

LAMPIRAN - LAMPIRAN

Lampiran 1

Daftar Purposive Samplig Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia

No	Kode	Tanggal Pencatatan	Laporan Keuangan			Rp	2018	Laba Rugi			Dividen			Kepemilikan Manajerial			Ukuran (Aset)			KET
			2019	2020	2021			2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	
1	ADES	13-Jun-94	V	V	V	V	V	V	V	V	X			X			V			TDK LOLOS (Variabel)
2	AISA	11-Jun-97	V	V	V	V	X	V	V	V										TDK LOLOS (Rugi 18)
3	ALTO	10-Jul-12	V	V	V	V	X	X	X	X										TDK LOLOS (Rugi)
4	BTEK	14 Mei 2004	V	V	V	V	V	X	X	X										TDK LOLOS (Rugi)
5	BUDI	08 Mei 1995	V	V	V	V	V	V	V	V	V			X			V			TDK LOLOS (Variabel)
6	CAMP	19 Des 2017	V	V	V	V	V	V	V	V	V	X		V	V		V	V		TDK LOLOS (Variabel)
7	CEKA	9-Jul-96	V	V	V	V	V	V	V	V	V			X			V			TDK LOLOS (Variabel)
8	CLEO	05 Mei 2017	V	V	V	V	V	V	V	V	X			X			V			TDK LOLOS (Variabel)
9	DLTA	27-Feb-84	V	V	V	V	V	V	V	V	X			X			V			TDK LOLOS (Variabel)
10	DPUM	08 Des 2015	V	V	X															TDK LOLOS (LK)
11	GGRM	27 Ags 1990	V	V	V	V	V	V	V	V	V	X		V	V		V	V		TDK LOLOS (Variabel)
12	GOOD	10 Okt 2018	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
13	HMSP	15 Ags 1990	V	V	V	V	V	V	V	V	X			X			V			TDK LOLOS (Variabel)
14	HOKI	22-Jun-17	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
15	ICBP	07 Okt 2010	V	V	V	V	V	V	V	V	V			X			V			TDK LOLOS (Variabel)
16	INDF	14-Jul-94	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
17	KINO	11 Des 2015	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
18	KPAS	05 Okt 2018	V	V	X															TDK LOLOS (LK)
19	MBTO	13-Jan-11	V	V	V	V	X	X	V	X										TDK LOLOS (Rugi)
20	MLBI	15 Des 1981	V	V	V	V	V	V	V	V	V			X			V			TDK LOLOS (Variabel)
21	MRAT	27-Jul-95	V	V	V	V	X	V	X	V										TDK LOLOS (Rugi)
22	MYOR	4-Jul-90	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
23	PANI	18-Sep-18	V	V	V	V	V	X	V	V										TDK LOLOS (Rugi)
24	PCAR	29 Des 2017	V	V	V	V	X	X	X	V										TDK LOLOS (Rugi)
25	PSDN	18 Okt 1994	V	V	V	V	X	X	X	X										TDK LOLOS (Rugi)
26	ROTI	28-Jun-10	V	V	V	V	V	V	V	V	V			X			V			TDK LOLOS (Variabel)
27	SKBM	28-Sep-12	V	V	V	V	V	V	V	V	X			V		V	V	V	V	TDK LOLOS (Variabel)

No	Kode	Tanggal Pencatatan	Laporan Keuangan			Rp	2018	Laba Rugi			Dividen			Kepemilikan Manajerial			Ukuran (Aset)			KET
			2019	2020	2021			2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	
28	SKLT	8-Sep-93	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
29	STTP	16 Des 1996	V	V	V	V	V	V	V	V	X			V		V	V	V	V	TDK LOLOS (Variabel)
30	TCID	30-Sep-93	V	V	V	V	V	V	X	X										TDK LOLOS (Rugi)
31	ULTJ	2-Jul-90	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
32	UNVR	11-Jan-82	V	V	V	V	V	V	V	V	V			X			V			TDK LOLOS (Variabel)
33	WIIM	18 Des 2012	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
34	IIKP	14 Okt 2002	V	V	X															TDK LOLOS (LK)
35	MGNA	8 Juli 2014	V	V	X															TDK LOLOS (LK)
36	DVLA	11-Nov-94	V	V	V	V	V	V	V	V	V			X			V			TDK LOLOS (Variabel)
37	INAF	17-Apr-01	V	V	V	V	X	V	V	X										TDK LOLOS (Rugi 18)
38	KAEF	4 Juli 2001	V	V	V	V	V	V	V	V				X			V			TDK LOLOS (Variabel)
39	KLBF	30 Juli 1991	V	V	V	V	V	V	V	V				X			V			TDK LOLOS (Variabel)
40	MERK	23 Juli 1981	V	V	V	V	V	V	V	V				X			V			TDK LOLOS (Variabel)
41	PEHA	26 Des 2018	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
42	PYFA	16 Okt 2001	V	V	V	V	V	V	V	V	V	V	V	X			V	V		TDK LOLOS (Variabel)
43	SCPI	8 Juni 1990	V	V	V	V	V	V	V	V	X			X			V			TDK LOLOS (Variabel)
44	SIDO	18 Des 2013	V	V	V	V	V	V	V	V	V			X			V			TDK LOLOS (Variabel)
45	TSPC	17 Juni 1994	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
46	CINT	27 Juni 2014	V	V	V	V	V	V	V	X										TDK LOLOS (Rugi)
47	KICI	28 Okt 1993	V	V	V	V	X	X	X	V										TDK LOLOS (Rugi)
48	LMPI	17 Okt 1994	V	V	V	V	X	X	X	X										TDK LOLOS (Rugi)
49	WOOD	21 Juni 2017	V	V	V	V	V	V	V	V	X			V			V	V	V	TDK LOLOS (Variabel)
50	HRTA	21 Juni 2017	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
51	AMIN	10 Des 2015	V	V	X															TDK LOLOS (LK)
52	GMFI	10 Okt 2017	V	V	V	X														TDK LOLOS (Rp)
53	KPAL	8-Jun-18	V	X	X															TDK LOLOS (LK)
54	KRAH	8-Nov-13	X	X	X															TDK LOLOS (LK)
55	ASII	4-Apr-90	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
56	AUTO	15-Jun-98	V	V	V	V	V	V	X	V										TDK LOLOS (Rugi)
57	BOLT	7-Jul-15	V	V	V	V	V	V	X	V										TDK LOLOS (Rugi)

No	Kode	Tanggal Pencatatan	Laporan Keuangan			Rp	2018	Laba Rugi			Dividen			Kepemilikan Manajerial			Ukuran (Aset)			KET
			2019	2020	2021			2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	
58	BRAM	5-Sep-90	V	V	V	X													TDK LOLOS (Rp)	
59	GDYR	22 Des 1980	V	V	V	X													TDK LOLOS (Rp)	
60	GJTL	8 Mei 1990	V	V	V	V	X	V	V	V									TDK LOLOS (Rugi 18)	
61	IMAS	16-Nov-93	V	V	V	V	V	V	X	X									TDK LOLOS (Rugi)	
62	INDS	10 Agt 1990	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS	
63	LPIN	5-Feb-90	V	V	V	V	V	V	V	V	X			X			V		TDK LOLOS (Variabel)	
64	MASA	9-Jun-05	V	V	V	X													TDK LOLOS (Rp)	
65	NIPS	24-Jul-91	X	X	X														TDK LOLOS (LK)	
66	PRAS	12-Jul-90	V	V	V	V	V	X	X	X									TDK LOLOS (Rugi)	
67	SMSM	9-Sep-96	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS	
68	ADMG	20 Okt 1993	V	V	V	X													TDK LOLOS (Rp)	
69	ARGO	7-Jan-91	V	V	V	X													TDK LOLOS (Rp)	
70	BELL	03 Okt 2017	V	V	V	V	V	V	X	V									TDK LOLOS (Rugi)	
71	CNTX	22 Mei 1979	V	V	V	X													TDK LOLOS (Rp)	
72	ERTX	22 Agt 1990	V	V	V	X													TDK LOLOS (Rp)	
73	ESTI	13 Okt 1992	V	V	V	X													TDK LOLOS (Rp)	
74	HDTX	7-Jun-90	V	V	V	V	X	X	X	X									TDK LOLOS (Rugi)	
75	INDR	03 Agt 1990	V	V	V	X													TDK LOLOS (Rp)	
76	MYTX	10 Okt 1989	V	V	V	V	X	X	X	X									TDK LOLOS (Rugi)	
77	PBRX	16 Agt 1990	V	V	V	X													TDK LOLOS (Rp)	
78	POLY	12-Mar-91	V	V	V	X													TDK LOLOS (Rp)	
79	RICY	22-Jan-98	V	V	V	V	V	V	X	X									TDK LOLOS (Rugi)	
80	SRIL	17-Jun-13	V	V	V	X													TDK LOLOS (Rp)	
81	SSTM	20 Agt 1997	V	V	V	V	V	X	X	V									TDK LOLOS (Rugi)	
82	TFCO	26-Feb-80	V	V	V	X													TDK LOLOS (Rp)	
83	TRIS	28-Jun-12	V	V	V	V	V	V	X	V									TDK LOLOS (Rugi)	
84	UNIT	18-Apr-02	V	X	X														TDK LOLOS (LK)	
85	ZONE	12 Des 2018	V	V	V	V	V	V	X	V									TDK LOLOS (Rugi)	
86	BATA	24-Mar-82	V	V	V	V	V	V	X	X									TDK LOLOS (Rugi)	
87	BIMA	30 Agt 1994	V	V	V	V	V	V	X	X									TDK LOLOS (Rugi)	

No	Kode	Tanggal Pencatatan	Laporan Keuangan			Rp	2018	Laba Rugi			Dividen			Kepemilikan Manajerial			Ukuran (Aset)			KET	
			2019	2020	2021			2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021		
88	IKBI	21-Jan-91	V	V	V	X														TDK LOLOS (Rp)	
89	JECC	18-Nov-92	V	V	V	V	V	V	V	X											TDK LOLOS (Rugi)
90	KBLI	6-Jul-92	V	V	V	V	V	V	X	V											TDK LOLOS (Rugi)
91	KBLM	1-Jun-92	V	V	V	V	V	V	V	X											TDK LOLOS (Rugi)
92	SCCO	20-Jul-82	V	V	V	V	V	V	V	V	V			X				V			TDK LOLOS (Variabel)
93	VOKS	20 Des 1990	V	V	V	V	V	V	V	X											TDK LOLOS (Rugi)
94	PTSN	8-Nov-07	V	V	V	X															TDK LOLOS (Rp)
95	JSKY	28-Mar-18	V	V	V	V	V	V	V	X											TDK LOLOS (Rugi)
96	INTP	05 Des 1989	V	V	V	V	V	V	V	V	V			X				V			TDK LOLOS (Variabel)
97	SMBR	28-Jun-13	V	V	V	V	V	V	V	V	V			X				V			TDK LOLOS (Variabel)
98	SMCB	10 Agt 1977	V	V	V	V	X	V	V	V											TDK LOLOS (Rugi 18)
99	SMGR	8-Jul-91	V	V	V	V	V	V	V	V	V			X				V			TDK LOLOS (Variabel)
100	WSBP	20-Sep-16	V	V	V	V	V	V	X	X											TDK LOLOS (Rugi)
101	WSKT	19 Des 2012	V	V	V	V	V	V	X	V											TDK LOLOS (Rugi)
102	WTON	8-Apr-14	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
103	AMFG	8-Nov-95	V	V	V	V	V	V	X	X	V										TDK LOLOS (Rugi)
104	ARNA	17-Jul-01	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
105	CAKK	31 Okt 2018	V	V	V	V	V	V	V	V	X			V				V			TDK LOLOS (Variabel)
106	KIAS	08 Des 1994	V	V	V	V	X	X	X	X											TDK LOLOS (Rugi)
107	MARK	12-Jul-17	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
108	MLIA	17-Jan-94	V	V	V	V	V	V	V	V	X			V				V			TDK LOLOS (Variabel)
109	TOTO	30 Okt 1990	V	V	V	V	V	V	X	V											TDK LOLOS (Rugi)
110	ALKA	12-Jul-90	V	V	V	V	V	V	V	V	X			X				V			TDK LOLOS (Variabel)
111	ALMI	2-Jan-97	V	V	V	X															TDK LOLOS (Rp)
112	BAJA	21 Des 2011	V	V	V	V	X	V	V	V											TDK LOLOS (Rugi 18)
113	BTON	18-Jul-01	V	V	V	V	V	V	V	V	X			V				V			TDK LOLOS (Variabel)
114	CTBN	28-Nov-89	V	V	V	X															TDK LOLOS (Rp)
115	GDST	23 Des 2009	V	V	V	V	X	V	X	X											TDK LOLOS (Rugi)
116	INAI	05 Des 1994	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	TDK LOLOS (Variabel)
117	ISSP	22-Feb-13	V	V	V	V	V	V	V	V	X			X				V			TDK LOLOS (Variabel)

No	Kode	Tanggal Pencatatan	Laporan Keuangan			Rp	2018	Laba Rugi			Dividen			Kepemilikan Manajerial			Ukuran (Aset)			KET
			2019	2020	2021			2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	
118	JKSW	06 Agt 1997	V	V	V	V	X	X	X	X										TDK LOLOS (Rugi)
119	KRAS	10-Nov-10	V	V	V	X														TDK LOLOS (Rp)
120	LION	20 Agt 1993	V	V	V	V	V	V	X	X										TDK LOLOS (Rugi)
121	LMSH	4-Jun-90	V	V	V	V	V	X	X	V										TDK LOLOS (Rugi)
122	NIKL	14 Des 2009	V	V	V	X														TDK LOLOS (Rp)
123	PICO	23-Sep-96	V	V	V	V	V	V	X	X										TDK LOLOS (Rugi)
124	TBMS	23 Mei 1990	V	V	V	X														TDK LOLOS (Rp)
125	AGII	28-Sep-16	V	V	V	V	V	V	V	V	V	X	V	V		V	V			TDK LOLOS (Variabel)
126	BRPT	01 Okt 1993	V	V	V	X														TDK LOLOS (Rp)
127	DPNS	08 Agt 1990	V	V	V	V	V	V	V	V	V	X	V	V	V	V	V	V	V	TDK LOLOS (Variabel)
128	EKAD	14 Agt 1990	V	V	V	V	V	V	V	V	V		X			V				TDK LOLOS (Variabel)
129	ETWA	16 Mei 1997	V	V	V	V	X	X	V	X										TDK LOLOS (Rugi)
130	INCI	24-Jul-90	V	V	V	V	V	V	V	V	X		V			V				TDK LOLOS (Variabel)
131	MOLI	30 Agt 2018	V	V	V	V	V	V	V	V	V	X	V	V	V	V	V	V	V	TDK LOLOS (Variabel)
132	SRSN	11-Jan-93	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
133	TDPM	9-Apr-18	X	V	X															TDK LOLOS (LK)
134	TPIA	26 Mei 2008	V	V	V	X														TDK LOLOS (Rp)
135	UNIC	6-Nov-89	V	V	V	X														TDK LOLOS (Rp)
136	AKPI	18 Des 1992	V	V	V	V	V	V	V	V	V	X	V	V		V	V			TDK LOLOS (Variabel)
137	APLI	01 Mei 2000	V	V	V	V	X	V	X	V										TDK LOLOS (Rugi)
138	BRNA	6-Nov-89	V	V	V	V	X	X	X	X										TDK LOLOS (Rugi)
139	FPNI	21-Mar-02	V	V	V	X														TDK LOLOS (Rp)
140	IGAR	5-Nov-90	V	V	V	V	V	V	V	V	V		X			V				TDK LOLOS (Variabel)
141	IMPC	17 Des 2014	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
142	IPOI	9-Jul-10	V	V	V	X														TDK LOLOS (Rp)
143	PBID	13 Des 2017	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
144	TALF	17-Jan-14	V	V	V	V	V	V	V	V	V		X			V				TDK LOLOS (Variabel)
145	TRST	2-Jul-90	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
146	YPAS	5-Mar-08	V	V	V	V	X	V	V	X										TDK LOLOS (Rugi)
147	CPIN	18-Mar-91	V	V	V	V	V	V	V	V	V		X			V				TDK LOLOS (Variabel)

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			2019	2020	2021			2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	
148	CPRO	28-Nov-06	V	V	V	V	V	X	V	V										TDK LOLOS (Rugi)
149	JPFA	23 Okt 1989	V	V	V	V	V	V	V	V	V			X			V			TDK LOLOS (Variabel)
150	MAIN	10-Feb-06	V	V	V	V	V	V	X	V										TDK LOLOS (Rugi)
151	SIPD	28 Des 1996	V	V	V	V	V	V	V	V	X			X			V			TDK LOLOS (Variabel)
152	SULI	21-Mar-94	V	V	V															TDK LOLOS (Rp)
153	TIRT	13 Des 1999	V	V	V	V	X	X	X	X										TDK LOLOS (Rugi)
154	ALDO	12-Jul-11	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	LOLOS
155	FASW	19 Des 1994	V	V	V	V	V	V	V	V	V			X			V			TDK LOLOS (Variabel)
156	INKP	16-Jul-90	X	V	V															TDK LOLOS (LK)
157	INRU	18-Jun-90	V	V	V	X														TDK LOLOS (Rp)
158	KBRI	11-Jul-08	X	X	X															TDK LOLOS (LK)
159	KDSI	29-Jul-96	V	V	V	V	V	V	V	V	X			V			V			TDK LOLOS (Variabel)
160	SPMA	16-Nov-94	V	V	V	V	V	V	V	V	X			X			V			TDK LOLOS (Variabel)
161	SWAT	8-Jun-18	V	V	V	V	V	V	V	X										TDK LOLOS (Rugi)
162	TKIM	3-Apr-90	V	V	V	X														TDK LOLOS (Rp)
163	INCF	6-Sep-16	V	V	V	V	V	X	X	V										TDK LOLOS (Rugi)
164	KMTR	19-Jun-17	V	V	V	V	V	V	V	V	X			X			V			TDK LOLOS (Variabel)

Hasil Purposive Sampling

Keterangan	Jumlah
Perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2019-2021.	164
Dikurangi:	
• Perusahaan manufaktur yang tidak mempublikasikan laporan keuangan secara lengkap periode 2019-2021 yang telah diaudit oleh audit independen.	12
• Perusahaan manufaktur Tidak Menggunakan Mata Uang Rupiah	29
• Perusahaan manufaktur yang mengalami kerugian di tahun 2018 dan 2019-2021	53
• Perusahaan manufaktur yang tidak menampilkan data dan informasi yang berkaitan untuk menganalisis variabel penelitian	48
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Tahun Pengamatan	3
Jumlah Data Pengamatan	66

Daftar Perusahaan Manufaktur yang Menjadi Sampel Penelitian:

Emiten	Nama
GOOD	Garudafood Putra Putri Jaya Tbk
HOKI	Buyung Poetra Sembada Tbk.
INDF	Indofood Sukses Makmur Tbk.
KINO	Kino Indonesia Tbk.
MYOR	Mayora Indah Tbk.
SKLT	Sekar Laut Tbk.
ULTJ	Ultra Jaya Milk Industry & Tra
WIIM	Wisnilak Inti Makmur Tbk.
PEHA	Phapros Tbk
TSPC	Tempo Scan Pacific Tbk
HRTA	Hartadinata Abadi Tbk
ASII	Astra International Tbk
INDS	Indospring Tbk
SMSM	Selamat Sempurna Tbk
WTON	Wijaya Karya Beton Tbk
ARNA	Arwana Citramulia Tbk
MARK	Mark Dynamics Indonesia Tbk
SRSN	Indo Acitama Tbk
IMPC	Impack Pratama Industri Tbk
PBID	Panca Budi Idaman Tbk
TRST	Trias Sentosa Tbk
ALDO	Alkindo Naratama Tbk

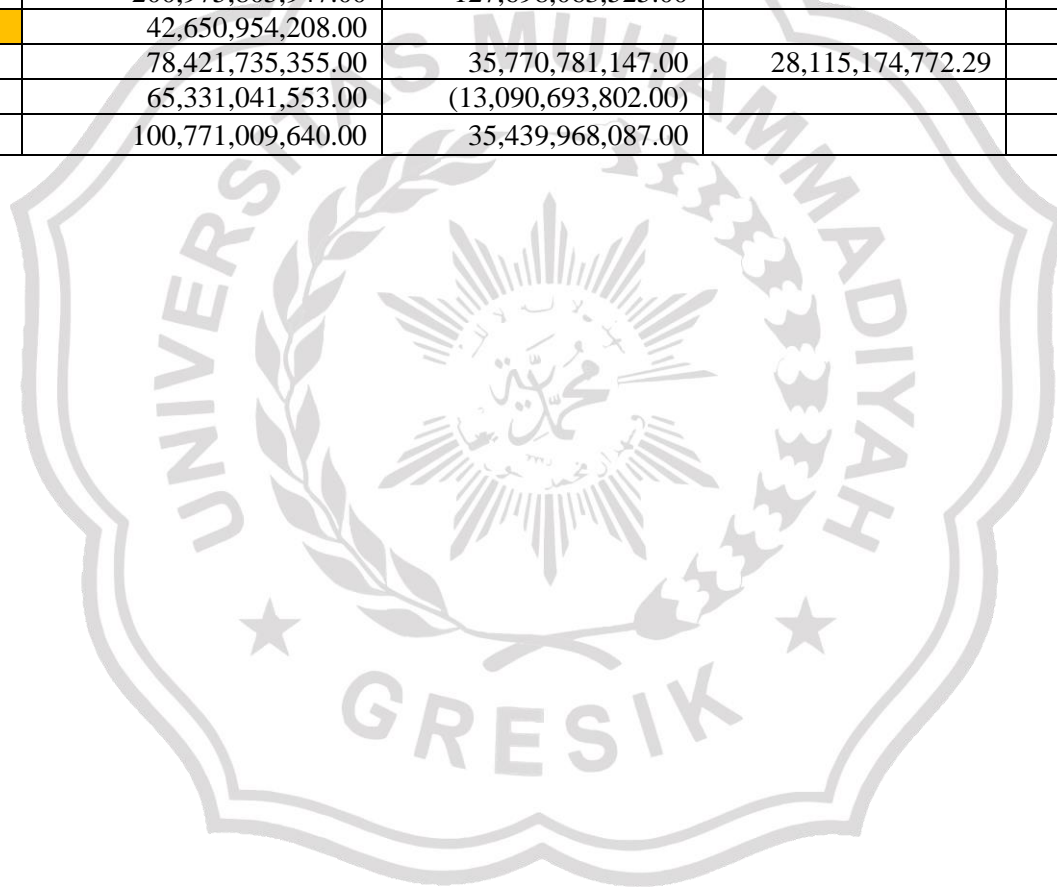
Tabel Perhitungan Perataan laba

No	Emiten	Tahun	Laba Setelah Pajak	Perubahan Laba	Standar Deviasi	Rata Rata Laba	CVAI
1	GOOD	2018	425,481,597,110.00				
		2019	435,766,359,480.00	10,284,762,370.00	219,348,725,072.39	22,385,358,358.67	9.80
		2020	245,103,761,907.00	(190,662,597,573.00)			
		2021	492,637,672,186.00	247,533,910,279.00			
2	HOKI	2018	90,195,136,265.00				
		2019	103,723,133,972.00	13,527,997,707.00	39,607,737,876.10	(25,887,349,520.33)	(1.53)
		2020	38,038,419,405.00	(65,684,714,567.00)			
		2021	12,533,087,704.00	(25,505,331,701.00)			
3	INDF	2018	4,961,851,000,000.00				
		2019	5,902,729,000,000.00	940,878,000,000.00	1,006,852,450,849.18	2,080,578,000,000.00	0.48
		2020	8,752,066,000,000.00	2,849,337,000,000.00			
		2021	11,203,585,000,000.00	2,451,519,000,000.00			
4	KINO	2018	150,116,045,042.00				
		2019	515,603,339,649.00	365,487,294,607.00	383,724,496,026.06	(16,488,835,604.00)	(23.27)
		2020	113,665,219,638.00	(401,938,120,011.00)			
		2021	100,649,538,230.00	(13,015,681,408.00)			
5	MYOR	2018	1,760,434,280,304.00				
		2019	2,039,404,206,764.00	278,969,926,460.00	619,534,219,675.68	(183,127,210,783.67)	(3.38)
		2020	2,098,168,514,645.00	58,764,307,881.00			
		2021	1,211,052,647,953.00	(887,115,866,692.00)			
6	SKLT	2018	31,954,131,252.00				
		2019	44,943,627,900.00	12,989,496,648.00	22,557,990,828.93	17,523,342,992.00	1.29
		2020	42,520,246,722.00	(2,423,381,178.00)			
		2021	84,524,160,228.00	42,003,913,506.00			

No	Emiten	Tahun	Laba Setelah Pajak	Perubahan Laba	Standar Deviasi	Rata Rata Laba	CVΔI
7	ULTJ	2018	701,607,000,000.00				
		2019	1,035,865,000,000.00	334,258,000,000.00	131,959,818,559.79	191,728,666,666.67	0.69
		2020	1,109,666,000,000.00	73,801,000,000.00			
		2021	1,276,793,000,000.00	167,127,000,000.00			
8	WIIM	2018	51,142,850,919.00				
		2019	27,328,091,481.00	(23,814,759,438.00)	90,535,460,526.36	41,911,386,437.33	2.16
		2020	172,506,562,986.00	145,178,471,505.00			
		2021	176,877,010,231.00	4,370,447,245.00			
9	PEHA	2018	133,292,514,000.00				
		2019	102,310,124,000.00	(30,982,390,000.00)	11,943,957,891.43	(40,133,473,000.00)	(0.30)
		2020	48,665,149,000.00	(53,644,975,000.00)			
		2021	12,892,095,000.00	(35,773,054,000.00)			
10	TSPC	2018	540,378,145,887.00				
		2019	595,154,912,874.00	54,776,766,987.00	109,901,808,985.23	112,479,830,585.33	0.98
		2020	834,369,751,682.00	239,214,838,808.00			
		2021	877,817,637,643.00	43,447,885,961.00			
11	HRTA	2018	123,393,863,438.00				
		2019	149,990,636,633.00	26,596,773,195.00	2,954,795,255.64	23,679,511,260.33	0.12
		2020	170,679,197,734.00	20,688,561,101.00			
		2021	194,432,397,219.00	23,753,199,485.00			
12	ASII	2018	27,372,000,000,000.00				
		2019	26,621,000,000,000.00	(751,000,000,000.00)	7,533,706,281,328.82	(595,333,333,333.33)	(12.65)
		2020	18,571,000,000,000.00	(8,050,000,000,000.00)			
		2021	25,586,000,000,000.00	7,015,000,000,000.00			
13	INDS	2018	110,686,883,366.00				
		2019	101,465,560,351.00	(9,221,323,015.00)	74,320,667,578.06	15,837,614,983.00	4.69
		2020	58,751,009,229.00	(42,714,551,122.00)			
		2021	158,199,728,315.00	99,448,719,086.00			

No	Emiten	Tahun	Laba Setelah Pajak	Perubahan Laba	Standar Deviasi	Rata Rata Laba	CVΔI
14	SMSM	2018	633,550,000,000.00				
		2019	638,676,000,000.00	5,126,000,000.00	146,158,942,528.33	31,571,000,000.00	4.63
		2020	539,116,000,000.00	(99,560,000,000.00)			
		2021	728,263,000,000.00	189,147,000,000.00			
15	WTON	2018	486,640,174,453.00				
		2019	510,711,733,403.00	24,071,558,950.00	221,127,895,987.81	(135,068,738,961.33)	(1.64)
		2020	123,147,079,420.00	(387,564,653,983.00)			
		2021	81,433,957,569.00	(41,713,121,851.00)			
16	ARNA	2018	158,207,798,602.00				
		2019	217,675,239,509.00	59,467,440,907.00	45,195,124,667.62	105,925,191,929.33	0.43
		2020	326,241,511,507.00	108,566,271,998.00			
		2021	475,983,374,390.00	149,741,862,883.00			
17	MARK	2018	81,905,439,662.00				
		2019	88,002,544,533.00	6,097,104,871.00	127,656,611,644.43	103,414,564,530.67	1.23
		2020	144,194,690,952.00	56,192,146,419.00			
		2021	392,149,133,254.00	247,954,442,302.00			
18	SRSN	2018	38,735,092,000.00				
		2019	42,829,128,000.00	4,094,036,000.00	11,812,041,513.07	(4,064,035,666.67)	(2.91)
		2020	44,152,245,000.00	1,323,117,000.00			
		2021	26,542,985,000.00	(17,609,260,000.00)			
19	IMPC	2018	105,523,929,164.00				
		2019	93,145,200,039.00	(12,378,729,125.00)	52,457,941,046.63	33,688,349,377.00	1.56
		2020	115,805,324,362.00	22,660,124,323.00			
		2021	206,588,977,295.00	90,783,652,933.00			
20	PBID	2018	297,628,915,000.00				
		2019	223,626,619,000.00	(74,002,296,000.00)	112,015,929,415.94	38,307,852,333.33	2.92
		2020	373,653,845,000.00	150,027,226,000.00			
		2021	412,552,472,000.00	38,898,627,000.00			

No	Emiten	Tahun	Laba Setelah Pajak	Perubahan Laba	Standar Deviasi	Rata Rata Laba	CVΔI
21	TRST	2018	63,193,899,099.00				
		2019	38,911,968,283.00	(24,281,930,816.00)	76,646,796,213.12	45,927,302,282.67	1.67
		2020	73,277,742,422.00	34,365,774,139.00			
		2021	200,975,805,947.00	127,698,063,525.00			
22	ALDO	2018	42,650,954,208.00				
		2019	78,421,735,355.00	35,770,781,147.00	28,115,174,772.29	19,373,351,810.67	1.45
		2020	65,331,041,553.00	(13,090,693,802.00)			
		2021	100,771,009,640.00	35,439,968,087.00			



No	Emiten	Tahun	Penjualan	Perubahan Penjualan	Standar Deviasi	Rata rata penjualan	CVΔS
1	GOOD	2018	8,048,946,664,266.00				
		2019	8,438,631,355,699.00	389,684,691,433.00	915,771,764,288.02	250,211,078,919.33	3.66
		2020	7,711,334,590,144.00	(727,296,765,555.00)			
		2021	8,799,579,901,024.00	1,088,245,310,880.00			
2	HOKI	2018	1,430,785,280,985.00				
		2019	1,653,031,823,505.00	222,246,542,520.00	356,824,884,122.44	(165,729,364,467.00)	(2.15)
		2020	1,173,189,488,886.00	(479,842,334,619.00)			
		2021	933,597,187,584.00	(239,592,301,302.00)			
3	INDF	2018	73,394,728,000,000.00				
		2019	76,592,955,000,000.00	3,198,227,000,000.00	7,823,309,076,148.43	8,650,296,666,666.67	0.90
		2020	81,731,469,000,000.00	5,138,514,000,000.00			
		2021	99,345,618,000,000.00	17,614,149,000,000.00			
4	KINO	2018	3,611,694,059,699.00				
		2019	4,678,868,638,822.00	1,067,174,579,123.00	873,034,617,137.79	121,654,013,936.33	7.18
		2020	4,024,971,042,139.00	(653,897,596,683.00)			
		2021	3,976,656,101,508.00	(48,314,940,631.00)			
5	MYOR	2018	24,060,802,395,725.00				
		2019	25,026,739,472,547.00	965,937,076,822.00	2,007,355,482,313.12	1,281,251,975,486.00	1.57
		2020	24,476,953,742,651.00	(549,785,729,896.00)			
		2021	27,904,558,322,183.00	3,427,604,579,532.00			
6	SKLT	2018	1,045,029,834,378.00				
		2019	1,281,116,255,236.00	236,086,420,858.00	131,752,724,682.52	103,938,759,387.33	1.27
		2020	1,253,700,810,596.00	(27,415,444,640.00)			
		2021	1,356,846,112,540.00	103,145,301,944.00			

No	Emiten	Tahun	Penjualan	Perubahan Penjualan	Standar Deviasi	Rata rata penjualan	CVΔS
7	ULTJ	2018	5,472,882,000,000.00				
		2019	6,241,419,000,000.00	768,537,000,000.00	570,639,363,120.29	381,253,333,333.33	1.50
		2020	5,967,362,000,000.00	(274,057,000,000.00)			
		2021	6,616,642,000,000.00	649,280,000,000.00			
8	WIIM	2018	1,405,384,153,405.00				
		2019	1,393,574,099,760.00	(11,810,053,645.00)	399,776,385,486.41	442,769,183,192.00	0.90
		2020	1,994,066,771,177.00	600,492,671,417.00			
		2021	2,733,691,702,981.00	739,624,931,804.00			
9	PEHA	2018	1,022,969,624,000.00				
		2019	1,105,420,197,000.00	82,450,573,000.00	116,498,489,700.44	9,491,572,666.67	12.27
		2020	980,556,653,000.00	(124,863,544,000.00)			
		2021	1,051,444,342,000.00	70,887,689,000.00			
10	TSPC	2018	10,088,118,830,780.00				
		2019	10,993,842,057,747.00	905,723,226,967.00	476,308,629,104.77	382,108,057,619.67	1.25
		2020	10,968,402,090,246.00	(25,439,967,501.00)			
		2021	11,234,443,003,639.00	266,040,913,393.00			
11	HRTA	2018	2,745,593,297,236.00				
		2019	3,235,522,159,813.00	489,928,862,577.00	311,048,113,852.32	830,770,709,648.00	0.37
		2020	4,138,626,813,254.00	903,104,653,441.00			
		2021	5,237,905,426,180.00	1,099,278,612,926.00			
12	ASII	2018	239,205,000,000,000.00				
		2019	237,166,000,000,000.00	(2,039,000,000,000.00)	60,279,608,943,102.20	(1,906,666,666,666.67)	(31.62)
		2020	175,046,000,000,000.00	(62,120,000,000,000.00)			
		2021	233,485,000,000,000.00	58,439,000,000,000.00			
13	INDS	2018	2,400,062,227,790.00				
		2019	2,091,491,715,532.00	(308,570,512,258.00)	814,702,573,735.72	81,251,865,779.00	10.03
		2020	1,626,190,564,290.00	(465,301,151,242.00)			
		2021	2,643,817,825,127.00	1,017,627,260,837.00			

No	Emiten	Tahun	Penjualan	Perubahan Penjualan	Standar Deviasi	Rata rata penjualan	CVΔS
14	SMSM	2018	3,933,353,000,000.00				
		2019	3,935,811,000,000.00	2,458,000,000.00	818,196,279,111.56	76,526,000,000.00	10.69
		2020	3,233,693,000,000.00	(702,118,000,000.00)			
		2021	4,162,931,000,000.00	929,238,000,000.00			
15	WTON	2018	6,930,628,258,854.00				
		2019	7,083,384,467,587.00	152,756,208,733.00	1,260,594,456,688.80	(872,591,671,683.67)	(1.44)
		2020	4,803,359,291,718.00	(2,280,025,175,869.00)			
		2021	4,312,853,243,803.00	(490,506,047,915.00)			
16	ARNA	2018	1,971,478,070,171.00				
		2019	2,151,801,131,686.00	180,323,061,515.00	142,126,329,660.20	194,467,637,471.00	0.73
		2020	2,211,743,593,136.00	59,942,461,450.00			
		2021	2,554,880,982,584.00	343,137,389,448.00			
17	MARK	2018	325,472,602,675.00				
		2019	361,544,998,431.00	36,072,395,756.00	305,107,691,292.49	289,344,717,954.67	1.05
		2020	565,439,688,892.00	203,894,690,461.00			
		2021	1,193,506,756,539.00	628,067,067,647.00			
18	SRSN	2018	600,986,872,000.00				
		2019	684,464,392,000.00	83,477,520,000.00	96,236,234,851.77	102,281,925,666.67	0.94
		2020	890,996,866,000.00	206,532,474,000.00			
		2021	907,832,649,000.00	16,835,783,000.00			
19	IMPC	2018	1,395,298,815,177.00				
		2019	1,495,759,701,262.00	100,460,886,085.00	166,045,676,196.71	277,356,132,205.67	0.60
		2020	1,797,514,877,242.00	301,755,175,980.00			
		2021	2,227,367,211,794.00	429,852,334,552.00			
20	PBID	2018	4,353,287,585,000.00				
		2019	4,632,864,612,000.00	279,577,027,000.00	700,958,004,757.85	29,408,396,000.00	23.84
		2020	3,870,552,460,000.00	(762,312,152,000.00)			
		2021	4,441,512,773,000.00	570,960,313,000.00			

No	Emiten	Tahun	Penjualan	Perubahan Penjualan	Standar Deviasi	Rata rata penjualan	CVΔS
21	TRST	2018	2,630,918,557,954.00				
		2019	2,566,094,747,992.00	(64,823,809,962.00)	370,125,447,225.45	340,507,878,289.67	1.09
		2020	2,991,912,117,541.00	425,817,369,549.00			
		2021	3,652,442,192,823.00	660,530,075,282.00			
22	ALDO	2018	1,178,378,628,125.00				
		2019	1,096,435,817,888.00	(81,942,810,237.00)	228,388,274,930.09	92,962,768,179.67	2.46
		2020	1,105,920,883,249.00	9,485,065,361.00			
		2021	1,457,266,932,664.00	351,346,049,415.00			



Hasil Perhitungan Indeks Eckcel

No	Emiten	CVΔI	CVΔS	Indek Eckcel	Kategori	Kode
1	GOOD	9.80	3.66	2.67725877	BUKAN TINDAK PERATAAN LABA	0
2	HOKI	-1.53	-2.15	0.71061895	TINDAKPERATAAN LABA	1
3	INDF	0.48	0.90	0.53508447	TINDAK PERATAAN LABA	1
4	KINO	-23.27	7.18	-3.24283248	TINDAKPERATAAN LABA	1
5	MYOR	-3.38	1.57	-2.1593482	TINDAKPERATAAN LABA	1
6	SKLT	1.29	1.27	1.01555016	BUKAN TINDAK PERATAAN LABA	0
7	ULTJ	0.69	1.50	0.45983982	TINDAK PERATAAN LABA	1
8	WIIM	2.16	0.90	2.3924724	BUKAN TINDAK PERATAAN LABA	0
9	PEHA	-0.30	12.27	-0.02424708	TINDAK PERATAAN LABA	1
10	TSPC	0.98	1.25	0.78384092	TINDAK PERATAAN LABA	1
11	HRTA	0.12	0.37	0.33327924	TINDAKPERATAAN LABA	1
12	ASII	-12.65	-31.62	0.40026981	TINDAK PERATAAN LABA	1
13	INDS	4.69	10.03	0.46800886	TINDAK PERATAAN LABA	1
14	SMSM	4.63	10.69	0.43300067	TINDAK PERATAAN LABA	1
15	WTON	-1.64	-1.44	1.13324643	BUKAN TINDAK PERATAAN LABA	0
16	ARNA	0.43	0.73	0.58380139	TINDAKPERATAAN LABA	1
17	MARK	1.23	1.05	1.17064175	BUKAN TINDAK PERATAAN LABA	0
18	SRSN	-2.91	0.94	-3.08906983	TINDAKPERATAAN LABA	1
19	IMPC	1.56	0.60	2.60100813	BUKAN TINDAK PERATAAN LABA	0
20	PBID	2.92	23.84	0.12267931	TINDAK PERATAAN LABA	1
21	TRST	1.67	1.09	1.53532842	BUKAN TINDAKPERATAAN LABA	0
22	ALDO	1.45	2.46	0.59070584	TINDAK PERATAAN LABA	1

Tabel Perhitungan Kebijakan Dividen

No	Emiten	Tahun	Laba Tahun Berjalan	Dividen Kas	Jumlah Saham Beredar	Dividen Per Share (DPS)	Earning Per Share (EPS)	Dividen Payout Ratio (DPR)
1	GOOD	2019	435,766,359,480.00	125,452,864,947.00	7,379,580,291.00	17.00	59.05	0.29
		2020	245,103,761,907.00	206,628,248,148.00	7,379,580,291.00	28.00	33.21	0.84
		2021	492,637,672,186.00	131,923,972,638.00	36,897,901,455.00	3.58	13.35	0.27
2	HOKI	2019	103,723,133,972.00	26,140,929,100.00	2,378,405,500.00	10.99	43.61	0.25
		2020	38,038,419,405.00	28,635,668,400.00	2,419,438,170.00	11.84	15.72	0.75
		2021	12,533,087,704.00	9,677,752,680.00	9,677,752,680.00	1.00	1.30	0.77
3	INDF	2019	5,902,729,000,000.00	1,501,453,000,000.00	8,780,426,500.00	171.00	672.26	0.25
		2020	8,752,066,000,000.00	2,440,959,000,000.00	8,780,426,500.00	278.00	996.77	0.28
		2021	11,203,585,000,000.00	2,440,959,000,000.00	8,780,426,500.00	278.00	1,275.97	0.22
4	KINO	2019	515,603,339,649.00	81,428,575,500.00	1,428,571,500.00	57.00	360.92	0.16
		2020	113,665,219,638.00	147,142,864,500.00	1,428,571,500.00	103.00	79.57	1.29
		2021	100,649,538,230.00	34,285,716,000.00	1,428,571,500.00	24.00	70.45	0.34
5	MYOR	2019	2,039,404,206,764.00	648,402,292,025.00	22,358,699,725.00	29.00	91.21	0.32
		2020	2,098,168,514,645.00	670,760,991,750.00	22,358,699,725.00	30.00	93.84	0.32
		2021	1,211,052,647,953.00	1,162,652,385,700.00	22,358,699,725.00	52.00	54.16	0.96
6	SKLT	2019	44,943,627,900.00	5,594,998,050.00	690,740,500.00	8.10	65.07	0.12
		2020	42,520,246,722.00	9,324,996,750.00	690,740,500.00	13.50	61.56	0.22
		2021	84,524,160,228.00	9,324,996,750.00	690,740,500.00	13.50	122.37	0.11
7	ULTJ	2019	1,035,865,000,000.00	138,642,000,000.00	11,553,528,000.00	12.00	89.66	0.13
		2020	1,109,666,000,000.00	124,778,000,000.00	11,553,528,000.00	10.80	96.05	0.11
		2021	1,276,793,000,000.00	883,845,000,000.00	11,553,528,000.00	76.50	110.51	0.69

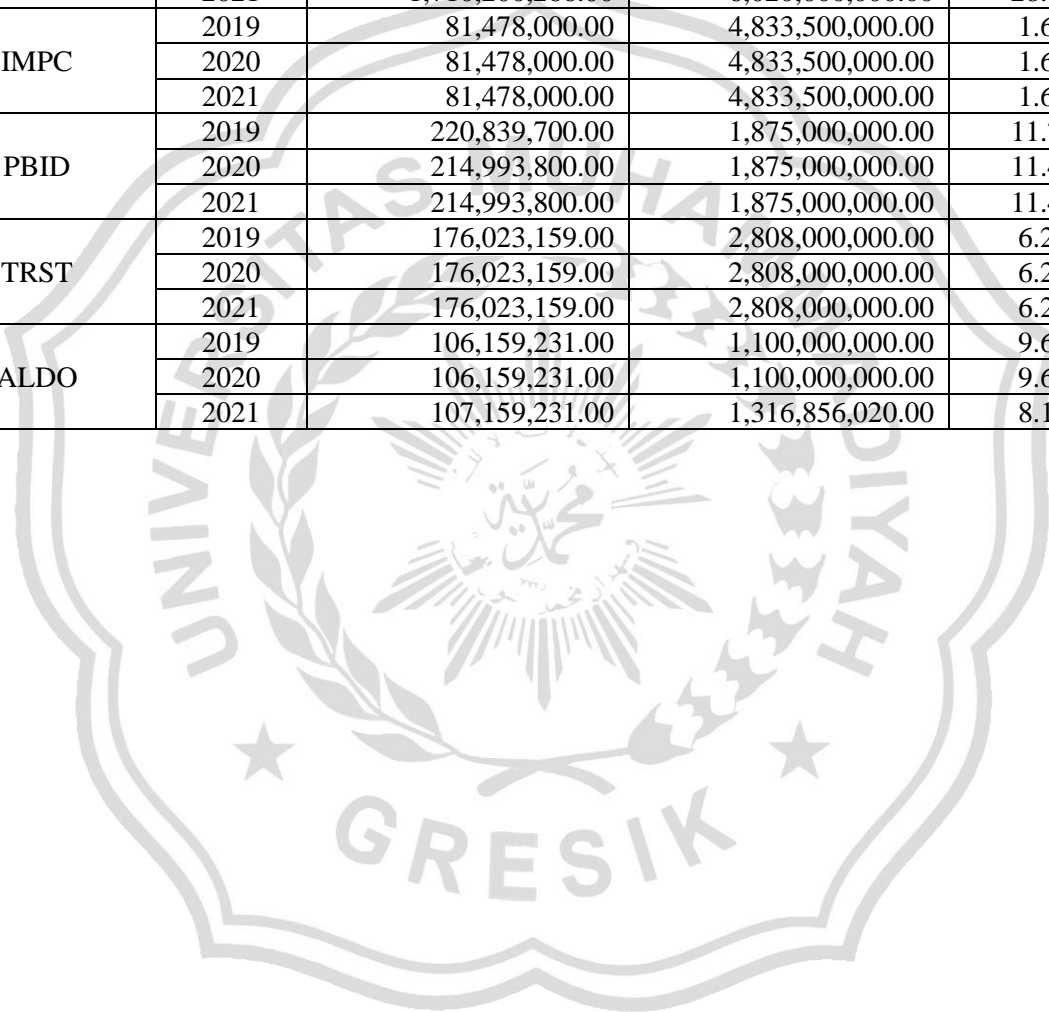
No	Emiten	Tahun	Laba Tahun Berjalan	Dividen Kas	Jumlah Saham Beredar	Dividen Per Share (DPS)	Earning Per Share (EPS)	Dividen Payout Ratio (DPR)
8	WIIM	2019	27,328,091,481.00	5,249,684,400.00	2,099,873,760.00	2.50	13.01	0.19
		2020	172,506,562,986.00	7,349,558,160.00	2,099,873,760.00	3.50	82.15	0.04
		2021	176,877,010,231.00	43,047,412,080.00	2,099,873,760.00	20.50	84.23	0.24
9	PEHA	2019	102,310,124,000.00	92,614,696,000.00	840,000,000,000.00	0.11	0.12	0.91
		2020	48,665,149,000.00	71,425,193,000.00	840,000,000,000.00	0.09	0.06	1.47
		2021	11,296,951,000.00	19,395,150,000.00	840,000,000,000.00	0.02	0.01	1.72
10	TSPC	2019	595,154,912,874.00	180,000,000,000.00	4,500,000,000.00	40.00	132.26	0.30
		2020	834,369,751,682.00	225,000,000,000.00	4,500,000,000.00	50.00	185.42	0.27
		2021	877,817,637,643.00	360,197,286,000.00	4,509,864,300.00	79.87	194.64	0.41
11	HRTA	2019	149,990,636,633.00	32,236,836,800.00	4,605,262,400.00	7.00	32.57	0.21
		2020	170,679,197,734.00	36,842,099,200.00	4,605,262,400.00	8.00	37.06	0.22
		2021	194,432,397,219.00	36,842,099,200.00	4,605,262,400.00	8.00	42.22	0.19
12	ASII	2019	26,621,000,000,000.00	8,547,000,000,000.00	40,483,553,140.00	211.12	657.58	0.32
		2020	18,571,000,000,000.00	7,449,000,000,000.00	40,483,553,140.00	184.00	458.73	0.40
		2021	25,586,000,000,000.00	5,344,000,000,000.00	40,483,553,140.00	132.00	632.01	0.21
13	INDS	2019	101,465,560,351.00	65,624,971,000.00	656,249,710.00	100.00	154.61	0.65
		2020	58,751,009,229.00	65,624,971,000.00	656,249,710.00	100.00	89.53	1.12
		2021	158,199,728,315.00	55,781,225,350.00	656,249,710.00	85.00	241.07	0.35
14	SMSM	2019	638,676,000,000.00	103,656,000,000.00	5,758,675,440.00	18.00	110.91	0.16
		2020	539,116,000,000.00	109,414,000,000.00	5,758,675,440.00	19.00	93.62	0.20
		2021	728,263,000,000.00	115,174,000,000.00	5,758,675,440.00	20.00	126.46	0.16
15	WTON	2019	510,711,733,403.00	145,920,401,358.00	8,715,466,600.00	16.74	58.60	0.29
		2020	123,147,079,420.00	128,076,420,849.00	8,715,466,600.00	14.70	14.13	1.04
		2021	81,433,957,569.00	25,623,471,804.00	8,715,466,600.00	2.94	9.34	0.31

No	Emiten	Tahun	Laba Tahun Berjalan	Dividen Kas	Jumlah Saham Beredar	Dividen Per Share (DPS)	Earning Per Share (EPS)	Dividen Payout Ratio (DPR)
16	ARNA	2019	217,675,239,509.00	117,247,025,216.00	7,326,839,776.00	16.00	29.71	0.54
		2020	326,241,511,507.00	161,094,167,872.00	7,255,662,176.00	22.20	44.96	0.49
		2021	475,983,374,390.00	218,107,601,280.00	7,271,198,676.00	30.00	65.46	0.46
17	MARK	2019	88,002,544,533.00	26,600,002,170.00	3,800,000,310.00	7.00	23.16	0.30
		2020	144,194,690,952.00	26,600,002,170.00	3,800,000,310.00	7.00	37.95	0.18
		2021	392,149,133,254.00	57,000,004,650.00	3,800,000,310.00	15.00	103.20	0.15
18	SRSN	2019	42,829,128,000.00	7,020,000,000.00	6,020,000,000.00	1.17	7.11	0.16
		2020	44,152,245,000.00	12,040,000,000.00	6,020,000,000.00	2.00	7.33	0.27
		2021	26,542,985,000.00	6,020,000,000.00	6,020,000,000.00	1.00	4.41	0.23
19	IMPC	2019	93,145,200,039.00	48,335,000,000.00	4,833,500,000.00	10.00	19.27	0.52
		2020	115,805,324,362.00	48,335,000,000.00	4,833,500,000.00	10.00	23.96	0.42
		2021	206,588,977,295.00	29,001,000,000.00	4,833,500,000.00	6.00	42.74	0.14
20	PBID	2019	223,626,619,000.00	93,750,000,000.00	1,875,000,000.00	50.00	119.27	0.42
		2020	373,653,845,000.00	110,625,000,000.00	1,875,000,000.00	59.00	199.28	0.30
		2021	412,552,472,000.00	187,500,000,000.00	1,875,000,000.00	100.00	220.03	0.45
21	TRST	2019	38,911,968,283.00	14,040,000,000.00	2,808,000,000.00	5.00	13.86	0.36
		2020	73,277,742,422.00	14,040,000,000.00	2,808,000,000.00	5.00	26.10	0.19
		2021	200,975,805,947.00	28,080,000,000.00	2,808,000,000.00	10.00	71.57	0.14
22	ALDO	2019	78,421,735,355.00	1,210,000,000.00	1,100,000,000.00	1.10	71.29	0.02
		2020	65,331,041,553.00	1,204,787,320.00	1,100,000,000.00	1.10	59.39	0.02
		2021	100,771,009,640.00	1,626,420,150.00	1,316,856,020.00	1.24	76.52	0.02

Tabel Perhitungan Kepemilikan Manajerial

No	Emiten	Tahun	Jumlah Saham Manajerial	Jumlah Saham Beredar	Kepemilikan Manajerial
1	GOOD	2019	731,609,001.00	7,379,580,291.00	9.91
		2020	752,102,701.00	7,379,580,291.00	10.19
		2021	3,742,513,505.00	36,897,901,455.00	10.14
2	HOKI	2019	35,717,472.00	2,378,405,500.00	1.50
		2020	35,817,472.00	2,419,438,170.00	1.48
		2021	145,269,888.00	9,677,752,680.00	1.50
3	INDF	2019	1,380,020.00	8,780,426,500.00	0.02
		2020	1,380,020.00	8,780,426,500.00	0.02
		2021	1,380,020.00	8,780,426,500.00	0.02
4	KINO	2019	142,541,000.00	1,428,571,500.00	9.98
		2020	178,441,300.00	1,428,571,500.00	12.49
		2021	179,984,400.00	1,428,571,500.00	12.60
5	MYOR	2019	5,638,834,400.00	22,358,699,725.00	25.22
		2020	5,638,834,400.00	22,358,699,725.00	25.22
		2021	5,643,777,700.00	22,358,699,725.00	25.24
6	SKLT	2019	5,687,044.00	690,740,500.00	0.82
		2020	5,687,044.00	690,740,500.00	0.82
		2021	5,817,044.00	690,740,500.00	0.84
7	ULTJ	2019	4,160,913,460.00	11,553,528,000.00	36.01
		2020	5,565,634,360.00	11,553,528,000.00	48.17
		2021	5,598,964,960.00	11,553,528,000.00	48.46
8	WIIM	2019	798,148,726.00	2,099,873,760.00	38.01
		2020	806,848,726.00	2,099,873,760.00	38.42
		2021	811,184,626.00	2,099,873,760.00	38.63
9	PEHA	2019	77,613,800.00	840,000,000.00	9.24
		2020	77,533,750.00	840,000,000.00	9.23
		2021	76,493,550.00	840,000,000.00	9.11
10	TSPC	2019	2,064,000.00	4,500,000,000.00	0.05
		2020	1,434,000.00	4,500,000,000.00	0.03
		2021	3,288,500.00	4,509,864,300.00	0.07
11	HRTA	2019	19,320,300.00	4,605,262,400.00	0.42
		2020	19,320,300.00	4,605,262,400.00	0.42
		2021	20,552,200.00	4,605,262,400.00	0.45
12	ASII	2019	24,524,900.00	40,483,553,140.00	0.06
		2020	23,523,900.00	40,483,553,140.00	0.06
		2021	12,695,600	40,483,553,140.00	0.03
13	INDS	2019	2,683,334.00	656,249,710.00	0.41
		2020	2,683,334.00	656,249,710.00	0.41
		2021	2,699,584.00	656,249,710.00	0.41
14	SMSM	2019	459,569,652.00	5,758,675,440.00	7.98
		2020	459,569,652.00	5,758,675,440.00	7.98
		2021	459,569,652.00	5,758,675,440.00	7.98
15	WTON	2019	3,298,000.00	8,715,466,600.00	0.04
		2020	74,578,000.00	8,715,466,600.00	0.86

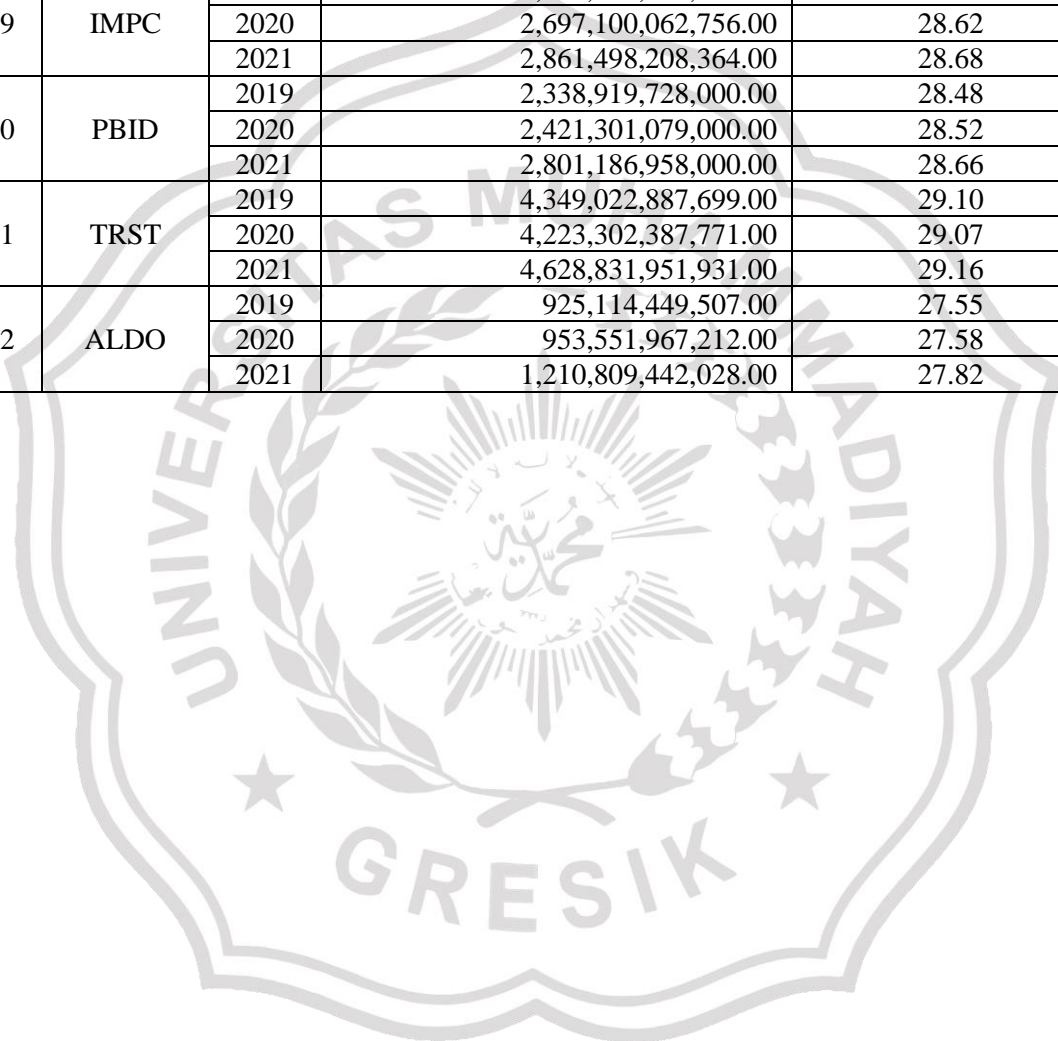
No	Emiten	Tahun	Jumlah Saham Manajerial	Jumlah Saham Beredar	Kepemilikan Manajerial
		2021	61,197,600.00	8,715,466,600.00	0.70
16	ARNA	2019	2,740,000,000.00	7,326,839,776.00	37.40
		2020	2,740,000,000.00	7,255,662,176.00	37.76
		2021	2,739,979,400.00	7,271,198,676.00	37.68
17	MARK	2019	132,761,755.00	3,800,000,310.00	3.49
		2020	100,102,055.00	3,800,000,310.00	2.63
		2021	100,102,055.00	3,800,000,310.00	2.63
18	SRSN	2019	1,681,282,766.00	6,020,000,000.00	27.93
		2020	1,710,200,266.00	6,020,000,000.00	28.41
		2021	1,710,200,266.00	6,020,000,000.00	28.41
19	IMPC	2019	81,478,000.00	4,833,500,000.00	1.69
		2020	81,478,000.00	4,833,500,000.00	1.69
		2021	81,478,000.00	4,833,500,000.00	1.69
20	PBID	2019	220,839,700.00	1,875,000,000.00	11.78
		2020	214,993,800.00	1,875,000,000.00	11.47
		2021	214,993,800.00	1,875,000,000.00	11.47
21	TRST	2019	176,023,159.00	2,808,000,000.00	6.27
		2020	176,023,159.00	2,808,000,000.00	6.27
		2021	176,023,159.00	2,808,000,000.00	6.27
22	ALDO	2019	106,159,231.00	1,100,000,000.00	9.65
		2020	106,159,231.00	1,100,000,000.00	9.65
		2021	107,159,231.00	1,316,856,020.00	8.14



Tabel Perhitungan Ukuran Perusahaan

No	Emiten	Tahun	Total Aset	Ln Total Aset
1	GOOD	2019	5,063,067,672,414.00	29.25
		2020	6,570,969,641,033.00	29.51
		2021	6,766,602,280,143.00	29.54
2	HOKI	2019	848,676,035,300.00	27.47
		2020	906,924,214,166.00	27.53
		2021	989,119,315,334.00	27.62
3	INDF	2019	96,198,559,000,000.00	32.20
		2020	163,136,516,000,000.00	32.73
		2021	179,356,193,000,000.00	32.82
4	KINO	2019	4,695,764,958,883.00	29.18
		2020	5,255,359,155,031.00	29.29
		2021	5,346,800,159,052.00	29.31
5	MYOR	2019	19,037,918,806,473.00	30.58
		2020	19,777,500,514,550.00	30.62
		2021	19,917,653,265,528.00	30.62
6	SKLT	2019	790,845,543,826.00	27.40
		2020	773,863,042,440.00	27.37
		2021	889,125,250,792.00	27.51
7	ULTJ	2019	6,608,422,000,000.00	29.52
		2020	8,754,116,000,000.00	29.80
		2021	7,406,856,000,000.00	29.63
8	WIIM	2019	1,299,521,608,556.00	27.89
		2020	1,614,442,007,528.00	28.11
		2021	1,891,169,731,202.00	28.27
9	PEHA	2019	2,096,719,180,000.00	28.37
		2020	1,915,989,375,000.00	28.28
		2021	1,838,539,299,000.00	28.24
10	TSPC	2019	8,372,769,580,743.00	29.76
		2020	9,104,657,533,366.00	29.84
		2021	9,644,326,662,784.00	29.90
11	HRTA	2019	2,311,190,054,987.00	28.47
		2020	2,830,686,417,461.00	28.67
		2021	3,478,074,220,547.00	28.88
12	ASII	2019	351,958,000,000,000.00	33.49
		2020	338,203,000,000,000.00	33.45
		2021	367,311,000,000,000.00	33.54
13	INDS	2019	2,834,422,741,208.00	28.67
		2020	2,826,260,084,696.00	28.67
		2021	3,165,018,057,203.00	28.78
14	SMSM	2019	3,106,981,000,000.00	28.76
		2020	3,375,526,000,000.00	28.85
		2021	3,868,862,000,000.00	28.98
15	WTON	2019	10,337,895,087,207.00	29.97
		2020	8,509,017,299,594.00	29.77
		2021	8,928,183,492,920.00	29.82

No	Emiten	Tahun	Total Aset	Ln Total Aset
16	ARNA	2019	1,799,137,069,343.00	28.22
		2020	1,970,340,289,520.00	28.31
		2021	2,243,523,072,803.00	28.44
17	MARK	2019	441,254,067,741.00	26.81
		2020	719,726,855,599.00	27.30
		2021	1,078,458,868,349.00	27.71
18	SRSN	2019	779,246,858,000.00	27.38
		2020	906,846,895,000.00	27.53
		2021	860,162,908,000.00	27.48
19	IMPC	2019	2,501,132,856,219.00	28.55
		2020	2,697,100,062,756.00	28.62
		2021	2,861,498,208,364.00	28.68
20	PBID	2019	2,338,919,728,000.00	28.48
		2020	2,421,301,079,000.00	28.52
		2021	2,801,186,958,000.00	28.66
21	TRST	2019	4,349,022,887,699.00	29.10
		2020	4,223,302,387,771.00	29.07
		2021	4,628,831,951,931.00	29.16
22	ALDO	2019	925,114,449,507.00	27.55
		2020	953,551,967,212.00	27.58
		2021	1,210,809,442,028.00	27.82



Hasil Output SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DPR	58	.02	1.72	.3893	.34904
MOWN	58	.02	48.46	10.2000	13.32183
SIZE	58	26.81	33.54	29.0769	1.63561
Valid N (listwise)	58				

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	58	100.0
	Missing Cases	0	.0
	Total	58	100.0
Unselected Cases		0	.0
Total		58	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
BUKAN TINDAK PERATAAN LABA	0
TINDAK PERATAAN LABA	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	61.921	1.103
	2	61.723	1.237
	3	61.723	1.242
	4	61.723	1.242

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 61.723

c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Classification Table^{a,b}

		Predicted			Percentage Correct
		PERATAAN LABA			
		BUKAN TINDAK PERATAAN LABA	TINDAK PERATAAN LABA		
Observed					
Step 0	PERATAAN LABA	BUKAN TINDAK PERATAAN LABA	0	13	.0
	TINDAK PERATAAN LABA	TINDAK PERATAAN LABA	0	45	100.0
Overall Percentage					77.6

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	1.242	.315	15.551	1	.000	3.462

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients			
			Constant	X1	X2	X3
Step 1	1	49.227	-8.754	1.086	.043	.309
	2	43.048	-14.999	1.963	.092	.514
	3	40.204	-19.100	2.753	.159	.643
	4	38.974	-21.332	3.443	.237	.706
	5	38.746	-22.506	3.888	.288	.739
	6	38.740	-22.741	3.977	.298	.746
	7	38.740	-22.746	3.979	.298	.746
	8	38.740	-22.746	3.979	.298	.746

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 61.723

d. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	22.983	3	.000
	Block	22.983	3	.000
	Model	22.983	3	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	38.740 ^a	.327	.500

a. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	3.688	8	.884

Classification Table^a

		Predicted			Percentage Correct
		PERATAAN LABA			
		BUKAN TINDAK PERATAAN LABA	TINDAK PERATAAN LABA		
Observed					
Step 1	PERATAAN LABA	BUKAN TINDAK PERATAAN LABA	7	6	53.8
		TINDAK PERATAAN LABA	4	41	91.1
Overall Percentage					82.8

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a X1	3.979	2.282	3.039	1	.081	53.459
X2	.298	.134	4.937	1	.026	1.347
X3	.746	.328	5.185	1	.023	2.108
Constant	-22.746	9.580	5.637	1	.018	.000

a. Variable(s) entered on step 1: X1, X2, X3.