

Lampiran 1

Populasi Perusahaan Manufaktur Sektor Barang Konsumsi

1. Sub Sektor Makanan dan Minuman

No.	Kode Perusahaan	Nama Perusahaan
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	CAMP	Campina Ice Cream Industry Tbk
6	CEKA	Cahaya Kalbar Tbk
7	CLEO	Sariguna Primatirta Tbk
8	COCO	Wahana Interfood Nusantara Tbk IPO 20 Maret 2019
9	DLTA	Delta Djakarta Tbk
10	DMND	Diamond Food Indonesia Tbk
11	ENZO	Moreno Abadi Perkasa Tbk
12	FOOD	Sentra Food Indonesia Tbk IPO 8 Januari 2019
13	GOOD	Garudafood Putra Putri Jaya Tbk
14	HOKI	Buyung Poetra Sembada Tbk
15	ICBP	Indofood CBP Sukses Makmur Tbk
16	IIKP	Inti Agri Resources Tbk
17	IKAN	Era Mandiri Cemerlang Tbk
18	INDF	Indofood Sukses Makmur Tbk
19	KEJU	Mulia Boga Raya Tbk IPO 25 November 2019
20	MGNA	Magna Investama Mandiri Tbk
21	MLBI	Multi Bintang Indonesia Tbk
22	MYOR	Mayora Indah Tbk
23	PANI	Pratama Abadi Nusa Industri Tbk
24	PCAR	Prima Cakrawala Abadi Tbk
25	PMMP	Panca Mitra Multiperdana Tbk
26	PSDN	Prasidha Aneka Niaga Tbk
27	PSGO	Palma Serasih Tbk IPO 25 November 2019
28	ROTI	Nippon Indosari Corpindo Tbk
29	SKBM	Sekar Bumi Tbk
30	SKLT	Sekar Laut Tbk
31	STTP	Siantar Top Tbk
32	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk
33	CMRY	Cisarua Mountain Dairy Tbk.
34	WMUU	Widodo Makmur Unggas Tbk
35	BUDI	Budi Starch & Sweetener Tbk

36	IBOS	PT Indo Boga Sukses Tbk
37	NASI	Wahana Inti Makmur Tbk
38	BOBA	Formosa Ingredient Factory Tbk
39	TAYS	Jaya Swarasa Agung Tbk.

Sumber : www.idx.co.id

2. Sub Sektor Pabrik Tembakau

No.	Kode Perusahaan	Nama Perusahaan
1	GGRM	Gudang Garam Tbk
2	HMSP	Hanjaya Mandala Sampoerna Tbk
3	ITIC	Indonesian Tobacco Tbk
4	RMBA	Bentoel Internasional Investama Tbk
5	WIIM	Wisnilak Inti Makmur Tbk

Sumber : www.idx.co.id

3. Sub Sektor Farmasi

No.	Kode Perusahaan	Nama Perusahaan
1	DVLA	Darya Varia Laboratoria Tbk
2	INAF	Indofarma Tbk
3	KAEF	Kimia Farma Tbk
4	KBLF	Kalbe Farma Tbk
5	MERK	Merck Indonesia Tbk
6	PEHA	Phapros Tbk
7	PYFA	Pyridam Farma Tbk
8	SCPI	Merck Sharp Dohme Pharma Tbk
9	SIDO	Industri Jamu dan Farmasi Sido Tbk
10	SOHO	Soho Global Health Tbk
11	TSPC	Tempo Scan Pacific Tbk

Sumber : www.idx.com

5. Sub Sektor Kosmetik Dan Barang Keperluan Rumah Tangga

No.	Kode Perusahaan	Nama Perusahaan
1	KINO	Kino Indonesia Tbk
2	KPAS	Cottonindo Ariesta Tbk
3	MBTO	Martina Berto Tbk
4	MRAT	Mustika Ratu Tbk
5	TCID	Mandom Indonesia Tbk
6	UNVR	Unilever Indonesia Tbk
7	VICI	Victoria Care Indonesia Tbk
8	NANO	PT Nanotech Indonesia Global Tbk
9	FLMC	Falmaco Nonwoven Industri Tbk.

Sumber : www.idx.co.id

6. Sub Sektor Peralatan Rumah Tangga

No.	Kode Perusahaan	Nama Perusahaan
1	CBMF	Cahaya Bintang Medan Tbk
2	CINT	Chitose International Tbk
3	FLMC	Falmaco Nonwoven Industri Tbk IPO 8 Juli 2021
4	KICI	Kedaung Indah Can Tbk
5	LMPI	Langgeng Makmur Industri Tbk
6	SOFA	Boston Furniture Industries Tbk
7	WOOD	Integra Indocabinet Tbk

Sumber : www.idx.co.id

7. Sub lainnya

No.	Kode Perusahaan	Nama Perusahaan
1	TOYS	Sunindo Adipersada Tbk
2	HRTA	Hartadinata Abadi Tbk
3	BIKE	PT Sepeda Bersama Indonesia Tbk

Sumber : www.idx.co.id

Lampiran 2

Sampel Perusahaan Manufaktur Sektor Barang Konsumsi

No.	Kode Perusahaan	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	CAMP	Campina Ice Cream Industry Tbk
4	CEKA	Cahaya Kalbar Tbk
5	CLEO	Sariguna Primatirta Tbk
6	COCO	Wahana Interfood Nusantara Tbk IPO 20 Maret 2019
7	DLTA	Delta Djakarta Tbk
8	GOOD	Garudafood Putra Putri Jaya Tbk
9	HOKI	Buyung Poetra Sembada Tbk
10	ICBP	Indofood CBP Sukses Makmur Tbk
11	INDF	Indofood Sukses Makmur Tbk
12	KEJU	Mulia Boga Raya Tbk IPO 25 November 2019
13	MLBI	Multi Bintang Indonesia Tbk
14	MYOR	Mayora Indah Tbk
15	ROTI	Nippon Indosari Corpindo Tbk
16	SKBM	Sekar Bumi Tbk
17	SKLT	Sekar Laut Tbk
18	STTP	Siantar Top Tbk
19	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk
20	BUDI	Budi Starch & Sweetener Tbk
21	GGRM	Gudang Garam Tbk
22	HMSP	Hanjaya Mandala Sampoerna Tbk
23	WIIM	Wismilak Inti Makmur Tbk
24	DVLA	Darya Varia Laboratoria Tbk
25	KAEF	Kimia Farma Tbk
26	KLBF	Kalbe Farma Tbk
27	MERK	Merck Indonesia Tbk
28	PEHA	Phapros Tbk
29	PYFA	Pyridam Farma Tbk
30	SCPI	Merck Sharp Dohme Pharma Tbk
31	SIDO	Industri Jamu dan Farmasi Sido Tbk
32	TSPC	Tempo Scan Pacific Tbk
33	KINO	Kino Indonesia Tbk
34	UNVR	Unilever Indonesia Tbk
35	WOOD	Integra Indocabinet Tbk
36	HRTA	Hartadinata Abadi Tbk

Sumber : www.idx.co.id

Lampiran 3

**Tabel Perhitungan ROE Perusahaan Manufaktur Sektor Barang Konsumsi
Tahun 2019-2021**

No.	Kode Perusahaan	Tahun	Laba Setelah Pajak	Total Ekuitas	Return on Equity (ROE)
1	ADES	2019	83.885.000.000	567.937.000.000	0,148
		2020	135.789.000.000	700.508.000.000	0,194
		2021	265.758.000.000	969.817.000.000	0,274
2	AISA	2019	1.134.776.000.000	1.657.853.000.000	0,684
		2020	1.204.972.000.000	828.257.000.000	1,455
		2021	8.771.000.000	81.889.000.000	0,107
3	CAMP	2019	76.758.829.457	935.392.483.851	0,082
		2020	44.045.828.312	961.711.929.701	0,346
		2021	100.066.615.090	1.022.814.971.131	0,298
4	CEKA	2019	215.459.200.242	1.131.294.696.834	0,190
		2020	181.812.593.992	1.260.714.994.864	0,144
		2021	187.066.990.085	1.387.366.962.835	0,135
5	CLEO	2019	130.756.461.708	766.299.436.026	0,171
		2020	132.772.234.495	894.746.110.680	0,148
		2021	180.711.667.020	1.001.579.893.307	0,180
6	COCO	2019	7.957.208.221	109.361.193.193	0,173
		2020	149.990.636.633	1.211.246.898.396	0,124
		2021	8.532.631.708	218.832.136.935	0,339
7	DLTA	2019	317.815.177.000	1.213.563.332.000	0,262
		2020	123.465.762.000	1.019.898.963.000	0,121
		2021	187.992.998.000	1.010.174.017.000	0,186
8	GOOD	2019	435.766.359.480	2.765.520.764.915	0,158
		2020	245.103.761.907	2.894.436.789.153	0,085
		2021	492.637.672.186	3.030.658.030.412	0,163
9	HOKI	2019	103.723.133.972	641.567.444.819	0,162
		2020	38.038.419.405	662.560.916.609	0,057
		2021	12.533.087.704	668.660.599.446	0,019
10	ICBP	2019	5.360.029.000.000	26.671.104.000.000	0,201
		2020	7.418.574.000.000	50.318.053.000.000	0,147
		2021	7.137.097.000.000	29.191.406.000.000	0,244
11	INDF	2019	5.902.729.000.000	54.202.488.000.000	0,509
		2020	8.752.066.000.000	79.138.044.000.000	0,111
		2021	11.203.585.000.000	86.632.111.000.000	0,129
12	KEJU	2019	98.047.666.143	435.693.976.887	0,225
		2020	121.000.016.429	440.900.964.118	0,274
		2021	144.700.268.968	585.825.528.987	0,247
13	MLBI	2019	1.206.059.000.000	1.146.007.000.000	1,052
		2020	285.617.000.000	1.433.406.000.000	0,199
		2021	665.850.000.000	1.099.157.000.000	0,606
14	MYOR	2019	2.051.404.206.764	9.911.940.195.318	0,207
		2020	2.098.168.514.645	11.271.468.049.958	0,186

		2021	1.211.052.647.953	11.360.031.396.135	0,307
15	ROTI	2019	236.518.557.420	3.092.597.379.097	0,276
		2020	1.206.059.000.000	1.146.007.000.000	1,052
		2021	281.340.682.456	2.849.419.530.726	0,099
16	SKBM	2019	5.360.029.000.000	26.671.104.000.000	0,201
		2020	5.415.741.808	961.981.659.335	0,206
		2021	29.707.421.605	992.485.493.010	0,43
17	SKLT	2019	44.943.627.900	380.381.947.966	0,118
		2020	42.520.246.722	406.954.570.727	0,104
		2021	84.524.160.228	541.837.229.228	0,156
18	STTP	2019	482.590.522.840	2.148.007.007.980	0,225
		2020	628.628.879.549	2.673.298.199.144	0,235
		2021	617.573.766.863	3.300.848.622.529	0,187
19	ULTJ	2019	1.035.865.000.000	5.655.139.000.000	0,183
		2020	1.109.666.000.000	4.781.737.000.000	0,232
		2021	1.276.793.000.000	5.138.126.000.000	0,248
20	BUDI	2019	64.021.000.000	1.285.318.000.000	0,15
		2020	67.093.000.000	1.322.156.000.000	0,251
		2021	91.723.000.000	1.387.697.000.000	0,366
21	GGRM	2019	10.880.704.000.000	50.930.758.000.000	0,214
		2020	7.647.729.000.000	58.522.468.000.000	0,131
		2021	5.605.321.000.000	59.288.274.000.000	0,095
22	HMSP	2019	13.721.513.000.000	35.679.730.000.000	0,385
		2020	8.581.378.000.000	30.241.426.000.000	0,284
		2021	7.137.097.000.000	29.191.406.000.000	0,244
23	WIIM	2019	1.273.280.914.810	1.033.170.577.477	1,026
		2020	172.506.562.986	1.185.851.841.509	0,145
		2021	176.877.010.231	1.318.385.158.595	0,134
24	DVLA	2019	221.783.249.000	1.306.078.988.000	0,170
		2020	162.072.984.000	1.326.287.143.000	0,122
		2021	146.725.628.000	1.380.798.261.000	0,106
25	KAEF	2019	15.890.439.000	7.412.926.828.000	0,002
		2020	12.257.560.000.000	7.105.672.046.000	1,003
		2021	289.888.789.000	7.231.872.635.000	0,040
26	KLBF	2019	2.537.601.823.645	16.705.582.476.031	0,152
		2020	2.799.622.515.814	18.276.082.144.080	0,153
		2021	3.232.007.683.281	21.265.877.793.123	0,152
27	MERK	2019	78.256.797.000	594.011.658.000	0,132
		2020	71.902.263.000	612.683.025.000	0,117
		2021	131.660.834.000	684.043.788.000	0,192
28	PEHA	2019	102.310.124.000	821.609.349.000	0,125
		2020	1.466.514.900.000	740.909.054.000	1,066
		2021	11.296.951.000	740.977.263.000	0,015
29	PYFA	2019	9.342.718.039	124.725.993.563	0,075
		2020	22.104.364.267	157.631.750.155	0,140
		2021	5.478.952.440	167.100.567.456	1,033
30	SCPI	2019	112.652.526.000	617.000.279.000	0,183
		2020	218.362.874.000	832.209.156.000	0,262
		2021	118.691.582.000	972.552.466.000	0,122

31	SIDO	2019	807.689.000.000	3.064.707.000.000	0,264
		2020	934.016.000.000	3.221.740.000.000	0,290
		2021	1.260.898.000.000	3.471.185.000.000	0,363
32	TSPC	2019	595.154.912.874	5.791.035.969.893	0,103
		2020	834.369.751.682	6.377.235.707.755	0,131
		2021	14.817.637.643.000	6.875.303.997.165	2,128
33	KINO	2019	515.603.339.649	2.702.862.179.552	0,191
		2020	113.665.219.638	2.577.235.546.221	0,044
		2021	100.649.538.230	2.663.631.503.097	0,038
34	UNVR	2019	7.392.837.000.000	5.281.862.000.000	1,400
		2020	7.163.536.000.000	4.937.368.000.000	1,451
		2021	5.758.148.000.000	4.321.269.000.000	1,333
35	WOOD	2019	218.064.313.042	2.700.948.590.874	0,081
		2020	314.373.402.229	3.029.837.381.689	0,104
		2021	535.295.612.635	3.642.537.753.968	0,147
36	HRTA	2019	149.990.636.633	1.211.246.898.396	0,124
		2020	170.679.197.734	1.356.947.214.766	0,126
		2021	194.432.397.219	1.515.552.418.426	0,128

Sumber : Data Olahan



Lampiran 4

**Tabel Perhitungan CR Perusahaan Manufaktur Sektor Barang Konsumsi
Tahun 2019-2021**

No.	Kode Perusahaan	Tahun	Aset Lancar	Hutang Lancar	<i>Current Ratio</i>
1	ADES	2019	351.120.000.000	175.191.000.000	2,004
		2020	545.239.000.000	183.559.000.000	2,970
		2021	673.394.000.000	268.367.000.000	2,509
2	AISA	2019	1.296.978.387.643	5.570.773.468.770	0,233
		2020	1.292.805.083.000	160.587.363.000	8,050
		2021	432.800.000.000	720.020.000.000	0,601
3	CAMP	2019	8.530.334.000.000	13.065.308.000.000	0,653
		2020	8.828.360.000.000	13.357.536.000.000	0,661
		2021	7.642.208.000.000	12.445.152.000.000	0,614
4	CEKA	2019	1.067.652.078.121	222.440.530.626	4,800
		2020	1.266.586.465.994	271.641.005.590	4,663
		2021	1.358.085.356.038	283.104.828.760	4,797
5	CLEO	2019	240.755.729.131	204.953.165.337	1,175
		2020	254.187.665.140	147.545.013.406	1,723
		2021	279.804.122.714	182.882.815.706	1,530
6	COCO	2019	145.913.697.234	124.836.918.044	1,169
		2020	161.986.171.773	135.290.031.399	1,197
		2021	695.360.000.000	855.449.000.000	0,813
7	DLTA	2019	1.103.831.856.000	147.207.676.000	7,498
		2020	273.848.147.193	140.133.633.808	1,954
		2021	1.174.393.432.000	244.206.806.000	4,809
8	GOOD	2019	1.999.886.108.743	1.303.881.731.637	1,534
		2020	2.321.804.168.143	1.314.344.090.213	1,767
		2021	2.613.436.417.820	1.771.339.531.925	1,475
9	HOKI	2019	483.422.211.591	161.901.915.986	2,986
		2020	423.486.192.138	188.719.266.211	2,244
		2021	450.325.961.390	280.958.063.589	1,603
10	ICBP	2019	16.624.925.000.000	6.556.359.000.000	2,536
		2020	20.716.223.000.000	9.176.164.000.000	2,258
		2021	33.997.637.000.000	18.896.133.000.000	0,799
11	INDF	2019	31.403.445.000.000	24.686.862.000.000	1,272
		2020	38.418.238.000.000	27.975.875.000.000	0,373
		2021	54.183.399.000.000	40.403.404.000.000	1,341
12	KEJU	2019	498.883.575.576	201.269.847.299	2,479
		2020	500.560.734.326	197.366.118.342	2,536
		2021	889.743.651.128	668.931.501.885	1,33
13	MLBI	2019	497.681.274.294	176.772.189.231	12,815
		2020	1.189.261.000.000	1.338.441.000.000	0,889
		2021	1.241.112.000.000	1.682.700.000.000	0,738
14	MYOR	2019	12.776.102.781.513	3.714.359.539.201	3,440
		2020	12.838.729.162.094	3.475.323.711.943	3,694

		2021	1.874.411.044.438	1.106.938.318.565	1,693
15	ROTI	2019	474.261.000.000	1.152.923.000.000	0,411
		2020	1.549.617.329.468	404.567.270.700	3,830
		2021	1.282.057.210.341	483.213.195.704	2,653
16	SKBM	2019	1.162.802.000.000	1.588.693.000.000	0,732
		2020	953.792.483.691	701.020.837.232	1,361
		2021	1.158.132.110.148	883.202.660.221	1,311
17	SKLT	2019	378.352.247.338	293.281.364.781	1,290
		2020	379.723.220.668	247.102.759.159	0,537
		2021	433.383.441.542	241.664.687.612	1,793
18	STTP	2019	1.165.406.301.686	408.490.550.651	2,853
		2020	95.946.418.919	27.198.123.189	3,528
		2021	1.979.855.004.312	475.372.154.415	0,165
19	ULTJ	2019	3.716.641.000.000	836.314.000.000	0,444
		2020	5.593.421.000.000	2.327.339.000.000	2,403
		2021	4.844.821.000.000	1.556.539.000.000	3,113
20	BUDI	2019	1.141.009.000.000	1.133.685.000.000	1,006
		2020	1.241.540.000.000	1.085.439.000.000	1,144
		2021	1.320.277.000.000	1.131.686.000.000	1,167
21	GGRM	2019	49.537.929.000.000	25.258.727.000.000	1,961
		2020	43.764.490.000.000	17.009.992.000.000	2,573
		2021	59.312.578.000.000	28.369.283.000.000	2,091
22	HMSP	2019	41.697.015.000.000	12.727.676.000.000	3,276
		2020	41.091.638.000.000	16.743.834.000.000	2,454
		2021	41.323.105.000.000	21.964.259.000.000	1,881
23	WIIM	2019	948.430.163.983	157.443.942.631	11,881
		2020	1.288.718.539.539	351.790.782.502	3,663
		2021	1.590.984.206.544	542.580.383.844	2,932
24	DVLA	2019	1.280.212.333.000	439.444.037.000	2,913
		2020	1.400.241.872.000	555.843.521.000	2,519
		2021	1.526.661.913.000	595.101.699.000	2,565
25	KAEF	2019	7.344.787.123.000	7.392.140.277.000	3,994
		2020	6.093.103.998.000	6.786.941.897.000	3,898
		2021	6.303.473.591.000	5.980.180.556.000	1,054
26	KLBF	2019	11.222.490.978.401	2.577.108.805.851	4,355
		2020	13.075.331.880.715	3.176.726.211.674	4,116
		2021	15.712.209.507.638	3.534.656.089.431	4,445
27	MERK	2019	675.010.699.000	269.085.165.000	2,509
		2020	678.404.760.000	266.348.137.000	2,547
		2021	768.122.706.000	282.931.352.000	2,715
28	PEHA	2019	1.198.693.664.000	1.183.749.900.000	1,013
		2020	984.115.415.000	1.044.059.083.000	0,943
		2021	949.124.717.000	732.024.589.000	1,297
29	PYFA	2019	1.505.872.822.478	626.131.203.549	2,405
		2020	129.342.420.572	44.748.565.283	2,890
		2021	326.430.905.577	251.838.113.066	1,296
30	SCPI	2019	1.114.801.181.000	187.601.510.000	5,942
		2020	1.112.991.001.000	740.613.214.000	1,503
		2021	763.883.702.000	204.349.763.000	3,738

31	SIDO	2019	1.716.235.000.000	408.870.000.000	4,198
		2020	2.052.081.000.000	560.043.000.000	3,664
		2021	2.244.707.000.000	543.370.000.000	4,131
32	TSPC	2019	5.432.638.388.008	1.953.608.306.055	2,781
		2020	5.941.096.184.235	2.008.023.494.282	2,959
		2021	6.238.985.603.903	1.895.260.237.723	13,292
33	KINO	2019	2.335.039.563.811	1.733.135.623.684	1,347
		2020	2.562.184.889.015	2.146.338.161.363	1,194
		2021	2.397.707.580.261	1.591.081.638.290	1,507
34	UNVR	2019	723.916.345.285	57.300.411.135	12,634
		2020	751.789.918.087	56.665.064.940	13,267
		2021	856.198.582.426	64.332.022.572	13,309
35	WOOD	2019	3.051.770.067.409	2.348.391.451.216	1,300
		2020	3.439.006.767.085	2.540.254.204.425	1,354
		2021	4.310.623.272.972	2.084.148.153.947	2,068
36	HRTA	2019	2.195.435.613.977	217.969.291.457	10,072
		2020	2.669.836.303.087	209.281.141.857	12,757
		2021	3.300.516.538.001	708.362.034.511	4,659

Sumber : Data Olahan



Lampiran 5

**Tabel Perhitungan DER Perusahaan Manufaktur Sektor Industri Barang
Konsumsi 2019-2021**

No.	Kode Perusahaan	Tahun	Total Hutang	Total Ekuitas	<i>Debt to Equity Ratio</i>
1	ADES	2019	254.438.000.000	567.937.000.000	0,448
		2020	258.283.000.000	700.508.000.000	0,369
		2021	334.291.000.000	969.817.000.000	0,345
2	AISA	2019	3.526.819.000.000	1.657.853.000.000	2,127
		2020	942.744.000.000	81.889.000.000	11,512
		2021	1.183.300.000.000	828.257.000.000	1,429
3	CAMP	2019	122.136.752.135	935.392.483.851	0,131
		2020	125.161.736.940	961.711.929.701	0,130
		2021	124.445.640.572	1.022.814.971.131	0,122
4	CEKA	2019	261.784.845.240	1.131.294.696.834	0,231
		2020	305.958.833.204	1.260.714.994.864	0,243
		2021	310.020.233.374	1.387.366.962.835	0,223
5	CLEO	2019	478.844.867.693	766.299.436.026	0,625
		2020	416.194.010.942	894.746.110.680	0,465
		2021	346.601.683.606	1.001.579.893.307	0,346
6	COCO	2019	141.081.394.549	109.361.193.193	1,29
		2020	151.685.431.882	112.068.982.561	1,354
		2021	151.852.174.493	218.832.136.935	0,694
7	DLTA	2019	212.420.390.000	1.213.563.332.000	0,175
		2020	205.681.950.000	1.019.898.963.000	0,202
		2021	298.548.048.000	1.010.174.017.000	0,296
8	GOOD	2019	2.297.546.907.499	2.765.520.764.915	0,831
		2020	3.676.532.851.880	2.894.436.789.153	1,270
		2021	3.735.944.249.731	3.030.658.030.412	1,233
9	HOKI	2019	207.108.590.481	641.567.444.819	0,323
		2020	244.363.297.557	662.560.916.609	0,369
		2021	320.458.715.888	668.660.599.446	0,479
10	ICBP	2019	12.038.210.000.000	26.671.104.000.000	0,451
		2020	53.270.272.000.000	50.318.053.000.000	1,059
		2021	63.342.765.000.000	54.723.863.000.000	1,157
11	INDF	2019	41.996.071.000.000	54.202.488.000.000	0,775
		2020	83.998.472.000.000	79.138.044.000.000	1,061
		2021	92.724.082.000.000	86.632.111.000.000	1,070
12	KEJU	2019	230.619.409.786	435.693.976.887	0,529
		2020	233.905.945.919	440.900.964.118	0,531
		2021	181.900.755.126	585.825.528.987	0,311
13	MLBI	2019	1.750.943.000.000	1.146.007.000.000	1,528
		2020	1.474.019.000.000	1.433.406.000.000	1,028
		2021	1.822.860.000.000	1.099.157.000.000	1,658
14	MYOR	2019	9.125.978.611.155	9.911.940.195.318	0,921

		2020	8.506.032.464.592	11.271.468.049.958	0,755
		2021	8.557.621.869.393	11.360.031.396.135	0,753
15	ROTI	2019	1.589.486.465.854	3.092.597.379.097	0,514
		2020	1.224.495.624.254	3.227.671.047.731	0,379
		2021	1.341.864.891.951	2.849.419.530.726	0,471
16	SKBM	2019	784.562.971.811	1.035.820.381.000	0,757
		2020	806.678.887.419	961.981.659.335	0,839
		2021	977.942.627.046	992.485.493.010	0,985
17	SKLT	2019	410.463.595.860	380.381.947.966	1,079
		2020	366.908.471.713	406.954.570.727	0,902
		2021	347.288.021.564	541.837.229.228	0,641
18	STTP	2019	1.714.449.000.000	1.285.318.000.000	1,334
		2020	1.640.851.000.000	1.322.156.000.000	1,241
		2021	1.605.521.000.000	1.387.697.000.000	1,157
19	ULTJ	2019	953.283.000.000	5.655.139.000.000	0,169
		2020	3.972.379.000.000	4.781.737.000.000	0,831
		2021	2.268.730.000.000	5.138.126.000.000	0,442
20	BUDI	2019	733.556.075.974	2.148.007.007.980	0,342
		2020	775.696.860.738	2.673.298.199.144	0,290
		2021	618.395.061.219	3.300.848.622.529	0,187
21	GGRM	2019	27.716.516.000.000	50.930.758.000.000	0,544
		2020	19.668.941.000.000	58.522.468.000.000	0,336
		2021	30.676.095.000.000	59.288.274.000.000	0,517
22	HMSP	2019	15.223.076.000.000	35.679.730.000.000	0,427
		2020	19.432.604.000.000	30.241.426.000.000	0,643
		2021	23.899.022.000.000	29.191.406.000.000	0,819
23	WIIM	2019	266.351.031.079	1.033.170.577.477	0,258
		2020	428.590.166.019	1.185.851.841.509	0,361
		2021	572.784.572.607	1.318.385.158.595	0,434
24	DVLA	2019	523.881.726.000	1.306.078.988.000	0,401
		2020	660.424.729.000	1.326.287.143.000	0,498
		2021	705.106.719.000	1.380.798.261.000	0,511
25	KAEF	2019	10.939.950.304.000	7.412.926.828.000	1,476
		2020	10.457.144.628.000	7.105.672.046.000	1,472
		2021	10.528.322.405.000	7.231.872.635.000	1,456
26	KLBF	2019	3.559.144.386.553	16.705.582.476.031	0,213
		2020	4.288.218.173.294	18.276.082.144.080	0,235
		2021	4.400.757.363.148	21.265.877.793.123	0,207
27	MERK	2019	307.049.328.000	594.011.658.000	0,517
		2020	317.218.021.000	612.683.025.000	0,518
		2021	342.223.078.000	684.043.788.000	0,500
28	PEHA	2019	1.275.109.831.000	821.609.349.000	1,552
		2020	1.175.080.321.000	740.909.054.000	1,586
		2021	1.097.562.036.000	740.977.263.000	1,481
29	PYFA	2019	66.060.214.687	124.725.993.563	0,530
		2020	70.943.630.711	157.631.750.155	0,450
		2021	639.121.007.816	167.100.567.456	3,825
30	SCPI	2019	800.703.906.000	617.000.279.000	1,298
		2020	766.072.367.000	832.209.156.000	0,921

		2021	239.608.077.000	972.552.466.000	0,246
31	SIDO	2019	46.485.000.000	3.064.707.000.000	0,015
		2020	627.776.000.000	3.221.740.000.000	0,195
		2021	597.785.000.000	3.471.185.000.000	0,172
32	TSPC	2019	2.581.733.610.850	5.791.035.969.893	0,446
		2020	2.727.421.825.611	6.377.235.707.755	0,428
		2021	2.769.022.665.619	6.875.303.997.165	0,403
33	KINO	2019	1.992.902.779.331	2.702.862.179.552	0,737
		2020	2.678.123.608.810	2.577.235.546.221	1,039
		2021	2.683.168.655.955	2.663.631.503.097	1,007
34	UNVR	2019	15.367.509.000.000	5.281.862.000.000	2,909
		2020	15.597.264.000.000	4.937.368.000.000	3,159
		2021	14.747.263.000.000	4.321.269.000.000	3,413
35	WOOD	2019	2.817.941.634.186	2.700.948.590.874	1,043
		2020	2.919.169.404.821	3.029.837.381.689	0,963
		2021	3.158.497.024.662	3.642.537.753.968	0,867
36	HRTA	2019	1.099.943.156.591	1.211.246.898.396	0,908
		2020	1.473.739.202.695	1.356.947.214.766	1,086
		2021	1.962.521.802.121	1.515.552.418.426	1,295

Sumber : Data Olahan



Lampiran 6

**Tabel Perhitungan TATO Perusahaan Manufaktur Sektor Industri
Barang Konsumsi 2019-2021**

No.	Kode Perusahaan	Tahun	Penjualan	Total Aset	<i>Total Aset Turnover</i>
1	ADES	2019	834.330.000.000	822.375.000.000	1,015
		2020	673.364.000.000	958.791.000.000	0,702
		2021	935.075.000.000	1.304.108.000.000	0,717
2	AISA	2019	1.510.427.000.000	1.868.966.000.000	0,808
		2020	1.283.331.000.000	2.011.557.000.000	0,638
		2021	1.520.879.000.000	1.761.634.000.000	0,863
3	CAMP	2019	1.028.952.947.818	1.057.529.235.986	0,973
		2020	956.634.474.111	1.086.873.666.641	0,880
		2021	1.019.133.657.275	1.147.260.611.704	0,888
4	CEKA	2019	3.120.937.098.980	1.393.079.542.074	2,240
		2020	3.634.297.273.749	1.566.673.828.068	2,320
		2021	5.359.440.530.374	1.697.387.196.209	1,157
5	CLEO	2019	1.088.679.619.907	1.245.144.303.719	0,874
		2020	972.634.784.176	1.310.940.121.622	0,742
		2021	1.103.519.743.574	1.348.181.576.913	0,819
6	COCO	2019	216.197.806.076	250.442.587.742	0,863
		2020	171.048.708.670	263.754.414.443	0,649
		2021	224.437.956.140	370.684.311.428	0,605
7	DLTA	2019	827.136.727.000	1.425.983.722.000	0,580
		2020	546.336.411.000	1.225.580.913.000	0,446
		2021	681.205.785.000	1.308.722.065.000	0,521
8	GOOD	2019	8.438.631.355.699	5.063.067.672.414	1,667
		2020	7.719.379.796.413	6.570.969.641.033	1,175
		2021	8.799.579.901.024	6.766.602.280.143	1,300
9	HOKI	2019	1.653.031.823.505	848.676.035.300	1,948
		2020	1.173.189.488.886	906.924.214.166	1,294
		2021	933.597.187.584	989.119.315.334	0,944
10	ICBP	2019	42.296.703.000.000	38.709.314.000.000	1,093
		2020	46.641.048.000.000	103.588.325.000.000	0,450
		2021	56.803.733.000.000	118.066.628.000.000	0,481
11	INDF	2019	76.592.955.000.000	96.198.559.000.000	0,796
		2020	81.731.469.000.000	163.136.516.000.000	0,501
		2021	99.345.618.000.000	179.356.193.000.000	0,554
12	KEJU	2019	978.806.205.312	666.313.386.673	1,469
		2020	961.217.831.486	674.806.910.037	1,424
		2021	1.042.307.144.847	767.726.284.113	1,358
13	MLBI	2019	3.711.405.000.000	2.896.950.000.000	1,281
		2020	1.985.009.000.000	2.907.425.000.000	0,683
		2021	2.473.681.000.000	2.922.017.000.000	0,847
14	MYOR	2019	25.026.739.472.547	19.037.918.806.473	1,315

		2020	24.476.953.742.651	19.777.500.514.550	1,238
		2021	27.904.558.322.183	19.917.653.265.528	1,401
15	ROTI	2019	3.337.022.314.624	4.682.083.844.951	0,713
		2020	3.212.034.546.032	4.452.166.671.985	0,721
		2021	3.287.623.237.457	4.191.284.422.677	0,784
16	SKBM	2019	2.104.704.872.583	1.820.383.352.811	1,156
		2020	3.165.530.224.724	1.768.660.546.754	1,790
		2021	3.847.887.478.570	1.970.428.120.056	1,953
17	SKLT	2019	1.281.116.255.236	790.845.543.826	1,620
		2020	1.253.700.810.596	773.863.042.440	1,620
		2021	1.356.846.112.540	889.125.250.792	1,526
18	STTP	2019	3.512.509.168.853	2.881.563.083.954	1,219
		2020	3.846.300.254.825	3.448.995.059.882	1,115
		2021	4.241.856.914.012	3.919.243.683.748	1,082
19	ULTJ	2019	6.241.419.000.000	6.608.422.000.000	0,944
		2020	5.967.362.000.000	8.754.116.000.000	0,682
		2021	6.616.642.000.000	7.406.856.000.000	0,893
20	BUDI	2019	3.003.768.000.000	2.999.767.000.000	1,001
		2020	2.725.866.000.000	2.963.007.000.000	0,920
		2021	3.374.782.000.000	2.993.218.000.000	1,127
21	GGRM	2019	110.523.819.000.000	78.647.274.000.000	1,405
		2020	114.477.311.000.000	78.191.409.000.000	1,464
		2021	124.881.266.000.000	89.964.369.000.000	1,388
22	HMSP	2019	106.055.176.000.000	50.902.806.000.000	2,083
		2020	92.425.210.000.000	49.674.030.000.000	1,861
		2021	98.874.784.000.000	53.090.428.000.000	1,862
23	WIIM	2019	1.393.574.099.760	1.299.521.608.556	1,072
		2020	1.994.066.771.177	1.614.442.007.528	1,235
		2021	2.733.691.702.981	1.891.169.731.202	1,446
24	DVLA	2019	1.813.020.278.000	1.829.960.714.000	0,991
		2020	1.829.699.557.000	1.986.711.872.000	0,921
		2021	1.900.893.602.000	2.085.904.980.000	0,911
25	KAEF	2019	9.400.535.476.000	18.352.877.132.000	0,512
		2020	10.006.173.023.000	17.562.816.674.000	0,570
		2021	12.857.626.593.000	17.760.195.040.000	0,724
26	KLBF	2019	22.633.476.361.038	20.264.726.862.584	1,117
		2020	23.112.654.991.224	22.564.300.317.374	1,024
		2021	26.261.194.512.313	25.666.635.156.271	1,023
27	MERK	2019	744.634.530.000	901.060.986.000	0,826
		2020	655.847.125.000	929.901.046.000	0,705
		2021	1.064.394.815.000	1.026.266.866.000	1,037
28	PEHA	2019	247.114.772.587	190.786.208.250	1,295
		2020	980.556.653.000	1.915.989.375.000	0,512
		2021	1.051.444.342.000	1.838.539.299.000	0,572
29	PYFA	2019	1.105.420.197.000	2.096.719.180.000	0,527
		2020	277.398.061.739	228.575.380.866	1,214
		2021	630.530.235.961	806.221.575.272	0,782
30	SCPI	2019	1.841.268.073.000	1.417.704.185.000	1,299
		2020	2.893.298.079.000	1.598.281.523.000	1,810

		2021	2.159.191.248.000	1.212.160.543.000	1,781
31	SIDO	2019	3.067.434.000.000	3.529.557.000.000	0,869
		2020	3.335.411.000.000	3.849.516.000.000	0,866
		2021	4.020.980.000.000	4.068.970.000.000	0,988
32	TSPC	2019	10.993.842.057.747	8.372.769.580.743	1,313
		2020	10.968.402.090.246	9.104.657.533.366	1,205
		2021	11.234.443.003.639	9.644.326.662.784	1,165
33	KINO	2019	4.678.868.638.822	4.695.764.958.883	0,996
		2020	4.024.971.042.139	5.255.359.155.031	0,766
		2021	3.976.656.101.508	5.346.800.159.052	0,744
34	UNVR	2019	42.922.563.000.000	20.649.371.000.000	2,079
		2020	42.972.474.000.000	20.534.632.000.000	2,093
		2021	39.545.959.000.000	19.068.532.000.000	2,074
35	WOOD	2019	2.136.286.045.964	5.518.890.225.060	0,387
		2020	2.929.365.354.072	5.949.006.786.510	0,492
		2021	5.416.331.556.250	6.801.034.778.630	0,796
36	HRTA	2019	3.235.522.159.813	2.311.190.054.987	1,400
		2020	4.138.626.813.254	2.830.686.417.461	1,462
		2021	5.237.905.426.180	3.478.074.220.547	1,506

Sumber : Data Olahan



Lampiran 7

Tabel populasi tahun 2019-2021

No	kode	lpo	TOTAL ASET		
			2019	2020	2021
1	ADES	13-Jun-94	822.375.000.000	958.791.000.000	1.304.108.000.000
2	AISA	11-Jul-97	1.868.966.000.000	2.011.557.000.000	1.761.634.000.000
3	ALTO	10-Jul-12	1.103.450.087.164	1.105.874.415.256	1.089.208.965.375
4	BTEK	14-May-04	4.975.248.130.342	4.223.727.970.626	4.173.043.810.054
5	CAMP	19-Dec-17	1.057.529.235.986	1.086.873.666.641	1.147.260.611.704
6	CEKA	9-Jul-96	1.393.079.542.074	1.566.673.828.068	1.697.387.196.209
7	CLEO	5-May-17	1.245.144.303.719	1.310.940.121.622	1.348.181.576.913
8	COCO	20-Mar-19	250.442.587.742	263.754.414.443	370.684.311.428
9	DLTA	12-Feb-84	1.425.983.722.000	1.225.580.913.000	1.308.722.065.000
10	DMND	22-Jan-20		5.680.638.000.000	6.297.287.000.000
11	ENZO	14-Sep-20		271.189.553.490	294.416.024.814
12	FOOD	8-Jan-19	118.586.648.946	113.192.236.191	106.495.352.963
13	GOOD	10-Oct-18	5.063.067.672.414	6.570.969.641.033	6.766.602.280.143
14	HOKI	22-Jun-17	848.676.035.300	906.924.214.166	989.119.315.334
15	ICBP	7-Oct-10	38.709.314.000.000	103.588.325.000.000	118.066.628.000.000
16	IJKP	14-Oct-02	384.481.206.140	343.139.482.249	
17	IKAN	12-Feb-20		132.538.615.751	129.081.871.589
18	INDF	14-Jul-94	96.198.559.000.000	163.136.516.000.000	179.356.193.000.000
19	KEJU	25-Nov-19	666.313.386.673	674.806.910.037	767.726.284.113
20	MGNA	8-Jul-14	88.838.496.383	6.805.984.418	
21	MLBI	17-Jan-94	2.896.950.000.000	2.907.425.000.000	2.922.017.000.000
22	MYOR	4-Jul-90	19.037.918.806.473	19.777.500.514.550	19.917.653.265.528
23	PANI	18-Sep-18	119.708.955.785	112.591.210.595	163.913.597.000
24	PCAR	29-Dec-17	124.735.506.556	103.351.122.210	108.995.625.626
25	PMMP	18-Dec-20		248.134.573	268.577.438
26	PSDN	18-Oct-94	763.492.320.252	765.375.539.783	708.894.784.885
27	ROTI	28-Jun-10	4.682.083.844.951	4.452.166.671.985	4.191.284.422.677
28	SKBM	28-Sep-12	1.820.383.352.811	1.768.660.546.754	1.970.428.120.056
29	SKLT	8-Sep-93	790.845.543.826	773.863.042.440	889.125.250.792
30	STTP	16-Dec-96	2.881.563.083.954	3.448.995.059.882	3.919.243.683.748
31	ULTJ	2-Jul-90	6.608.422.000.000	8.754.116.000.000	7.406.856.000.000
32	CMRY	6-Dec-21			5.603.779.000.000
33	PSGO	25-Nov-19	3.255.607.109.573	3.401.723.398.441	3.731.907.652.769
34	WMUU	2-Feb-21			2.313.443.308.504
35	BUDI	8-May-95	2.999.767.000.000	2.963.007.000.000	2.993.218.000.000
36	IBOS	25-Apr-22			
37	NASI	13-Dec-21			
38	BOBA	1-Nov-21			143.574.619.561
39	TAYS	6-Dec-21			377.422.657.739
40	GGRM	27-Aug-90	78.647.274.000.000	78.191.409.000.000	89.964.369.000.000
41	HMSB	15-Aug-90	50.902.806.000.000	49.674.030.000.000	53.090.428.000.000
42	ITIC	4-Jul-19	447.811.735.070	505.077.168.839	526.704.173.504
43	RMBA	5-Mar-90	17.000.330.000.000	14.979.296.000.000	9.392.515.000.000
44	WIIM	18-Dec-12	1.299.521.608.556	1.614.442.007.528	1.891.169.731.202

45	DVLA	11-Nov-94	1.829.960.714.000	1.986.711.872.000	2.085.904.980.000
46	INAF	17-Apr-01	18.352.877.132.000	17.562.816.674.000	17.760.195.040.000
47	KAEF	4-Jul-01	18.352.877.132.000	17.562.816.674.000	17.760.195.040.000
48	KLBF	30-Jul-91	20.264.726.862.584	22.564.300.317.374	25.666.635.156.271
49	MERK	23-Jul-81	901.060.986.000	929.901.046.000	1.026.266.866.000
50	PEHA	26-Dec-18	190.786.208.250	1.915.989.375.000	1.838.539.299.000
51	PYFA	16-Oct-01	2.096.719.180.000	228.575.380.866	806.221.575.272
52	SCPI	8-Jun-90	1.417.704.185.000	1.598.281.523.000	1.212.160.543.000
53	SIDO	18-Dec-13	3.529.557.000.000	3.849.516.000.000	4.068.970.000.000
54	SOHO	7-Sep-20		4.180.243.000.000	4.021.919.000.000
55	TSPC	17-Jan-94	8.372.769.580.743	9.104.657.533.366	9.644.326.662.784
56	KINO	11-Dec-15	4.695.764.958.883	5.255.359.155.031	5.346.800.159.052
57	KPAS	5-Oct-18	255.330.406.694	254.725.484.771	
58	MBTO	13-Jan-11	591.063.928.037	982.882.686.217	714.647.740.684
59	MRAT	27-Jul-95	532.762.947.995	559.795.937.451	578.260.975.588
60	TCID	23-Sep-93	2.551.192.620.939	2.314.790.056.002	2.300.804.864.960
61	UNVR	11-Jan-82	20.649.371.000.000	20.534.632.000.000	19.068.532.000.000
62	VICI	17-Dec-20		959.769.030.280	997.797.006.411
63	NANO	10-Mar-22			
64	FLMC	8-Jul-21			
65	CBMF	9-Apr-20		344.228.909.175	354.869.039.524
66	CINT	27-Jun-14	521.493.784.876	498.020.612.974	492.697.209.711
67	KICI	28-Oct-93	152.818.996.760	157.023.139.112	187.184.552.686
68	LMPI	17-Oct-94	737.642.257.697	698.252.022.979	704.070.618.412
69	SOFA	7-Jul-20		68.265.043.218	64.101.498.956
70	WOOD	21-Jun-17	5.518.890.225.060	5.949.006.786.510	6.801.034.778.630
71	MGLV	8-Jun-21			211.400.759.261
72	HRTA	21-Jun-17	2.311.190.054.987	2.830.686.417.461	3.478.074.220.547
73	TOYS	6-Aug-20		372.174.373.231	366.362.122.741
74	BIKE	21-Mar-22			



Lampiran 8

Tabel perusahaan tidak terdaftar 2019-2021

NO	KODE	LPO	TOTAL ASET		
			2019	2020	2021
1	DMND	22-Jan-20		5.680.638.000.000	6.297.287.000.000
2	ENZO	14-Sep-20		271.189.553.490	294.416.024.814
3	IKAN	12-Feb-20		132.538.615.751	129.081.871.589
4	PMMP	18-Dec-20		248.134.573	268.577.438
5	CMRY	6-Dec-21			5.603.779.000.000
6	WMUU	2-Feb-21			2.313.443.308.504
7	IBOS	25-Apr-22			
8	NASI	13-Dec-21			
9	BOBA	1-Nov-21			143.574.619.561
10	TAYS	6-Dec-21			377.422.657.739
11	SOHO	7-Sep-20		4.180.243.000.000	4.021.919.000.000
12	VICI	17-Dec-20		959.769.030.280	997.797.006.411
13	NANO	10-Mar-22			
14	FLMC	8-Jul-21			
15	CBMF	9-Apr-20		344.228.909.175	354.869.039.524
16	SOFA	7-Jul-20		68.265.043.218	64.101.498.956
17	MGLV	8-Jun-21			211.400.759.261
18	TOYS	6-Aug-20		372.174.373.231	366.362.122.741
19	BIKE	21-Mar-22			



Lampiran 9

Tabel Perusahaan yang tidak mempublikasikan laporan keuangan

NO	KODE	LPO	TOTAL ASET		
			2019	2020	2021
1	IIKP	14-Oct-02	384.481.206.140	343.139.482.249	
2	MGNA	8-Jul-14	88.838.496.383	6.805.984.418	
3	KPAS	5-Oct-18	255.330.406.694	254.725.484.771	



Lampiran 10

Tabel seleksi 3 Perusahaan yang mendapatkan laba

NO	KODE	LPO	TOTAL ASET		
			2019	2020	2021
1	ADES	13-Jun-94	822.375.000.000	958.791.000.000	1.304.108.000.000
2	AISA	11-Jul-97	1.868.966.000.000	2.011.557.000.000	1.761.634.000.000
3	CAMP	19-Dec-17	1.057.529.235.986	1.086.873.666.641	1.147.260.611.704
4	CEKA	9-Jul-96	1.393.079.542.074	1.566.673.828.068	1.697.387.196.209
5	CLEO	5-May-17	1.245.144.303.719	1.310.940.121.622	1.348.181.576.913
6	COCO	20-Mar-19	250.442.587.742	263.754.414.443	370.684.311.428
7	DLTA	12-Feb-84	1.425.983.722.000	1.225.580.913.000	1.308.722.065.000
8	GOOD	10-Oct-18	5.063.067.672.414	6.570.969.641.033	6.766.602.280.143
9	HOKI	22-Jun-17	848.676.035.300	906.924.214.166	989.119.315.334
10	ICBP	7-Oct-10	38.709.314.000.000	103.588.325.000.000	118.066.628.000.000
11	INDF	14-Jul-94	96.198.559.000.000	163.136.516.000.000	179.356.193.000.000
12	KEJU	25-Nov-19	666.313.386.673	674.806.910.037	767.726.284.113
13	MLBI	17-Jan-94	2.896.950.000.000	2.907.425.000.000	2.922.017.000.000
14	MYOR	4-Jul-90	19.037.918.806.473	19.777.500.514.550	19.917.653.265.528
15	ROTI	28-Jun-10	4.682.083.844.951	4.452.166.671.985	4.191.284.422.677
16	SKBM	28-Sep-12	1.820.383.352.811	1.768.660.546.754	1.970.428.120.056
17	SKLT	8-Sep-93	790.845.543.826	773.863.042.440	889.125.250.792
18	STTP	16-Dec-96	2.881.563.083.954	3.448.995.059.882	3.919.243.683.748
19	ULTJ	2-Jul-90	6.608.422.000.000	8.754.116.000.000	7.406.856.000.000
20	BUDI	8-May-95	2.999.767.000.000	2.963.007.000.000	2.993.218.000.000
21	GGRM	27-Aug-90	2.999.767.000.000	2.963.007.000.000	2.993.218.000.000
22	HMSP	15-Aug-90	2.999.767.000.000	2.963.007.000.000	2.993.218.000.000
23	WIIM	18-Dec-12	78.647.274.000.000	78.191.409.000.000	89.964.369.000.000
24	DVLA	11-Nov-94	50.902.806.000.000	49.674.030.000.000	53.090.428.000.000
25	KAEF	4-Jul-01	1.299.521.608.556	1.614.442.007.528	1.891.169.731.202
26	KLBF	30-Jul-91	1.829.960.714.000	1.986.711.872.000	2.085.904.980.000
27	MERK	23-Jul-81	18.352.877.132.000	17.562.816.674.000	17.760.195.040.000
28	PEHA	26-Dec-18	20.264.726.862.584	22.564.300.317.374	25.666.635.156.271
29	PYFA	16-Oct-01	901.060.986.000	929.901.046.000	1.026.266.866.000
30	SCPI	8-Jun-90	2.096.719.180.000	1.915.989.375.000	1.838.539.299.000
31	SIDO	18-Dec-13	190.786.208.250	228.575.380.866	806.221.575.272
32	TSPC	17-Jan-94	1.417.704.185.000	1.598.281.523.000	1.212.160.543.000
33	KINO	11-Dec-15	3.529.557.000.000	3.849.516.000.000	4.068.970.000.000
34	UNVR	11-Jan-82	8.372.769.580.743	9.104.657.533.366	9.644.326.662.784
35	WOOD	21-Jun-17	4.695.764.958.883	5.255.359.155.031	5.346.800.159.052
36	HRTA	21-Jun-17	20.649.371.000.000	20.534.632.000.000	19.068.532.000.000

Lampiran 11

Tabel 4.1 rata-rata *Current Ratio*(CR)

PERUSAHAAN	RATA-RATA CURRENT RATIO		
	2019	2020	2021
ADES	2,004	2,970	2,509
AISA	0,233	8,050	0,601
CAMP	0,653	0,661	0,614
CEKA	4,800	4,663	4,797
CLEO	1,175	1,723	1,530
COCO	1,169	1,197	0,813
DLTA	7,498	1,954	4,809
GOOD	1,534	1,767	1,475
HOKI	2,986	2,244	1,603
ICBP	2,536	2,258	0,799
INDF	1,272	0,373	1,341
KEJU	2,479	2,536	1,33
MLBI	12,815	0,889	0,738
MYOR	3,440	3,694	1,693
ROTI	0,411	3,830	2,653
SKBM	0,732	1,361	1,311
SKLT	1,290	0,537	1,793
STTP	2,853	3,528	0,165
ULTJ	0,444	2,403	3,113
BUDI	1,006	1,144	1,167
GGRM	1,961	2,573	2,091
HMSP	3,276	2,454	1,881
WIIM	11,881	3,663	2,932
DVLA	2,913	2,519	2,565
KAEF	3,994	3,898	1,054
KLBF	4,355	4,116	4,445
MERK	2,509	2,547	2,715
PEHA	1,013	0,943	1,297
PYFA	2,405	2,890	1,296
SCPI	5,942	1,503	3,738
SIDO	4,198	3,664	4,131
TSPC	2,781	2,959	13,292
KINO	1,347	1,194	1,507
UNVR	12,634	13,267	13,309
WOOD	1,300	1,354	2,068
HRTA	10,072	12,757	4,659
RATA-RATA	3,441972	3,057861	2,717611

Sumber : Diolah peneliti, (2023)

Lampiran 12

Tabel 4.2 rata-rata *Debt Equity Ratio*(DER)

PERUSAHAAN	RATA-RATA DEBT OF EQUITY RATIO		
	2019	2020	2021
ADES	0,448	0,369	0,345
AISA	2,127	11,512	1,429
CAMP	0,131	0,130	0,122
CEKA	0,231	0,243	0,223
CLEO	0,625	0,465	0,346
COCO	1,29	1,354	0,694
DLTA	0,175	0,202	0,296
GOOD	0,831	1,270	1,233
HOKI	0,323	0,369	0,479
ICBP	0,451	1,059	1,157
INDF	0,775	1,061	1,070
KEJU	0,529	0,531	0,311
MLBI	1,528	1,028	1,658
MYOR	0,921	0,755	0,753
ROTI	0,514	0,379	0,471
SKBM	0,757	0,839	0,985
SKLT	1,079	0,902	0,641
STTP	1,334	1,241	1,157
ULTJ	0,169	0,831	0,442
BUDI	0,342	0,290	0,187
GGRM	0,544	0,336	0,517
HMSP	0,427	0,643	0,819
WIIM	0,258	0,361	0,434
DVLA	0,401	0,498	0,511
KAEF	1,476	1,472	1,456
KLBF	0,213	0,235	0,207
MERK	0,517	0,518	0,500
PEHA	0,530	1,586	1,481
PYFA	1,552	0,450	3,825
SCPI	1,298	0,921	0,246
SIDO	0,015	0,195	0,172
TSPC	0,446	0,428	0,403
KINO	0,737	1,039	1,007
UNVR	2,909	3,159	3,413
WOOD	1,043	0,963	0,867
HRTA	0,908	1,086	1,295
RATA-RATA	0,773722	1,075556	0,865333

Sumber : Diolah peneliti, (2023)

Lampiran 13

Tabel 4.3 rata-rata *Total Asset Turnover* (TATO)

PERUSAHAAN	RATA-RATA <i>Total Asset Turnover</i> (TATO)		
	2019	2020	2021
ADES	1,015	0,702	0,717
AISA	0,808	0,638	0,863
CAMP	0,973	0,88	0,888
CEKA	2,24	2,32	1,157
CLEO	0,874	0,742	0,819
COCO	0,863	0,649	0,605
DLTA	0,58	0,446	0,521
GOOD	1,667	1,175	1,3
HOKI	1,948	1,294	0,944
ICBP	1,093	0,45	0,481
INDF	0,796	0,501	0,554
KEJU	1,469	1,424	1,358
MLBI	1,281	0,683	0,847
MYOR	1,315	1,238	1,401
ROTI	0,713	0,721	0,784
SKBM	1,156	1,79	1,953
SKLT	1,62	1,62	1,526
STTP	1,219	1,115	1,082
ULTJ	0,944	0,682	0,893
BUDI	1,001	0,92	1,127
GGRM	1,405	1,464	1,388
HMSP	2,083	1,861	1,862
WIIM	1,072	1,235	1,446
DVLA	0,991	0,921	0,911
KAEF	0,512	0,57	0,724
KLBF	1,117	1,024	1,023
MERK	0,826	0,705	1,037
PEHA	1,295	0,512	0,572
PYFA	0,527	1,214	0,782
SCPI	1,299	1,81	1,781
SIDO	0,869	0,866	0,988
TSPC	1,313	1,205	1,165
KINO	0,996	0,766	0,744
UNVR	2,079	2,093	2,074
WOOD	0,387	0,492	0,796
HRTA	1,4	1,462	1,506
RATA-RATA	1,159611	1,060833	1,07275

Sumber : Diolah peneliti,(2023)

Lampiran 14

Tabel 4.4 rata-rata return on equity(ROE)

PERUSAHAAN	RATA-RATA <i>Return of Equity(ROE)</i>		
	2019	2020	2021
ADES	0,148	0,194	0,274
AISA	0,684	1,455	0,107
CAMP	0,082	0,346	0,298
CEKA	0,190	0,144	0,135
CLEO	0,171	0,148	0,180
COCO	0,173	0,124	0,339
DLTA	0,262	0,121	0,186
GOOD	0,158	0,085	0,163
HOKI	0,162	0,057	0,019
ICBP	0,201	0,147	0,244
INDF	0,509	0,111	0,129
KEJU	0,225	0,274	0,247
MLBI	1,052	0,199	0,606
MYOR	0,207	0,186	0,307
ROTI	0,276	1,052	0,099
SKBM	0,201	0,206	0,43
SKLT	0,118	0,104	0,156
STTP	0,225	0,235	0,187
ULTJ	0,183	0,232	0,248
BUDI	0,15	0,251	0,366
GGRM	0,214	0,131	0,095
HMSP	0,385	0,284	0,244
WIIM	1,026	0,145	0,134
DVLA	0,170	0,122	0,106
KAEF	0,002	1,003	0,040
KLBF	0,152	0,153	0,152
MERK	0,132	0,117	0,192
PEHA	0,125	1,066	0,015
PYFA	0,075	0,140	1,033
SCPI	0,183	0,262	0,122
SIDO	0,264	0,290	0,363
TSPC	0,103	0,131	2,128
KINO	0,191	0,044	0,038
UNVR	1,400	1,451	1,333
WOOD	0,081	0,104	0,147
HRTA	0,124	0,126	0,128
RATA-RATA	0,277889	0,312222	0,305278

Sumber : Diolah peneliti, (2023)

Lampiran 15

HASIL UJI SPSS UJI ASUMSI KLASIK

LAMPIRAN. UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		108
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.31486425
	Absolute	.068
Most Extreme Differences	Positive	.068
	Negative	-.044
Kolmogorov-Smirnov Z		.703
Asymp. Sig. (2-tailed)		.707

a. Test distribution is Normal.

b. Calculated from data.

LAMPIRAN. UJI AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.403 ^a	.162	.138	.31937	1.852

a. Predictors: (Constant), Total Asset Turnover, Debt to Equity Ratio, Current Ratio

b. Dependent Variable: Return on Equity

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LAMPIRAN. UJI MULTIKOLINIERITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.013	.059		.213	.832		
Current Ratio	.086	.038	.220	2.237	.027	.834	1.199
Debt to Equity Ratio	.208	.083	.227	2.494	.014	.971	1.030
Total Asset Turnover	.117	.080	.142	1.461	.147	.857	1.166

a. Dependent Variable: Return on Equity

LAMPIRAN. UJI HETEROKEDASTISITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.189	.037		5.170	.000
1 Current Ratio	.026	.024	.119	1.123	.264
Debt to Equity Ratio	.060	.051	.115	1.174	.243
Total Asset Turnover	-.055	.049	-.116	-1.118	.266

a. Dependent Variable: ABS_RES

Lampiran 17

UJI HIPOTESIS

LAMPIRAN. UJI ANALISIS REGRESI LINIER BERGANDA (UJI T)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.403 ^a	.162	.138	.31937

a. Predictors: (Constant), Total Asset Turnover, Debt to Equity Ratio, Current Ratio

UJI T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1	(Constant)	.013	.059	.213	.832
	Current Ratio	.086	.038	.220	.227
	Debt to Equity Ratio	.208	.083	.227	.014
	Total Asset Turnover	.117	.080	.142	.147

a. Dependent Variable: Return on Equity

Lampiran 18

Tabel Durbin-Watson

n\k	1	2	3	4	5	6	7	8	9	10
6	0.610	1.400								
7	0.700	1.356	0.467	1.896						
8	0.763	1.332	0.559	1.777	0.367	2.287				
9	0.824	1.320	0.629	1.699	0.455	2.128	0.296	2.588		
10	0.879	1.320	0.697	1.641	0.525	2.016	0.376	2.414	0.243	2.822
11	0.927	1.324	0.758	1.604	0.595	1.928	0.444	2.283	0.315	2.645
12	0.971	1.331	0.812	1.579	0.658	1.864	0.512	2.177	0.380	2.506
13	1.010	1.340	0.861	1.562	0.715	1.816	0.574	2.094	0.444	2.390
14	1.045	1.350	0.905	1.551	0.767	1.779	0.632	2.030	0.505	2.296
15	1.077	1.361	0.946	1.543	0.814	1.750	0.685	1.977	0.562	2.220
16	1.106	1.371	0.982	1.539	0.857	1.728	0.734	1.935	0.615	2.157
17	1.133	1.381	1.015	1.536	0.897	1.710	0.779	1.900	0.664	2.104
18	1.158	1.391	1.046	1.535	0.933	1.696	0.820	1.872	0.710	2.060
19	1.180	1.401	1.074	1.536	0.967	1.685	0.859	1.848	0.752	2.023
20	1.201	1.411	1.100	1.537	0.998	1.676	0.894	1.828	0.792	1.991
21	1.221	1.420	1.125	1.538	1.026	1.669	0.927	1.812	0.829	1.964
22	1.239	1.429	1.147	1.541	1.053	1.664	0.958	1.797	0.863	1.940
23	1.257	1.437	1.168	1.543	1.078	1.660	0.986	1.785	0.895	1.920
24	1.273	1.446	1.188	1.546	1.101	1.656	1.013	1.775	0.925	1.902
25	1.288	1.454	1.206	1.550	1.123	1.654	1.038	1.767	0.953	1.886
26	1.302	1.461	1.224	1.553	1.143	1.652	1.062	1.759	0.979	1.873
27	1.316	1.469	1.240	1.556	1.162	1.651	1.084	1.753	1.004	1.861
28	1.328	1.476	1.255	1.560	1.181	1.650	1.104	1.747	1.028	1.850
29	1.341	1.483	1.270	1.563	1.198	1.650	1.124	1.743	1.050	1.841
30	1.352	1.489	1.284	1.567	1.214	1.650	1.143	1.739	1.071	1.833

n\k	1	2	3	4	5	6	7	8	9	10
31	1.363	1.496	1.297	1.570	1.229	1.650	1.160	1.735	1.090	1.825
32	1.373	1.502	1.309	1.574	1.244	1.650	1.177	1.732	1.109	1.819
33	1.383	1.508	1.321	1.577	1.258	1.651	1.193	1.730	1.127	1.813
34	1.393	1.514	1.333	1.580	1.271	1.652	1.208	1.728	1.144	1.808
35	1.402	1.519	1.343	1.584	1.283	1.653	1.222	1.726	1.160	1.803
36	1.411	1.525	1.354	1.587	1.295	1.654	1.236	1.724	1.175	1.799
37	1.419	1.530	1.364	1.590	1.307	1.655	1.249	1.723	1.190	1.795
38	1.427	1.535	1.373	1.594	1.318	1.656	1.261	1.722	1.204	1.792
39	1.435	1.540	1.382	1.597	1.328	1.658	1.273	1.722	1.218	1.789
40	1.442	1.544	1.391	1.600	1.338	1.659	1.285	1.721	1.230	1.786
45	1.475	1.566	1.430	1.615	1.383	1.666	1.336	1.720	1.287	1.776
50	1.503	1.585	1.462	1.628	1.421	1.674	1.378	1.721	1.335	1.771
55	1.528	1.601	1.490	1.641	1.452	1.681	1.414	1.724	1.374	1.768
60	1.549	1.616	1.514	1.652	1.480	1.689	1.444	1.727	1.408	1.767
65	1.567	1.629	1.536	1.662	1.503	1.696	1.471	1.731	1.438	1.767
70	1.583	1.641	1.554	1.672	1.525	1.703	1.494	1.735	1.464	1.768
75	1.598	1.652	1.571	1.680	1.543	1.709	1.515	1.739	1.487	1.770
80	1.611	1.662	1.586	1.688	1.560	1.715	1.534	1.743	1.507	1.772
85	1.624	1.671	1.600	1.696	1.575	1.721	1.550	1.747	1.525	1.774
90	1.635	1.679	1.612	1.703	1.589	1.726	1.566	1.751	1.542	1.776
95	1.645	1.687	1.623	1.709	1.602	1.732	1.579	1.755	1.557	1.778
100	1.654	1.694	1.634	1.715	1.613	1.736	1.592	1.758	1.571	1.780
150	1.720	1.747	1.706	1.760	1.693	1.774	1.679	1.788	1.665	1.802
200	1.758	1.779	1.748	1.789	1.738	1.799	1.728	1.809	1.718	1.820