624.524.006	0,823	6,657
65	2022	GGRM	124.834.432.000	121.080.893.000	3.753.539.000	57.855.966.000	0,065	973.797.000	3,855	2.779.742.000	0,741	4,660
66	2022	HMSF	111.937.334.000	99.103.378.000	12.833.956.000	28.170.168.000	0,456	6.510.212.000	1,971	6.323.744.000	0,493	2,920
67	2022	KLBF	29.268.404.468	23.445.148.198	5.823.256.270	22.097.328.202	0,264	2.373.172.858	2,454	3.450.083.412	0,592	3,310
68	2022	MERK	1.130.134.417	850.225.816	279.908.601	757.241.649	0,370	100.070.842	2,797	179.837.759	0,642	3,809
69	2022	SOHO	7.311.882.000	6.423.796.000	888.086.000	2.427.555.000	0,366	531.071.000	1,672	357.015.000	0,402	2,440
70	2022	TSPC	13.031.402.897	11.221.447.734	1.809.955.164	7.550.757.105	0,240	772.427.282	2,343	1.037.527.882	0,573	3,156
71	2022	NANO	45.033.427.837	34.093.964.290	10.939.463.547	164.929.863.674	0,066	9.199.078.965	1,189	1.740.384.582	0,159	1,415
72	2022	TCID	2.072.638.708	1.794.637.458	278.001.250	1.854.787.915	0,150	259.891.779	1,070	18.109.470	0,065	1,285
73	2022	VICI	1.047.100.148	792.622.614	254.477.534	801.013.449	0,318	156.838.481	1,623	97.639.054	0,384	2,324
74	2022	KICI	83.965.680	69.394.154	14.571.526	114.506.378	0,127	14.140.258	1,030	431.268	0,030	1,187
75	2022	WOOD	4.591.642.791	3.974.317.157	617.325.634	3.760.607.401	0,164	440.201.509	1,402	177.124.125	0,287	1,853
76	2022	HRTA	6.921.788.498	6.609.138.255	312.650.243	1.722.573.241	0,182	58.522.653	5,342	254.127.590	0,813	6,337



Lampiran 7 Hasil Pengolahan Data Menggunakan SmartPLS Ver 4.9.0.5

1. Data Deskriptif

Variabel	N	Min	Max	Mean	Std. Deviasi
Kualitas Audit (X1)	76	0.000	1.000	0.461	0.498
Struktur Kepemilikan Manajerial (X2)	76	0.000	0.032	0.003	0.006
Profitabilitas (X3)	76	0.001	0.176	0.056	0.046
Manajemen Laba (Y)	76	-0.156	0.154	0.004	0.068
<i>Intellectual Capital</i> (Z)	76	-0.597	6.661	3.053	1.553

2. Uji Validitas

a. Outer Loading

	Pemuatan luar (Outer loadings)
X1 <- Kualitas Audit	1.000
X2 <- Struktur Kepemilikan Manajerial	1.000
X3 <- Profitabilitas	1.000
Y <- Manajemen Laba	1.000
Z <- <i>Intellectual Capital</i>	1.000
IC x SKM -> IC x SKM	1.000
IC x KAP -> IC x KAP	1.000
IC x PRO -> IC x PRO	1.000

3. Uji Colinearity Statistik (VIF)

	VIF
Kualitas Audit	1.000
Kepemilikan Manajerial	1.000
Profitabilitas	1.000
Manajemen Laba	1.000
<i>Intellectual Capital</i>	1.000
IC X KAP	1.000
IC X SKM	1.000
IC X Profitabilitas	1.000

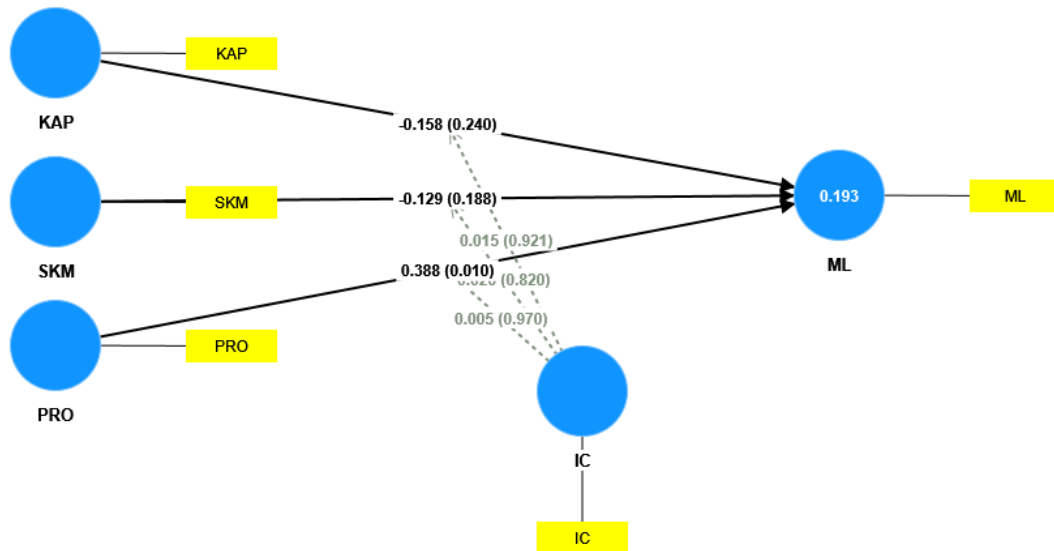
4. Uji Koefisien Determinasi (R-Square)

	R-square	R-square adjusted
Manajemen Laba	0.193	0.110

5. Uji Effect Size (F-Square)

	f-square
KAP -> Manajemen Laba	0.025
Kepemilikan Manajerial -> Manajemen Laba	0.016
Profitabilitas -> Manajemen Laba	0.118
<i>Intellectual Capital</i> -> Manajemen Laba	0.157
IC X KAP -> Manajemen Laba	0.000
IC X Kepemilikan Manajerial -> Manajemen Laba	0.001
IC X Profitabilitas -> Manajemen Laba	0.000

6. Uji Koefisien Jalur (Path Coefficient)



	Path Coefficient
KAP -> Manajemen Laba	-0.158
Kepemilikan Manajerial -> Manajemen Laba	-0.129
Profitabilitas -> Manajemen Laba	0.388
IC X KAP -> Manajemen Laba	0.015
IC X Kepemilikan Manajerial -> Manajemen Laba	0.026
IC X Profitabilitas -> Manajemen Laba	0.005

7. Model Hasil Uji Koefisien Jalur (Path Coefficient) & Uji Hipotesis

	Signifikan	P-Value	Hasil
Kualitas Audit -> Manajemen Laba	> 0,05	0.240	Ditolak
Kepemilikan Manajerial -> Manajemen Laba	> 0,05	0.188	Ditolak
Profitabilitas -> Manajemen Laba	< 0,05	0.010	Diterima

IC X Kualitas Audit -> Manajemen Laba	> 0,05	0.921	Ditolak
IC X Kepemilikan Manajerial -> Manajemen Laba	> 0,05	0.820	Ditolak
IC X Profitabilitas -> Manajemen Laba	> 0,05	0.970	Ditolak

