



LAMPIRAN

Tabel Objek Penelitian

NO	KODE	NAMA
1	BISI	BISI International Tbk (BISI)
2	HOKI	Buyung Poetra Sembada Tbk.
3	DSNG	Dharma Satya Nusantara Tbk
4	GOOD	Garudafood Putra Putri Jaya Tb
5	GGRM	Gudang Garam Tbk.
6	INDF	Indofood Sukses Makmur Tbk.
7	MYOR	Mayora Indah Tbk.
8	MIDI	Midi Utama Indonesia Tbk.
9	KEJU	Mulia Boga Raya Tbk.
10	PSGO	Palma Serasih Tbk.
11	PALM	Provident Investasi Bersama Tbk
12	SIMP	Salim Ivomas Pratama Tbk.
13	SKBM	Sekar Bumi Tbk.
14	STTP	Siantar Top Tbk.
15	LGKA	Tigaraksa Satria Tbk.
16	TBLA	Tunas Baru Lampung Tbk.
17	VICI	Victoria Care Indonesia Tbk.

Tabel Data Variabel

NO	KODE	TAHUN	KI	KM	DKI	KA	QA	EM
1	BISI	2020	0.5416	0.2600	0.33	3	1	-0.13263
2	BISI	2021	0.5416	0.0200	0.33	3	1	-0.07218
3	BISI	2022	0.5008	0.0900	0.33	3	1	-0.02164
4	HOKI	2020	0.6495	0.0116	0.33	3	0	-0.02138
5	HOKI	2021	0.6495	0.0148	0.33	3	0	0.03496
6	HOKI	2022	0.6495	0.0153	0.33	3	0	-0.16503
7	DSNG	2020	0.5602	0.1086	0.33	3	1	0.03854
8	DSNG	2021	0.5602	0.1086	0.33	3	1	0.05901



NO	KODE	TAHUN	KI	KM	DKI	KA	QA	EM
9	DSNG	2022	0.5602	0.1086	0.33	3	1	0.07322
10	GOOD	2020	0.3840	0.1019	0.40	3	1	0.00131
11	GOOD	2021	0.3864	0.1014	0.40	3	1	0.06036
12	GOOD	2022	0.4961	0.0916	0.40	3	1	0.07708
13	GGRM	2020	0.7555	0.0067	0.50	3	1	-0.05484
14	GGRM	2021	0.7555	0.0067	0.50	3	1	0.04466
15	GGRM	2022	0.7555	0.0067	0.50	3	1	0.01960
16	INDF	2020	0.5007	0.0002	0.38	3	1	0.04268
17	INDF	2021	0.5007	0.0002	0.38	3	1	0.03780
18	INDF	2022	0.5007	0.0002	0.38	3	1	0.02932
19	MYOR	2020	0.5907	0.2522	0.40	3	0	-0.02332
20	MYOR	2021	0.5907	0.2524	0.40	3	0	0.07389
21	MYOR	2022	0.5907	0.2524	0.40	3	0	0.08475
22	MIDI	2020	0.8672	0.0065	0.50	3	1	-0.11839
23	MIDI	2021	0.8943	0.0065	0.50	3	1	-0.08529
24	MIDI	2022	0.8943	0.0065	0.50	3	1	-0.12054
25	KEJU	2020	0.7107	0.2063	0.50	3	1	-0.16588
26	KEJU	2021	0.8232	0.1805	0.33	3	1	0.04496
27	KEJU	2022	0.9061	0.0033	0.33	3	1	0.06275
28	PSGO	2020	0.7639	0.0849	0.33	3	1	-0.03199
29	PSGO	2021	0.7639	0.0849	0.33	3	1	0.00235
30	PSGO	2022	0.7639	0.0849	0.33	3	1	-0.02525
31	PALM	2020	0.8906	0.0126	0.33	3	0	0.86356
32	PALM	2021	0.8906	0.0126	0.33	3	0	0.36789
33	PALM	2022	0.6542	0.0501	0.50	3	0	0.09564
34	SIMP	2020	0.8014	0.0000	0.33	3	1	0.05316

1. Ditaring mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

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 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



NO	KODE	TAHUN	KI	KM	DKI	KA	QA	EM
35	SIMP	2021	0.8014	0.0000	0.33	3	1	0.04487
36	SIMP	2022	0.8014	0.0001	0.33	3	1	0.04671
37	SKBM	2020	0.8280	0.0224	0.33	3	1	0.02620
38	SKBM	2021	0.6712	0.0224	0.33	3	1	0.07306
39	SKBM	2022	0.7301	0.0229	0.33	3	1	0.01168
40	STTP	2020	0.5986	0.0017	0.50	3	0	-0.00949
41	STTP	2021	0.5676	0.0327	0.50	3	0	0.07693
42	STTP	2022	0.5676	0.0319	0.50	3	0	0.05938
43	TGKA	2020	0.9790	0.0196	0.25	3	1	-0.12292
44	TGKA	2021	0.9714	0.0046	0.40	3	1	0.10933
45	TGKA	2022	0.9714	0.0046	0.40	3	1	-0.04999
46	TBLA	2020	0.5527	0.0008	0.33	3	1	0.11154
47	TBLA	2021	0.5527	0.0008	0.33	3	1	0.03348
48	TBLA	2022	0.5810	0.0008	0.33	3	1	0.05307
49	VICI	2020	0.8495	0.0002	0.33	0	1	0.07738
50	VICI	2021	0.8495	0.0002	0.33	3	1	0.08614
51	VICI	2022	0.8495	0.0002	0.40	3	1	-0.01002

Tabel Penghitungan DAC

No	KODE	TAHUN	a1(1/Ait-1)	a2(Zrev-Zrec/Ait-1)	a3(PPE/Ait-1)	TAC/Ait-1	NDA	DAC
1	BISI	2020	0.0153	0.0010	-0.0335	-0.1498662385	-0.0172	-0.1326
2	BISI	2021	0.0154	-0.0022	-0.0342	-0.0931553881	-0.0210	-0.0722
3	BISI	2022	0.0143	-0.0032	-0.0329	-0.0433889641	-0.0218	-0.0216
4	HOKI	2020	0.0529	0.0108	-0.0896	-0.0473005796	-0.0259	-0.0214
5	HOKI	2021	0.0495	0.0109	-0.0975	-0.0022049056	-0.0372	0.0350
6	HOKI	2022	0.0454	-0.0019	-0.0896	-0.2110349242	-0.0460	-0.1650
7	DSNG	2020	0.0039	-0.0015	-0.0939	-0.0530285253	-0.0916	0.0385
8	DSNG	2021	0.0032	-0.0007	-0.0838	-0.0223197973	-0.0813	0.0590
9	DSNG	2022	0.0033	-0.0032	-0.0975	-0.0241712465	-0.0974	0.0732



No	KODE	TAHUN	a1(1/Ait-1)	a2(Zrev-Zrec/Ait-1)	a3(PPE/Ait-1)	TAC/Ait-1	NDA	DAC
10	GOOD	2020	0.0089	0.0028	-0.1272	-0.1141723512	-0.1155	0.0013
11	GOOD	2021	0.0068	-0.0030	-0.0973	-0.0330437638	-0.0934	0.0604
12	GOOD	2022	0.0066	-0.0046	-0.0940	-0.0148546777	-0.0919	0.0771
13	GGRM	2020	0.0006	-0.0008	-0.0707	-0.1257169442	-0.0709	-0.0548
14	GGRM	2021	0.0005	0.0242	-0.0663	0.0031140551	-0.0415	0.0447
15	GGRM	2022	0.0005	-0.0269	-0.0733	-0.0800365012	-0.0996	0.0196
16	ENDF	2020	0.0005	-0.0008	-0.0954	-0.0530510130	-0.0957	0.0427
17	ENDF	2021	0.0003	-0.0019	-0.0574	-0.0212272892	-0.0590	0.0378
18	ENDF	2022	0.0003	-0.0012	-0.0529	-0.0245164941	-0.0538	0.0293
19	MYOR	2020	0.0024	-0.0005	-0.0635	-0.0849706289	-0.0616	-0.0233
20	MYOR	2021	0.0023	-0.0031	-0.0645	0.0085500008	-0.0653	0.0739
21	MYOR	2022	0.0023	-0.0026	-0.0668	0.0175971484	-0.0672	0.0848
22	MIDI	2020	0.0090	-0.0035	-0.0739	-0.1868090733	-0.0684	-0.1184
23	MIDI	2021	0.0076	-0.0029	-0.0667	-0.1472522293	-0.0620	-0.0853
24	MIDI	2022	0.0071	-0.0063	-0.0680	-0.1876942381	-0.0672	-0.1205
25	KEJU	2020	0.0674	0.0008	-0.0396	-0.1373238724	0.0286	-0.1659
26	KEJU	2021	0.0665	-0.0039	-0.0382	0.0693032255	0.0243	0.0450
27	KEJU	2022	0.0585	-0.0003	-0.0523	0.0686138834	0.0059	0.0627
28	PSGO	2020	0.0138	-0.0010	-0.0584	-0.0776829484	-0.0457	-0.0320
29	PSGO	2021	0.0132	-0.0040	-0.0572	-0.0456129502	-0.0480	0.0024
30	PSGO	2022	0.0120	-0.0015	-0.0595	-0.0742176428	-0.0490	-0.0253
31	PALM	2020	0.0193	-0.0004	-0.0503	0.8320982865	-0.0315	0.8636
32	PALM	2021	0.0111	-0.0003	-0.0001	0.3785692884	0.0107	0.3679
33	PALM	2022	0.0076	0.0010	-0.0001	0.1042143486	0.0086	0.0956
34	SIMP	2020	0.0013	-0.0005	-0.1162	-0.0622039494	-0.1154	0.0532
35	SIMP	2021	0.0013	-0.0028	-0.1103	-0.0669465271	-0.1118	0.0449
36	SIMP	2022	0.0012	0.0010	-0.1069	-0.0580017279	-0.1047	0.0467
37	SKBM	2020	0.0247	-0.0102	-0.0485	-0.0078509526	-0.0340	0.0262
38	SKBM	2021	0.0254	-0.0064	-0.0498	0.0422228472	-0.0308	0.0731
39	SKBM	2022	0.0228	0.0005	-0.0428	-0.0078948715	-0.0196	0.0117
40	STTP	2020	0.0156	-0.0025	-0.1069	-0.1032831072	-0.0938	-0.0095
41	STTP	2021	0.0130	-0.0020	-0.0901	-0.0021192412	-0.0791	0.0769
42	STTP	2022	0.0115	-0.0033	-0.0810	-0.0134368542	-0.0728	0.0594
43	TGKA	2020	0.0150	0.0051	-0.0051	-0.1078785996	0.0150	-0.1229
44	TGKA	2021	0.0133	0.0039	-0.0047	0.1219455847	0.0126	0.1093
45	TGKA	2022	0.0132	-0.0050	-0.0099	-0.0516747218	-0.0017	-0.0500
46	TBLA	2020	0.0026	-0.0020	-0.0751	0.0370036796	-0.0745	0.1115
47	TBLA	2021	0.0023	-0.0049	-0.0685	-0.0375945131	-0.0711	0.0335
48	TBLA	2022	0.0021	-0.0006	-0.0656	-0.0109700632	-0.0640	0.0531

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No	KODE	TAHUN	a1(1/Ait-1)	a2(Zrev-Zrec/Ait-1)	a3(PPE/Ait-1)	TAC/Ait-1	NDA	DAC
49	VICI	2020	0.0576	-0.0057	-0.0785	0.0507183055	-0.0267	0.0774
50	VICI	2021	0.0468	-0.0009	-0.0622	0.0698478888	-0.0163	0.0861
51	VICI	2022	0.0450	0.0023	-0.0587	-0.0213685224	-0.0113	-0.0100

Tabel Pengolahan PPE

No	KODE	TAHUN	Ait-1	PPE	PPE/Ait-1
1	BISI	2020	2,941,056,000,000.00	492,340,000,000.00	0.1674024568
2	BISI	2021	2,914,979,000,000.00	497,760,000,000.00	0.1707593777
3	BISI	2022	3,132,202,000,000.00	515,181,000,000.00	0.1644788555
4	HOKI	2020	848,676,035,300.00	379,776,240,198.00	0.4474925936
5	HOKI	2021	906,924,214,166.00	442,033,942,721.00	0.4873989864
6	HOKI	2022	987,563,580,363.00	442,033,942,721.00	0.4476004902
7	DSNG	2020	11,620,821,000,000.00	5,452,520,000,000.00	0.4692026493
8	DSNG	2021	14,151,383,000,000.00	5,921,799,000,000.00	0.4184607964
9	DSNG	2022	13,712,160,000,000.00	6,678,723,000,000.00	0.4870657139
10	GOOD	2020	5,063,067,672,414.00	3,217,662,289,685.00	0.6355163505
11	GOOD	2021	6,570,969,641,033.00	3,194,026,759,059.00	0.4860814969
12	GOOD	2022	6,766,602,280,143.00	3,176,839,184,209.00	0.4694880906
13	GGRM	2020	78,191,409,000,000.00	27,605,038,000,000.00	0.3530443862
14	GGRM	2021	89,964,369,000,000.00	29,780,132,000,000.00	0.3310214069
15	GGRM	2022	88,562,617,000,000.00	32,426,439,000,000.00	0.3661413822
16	INDF	2020	96,198,559,000,000.00	45,862,919,000,000.00	0.4767526611
17	INDF	2021	163,136,516,000,000.00	46,751,821,000,000.00	0.2865809700
18	INDF	2022	179,271,840,000,000.00	47,410,528,000,000.00	0.2644616578
19	MYOR	2020	19,037,918,806,473.00	6,043,201,970,326.00	0.3174297586
20	MYOR	2021	19,777,500,514,550.00	6,376,788,515,278.00	0.3224264113
21	MYOR	2022	19,917,653,265,528.00	6,644,507,001,686.00	0.3335988890
22	MIDI	2020	4,990,309,000,000.00	1,842,926,000,000.00	0.3693009792



No	KODE	TAHUN	Ait-1	PPE	PPE/Ait-1
23	MIDI	2021	5,923,693,000,000.00	1,973,849,000,000.00	0.3332125753
24	MIDI	2022	6,329,539,000,000.00	2,149,807,000,000.00	0.3396466946
25	KEJU	2020	666,313,386,673.00	131,897,013,807.00	0.1979504186
26	KEJU	2021	674,806,910,037.00	128,944,476,290.00	0.1910835150
27	KEJU	2022	767,726,284,113.00	200,543,193,693.00	0.2612170481
28	PSGO	2020	3,255,607,109,573.00	950,537,353,785.00	0.2919693077
29	PSGO	2021	3,401,723,398,441.00	971,692,187,639.00	0.2856470306
30	PSGO	2022	3,731,907,652,769.00	1,108,936,889,645.00	0.2971501422
31	PALM	2020	2,330,315,741,000.00	585,690,167,000.00	0.2513351117
32	PALM	2021	4,043,604,072,000.00	1,703,326,000.00	0.0004212396
33	PALM	2022	5,867,669,837,000.00	2,715,039,000.00	0.0004627116
34	SIMP	2020	34,910,838,000,000.00	20,266,991,000,000.00	0.5805357924
35	SIMP	2021	35,395,264,000,000.00	19,510,043,000,000.00	0.5512049013
36	SIMP	2022	35,964,101,000,000.00	19,211,553,000,000.00	0.5341869382
37	SKBM	2020	1,820,383,352,811.00	440,748,401,586.00	0.2421184532
38	SKBM	2021	1,768,660,546,754.00	440,353,396,212.00	0.2489756426
39	SKBM	2022	1,970,428,120,056.00	421,445,662,260.00	0.2138853267
40	STTP	2020	2,881,563,083,954.00	1,538,988,540,784.00	0.5340811552
41	STTP	2021	3,448,995,059,882.00	1,552,703,249,576.00	0.4501900474
42	STTP	2022	3,919,243,683,748.00	1,585,273,559,920.00	0.4044845608
43	TGKA	2020	2,995,872,438,975.00	75,635,303,975.00	0.0252465035
44	TGKA	2021	3,361,956,197,960.00	78,301,596,511.00	0.0232904868
45	TGKA	2022	3,403,961,007,490.00	168,527,762,114.00	0.0495093104
46	TBLA	2020	17,363,003,000,000.00	6,515,193,000,000.00	0.3752342265
47	TBLA	2021	19,431,293,000,000.00	6,647,127,000,000.00	0.3420836174
48	TBLA	2022	21,084,017,000,000.00	6,910,144,000,000.00	0.3277432379
49	VICI	2020	779,559,594,478.00	305,931,024,005.00	0.3924408425
50	VICI	2021	959,769,030,280.00	298,098,885,143.00	0.3105943990
51	VICI	2022	997,797,006,411.00	292,498,727,672.00	0.2931445232

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Tabel Penghitungan Receivable dan Revenue

No	KODE	TAHUN	DREV	DREV /Ait-1	Drec	Drev-Drec /Ait-1
1	BISI	2020	-459,648,000,000	-0.1562867	-304,463,000,000	-0.052765
2	BISI	2021	202,376,000,000	0.0694262	-133,722,000,000	0.115300
3	BISI	2022	400,454,000,000	0.1278506	-120,433,000,000	0.166301
4	HOKI	2020	-479,842,334,619	-0.5654011	372,206,762	-0.565840
5	HOKI	2021	-239,592,301,302	-0.2641812	280,235,771,175	-0.573177
6	HOKI	2022	-7,888,201,944	-0.0079875	-104,662,188,867	0.097993
7	DSNG	2020	962,234,000,000	0.0828026	32,195,000,000	0.080032
8	DSNG	2021	425,577,000,000	0.0300732	-132,102,000,000	0.039408
9	DSNG	2022	2,509,176,000,000	0.1829891	210,768,000,000	0.167618
10	GOOD	2020	-727,296,765,555	-0.1436475	29,620,862,184	-0.149498
11	GOOD	2021	1,088,245,310,880	0.1656141	68,094,754,475	0.155251
12	GOOD	2022	1,711,362,912,681	0.2529132	72,903,166,076	0.242139
13	GGRM	2020	3,953,492,000,000	0.0505617	680,218,000,000	0.041862
14	GGRM	2021	-114,352,429,734,000	-1.2710858	217,745,000,000	-1.273506
15	GGRM	2022	124,557,810,734,000	1.4064378	-592,376,000,000	1.413127
16	INDF	2020	5,138,514,000,000	0.0534157	1,187,255,000,000	0.041074
17	INDF	2021	17,614,149,000,000	0.1079718	914,455,000,000	0.102366
18	INDF	2022	11,484,654,000,000	0.0640628	575,469,000,000	0.060853
19	MYOR	2020	-549,785,729,896	-0.0288785	-1,025,535,542,866	0.024990
20	MYOR	2021	3,427,604,579,532	0.1733083	228,347,948,728	0.161762
21	MYOR	2022	2,764,847,645,221	0.1388139	-5,075,645,494	0.139069
22	MIDI	2020	1,034,392,000,000	0.2072802	115,583,000,000	0.184119
23	MIDI	2021	924,331,000,000	0.1560397	35,025,000,000	0.150127
24	MIDI	2022	2,039,618,000,000	0.3222380	-45,853,000,000	0.329482
25	KEJU	2020	-77,953,537,049	-0.1169923	-49,342,333,809	-0.042940
26	KEJU	2021	141,454,476,584	0.2096222	2,366,648,348	0.206115
27	KEJU	2022	2,061,712,732	0.0026855	-10,621,673,792	0.016521
28	PSGO	2020	201,940,696,072	0.0620286	22,498,812,337	0.055118
29	PSGO	2021	835,751,078,991	0.2456846	122,187,380,185	0.209765
30	PSGO	2022	206,570,224,470	0.0553524	-91,629,193,048	0.079905
31	PALM	2020	49,530,891,000	0.0212550	-1,556,402,000	0.021923
32	PALM	2021	77,996,760,000	0.0192889	6,775,835,000	0.017613
33	PALM	2022	-316,685,911,000	-0.0539713	-3,519,532,000	-0.053372
34	SIMP	2020	824,312,000,000	0.0236119	-22,732,000,000	0.024263

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

- Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



No	KODE	TAHUN	DREV	DREV /Ait-1	Drec	Drev-Drec /Ait-1
35	SIMP	2021	5,183,829,000,000	0.1464554	31,791,000,000	0.145557
36	SIMP	2022	-1,864,283,000,000	-0.0518373	-64,202,000,000	-0.050052
37	SKBM	2020	1,060,825,352,141	0.5827483	79,973,819,980	0.538816
38	SKBM	2021	682,357,253,846	0.3858045	88,364,203,923	0.335843
39	SKBM	2022	-45,591,188,797	-0.0231377	2,068,749,896	-0.024188
40	STTP	2020	333,791,085,972	0.1158368	-41,739,242,767	0.130322
41	STTP	2021	395,556,659,187	0.1146875	39,132,879,157	0.103341
42	STTP	2022	689,696,857,458	0.1759770	7,126,455,173	0.174159
43	TGKA	2020	-883,160,012,644	-0.2947923	-77,346,203,885	-0.268975
44	TGKA	2021	-562,733,561,678	-0.1673828	130,997,581,471	-0.206347
45	TGKA	2022	1,051,379,313,984	0.3088694	162,607,970,884	0.261099
46	TBLA	2020	2,330,073,000,000	0.1341976	485,218,000,000	0.106252
47	TBLA	2021	5,108,960,000,000	0.2629243	77,843,000,000	0.258918
48	TBLA	2022	607,744,000,000	0.0288249	-30,881,000,000	0.030290
49	VICI	2020	248,397,892,250	0.3186387	14,923,662,212	0.299495
50	VICI	2021	106,913,329,487	0.1113949	62,056,910,228	0.046737
51	VICI	2022	-107,381,713,650	-0.1076188	15,570,383,227	-0.123224

Tabel Olah Data Aset Tahun Sebelum

No	KODE	TAHUN	TAC	Ait-1	TAC/Ait-1	1/Ait-1
1	BISI	2020	-440,765,000,000.00	2,941,056,000,000.00	-0.1498662385	3.40E-13
2	BISI	2021	-271,546,000,000.00	2,914,979,000,000.00	-0.0931553881	3.43E-13
3	BISI	2022	-135,903,000,000.00	3,132,202,000,000.00	-0.0433889641	3.19E-13
4	HOKI	2020	-40,142,868,343.00	848,676,035,300.00	-0.0473005796	1.18E-12
5	HOKI	2021	-1,999,682,280.00	906,924,214,166.00	-0.0022049056	1.10E-12
6	HOKI	2022	-208,410,405,328.00	987,563,580,363.00	-0.2110349242	1.01E-12
7	DSNG	2020	-616,235,000,000.00	11,620,821,000,000.00	-0.0530285253	8.61E-14
8	DSNG	2021	-315,856,000,000.00	14,151,383,000,000.00	-0.0223197973	7.07E-14
9	DSNG	2022	-331,440,000,000.00	13,712,160,000,000.00	-0.0241712465	7.29E-14
10	GOOD	2020	-578,062,340,670.00	5,063,067,672,414.00	-0.1141723512	1.98E-13
11	GOOD	2021	-217,129,569,048.00	6,570,969,641,033.00	-0.0330437638	1.52E-13
12	GOOD	2022	-100,515,695,683.00	6,766,602,280,143.00	-0.0148546777	1.48E-13
13	GGRM	2020	-9,829,985,000,000.00	78191409000000	-0.1257169442	1.28E-14
14	GGRM	2021	280,154,000,000.00	89,964,369,000,000.00	0.0031140551	1.11E-14



No	KODE	TAHUN	TAC	Ait-1	TAC/Ait-1	1/Ait-1
15	GGRM	2022	-7,088,242,000,000.00	88,562,617,000,000.00	-0.0800365012	1.13E-14
16	INDF	2020	-5,103,431,000,000.00	96,198,559,000,000.00	-0.0530510130	1.04E-14
17	INDF	2021	-3,462,946,000,000.00	163,136,516,000,000.00	-0.0212272892	6.13E-15
18	INDF	2022	-4,395,117,000,000.00	179,271,840,000,000.00	-0.0245164941	5.58E-15
19	MYOR	2020	-1,617,663,934,541.00	19,037,918,806,473.00	-0.0849706289	5.25E-14
20	MYOR	2021	169,097,644,605.00	19,777,500,514,550.00	0.0085500008	5.06E-14
21	MYOR	2022	350,493,899,963.00	19,917,653,265,528.00	0.0175971484	5.02E-14
22	MIDI	2020	-932,235,000,000.00	4,990,309,000,000.00	-0.1868090733	2.00E-13
23	MIDI	2021	-872,277,000,000.00	5,923,693,000,000.00	-0.1472522293	1.69E-13
24	MIDI	2022	-1,188,018,000,000.00	6,329,539,000,000.00	-0.1876942381	1.58E-13
25	KEJU	2020	-91,500,734,484.00	666,313,386,673.00	-0.1373238724	1.50E-12
26	KEJU	2021	46,766,295,433.00	674,806,910,037.00	0.0693032255	1.48E-12
27	KEJU	2022	52,676,681,743.00	767,726,284,113.00	0.0686138834	1.30E-12
28	PSGO	2020	-252,905,158,974.00	3,255,607,109,573.00	-0.0776829484	3.07E-13
29	PSGO	2021	-155,162,640,079.00	3,401,723,398,441.00	-0.0456129502	2.94E-13
30	PSGO	2022	-276,973,389,241.00	3,731,907,652,769.00	-0.0742176428	2.68E-13
31	PALM	2020	1,939,051,735,000.00	2,330,315,741,000.00	0.8320982865	4.29E-13
32	PALM	2021	1,530,784,316,000.00	4,043,604,072,000.00	0.3785692884	2.47E-13
33	PALM	2022	611,495,390,000.00	5,867,669,837,000.00	0.1042143486	1.70E-13
34	SIMP	2020	-2,171,592,000,000.00	34,910,838,000,000.00	-0.0622039494	2.86E-14
35	SIMP	2021	-2,369,590,000,000.00	35,395,264,000,000.00	-0.0669465271	2.83E-14
36	SIMP	2022	-2,085,980,000,000.00	35,964,101,000,000.00	-0.0580017279	2.78E-14
37	SKBM	2020	-14,291,743,326.00	1,820,383,352,811.00	-0.0078509526	5.49E-13
38	SKBM	2021	74,677,884,023.00	1,768,660,546,754.00	0.0422228472	5.65E-13
39	SKBM	2022	-15,556,276,798.00	1,970,428,120,056.00	-0.0078948715	5.08E-13
40	STTP	2020	-297,616,788,803.00	2,881,563,083,954.00	-0.1032831072	3.47E-13
41	STTP	2021	-7,309,252,359.00	3,448,995,059,882.00	-0.0021192412	2.90E-13
42	STTP	2022	-52,662,305,994.00	3,919,243,683,748.00	-0.0134368542	2.55E-13
43	TGKA	2020	-323,190,523,154.00	2,995,872,438,975.00	-0.1078785996	3.34E-13
44	TGKA	2021	409,975,714,440.00	3,361,956,197,960.00	0.1219455847	2.97E-13
45	TGKA	2022	-175,898,737,975.00	3,403,961,007,490.00	-0.0516747218	2.94E-13
46	TBLA	2020	642,495,000,000.00	17,363,003,000,000.00	0.0370036796	5.76E-14
47	TBLA	2021	-730,510,000,000.00	19,431,293,000,000.00	-0.0375945131	5.15E-14
48	TBLA	2022	-231,293,000,000.00	21,084,017,000,000.00	-0.0109700632	4.74E-14
49	VICI	2020	39,537,941,681.00	779,559,594,478.00	0.0507183055	1.28E-12
50	VICI	2021	67,037,840,475.00	959,769,030,280.00	0.0698478888	1.04E-12

1. Ditaring mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

- Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



No	KODE	TAHUN	TAC	Ait-1	TAC/Ait-1	1/Ait-1
51	VICI	2022	-21,321,447,663.00	997,797,006,411.00	-0.0213685224	1.00E-12

Tabel Data Receivable dan Revenue

No	KODE	TAHU N	REV	REVt-1	REC	RECt-1
1	BSI	2020	1,812,762,000,000	2,272,410,000,000	667,410,000,000	971,873,000,000
2	BSI	2021	2,015,138,000,000	1,812,762,000,000	533,688,000,000	667,410,000,000
3	BSI	2022	2,415,592,000,000	2,015,138,000,000	413,255,000,000	533,688,000,000
4	HOKI	2020	1,173,189,488,886	1,653,031,823,505	1,935,349,192	1,563,142,430
5	HOKI	2021	933,597,187,584	1,173,189,488,886	282,171,120,367	1,935,349,192
6	HOKI	2022	925,708,985,640	933,597,187,584	177,508,931,500	282,171,120,367
7	DSNG	2020	6,698,918,000,000	5,736,684,000,000	381,764,000,000	349,569,000,000
8	DSNG	2021	7,124,495,000,000	6,698,918,000,000	249,662,000,000	381,764,000,000
9	DSNG	2022	9,633,671,000,000	7,124,495,000,000	460,430,000,000	249,662,000,000
10	GOOD	2020	7,711,334,590,144	8,438,631,355,699	493,259,097,479	463,638,235,295
11	GOOD	2021	8,799,579,901,024	7,711,334,590,144	561,353,851,954	493,259,097,479
12	GOOD	2022	10,510,942,813,705	8,799,579,901,024	634,257,018,030	561,353,851,954
13	GGRM	2020	114,477,311,000,000	110,523,819,000,000	2,556,127,000,000	1,875,909,000,000
14	GGRM	2021	124,881,266,000	114,477,311,000,000	2,773,872,000,000	2,556,127,000,000
15	GGRM	2022	124,682,692,000,000	124,881,266,000	2,181,496,000,000	2,773,872,000,000
16	INDF	2020	81,731,469,000,000	76,592,955,000,000	5,315,611,000,000	4,128,356,000,000
17	INDF	2021	99,345,618,000,000	81,731,469,000,000	6,230,066,000,000	5,315,611,000,000
18	INDF	2022	110,830,272,000,000	99,345,618,000,000	6,805,535,000,000	6,230,066,000,000
19	MYOR	2020	24,476,953,742,651	25,026,739,472,547	130,604,357,590	1,156,139,900,456
20	MYOR	2021	27,904,558,322,183	24,476,953,742,651	358,952,306,318	130,604,357,590
21	MYOR	2022	30,669,405,967,404	27,904,558,322,183	353,876,660,824	358,952,306,318
22	MIDI	2020	12,659,705,000,000	11,625,313,000,000	375,644,000,000	260,061,000,000
23	MIDI	2021	13,584,036,000,000	12,659,705,000,000	410,669,000,000	375,644,000,000
24	MIDI	2022	15,623,654,000,000	13,584,036,000,000	364,816,000,000	410,669,000,000
25	KEJU	2020	900,852,668,263	978,806,205,312	83,025,539,615	132,367,873,424
26	KEJU	2021	1,042,307,144,847	900,852,668,263	85,392,187,963	83,025,539,615
27	KEJU	2022	1,044,368,857,579	1,042,307,144,847	74,770,514,171	85,392,187,963
28	PSGO	2020	930,503,571,803	728,562,875,731	32,675,472,987	10,176,660,650

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
 - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



No	KODE	TAHUN	REV	REVt-1	REC	RECt-1
29	PSGO	2021	1,766,254,650,794	930,503,571,803	154,862,853,172	32,675,472,987
30	PSGO	2022	1,972,824,875,264	1,766,254,650,794	63,233,660,124	154,862,853,172
31	PALM	2020	238,689,151,000	189,158,260,000	1,990,864,000	3,547,266,000
32	PALM	2021	316,685,911,000	238,689,151,000	8,766,699,000	1,990,864,000
33	PALM	2022	0	316,685,911,000	5,247,167,000	8,766,699,000
34	SIMP	2020	14,474,700,000,000	13,650,388,000,000	654,426,000,000	677,158,000,000
35	SIMP	2021	19,658,529,000,000	14,474,700,000,000	686,217,000,000	654,426,000,000
36	SIMP	2022	17,794,246,000,000	19,658,529,000,000	622,015,000,000	686,217,000,000
37	SKBM	2020	3,165,530,224,724	2,104,704,872,583	355,583,321,595	275,609,501,615
38	SKBM	2021	3,847,887,478,570	3,165,530,224,724	443,947,525,518	355,583,321,595
39	SKBM	2022	3,802,296,289,773	3,847,887,478,570	446,016,275,414	443,947,525,518
40	STTP	2020	3,846,300,254,825	3,512,509,168,853	141,282,908,965	183,022,151,732
41	STTP	2021	4,241,856,914,012	3,846,300,254,825	180,415,788,122	141,282,908,965
42	STTP	2022	4,931,553,771,470	4,241,856,914,012	187,542,243,295	180,415,788,122
43	TGKA	2020	12,488,883,541,697	13,372,043,554,341	1,045,004,168,600	1,122,350,372,485
44	TGKA	2021	11,926,149,980,019	12,488,883,541,697	1,176,001,750,071	1,045,004,168,600
45	TGKA	2022	12,977,529,294,003	11,926,149,980,019	1,338,609,720,955	1,176,001,750,071
46	TBLA	2020	10,863,256,000,000	8,533,183,000,000	1,388,413,000,000	903,195,000,000
47	TBLA	2021	15,972,216,000,000	10,863,256,000,000	1,466,256,000,000	1,388,413,000,000
48	TBLA	2022	16,579,960,000,000	15,972,216,000,000	1,435,375,000,000	1,466,256,000,000
49	VICI	2020	1,046,188,914,330	797,791,022,080	170,102,095,265	155,178,433,053
50	VICI	2021	1,153,102,243,817	1,046,188,914,330	232,159,005,493	170,102,095,265
51	VICI	2022	1,045,720,530,167	1,153,102,243,817	247,729,388,720	232,159,005,493

Data NI, CFO, dan TAC

No	KODE	TAHUN	NI	CFO	TAC
1	BISI	2020	273,647,000,000	714,412,000,000	-440,765,000,000
2	BISI	2021	380,992,000,000	652,538,000,000	-271,546,000,000
3	BISI	2022	532,242,000,000	668,145,000,000	-135,903,000,000
4	HOKI	2020	38,038,419,405	78,181,287,748	-40,142,868,343
5	HOKI	2021	11,844,682,161	13,844,364,441	-1,999,682,280
6	HOKI	2022	90,572,477	208,500,977,805	-208,410,405,328
7	DSNG	2020	478,171,000,000	1,094,406,000,000	-616,235,000,000
8	DSNG	2021	739,649,000,000	1,055,505,000,000	-315,856,000,000



No	KODE	TAHUN	NI	CFO	TAC
9	DSNG	2022	1,206,587,000,000	1,538,027,000,000	-331,440,000,000
10	GOOD	2020	245,103,761,907	823,166,102,577	-578,062,340,670
11	GOOD	2021	492,637,672,186	709,767,241,234	-217,129,569,048
12	GOOD	2022	521,714,035,585	622,229,731,268	-100,515,695,683
13	GGRM	2020	7,647,729,000,000	17,477,714,000,000	-9,829,985,000,000
14	GGRM	2021	5,605,321,000,000	5,325,167,000,000	280,154,000,000
15	GGRM	2022	2,779,742,000,000	9,867,984,000,000	-7,088,242,000,000
16	INDF	2020	8,752,066,000,000	13,855,497,000,000	-5,103,431,000,000
17	INDF	2021	11,229,695,000,000	14,692,641,000,000	-3,462,946,000,000
18	INDF	2022	9,192,569,000,000	13,587,686,000,000	-4,395,117,000,000
19	MYOR	2020	2,098,168,514,645	3,715,832,449,186	-1,617,663,934,541
20	MYOR	2021	1,211,052,647,953	1,041,955,003,348	169,097,644,605
21	MYOR	2022	1,970,064,538,149	1,619,570,638,186	350,493,899,963
22	MIDI	2020	200,273,000,000	1,132,508,000,000	-932,235,000,000
23	MIDI	2021	269,694,000,000	1,141,971,000,000	-872,277,000,000
24	MIDI	2022	399,121,000,000	1,587,139,000,000	-1,188,018,000,000
25	KEJU	2020	121,000,016,429	212,500,750,913	-91,500,734,484
26	KEJU	2021	144,700,268,968	97,933,973,535	46,766,295,433
27	KEJU	2022	117,370,750,383	64,694,068,640	52,676,681,743
28	PSGO	2020	26,500,634,368	279,405,793,342	-252,905,158,974
29	PSGO	2021	213,841,959,820	369,004,599,899	-155,162,640,079
30	PSGO	2022	257,682,130,697	534,655,519,938	-276,973,389,241
31	PALM	2020	1,993,621,170,000	54,569,435,000	1,939,051,735,000
32	PALM	2021	2,014,375,452,000	483,591,136,000	1,530,784,316,000
33	PALM	2022	239,550,149,000	-371,945,241,000	611,495,390,000
34	SIMP	2020	340,285,000,000	2,511,877,000,000	-2,171,592,000,000
35	SIMP	2021	1,340,395,000,000	3,709,985,000,000	-2,369,590,000,000
36	SIMP	2022	1,509,605,000,000	3,595,585,000,000	-2,085,980,000,000
37	SKBM	2020	5,415,741,808	19,707,485,134	-14,291,743,326
38	SKBM	2021	29,707,421,605	-44,970,462,418	74,677,884,023
39	SKBM	2022	86,635,603,936	102,191,880,734	-15,556,276,798
40	STTP	2020	628,628,879,549	926,245,668,352	-297,616,788,803
41	STTP	2021	617,573,766,863	624,883,019,222	-7,309,252,359
42	STTP	2022	624,524,005,786	677,186,311,780	-52,662,305,994
43	TGKA	2020	478,561,152,411	801,751,675,565	-323,190,523,154
44	TGKA	2021	481,109,483,989	71,133,769,549	409,975,714,440

1. Ditaring mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

- Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



No	KODE	TAHUN	NI	CFO	TAC
45	TGKA	2022	478,266,312,889	654,165,050,864	-175,898,737,975
46	TBLA	2020	680,730,000,000	38,235,000,000	642,495,000,000
47	TBLA	2021	801,440,000,000	1,531,950,000,000	-730,510,000,000
48	TBLA	2022	791,916,000,000	1,023,209,000,000	-231,293,000,000
49	VICI	2020	148,365,915,585	108,827,973,904	39,537,941,681
50	VICI	2021	177,275,878,389	110,238,037,914	67,037,840,475
51	VICI	2022	97,639,053,688	118,960,501,351	-21,321,447,663

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Uji Kesamaan Koefisien

C Hak cipta milik IBI KKG (Institut Bisnis dan Informatika Kwik Kian Gie)

Hak Cipta Dilindungi Undang-Undang

Coefficients ^a						
Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.044	.219		.199	.843
	KI	-.031	.199	-.064	-.156	.877
	KM	-.031	.283	-.047	-.109	.914
	DKI	.167	.316	.131	.529	.599
	KA	.004	.037	.036	.118	.907
	QA	-.044	.064	-.180	-.679	.501
	D1	-.187	.321	-.780	-.583	.562
	D2	-.103	.314	-.431	-.329	.744
	D1xKI	.404	.273	1.155	1.480	.145
	D1xKM	.257	.374	.265	.689	.494
	D1xDKI	-.182	.467	-.316	-.389	.699
	D1xKA	.022	.045	.270	.495	.623
	D1xQA	-.068	.087	-.251	-.781	.439
	D2xKI	.153	.261	.437	.588	.559
	D2xKM	.036	.379	.035	.094	.926
	D2xDKI	-.143	.487	-.247	-.294	.770
	D2xKA	.027	.050	.332	.539	.593
	D2xQA	-.023	.090	-.085	-.257	.798
a. Dependent Variable: EM						

Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
EM	51	-.17	.86	.0342	.14686
KI	51	.38	.98	.6935	.15813
KM	51	.00	.26	.0532	.07635
DKI	51	.25	.50	.3804	.07020
KA	51	.00	3.00	2.9412	.42008
QA	51	.00	1.00	.7647	.42840
Valid N (listwise)	51				



Uji Normalitas

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One-Sample Kolmogorov-Smirnov Test				Unstandardized Residual
N			51	
Normal Parameters ^{a,b}	Mean		.0000000	
	Std. Deviation		.11010384	
Most Extreme Differences	Absolute		.186	
	Positive		.186	
	Negative		-.144	
Test Statistic			.186	
Asymp. Sig. (2-tailed) ^c			.000	
Monte Carlo Sig. (2-tailed) ^d	Sig.		.000	
	99% Confidence Interval	Lower Bound	.000	
		Upper Bound	.000	

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Uji Multikolinearitas

Coefficients ^a								
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	.070	.176	.397	.693			
	KI	.256	.112	.322	2.295	.026	.864	1.157
	KM	-.020	.233	-.012	-.087	.931	.858	1.165
	DKI	-.282	.239	-.158	-1.181	.244	.955	1.047
	KA	.011	.040	.038	.283	.778	.966	1.035
	QA	-.117	.040	-.399	-2.942	.005	.927	1.078

a. Dependent Variable: EM

- Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
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- Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Uji Autokorelasi

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Runs Test

Unstandardized Residual	
Test Value ^a	-.01213
Case < Test Value	25
Case >= Test Value	26
Total Cases	51
Number of Runs	14
Z	-3.535
Asymp. Sig. (2-tailed)	.051

a. Median

Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.582	1.052		.553	.583
	KI	-.335	.668	-.079	-.501	.619
	KM	.479	1.390	.054	.345	.732
	DKI	-.611	1.431	-.064	-.427	.672
	KA	.219	.238	.137	.921	.362
	QA	-.096	.238	-.061	-.404	.688

a. Dependent Variable: ABS2

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
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 - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Uji Hipotesis

Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	.185	5	.037	2.744	.030 ^b
Residual	.606	45	.013		
Total	.791	50			

a. Dependent Variable: EM

b. Predictors: (Constant), QA, KA, KI, DKI, KM

Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.070	.176		.397	.693
	KI	.256	.112	.322	2.295	.026
	KM	-.020	.233	-.012	-.087	.931
	DKI	-.282	.239	-.158	-1.181	.244
	KA	.011	.040	.038	.283	.778
	QA	-.117	.040	-.399	-2.942	.005

a. Dependent Variable: EM

Goodness of Test

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.483 ^a	.234	.148	.1160596

a. Predictors: (Constant), QA, KA, KI, DKI, KM

b. Dependent Variable: EM