



LAMPIRAN

A. Lampiran Data Perusahaan

1. Daftar Nama Perusahaan Sampel

No	Kode Saham	Nama Perusahaan
1	ABBA	Mahaka Media Tbk.
2	ACES	Ace Hardware Indonesia Tbk.
3	AKKU	Anugerah Kagum Karya Utama Tbk
4	ARTA	Arthavest Tbk
5	AUTO	Astra Otoparts Tbk.
6	BATA	Sepatu Bata Tbk.
7	BAYU	Bayu Buana Tbk
8	BELL	Trisula Textile Industries Tbk
9	BIMA	Primarindo Asia Infrastructure
10	BLTZ	Graha Layar Prima Tbk.
11	BMTR	Global Mediacom Tbk.
12	BOGA	Bintang Oto Global Tbk.
13	BOLA	Bali Bintang Sejahtera Tbk.
14	BOLT	Garuda Metalindo Tbk.
15	CARS	Industri dan Perdagangan Bintr
16	CBMF	Cahaya Bintang Medan Tbk.
17	CINT	Chitose Internasional Tbk.
18	CLAY	Citra Putra Realty Tbk.
19	CSAP	Catur Sentosa Adiprana Tbk.
20	CSMI	Cipta Selera Murni Tbk.
21	DFAM	Dafam Property Indonesia Tbk.
22	DIGI	Arkadia Digital Media Tbk.
23	EAST	Eastparc Hotel Tbk.
24	ECII	Electronic City Indonesia Tbk.
25	ERAA	Erajaya Swasembada Tbk.
26	ESTA	Esta Multi Usaha Tbk.
27	FAST	Fast Food Indonesia Tbk.
28	FILM	MD Pictures Tbk.
29	FITT	Hotel Fitra International Tbk.
30	FORU	Fortune Indonesia Tbk
31	GEMA	Gema Grahasarana Tbk.
32	GJTL	Gajah Tunggal Tbk.
33	GLOB	Globe Kita Terang Tbk.
34	GWSA	Greenwood Sejahtera Tbk.
35	HDTX	Panasia Indo Resources Tbk.
36	HRME	Menteng Heritage Realty Tbk.
37	HRTA	Hartadinata Abadi Tbk.
38	IIKP	Inti Agri Resources Tbk
39	IMAS	Indomobil Sukses Internasional
40	INDS	Indospring Tbk.
41	INOV	Inocycle Technology Group Tbk.
42	IPTV	MNC Vision Networks Tbk.
43	JGLE	Graha Andrasentra Propertindo
44	JIHD	Jakarta International Hotels &
45	JSPT	Jakarta Setiabudi Internasional

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46	KICI	Kedaung Indah Can Tbk
47	KOTA	DMS Propertindo Tbk.
48	KPIG	MNC Land Tbk.
49	LMPI	Langgeng Makmur Industri Tbk.
50	LPIN	Multi Prima Sejahtera Tbk
51	LPPF	Matahari Department Store Tbk.
52	MAPA	Map Aktif Adiperkasa Tbk.
53	MAPB	MAP Boga Adiperkasa Tbk.
54	MAPI	Mitra Adiperkasa Tbk.
55	MARI	Mahaka Radio Integra Tbk.
56	MDIA	Intermedia Capital Tbk.
57	MICE	Multi Indocitra Tbk.
58	MINA	Sanurhasta Mitra Tbk.
59	MKNT	Mitra Komunikasi Nusantara Tbk
60	MNCN	Media Nusantara Citra Tbk.
61	MPMX	Mitra Pinasthika Mustika Tbk.
62	MSIN	MNC Digital Entertainment Tbk.
63	MSKY	MNC Sky Vision Tbk.
64	MYTX	Asia Pacific Investama Tbk.
65	NATO	Surya Permata Andalan Tbk.
66	PANR	Panorama Sentrawisata Tbk.
67	PDES	Destinasi Tirta Nusantara Tbk
68	PGLI	Pembangunan Graha Lestari Inda
69	PJAA	Pembangunan Jaya Ancol Tbk.
70	PLAN	Planet Properindo Jaya Tbk.
71	PMJS	Putra Mandiri Jembar Tbk.
72	PNSE	Pudjadi & Sons Tbk.
73	POLU	Golden Flower Tbk.
74	PRAS	Prima Alloy Steel Universal Tb
75	PSKT	Red Planet Indonesia Tbk.
76	PTSP	Pioneerindo Gourmet Internatio
77	PZZA	Sarimelati Kencana Tbk.
78	RALS	Ramayana Lestari Sentosa Tbk.
79	RICY	Ricky Putra Globalindo Tbk
80	SBAT	Sejahtera Bintang Abadi Textil
81	SCMA	Surya Citra Media Tbk.
82	SCNP	Selaras Citra Nusantara Perkas
83	SHID	Hotel Sahid Jaya International
84	SLIS	Gaya Abadi Sempurna Tbk.
85	SMSM	Selamat Sempurna Tbk.
86	SOFA	Boston Furniture Industries Tb
87	SONA	Sona Topas Tourism Industry Tb
88	SOTS	Satria Mega Kencana Tbk.
89	SSTM	Sunson Textile Manufacture Tbk
90	TELE	Omni Inovasi Indonesia Tbk.
91	TMPO	Tempo Intimedia Tbk.
92	TOYS	Sunindo Adipersada Tbk.
93	TRIO	Trikonsel Oke Tbk.
94	TRIS	Trisula International Tbk.
95	VIVA	Visi Media Asia Tbk.
96	WOOD	Integra Indocabinet Tbk.
97	YELO	Yelooo Integra Datanet Tbk.
98	ZONE	Mega Perintis Tbk.

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2. Data Audit Report Lag

Kode Saham	2020		2021		2022	
	Tgl Publikasi	ARL	Tgl Publikasi	ARL	Tgl Publikasi	ARL
ABBA	25-Aug-21	237	17-Jun-22	168	01-Apr-23	91
ACES	06-May-21	126	30-Mar-22	89	06-Apr-23	96
AKKU	30-Jun-21	181	27-May-22	147	12-May-23	132
ARTA	27-May-21	147	13-Jun-22	164	29-Mar-23	88
AUTO	24-Feb-21	55	22-Feb-22	53	21-Feb-23	52
BATA	07-Jun-21	158	06-Jun-22	157	07-Apr-23	97
BAYU	11-May-21	131	19-Apr-22	109	05-Apr-23	95
BELL	20-Apr-21	110	05-Apr-22	95	17-Mar-23	76
BIMA	31-May-21	151	28-Apr-22	118	03-Apr-23	93
BLTZ	25-May-21	145	28-Apr-22	118	05-Apr-23	95
BMTR	03-Jun-21	154	13-Apr-22	103	24-Mar-23	83
BOGA	07-Jun-21	158	30-May-22	150	31-Mar-23	90
BOLA	28-May-21	148	22-Apr-22	112	30-May-23	150
BOLT	23-Apr-21	113	27-Apr-22	117	03-Apr-23	93
CARS	31-May-21	151	31-May-22	151	13-Mar-23	72
CBMF	25-May-21	145	28-Apr-22	118	11-Apr-23	101
CINT	14-Jun-21	165	29-Apr-22	119	24-Mar-23	83
CLAY	17-May-21	137	28-Apr-22	118	04-Apr-23	94
CSAP	25-May-21	145	12-Apr-22	102	14-Mar-23	73
CSMI	23-Apr-21	113	28-Apr-22	118	31-Mar-23	90
DFAM	02-May-21	122	28-Apr-22	118	31-Mar-23	90
DIGI	31-Mar-21	90	25-Apr-22	115	31-Mar-23	90
EAST	05-Mar-21	64	10-Feb-22	41	06-Feb-23	37
ECII	31-May-21	151	28-Apr-22	118	12-Apr-23	102
ERAA	07-Apr-21	97	06-Apr-00	104	03-Apr-23	93
ESTA	05-May-21	125	03-Jun-22	154	11-Apr-23	101
FAST	24-Jun-21	175	30-Apr-22	120	31-Mar-23	90
FILM	15-Apr-21	105	31-Mar-22	90	03-Apr-23	93
FITT	03-May-21	123	31-Mar-22	90	11-Apr-23	101
FORU	19-May-21	139	21-Apr-22	111	03-Apr-23	93
GEMA	03-May-21	123	29-Apr-22	119	28-Mar-23	87
GJTL	09-Mar-21	68	04-Apr-22	94	31-Mar-23	90
GLOB	23-Mar-21	82	23-Mar-22	82	12-Apr-23	102
GWSA	28-Apr-21	118	27-Apr-22	117	12-Apr-23	102
HDTX	30-Jun-21	181	12-Jul-22	193	30-Mar-23	89
HRME	27-Apr-21	117	09-May-22	129	01-Apr-23	91
HRTA	31-May-21	151	25-May-22	145	30-Mar-23	89
IHKP	07-May-21	127	30-May-22	150	03-Apr-23	93
IMAS	31-May-21	151	28-Apr-22	118	03-Apr-23	93
INDS	31-Mar-21	90	22-Apr-22	112	11-Apr-23	101
INOV	31-May-21	151	27-Apr-22	117	03-Apr-23	93
IPTV	31-May-21	151	13-Apr-22	103	24-Mar-23	83
JGLE	03-Jun-21	154	29-Apr-22	119	24-Mar-23	83
JHHD	31-May-21	151	28-Apr-22	118	31-Mar-23	90
JSPT	01-Jun-21	152	09-May-22	129	14-Apr-23	104
KICI	30-Mar-21	89	28-Mar-22	87	31-Mar-23	90
KOTA	27-May-21	147	05-May-22	125	20-Apr-23	110
KPIG	19-May-21	139	28-Apr-22	118	04-Apr-23	94
LMPI	13-Apr-21	103	26-Apr-22	116	30-Mar-23	89
LPIN	21-May-21	141	14-Apr-22	104	06-Apr-23	96
LPPF	17-Feb-21	48	02-Mar-22	61	28-Feb-23	59
MAPA	16-Apr-21	106	11-Apr-22	101	31-Mar-23	90
MAPB	16-Apr-21	106	11-Apr-22	101	29-Mar-23	88
MAPI	16-Apr-21	106	11-Apr-22	101	29-Mar-23	88

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Kode Saham	2020		2021		2022	
	Tgl Publikasi	ARL	Tgl Publikasi	ARL	Tgl Publikasi	ARL
MARI	25-Aug-21	237	30-Apr-22	120	30-Apr-23	120
MDIA	09-Apr-21	99	27-Oct-22	300	15-May-23	135
MICE	31-Mar-21	90	31-Mar-22	90	30-Mar-23	89
MINA	06-Apr-21	96	07-Apr-22	97	30-Mar-23	89
MKNT	16-Sep-21	259	28-Apr-22	118	05-May-23	125
MNCN	31-May-21	151	18-Apr-22	108	24-Mar-23	83
MPMX	10-Apr-21	100	31-Mar-22	90	24-Mar-23	83
MSIN	31-May-21	151	13-Apr-22	103	24-Mar-23	83
MSKY	31-May-21	151	13-Apr-22	103	24-Mar-23	83
MYTX	31-May-21	151	05-Apr-22	95	27-Mar-23	86
NATO	22-May-21	142	28-Apr-22	118	01-Apr-23	91
PANR	31-May-21	151	26-Apr-22	116	30-Mar-23	89
PDES	31-May-21	151	26-Apr-22	116	03-Mar-23	62
PGLI	01-Jun-21	152	30-Apr-22	120	14-Apr-23	104
PJAA	01-Jun-21	152	24-Feb-22	55	31-Mar-23	90
PLAN	03-Jun-21	154	30-Apr-22	120	11-Apr-23	101
PMJS	15-Apr-21	105	30-Mar-22	89	12-Apr-23	102
PNSE	28-May-21	148	28-Apr-22	118	05-Apr-23	95
POLU	30-Jun-21	181	28-Jun-22	179	05-Jun-23	156
PRAS	29-Apr-21	119	05-Apr-22	95	29-Apr-23	119
PSKT	15-Apr-21	105	12-Apr-22	102	08-Mar-23	67
PTSP	31-May-21	151	05-Apr-22	95	31-Mar-23	90
PZZA	07-May-21	127	04-Apr-22	94	05-Apr-23	95
RALS	14-Apr-21	104	31-Mar-22	90	31-Mar-23	90
RICY	05-May-21	125	14-Apr-22	104	03-Apr-23	93
SBAT	19-Apr-21	109	30-Apr-22	120	05-Apr-23	95
SCMA	05-Apr-21	95	02-Apr-22	92	31-Mar-23	90
SCNP	20-Apr-21	110	05-Apr-22	95	31-Mar-23	90
SHID	31-May-21	151	27-Apr-22	117	01-Apr-23	91
SLIS	25-May-21	145	09-May-22	129	01-Jun-23	152
SMSM	30-Apr-21	120	04-Apr-22	94	31-Mar-23	90
SOFA	01-Jun-21	152	26-Jul-22	207	02-Apr-23	92
SONA	28-Apr-21	118	26-Apr-22	116	31-Mar-23	90
SOTS	31-May-21	151	08-Jun-22	159	30-Mar-23	89
SSTM	19-Apr-21	109	14-Jun-22	165	18-Apr-23	108
TELE	18-Oct-21	291	04-Apr-22	94	11-Apr-23	101
TMPO	31-Mar-21	90	28-Apr-22	118	03-Apr-23	93
TOYS	11-May-21	131	07-May-22	127	13-Apr-23	103
TRIO	22-Mar-21	81	23-Mar-22	82	10-Apr-23	100
TRIS	26-Apr-21	116	04-Apr-22	94	20-Mar-23	79
VIVA	09-Apr-21	99	27-Oct-22	300	15-May-23	135
WOOD	27-Apr-21	117	27-Apr-22	117	30-Mar-23	89
YELO	24-Feb-21	55	11-Apr-22	101	01-Apr-23	91
ZONE	07-Apr-21	97	08-Apr-22	98	03-Apr-23	93

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3. Tabel Auditor Opinion

Kode Saham	2020		2021		2022	
	Opini Audit		Opini Audit		Opini Audit	
ABBA	Unqualified With Explanatory	0	Unqualified	1	Unqualified With Explanatory	0
ACES	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified	1
AKKU	Unqualified With Explanatory	0	Qualified	0	Unqualified	1
ARTA	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
AUTO	Unqualified	1	Unqualified	1	Unqualified	1
BATA	Unqualified	1	Unqualified	1	Unqualified	1
BAYU	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
BELL	Unqualified	1	Unqualified	1	Unqualified	1
BIMA	Unqualified	1	Unqualified	1	Unqualified	1
BLTZ	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
BMTR	Unqualified	0	Unqualified With Explanatory	0	Unqualified	1
BOGA	Unqualified	1	Qualified	0	Unqualified	1
BOLA	Unqualified	1	Unqualified	1	Unqualified With Explanatory	0
BOLT	Unqualified	1	Unqualified	1	Unqualified With Explanatory	0
CARS	Qualified	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
CBMF	Qualified	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
CINT	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified	1
CLAY	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
CSAP	Unqualified	1	Unqualified	1	Unqualified	1
CSMI	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
DFAM	Unqualified	1	Unqualified	1	Unqualified	1
DIGI	Unqualified	1	Unqualified	1	Unqualified With Explanatory	0
EAST	Unqualified With Explanatory	0	Unqualified	1	Unqualified	1
ECII	Unqualified	1	Unqualified	1	Unqualified	1
ERAA	Unqualified	1	Unqualified	1	Unqualified	1
ESTA	Unqualified	1	Unqualified	1	Unqualified	1
FAST	Unqualified	1	Unqualified	1	Unqualified	1
FILM	Unqualified	1	Unqualified	1	Unqualified	1
FITT	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified	1
FORU	Unqualified	1	Unqualified	1	Unqualified	1
GEMA	Unqualified	1	Unqualified With Explanatory	0	Unqualified	1
GJTL	Unqualified	1	Unqualified	1	Unqualified	1
GLOB	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
GWSA	Unqualified With Explanatory	0	Unqualified	1	Unqualified	1

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Kode Saham	2020		2021		2022	
	Opini Audit		Opini Audit		Opini Audit	
HDTX	Qualified	0	Qualified	0	Qualified	0
HRME	Unqualified	1	Unqualified With Explanatory	0	Unqualified	1
HRTA	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified	1
IIKP	Unqualified	1	Unqualified	1	Unqualified	1
IMAS	Unqualified	1	Unqualified	1	Unqualified	1
INDS	Unqualified	1	Unqualified	1	Unqualified	1
INOV	Unqualified	1	Unqualified	1	Unqualified	1
IPTV	Unqualified	1	Unqualified With Explanatory	0	Unqualified	1
JGLE	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified	1
JIHD	Unqualified	1	Unqualified	1	Unqualified	1
JSPT	Unqualified	1	Unqualified With Explanatory	0	Unqualified	1
KICI	Unqualified	1	Unqualified	1	Unqualified With Explanatory	0
KOTA	Unqualified	1	Unqualified	1	Qualified	0
KPIG	Unqualified	1	Unqualified	1	Unqualified	1
LMPI	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
LPIN	Unqualified	1	Unqualified	1	Unqualified	1
LPPF	Unqualified With Explanatory	0	Unqualified	1	Unqualified	1
MAPA	Unqualified With Explanatory	0	Unqualified	1	Unqualified	1
MAPB	Unqualified	1	Unqualified	1	Unqualified	1
MAPI	Unqualified	1	Unqualified	1	Unqualified	1
MARI	Unqualified	1	Unqualified With Explanatory	0	Unqualified	1
MDIA	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified	1
MICE	Unqualified	1	Unqualified	1	Unqualified	1
MINA	Unqualified	1	Unqualified	1	Unqualified With Explanatory	0
MKNT	Unqualified	1	Unqualified	1	Unqualified With Explanatory	0
MNCN	Unqualified	1	Unqualified	1	Unqualified	1
MPMX	Unqualified	1	Unqualified	1	Unqualified	1
MSIN	Unqualified	1	Unqualified	1	Unqualified With Explanatory	0
MSKY	Unqualified	1	Unqualified With Explanatory	0	Unqualified	1
MYTX	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
NATO	Unqualified	1	Unqualified With Explanatory	0	Unqualified	1
PANR	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
PDES	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
PGLI	Unqualified With Explanatory	0	Unqualified	1	Unqualified With Explanatory	0
PJAA	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified	1



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Kode Saham	2020		2021		2022	
	Opini Audit		Opini Audit		Opini Audit	
PLAN	Unqualified	1	Unqualified With Explanatory	0	Unqualified With Explanatory	0
PMJS	Unqualified	1	Unqualified	1	Unqualified	1
PNSE	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified	1
POLU	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified	1
PRAS	Unqualified	1	Unqualified With Explanatory	0	Unqualified With Explanatory	0
PSKT	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
PTSP	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
PZZA	Unqualified	1	Unqualified With Explanatory	0	Unqualified	1
RALS	Unqualified	1	Unqualified	1	Unqualified	1
RICY	Unqualified	1	Unqualified With Explanatory	0	Unqualified With Explanatory	0
SBAT	Unqualified	1	Unqualified With Explanatory	0	Unqualified With Explanatory	0
SCMA	Unqualified	1	Unqualified	1	Unqualified	1
SCNP	Unqualified	1	Unqualified	1	Unqualified	1
SHID	Unqualified	1	Unqualified	1	Unqualified	1
SLIS	Unqualified	1	Unqualified With Explanatory	0	Unqualified	1
SMSM	Unqualified	1	Unqualified	1	Unqualified	1
SOFA	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified	1
SONA	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified	1
SOTS	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
SSTM	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
TELE	Qualified	0	Unqualified With Explanatory	0	Qualified	0
TMPO	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
TOYS	Unqualified	1	Unqualified With Explanatory	0	Unqualified With Explanatory	0
TRIO	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
TRIS	Unqualified	1	Unqualified	1	Unqualified	1
VIVA	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified With Explanatory	0
WOOD	Unqualified	1	Unqualified	1	Unqualified	1
YELO	Unqualified With Explanatory	0	Unqualified With Explanatory	0	Unqualified	1
ZONE	Unqualified With Explanatory	0	Unqualified	1	Unqualified	1

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4. Tabel *Audit Tenure*

Kode Saham	2020		2021		2022	
	Nama Auditor	AT	Nama Auditor	AT	Nama Auditor	AT
ABBA	Dudi Hadi Santoso	2	Helmiansyah Irawan	1	Heru Satria Rukmana	1
ACES	Donny Iskandar Maramis	3	Eishennoraz	1	Eishennoraz	2
AKKU	Jailani	1	Jailani	2	Dodi Pribadi, CA., CPA	1
ARTA	Drs Nursal, Ak., CA, CPA	3	Andri Rinaldi, S.E., CPA	1	Andri Rinaldi, S.E., CPA	2
AUTO	Chrisna A. Wardhana	1	Chrisna A. Wardhana	2	Chrisna A. Wardhana	3
BATA	Dagmar Zevilanti Djamal	2	Dagmar Zevilanti Djamal	3	Tjoa Tjek Nien, CPA	1
BAYU	Eishennoraz	2	Eishennoraz	3	Eishennoraz	4
BELL	Juninho Widjaja, CPA	3	Emanuel Handojo Pranadjaja	1	Emanuel Handojo Pranadjaja	2
BIMA	H. Tb. Aman Fathurachman CPA	2	Beddy R. Samsi. CA., CPA.	1	Beddy R. Samsi. CA., CPA.	2
BLTZ	Tjhin Silawati, S.E.	1	Tjhin Silawati, S.E.	2	Jumandi, S.E., CPA	1
BMTR	Adeyana Widjaja, CPA	1	Florus Daeli, SE., Ak., M.M., CA., CPA., CRA., CPI., CACP., Asean CPA	1	Florus Daeli, SE., Ak., M.M., CA., CPA., CRA., CPI., CACP., Asean CPA	2
BOGA	Yahya Santosa	2	Yahya Santosa	3	Evensius Tarigan	1
BOLA	Bambang Subagyo	2	Bambang Subagyo	3	H. Fuad Hasan, CPA, CA	1
BOLT	Drs. Emanuel Handojo Pranadjaja, CA, CPA	3	Juninho Widjaja, CPA	1	Bandana, SE, Ak, CA, CPA	1
CARS	Rudi Hartono Purba	2	Dudi Hadi Santoso	1	Dudi Hadi Santoso	2
CBMF	Herman Dody	2	Drs. Heru Noruza	1	Drs. Salmon Sihombing	1
CINT	Drs Nursal, Ak., CA, CPA	2	Andri Rinaldi, S.E., CPA	1	Andri Rinaldi, S.E., CPA	2
CLAY	Acep Kusmayadi Ak, CA, CPA	2	Acep Kusmayadi Ak, CA, CPA	3	Rahman Ak, CPA	1
CSAP	Benyanto Suherman	2	Benyanto Suherman	3	Tjoa Tjek Nien, CPA	1
CSMI	Robert Rickers	1	Robert Rickers	2	Irfan Alim Waluyo	1
DFAM	Morhan Tirtonadi, CPA	3	David Kurniawan, CPA	1	David Kurniawan, CPA	2
DIGI	Sudirman Simangunsong, MSI, CPA	1	Sudirman Simangunsong, MSI, CPA	2	Sudirman Simangunsong, MSI, CPA	3
EAST	Sandra Pracipta, SE., Ak., CA., CPA., Asean CPA	1	Sandra Pracipta, SE., Ak., CA., CPA., Asean CPA	2	Sandra Pracipta, SE., Ak., CA., CPA., Asean CPA	3
ECII	Sahat Maruli Purba	2	Sahat Maruli Purba	3	Henri Sunirat	1
ERAA	Benediktio Salim	2	Sherly Jokom	1	Sherly Jokom	2
ESTA	Juninho Widjaja, CPA	2	Juninho Widjaja, CPA	3	Drs. Emanuel Handojo Pranadjaja, CA., CPA	1
FAST	Ratnawati Setiadi	2	Damestar Hutagalung	1	Damestar Hutagalung	2
FILM	Ben Ardi	1	Ben Ardi	2	Wisnu Adi Nugroho	1
FITT	Drs. Moch. Chaeroni, Ak, CA, BKP, CPA	1	Dulgani, SE, AK, CPA, CA	1	Dulgani, SE, AK, CPA, CA	2
FORU	Triyanto, S.E., Ak, M.Si, CPA	1	Triyanto, S.E., Ak, M.Si, CPA	2	Juninho Widjaja, CPA	1

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	Nama Auditor	AT	Nama Auditor	AT	Nama Auditor	AT
GEMA	Martinus Arifin, S.E., Ak, CA., CPA	1	Dr. Heliantono	1	Dr. Heliantono	2
GJTL	Muhammad Irfan	2	Muhammad Irfan	3	Alvin Ismanto	1
GLOB	William Suria Djaja Salim. M.Ak., CA., CPA	2	William Suria Djaja Salim. M.Ak., CA., CPA	3	Gideon Adi Siallagan, M.Ak., CA., CPA	1
GWSA	Michell Suharli, CPA	1	Ridho Fathoni, CPA	1	Drs. Nursal CA., AK., CPA	1
HDTX	Idris Jono	1	Drs. Rudy Soegiharto, Ak., CPA	1	Drs. Rudy Soegiharto, Ak., CPA	2
HRME	Florus Daeli, M.M., CPA	2	Harris Siregar	1	Harris Siregar	2
HRTA	Riki Afrianof, CPA	1	Frendy Susanto S.E., Ak., CA., CPA	1	Frendy Susanto S.E., Ak., CA., CPA	2
IIKP	Tubagus Manshur, S.E., Ak., M.Si., BKP.,CA.,CPA	1	Moh Wildan M.Ak., CA, CPA	1	Tubagus Manshur, S.E., Ak., M.Si., BKP.,CA.,CPA	1
IMAS	Hanny Widyastuti Sugianto, CPA	2	Sandy	1	Sandy	2
INDS	Hedy, CPA	2	Hedy, CPA	3	Zoelkarnain, SE, Ak, CA, CPA	1
INOV	Jul Edy Siahaan	1	Eishennoraz	1	Eishennoraz	2
IPTV	Adeyana Widjaja, CPA	1	Florus Daeli, SE., Ak., M.M., CA., CPA., CRA., CPI., CACP., Asean CPA	1	Florus Daeli, SE., Ak., M.M., CA., CPA., CRA., CPI., CACP., Asean CPA	2
JGLE	Tjiendradjaja Yamin	1	Tjiendradjaja Yamin	2	Hilda Ong	1
JHHD	Maria Leckzinska	2	Leo Susanto	1	Leo Susanto	2
JSPT	Dagmar Zevilianti Djamal	1	Jul Edy Siahaan	1	Jul Edy Siahaan	2
KICI	Ady Putera Setyo Pribadi, CPA	3	Arief Setyadi, CPA	1	Arief Setyadi, CPA	2
KOTA	Raynold Nainggolan	2	Wisnu Adi Nugroho	1	Wisnu Adi Nugroho	2
KPIG	Helli I.B. Susetyo, CPA	2	Helli I.B. Susetyo, CPA	3	Doly Fajar Damanik, CPA	1
LMPI	Nursal	3	Agustina Felisia	1	Agustina Felisia	2
LPIN	Drs. Sikanto., Ak., CA., CPA., Asean CPA., MM	1	Drs. Sikanto., Ak., CA., CPA., Asean CPA., MM	2	Drs. Sikanto., Ak., CA., CPA., Asean CPA., MM	3
LPPF	Ade Setiawan Eliman, CPA	3	Subianto, S.E., CPA	1	Subianto, S.E., CPA	2
MAPA	Samsul Erni	2	Alvin Ismanto	1	Alvin Ismanto	2
MAPB	Samsul Erni	2	Samsul Erni	3	Alvin Ismanto	1
MAPI	Samsul Erni	2	Alvin Ismanto	1	Alvin Ismanto	2
MARI	Dudi Hadi Santoso	1	Yoyo Sukaryo Djenal, M.Ak, CA, CPA	1	Yoyo Sukaryo Djenal, M.Ak, CA, CPA	2
MDIA	Handoko Tomo	3	Bandana, SE, Ak, CA, CPA	1	Bandana, SE, Ak, CA, CPA	2
MICE	Liauw Hendrik, CPA	1	Liauw Hendrik, CPA	2	Ang An Ki, CPA	1
MINA	Soaduon Tampubolon, CPA	2	Soaduon Tampubolon, CPA	3	Christiadi Tjahnadi	1
MKNT	William Suria Djaja Salim. M.Ak., CA., CPA	2	William Suria Djaja Salim. M.Ak., CA., CPA	3	Gideon Adi Siallagan, M.Ak., CA., CPA	1
MNCN	Aris Suryanta, Ak., CA., CPA	1	Aris Suryanta, Ak., CA., CPA	2	Florus Daeli, SE., Ak., M.M., CA.,	1

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					CPA., CRA., CPI., CACP., Asean CPA	
MPMX	Dra. Tohana Widjaja, MBA, CPA	2	Novie, S.E., CPA	1	Harry Widjaja, S.E., CPA	1
MSIN	Suhartono, MPA, Ak., CA, CPA	2	Aris Suryanta, Ak., CA., CPA	1	Florus Daeli, SE., Ak., M.M., CA., CPA., CRA., CPI., CACP., Asean CPA	1
MSKY	Adeyana Widjaja, CPA	1	Florus Daeli, SE., Ak., M.M., CA., CPA., CRA., CPI., CACP., Asean CPA	1	Florus Daeli, SE., Ak., M.M., CA., CPA., CRA., CPI., CACP., Asean CPA	2
MYTX	Patricia	1	Patricia	2	Patricia	3
NATO	Helmiansyah Irawan SE.,AK.,M.Ak.,CA., CPA.,ACPA	2	Mujiono, SE.,Ak.,CA.,CPA	1	Mujiono, SE.,Ak.,CA.,CPA	2
PANR	Ahmad Syakir	2	Leo Susanto	1	Doly Fajar Damanik,CPA	1
PDES	Ahmad Syakir	2	Leo Susanto	1	Doly Fajar Damanik,CPA	1
PGLI	Irvan, Ak., CA., CPA	2	Drs.Akhyadi Wadisono Ak., CA., CPA	1	Ade Ikhwan S.E., CPA.	1
PJAA	Benny Andria	2	Maxson Hakim Wijaya	1	Maxson Hakim Wijaya	2
PLAN	Ahalik	1	Dr.Ahalik, S.E.,Ak.,M.SI.,M.Ak., CPA,CPSAK,CPMA, CA	2	Linda Wahyuni Wijaya	1
PMJS	Dr. Herry Sunarto, SE, Ak., SH, MBA, MH, CPA, CPMA, CMA, CA	1	Dr. Herry Sunarto, SE, Ak., SH, MBA, MH, CPA, CPMA, CMA, CA	2	Tagor Sidik Sigiuro, CPA	1
PNSE	Drs. Emanuel Handojo Pranadjaja, CA, CPA	3	Juninho Widjaja, CPA	1	Juninho Widjaja, CPA	2
POLU	Solikhin, S.E., Ak., CA., CPA	2	Ahmad Nadhif T, M.Ak., CA ., CPA	1	Ahmad Nadhif T, M.Ak., CA ., CPA	2
PRAS	M Zainal Abidin	1	Dr Kurnia Ak, CPA.	1	Muhammad Zainal Abidin,SE.,Ak.,MM., CA.,CPA.,CPI	1
PSKT	Suhartono, MPA, Ak., CA, CPA	2	Aris Suryanta, Ak., CA., CPA	1	Aris Suryanta, Ak., CA., CPA	2
PTSP	Donny Iskandar Maramis	3	Eishennoraz	1	Eishennoraz	2
PZZA	Hanny Widyastuti Sugianto, CPA	2	Darmenta Pinem	1	Darmenta Pinem	2
RALS	Sinarta	1	Sinarta	2	Sinarta	3
RICY	Ryanto Piter, CA, CPA	1	Barugamuri Dachi, M.Ak., CA., CPA.	1	Barugamuri Dachi, M.Ak., CA., CPA.	2
SBAT	David Kurniawan, CPA	1	Morhan Tirtonadi CPA	1	Morhan Tirtonadi CPA	2
SCMA	Sinarta	2	Sinarta	3	Said Amru	1
SCNP	Santanu Chandra, CPA	1	Frendy Susanto S.E., Ak., CA., CPA	1	Frendy Susanto S.E., Ak., CA., CPA	2
SHID	Doli Diapary Siregar, CPA	1	Doli Diapary Siregar, CPA	2	Doli Diapary Siregar, CPA	3

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SLIS	Acep Kusmayadi Ak, CA, CPA	2	Suganda Akna Suhri	1	Suganda Akna Suhri	2
SMSM	Mento	3	Sinarta	1	Sinarta	2
SOFA	Sudirman Simangunsong, MSI, CPA	1	Robert Ricker, SE. Ak, MM., CPA	1	Triyanto, SE. Ak, M.Si., CPA	1
SONA	Jacinta Mirawati	2	Ahmad Syakir	1	Ahmad Syakir	2
SOTS	Rahmat Sukendar, S.E, Ak., CA., CPA	2	Drs. Sukarna Rusdjana, Ak, CA, CPA	1	Ridwan Saleh, M Ak, CA, CPA	1
SSTM	Drs. Zainal Abidin W. Ak.,CA.,CPA.	1	Drs. Zainal Abidin W. Ak.,CA.,CPA.	2	Drs. Zainal Abidin W. Ak.,CA.,CPA.	3
TELE	Soaduon Tampubolon, CPA	1	Soaduon Tampubolon, CPA	2	Christiadi Tjahnadi	1
TMPO	Florus Daeli, SE., Ak., M.M., CA., CPA., CRA., CPI., CACP., Asean CPA	1	Florus Daeli, SE., Ak., M.M., CA., CPA., CRA., CPI., CACP., Asean CPA	2	Solikhin, SE., AK., CA., Mak., CPA	1
TOYS	Doli Diapary Siregar, CPA	1	Six Boni Istomo, MSi, CA, CPA, BKP	1	Six Boni Istomo, MSi, CA, CPA, BKP	2
TRIO	William Suria Djaja Salim. M.Ak., CA., CPA	2	William Suria Djaja Salim. M.Ak., CA., CPA	3	Gideon Adi Siallagan, M.Ak., CA., CPA	1
TRIS	Juninho Widjaja, CPA	1	Juninho Widjaja, CPA	2	Juninho Widjaja, CPA	3
VIVA	Handoko Tomo	4	Bandana, SE, Ak, CA, CPA	1	Bandana, SE, Ak, CA, CPA	2
WOOD	Pradhono	4	Agustina Felisia	1	Agustina Felisia	2
YELO	David Kurniawan, CPA	2	Morhan Tirtonadi CPA	1	Morhan Tirtonadi CPA	2
ZONE	Drs Nursal, Ak., CA, CPA	3	Andri Rinaldi,S.E.,CPA	1	Andri Rinaldi,S.E.,CPA	2

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5. Tabel Financial Distress

2020

Kode Saham	Aset Lancar	Total Aset	Hutang Lancar	Total Hutang	Total Ekuitas	EBIT	Laba Ditahan	Modal Kerja (Aset Lancar - Hutang Lancar)	Modal Kerja / Total Aset	Laba Ditahan / Total Aset	EBIT / Total Aset	Total Ekuitas / Total Hutang	FD
ABBA	51,184,210,366	221,650,737,019	129,435,398,780	325,359,955,177	(103,709,218,158)	(48,159,198,663)	(243,019,618,698)	(78,281,188,414)	(0.353)	(1.096)	(0.217)	(0.319)	(7.686)
ACES	5,034,737,666,320	7,247,063,894,294	844,928,054,206	2,024,821,339,896	5,222,242,554,398	923,335,768,686	3,664,150,930,611	4,189,809,112,114	0.578	0.506	0.127	2.579	9.005
AKKU	39,214,293,176	726,551,136,516	123,163,589,971	134,896,853,532	591,654,282,984	(8,890,818,362)	(102,683,975,154)	(83,949,296,795)	(0.116)	(0.141)	(0.012)	4.386	3.304
ARTA	93,732,057,163	394,280,340,197	10,304,581,162	20,872,632,307	373,407,707,890	(7,516,492,010)	112,366,884,599	83,427,476,001	0.212	0.285	(0.019)	17.890	20.973
AUTO	5,133,633,000,000	15,180,094,000,000	2,775,650,000,000	3,909,303,000,000	11,270,791,000,000	116,071,000,000	6,454,967,000,000	2,377,983,000,000	0.157	0.425	0.008	2.883	5.492
BATA	343,779,513,000	775,324,937,000	248,721,907,000	297,380,758,000	477,944,179,000	(225,041,792,000)	458,131,254,000	95,057,606,000	0.123	0.591	(0.290)	1.607	2.468
BAYU	547,281,401,649	692,609,391,235	263,898,409,658	294,478,835,659	398,130,555,576	2,871,841,196	217,532,434,770	283,382,991,991	0.409	0.314	0.004	1.352	5.155
BELI	356,345,769,740	554,235,931,111	260,049,224,077	297,708,577,146	256,527,353,965	(14,071,086,133)	70,702,824,342	96,266,545,663	0.174	0.128	(0.025)	0.862	2.289
BIMA	51,714,591,960	223,781,482,859	54,832,811,345	194,321,896,135	29,459,586,724	(40,351,529,424)	(234,764,587,773)	(3,118,219,385)	(0.014)	(1.049)	(0.180)	0.152	(4.564)
BLTZ	146,575,069,000	2,433,294,213,000	881,261,706,000	1,636,938,443,000	796,355,770,000	(533,015,130,000)	(923,885,098,000)	(734,686,637,000)	(0.302)	(0.380)	(0.219)	0.486	(4.180)
BMTR	9,859,197,000,000	32,261,560,000,000	5,275,862,000,000	11,477,239,000,000	20,784,321,000,000	2,224,285,000,000	9,655,598,000,000	4,583,335,000,000	0.142	0.299	0.069	1.811	4.272
BOGA	160,220,223,030	595,139,264,972	133,446,046,804	157,984,685,515	437,154,579,457	15,784,634,474	50,605,535,556	26,774,176,226	0.045	0.085	0.027	2.767	3.656
BOLA	414,812,374,747	550,063,897,667	67,337,604,159	79,224,075,465	470,839,822,202	(2,131,564,230)	(5,384,308,211)	347,474,770,588	0.632	(0.010)	(0.004)	5.943	10.326
BOLT	476,251,718,343	1,119,076,870,425	291,939,087,063	419,042,779,063	700,034,091,362	(63,652,188,438)	114,884,975,371	184,312,631,280	0.165	0.103	(0.057)	1.671	2.787
CARS	33,333,375,362,333	5,687,165,848,188	2,966,147,440,862	4,759,575,880,150	927,589,968,038	(938,778,809,150)	169,575,646,082	367,027,921,471	0.065	0.030	(0.165)	0.195	(0.384)
CBME	195,041,977,757	344,228,909,174	94,106,589,277	94,975,891,930	249,253,017,244	7,362,335,036	41,523,530,244	100,935,388,480	0.293	0.121	0.021	2.624	5.216
CINT	235,891,593,162	498,020,612,974	94,587,795,350	112,663,245,901	385,357,367,073	6,564,977,193	84,783,838,440	141,303,797,812	0.284	0.170	0.013	3.420	6.096
CLAY	4,054,858,759	621,305,510,843	72,703,340,959	506,548,139,835	114,757,371,008	(102,596,128,316)	(320,247,873,481)	(68,648,482,200)	(0.110)	(0.515)	(0.165)	0.227	(3.277)
CSAP	4,419,656,047,000	7,616,266,096,000	4,060,960,933,000	5,562,713,870,000	2,053,552,226,000	114,757,297,000	742,482,928,000	358,695,114,000	0.047	0.097	0.015	0.369	1.116
CSMD	15,917,265,467	125,393,703,496	55,751,076,051	94,399,470,155	30,994,233,341	(37,343,377,594)	(39,010,676,882)	(39,833,820,584)	(0.318)	(0.311)	(0.298)	0.328	(4.755)
DFAM	101,169,820,536	308,397,099,735	73,267,215,230	226,527,015,574	81,870,084,161	(16,689,743,071)	(8,704,841,923)	27,902,605,306	0.090	(0.028)	(0.054)	0.361	0.517
DIGO	22,661,253,979	46,699,647,241	3,051,333,971	19,227,234,364	27,472,412,877	(10,300,080,372)	(17,150,708,941)	19,609,920,008	0.420	(0.367)	(0.221)	1.429	1.575
EAST	14,742,374,355	262,828,434,043	14,264,691,168	17,993,384,605	244,835,049,438	4,419,686,351	6,326,396,000	477,683,187	0.002	0.024	0.017	13.607	14.491
ECIL	953,327,437,749	1,730,596,456,562	397,514,035,472	477,783,003,641	1,252,813,452,921	(16,619,896,032)	51,001,987,460	555,813,402,277	0.321	0.029	(0.010)	2.622	4.892
ERAJ	7,546,995,355,000	11,211,369,042,000	5,142,950,705,000	5,523,372,852,000	5,687,996,190,000	917,316,742,000	3,191,412,210,000	2,404,044,550,000	0.214	0.285	0.082	1.030	3.966
ESTAJ	33,004,563,214	279,550,288,421	26,085,749,906	138,478,118,275	141,072,170,146	1,694,706,292	(6,030,649,053)	6,918,813,308	0.025	(0.022)	0.006	1.019	1.202
FAST	1,563,156,689,000	3,713,317,845,000	1,480,239,065,000	2,346,955,471,000	1,366,362,374,000	(460,789,090,000)	1,137,325,810,000	82,917,624,000	0.022	0.306	(0.124)	0.582	0.922
FILM	190,721,688,768	1,353,529,989,937	18,047,048,526	21,996,574,067	1,331,533,415,870	(55,330,731,881)	218,061,884,103	172,674,640,242	0.128	0.161	(0.041)	60.534	64.648
FITT	1,992,534,900	61,585,045,937	7,743,121,716	32,393,495,681	29,191,550,256	(8,682,541,781)	(19,599,908,175)	(5,750,589,816)	(0.093)	(0.318)	(0.141)	0.901	(1.651)
FORU	45,199,523,854	48,589,876,089	7,887,052,538	9,599,761,538	38,990,114,551	(24,441,514,875)	(41,940,301,684)	37,312,471,316	0.768	(0.863)	(0.503)	4.062	3.108
GEMA	505,972,668,218	972,015,359,252	449,422,183,563	601,172,001,077	370,843,358,175	10,902,705,411	212,037,248,831	56,550,484,655	0.058	0.218	0.011	0.617	1.816
GJTL	7,624,956,000,000	17,743,101,000,000	4,749,681,000,000	10,699,931,000,000	7,043,170,000,000	476,377,000,000	5,004,255,000,000	2,875,275,000,000	0.162	0.282	0.027	0.658	2.854
GLOB	8,968,497,949	10,616,363,611	408,738,803,147	806,179,231,356	(795,562,867,745)	(50,662,749,679)	(1,092,865,272,774)	(399,770,305,198)	(37.656)	(102.942)	(4.772)	(0.987)	(615.79)
GWSA	1,267,248,705,818	7,543,459,452,387	78,876,768,041	575,037,098,734	6,968,422,353,653	(56,533,160,183)	5,814,559,884,340	1,188,371,937,777	0.158	0.771	(0.007)	12.118	16.220
HDTX	20,737,818,000	384,116,199,000	245,260,776,000	363,130,561,000	20,985,638,000	(57,882,521,000)	(1,923,254,034,000)	(224,522,958,000)	(0.585)	(5.007)	(0.151)	0.058	(21.11)
HRME	25,868,307,472	931,636,923,955	21,340,189,468	246,800,252,036	684,836,671,919	(34,466,396,227)	(210,829,527,833)	4,528,118,004	0.005	(0.226)	(0.037)	2.775	1.959
HRTA	2,669,836,303,087	2,830,686,417,461	209,281,141,857	1,472,553,226,961	1,358,133,190,500	218,204,833,971	534,380,266,056	2,460,555,161,230	0.869	0.189	0.077	0.922	7.804
HKP	1,01,730,652,999	343,139,482,249	1,031,391,774	25,243,798,592	317,895,683,657	(44,561,143,462)	(56,509,722,877)	100,699,261,225	0.293	(0.165)	(0.130)	12.593	13.738
IMAS	18,108,746,000,000	48,408,700,000,000	23,959,547,000,000	35,692,364,000,000	12,716,336,000,000	(484,893,000,000)	806,173,000,000	(5,850,801,000,000)	(0.121)	0.017	(0.010)	0.356	(0.432)



2020

Kode Saham	Aset Lancar	Total Aset	Hutang Lancar	Total Hutang	Total Ekuitas	EBIT	Laba Ditahan	Modal Kerja (Aset Lancar - Hutang Lancar)	Modal Kerja / Total Aset	Laba Ditahan / Total Aset	EBIT / Total Aset	Total Ekuitas / Total Hutang	FD
INDS	1,132,197,193,393	3,136,038,750,176	252,116,475,328	383,005,200,409	2,753,033,549,767	75,316,440,467	597,291,810,388	880,080,718,065	0.281	0.190	0.024	7.188	10.171
INOV	370,080,708,000	796,514,753,000	376,965,310,000	488,636,199,000	307,878,554,000	(9,633,430,000)	34,183,766,000	(6,884,602,000)	(0.009)	0.043	(0.012)	0.630	0.664
IPTV	1,903,351,000,000	11,064,703,000,000	1,650,719,000,000	3,760,751,000,000	7,303,952,000,000	290,700,000,000	163,462,000,000	252,632,000,000	0.023	0.015	0.026	1.942	2.414
JGLE	949,464,000,000	3,320,852,000,000	367,884,000,000	1,273,853,000,000	2,046,999,000,000	(116,346,000,000)	159,091,000,000	581,580,000,000	0.175	0.048	(0.035)	1.607	2.757
JHD	401,737,940,000	6,719,372,766,000	742,372,760,000	1,840,934,731,000	4,878,438,035,000	(57,580,182,000)	1,396,372,283,000	(340,634,820,000)	(0.051)	0.208	(0.009)	2.650	3.070
JSPT	1,199,645,017,000	5,751,634,560,000	690,117,666,000	2,735,056,960,000	3,016,577,600,000	(263,495,744,000)	1,400,439,860,000	509,527,351,000	0.089	0.243	(0.046)	1.103	2.225
KICI	102,505,706,556	155,110,708,216	13,087,685,422	66,691,511,025	88,419,197,191	1,201,740,051	(14,085,284,893)	89,418,021,134	0.576	(0.091)	0.008	1.326	4.930
KOTA	180,946,874,109	1,574,527,771,752	189,752,167,642	301,155,232,149	1,273,372,539,603	(31,719,438,259)	(15,873,965,696)	(8,805,293,533)	(0.006)	(0.010)	(0.020)	4.228	4.235
KPIG	4,265,541,037,095	29,427,611,990,774	2,299,087,333,681	6,148,351,780,187	23,279,260,210,587	259,797,684,137	5,363,677,749,110	1,966,453,803,414	0.067	0.182	0.009	3.786	5.067
LMP	458,427,633,362	698,252,022,979	407,671,137,398	451,757,472,151	246,494,550,828	(49,123,405,851)	(254,831,126,239)	50,756,495,964	0.073	(0.365)	(0.070)	0.546	(0.613)
LPIN	151,757,194,760	337,792,393,010	16,764,338,142	27,828,564,142	309,963,828,868	8,395,696,968	213,923,351,787	134,992,856,558	0.400	0.633	0.025	11.138	16.548
LPPF	1,610,213,000,000	6,319,074,000,000	2,856,300,000,000	5,737,956,000,000	581,118,000,000	(934,404,000,000)	3,624,858,000,000	(1,246,087,000,000)	(0.197)	0.574	(0.148)	0.101	(0.311)
MAPA	3,403,032,000,000	5,380,031,000,000	1,824,206,000,000	2,369,513,000,000	3,010,518,000,000	(9,074,000,000)	1,865,832,000,000	1,578,826,000,000	0.293	0.347	(0.002)	1.271	4.378
MAPB	592,232,000,000	2,439,494,000,000	1,043,136,000,000	1,403,112,000,000	1,036,382,000,000	(204,787,000,000)	239,900,000,000	(450,904,000,000)	(0.185)	0.098	(0.084)	0.739	(0.680)
MAPH	8,165,336,000,000	17,647,145,000,000	7,344,835,000,000	11,073,548,000,000	6,573,597,000,000	(723,806,000,000)	2,845,806,000,000	820,501,000,000	0.046	0.161	(0.041)	0.594	1.178
MARP	143,498,817,721	317,124,238,853	23,239,716,501	120,517,590,084	196,606,648,769	(43,530,469,623)	111,056,973,156	120,259,101,270	0.379	0.350	(0.137)	1.631	4.420
MDIA	5,996,487,038,000	6,594,597,223,000	3,896,548,431,000	4,053,512,077,000	2,541,085,146,000	129,067,548,000	1,776,426,741,000	2,009,938,607,000	0.305	0.269	0.020	0.627	3.667
MICE	451,410,867,230	1,000,283,894,657	265,301,685,348	319,572,184,920	680,711,709,737	8,674,034,193	398,488,714,342	186,109,181,882	0.186	0.398	0.009	2.130	4.814
MINA	27,079,990,473	115,906,164,889	3,043,176,391	4,949,334,264	110,956,830,625	(10,698,179,544)	(9,895,083,219)	24,036,814,082	0.207	(0.085)	(0.092)	22.419	24.001
MKN	487,465,020,354	500,766,702,549	131,704,896,918	457,842,864,872	42,923,837,677	(55,495,245,361)	(102,879,799,741)	355,460,123,436	0.710	(0.205)	(0.111)	0.094	3.340
MNCN	8,315,808,000,000	18,923,235,000,000	2,159,171,000,000	4,461,328,000,000	14,461,907,000,000	2,339,661,000,000	12,421,620,000,000	6,156,637,000,000	0.325	0.656	0.124	3.242	8.509
MPMX	2,769,718,000,000	9,209,838,000,000	1,798,275,000,000	2,885,958,000,000	6,323,880,000,000	283,464,000,000	2,986,241,000,000	971,443,000,000	0.105	0.324	0.031	2.191	4.257
MSIN	2,250,451,000,000	4,089,739,000,000	1,091,008,000,000	1,412,335,000,000	2,677,404,000,000	305,002,000,000	520,902,000,000	1,159,443,000,000	0.284	0.127	0.075	1.896	4.767
MSKY	1,040,298,000,000	4,594,126,000,000	886,784,000,000	1,936,517,000,000	2,657,609,000,000	(219,477,000,000)	(2,037,429,000,000)	153,514,000,000	0.033	(0.443)	(0.048)	1.372	(0.107)
MYTX	680,147,000,000	3,884,567,000,000	1,787,544,000,000	3,850,873,000,000	33,694,000,000	(136,212,000,000)	(2,919,150,000,000)	(1,107,397,000,000)	(0.285)	(0.751)	(0.035)	0.009	(4.546)
NATO	148,882,142,706	808,770,530,038	1,061,584,592	1,175,133,924	807,595,396,114	485,109,828	5,450,893,315	147,820,558,114	0.183	0.007	0.001	687.237	722.824
PANR	462,760,518,000	1,785,765,664,000	503,183,082,000	1,077,154,222,000	708,611,442,000	(238,099,934,000)	12,370,550,000	(40,422,564,000)	(0.023)	0.007	(0.133)	0.658	(0.331)
PDES	44,940,268,474	339,433,285,788	110,749,305,754	244,450,842,556	94,982,443,232	(104,164,188,294)	1,312,992,359	(65,809,037,280)	(0.194)	0.004	(0.307)	0.389	(2.913)
PGLI	9,318,149,980	86,661,244,360	4,830,404,134	28,473,677,237	58,187,567,123	(5,844,391,924)	7,207,035,345	4,487,745,846	0.052	0.083	(0.067)	2.044	2.303
PJAA	464,727,000,000	4,042,619,000,000	1,570,437,000,000	2,280,833,000,000	1,761,786,000,000	(374,573,000,000)	1,216,410,000,000	(1,105,710,000,000)	(0.274)	0.301	(0.093)	0.772	(0.625)
PLAN	13,061,741	88,347,975,682	24,088,431,618	24,191,883,822	64,156,091,860	399,939,185	(14,042,173,934)	(23,957,369,877)	(0.271)	(0.159)	0.005	2.652	0.518
PMJS	945,406,878,407	3,328,488,940,044	836,084,877,009	924,863,867,265	2,403,625,072,779	100,879,030,409	399,570,798,925	1,109,322,001,398	0.333	0.120	0.030	2.599	5.510
PNSE	46,633,978,273	403,840,911,977	58,228,177,099	188,953,693,217	214,887,218,760	(50,357,557,624)	43,712,499,270	(11,594,198,826)	(0.029)	0.108	(0.125)	1.137	0.521
POLU	147,609,447,761	281,999,247,242	66,398,645,600	121,084,409,950	160,914,837,292	(7,030,533,645)	7,467,393,759	81,210,802,161	0.288	0.026	(0.025)	1.329	3.203
PRAS	478,672,990,906	1,668,922,580,521	201,156,971,704	1,149,071,273,337	519,851,307,184	703,740,254	3,678,758,995	277,516,019,202	0.166	0.002	0.000	0.452	1.576
PSKT	14,671,108,683	436,430,544,367	33,566,144,841	67,269,583,951	369,160,960,416	(22,963,173,322)	(290,335,980,144)	(18,895,036,158)	(0.043)	(0.665)	(0.053)	5.488	2.956
PTSP	101,034,734,000	380,488,760,000	150,349,872,000	234,978,908,000	145,509,852,000	(51,413,297,000)	15,122,985,000	(49,315,138,000)	(0.130)	0.040	(0.135)	0.619	(0.978)
PZZA	400,360,861,111	2,218,905,665,437	481,250,468,179	993,641,098,600	1,225,264,566,837	(91,829,833,971)	351,825,862,021	(80,889,607,068)	(0.036)	0.159	(0.041)	1.233	1.294
RALS	3,200,854,000,000	5,279,256,000,000	925,658,000,000	1,526,547,000,000	3,752,709,000,000	(181,445,000,000)	3,460,929,000,000	2,275,196,000,000	0.431	0.656	(0.034)	2.458	7.315
RICY	1,449,567,170,329	1,736,897,169,061	1,074,911,695,776	1,363,926,876,704	372,970,292,357	(74,667,321,363)	29,986,615,738	374,655,474,553	0.216	0.017	(0.043)	0.273	1.470
SBAE	200,300,112,778	561,334,457,682	300,262,426,013	387,424,993,920	173,909,463,762	(2,701,222,926)	(18,598,670,365)	(99,962,313,235)	(0.178)	(0.033)	(0.005)	0.449	(0.837)
SCMA	3,609,040,737,000	6,766,903,494,000	1,542,474,950,000	2,870,316,946,000	3,896,586,548,000	1,488,100,052,000	4,914,188,298,000	2,066,565,787,000	0.305	0.726	0.220	1.358	7.274
SCNR	205,701,492,369	465,425,972,956	48,303,506,813	67,665,257,866	397,760,715,090	(18,906,795,236)	(8,740,052,187)	157,397,985,556	0.338	(0.019)	(0.041)	5.878	8.057

2020													
Kode Saham	Aset Lancar	Total Aset	Hutang Lancar	Total Hutang	Total Ekuitas	EBIT	Laba Ditahan	Modal Kerja (Aset Lancar - Hutang Lancar)	Modal Kerja / Total Aset	Laba Ditahan / Total Aset	EBIT / Total Aset	Total Ekuitas / Total Hutang	FD
SHID	229,740,732,907	1,429,746,827,407	107,904,142,703	669,023,283,499	882,560,134,112	(51,455,453,612)	(35,695,972,825)	121,836,590,204	0.085	(0.025)	(0.036)	1.613	1.929
SLIS	316,535,685,981	383,601,312,705	168,098,422,660	204,941,029,210	178,660,283,495	32,700,262,883	17,044,991,579	148,437,263,321	0.387	0.044	0.085	0.872	4.171
SMSM	2,294,976,000,000	3,375,526,000,000	398,392,000,000	727,016,000,000	2,648,510,000,000	684,268,000,000	1,991,178,000,000	1,896,584,000,000	0.562	0.590	0.203	3.643	10.796
SOFA	41,328,232,361	68,265,043,218	17,354,953,317	21,595,292,604	46,669,750,614	471,847,221	(1,981,420,252)	23,973,279,044	0.351	(0.029)	0.007	2.161	4.525
SONA	732,238,750,960	853,905,287,718	97,824,561,637	150,391,014,535	703,514,273,183	(170,065,963,842)	451,003,629,780	634,434,189,323	0.743	0.528	(0.199)	4.678	10.169
SETS	26,826,460,414	417,897,918,156	54,277,395,049	137,150,357,892	280,747,560,264	(28,067,095,167)	(45,335,731,568)	(27,450,934,635)	(0.066)	(0.108)	(0.067)	2.047	0.913
SSTM	246,379,537,480	482,065,294,095	164,959,909,413	295,733,976,001	186,331,318,094	(19,399,505,768)	(177,620,554,126)	81,419,648,067	0.169	(0.368)	(0.040)	0.630	0.298
TELE	185,898,000,000	325,450,000,000	3,949,979,000,000	4,472,512,000,000	(4,147,062,000,000)	(1,063,160,000,000)	(5,932,416,000,000)	(3,764,081,000,000)	(11.566)	(18.228)	(3.267)	(0.927)	(158.222)
TMPO	165,017,567,000	369,240,700,000	90,420,529,000	181,329,182,000	187,911,518,000	(52,054,984,000)	(46,374,635,000)	74,597,038,000	0.202	(0.126)	(0.141)	1.036	1.057
TOYS	354,967,122,925	371,545,176,732	98,052,436,738	102,493,953,609	269,051,223,123	542,858,986	10,159,382,669	256,914,686,237	0.691	0.027	0.001	2.625	7.391
TRIO	70,185,025,171	111,295,495,695	972,203,816,034	4,084,070,381,509	(3,972,774,885,814)	(277,923,559,679)	(8,161,236,091,000)	(902,018,790,863)	(8.105)	(73.329)	(2.497)	(0.973)	(310.023)
TRIS	684,007,219,503	1,068,940,700,530	362,127,923,921	424,244,191,110	644,696,509,420	11,884,360,558	66,449,204,475	321,879,295,582	0.301	0.062	0.011	1.520	3.848
VIVA	3,859,597,008,000	8,584,281,930,000	7,910,773,514,000	8,369,846,685,000	214,435,245,000	(778,068,215,000)	(2,511,700,748,000)	(4,051,176,506,000)	(0.472)	(0.293)	(0.091)	0.026	(4.632)
WOOD	3,439,006,767,085	5,856,758,922,140	2,540,254,204,425	2,896,837,453,547	2,959,921,468,593	433,714,455,615	1,121,563,551,139	898,752,562,660	0.153	0.191	0.074	1.022	3.201
YELG	48,943,767,728	99,558,976,563	1,797,279,650	1,798,977,435	97,759,999,128	(2,071,466,383)	(1,740,000,872)	47,146,488,078	0.474	(0.017)	(0.021)	54.342	59.969
ZONE	274,717,935,896	563,628,549,785	173,514,247,895	303,194,542,523	260,434,007,262	(44,495,233,643)	97,324,264,183	101,203,688,001	0.180	0.173	(0.079)	0.859	2.112

2021													
Kode Saham	Aset Lancar	Total Aset	Hutang Lancar	Total Hutang	Total Ekuitas	EBIT	Laba Ditahan	Modal Kerja (Aset Lancar - Hutang Lancar)	Modal Kerja / Total Aset	Laba Ditahan / Total Aset	EBIT / Total Aset	Total Ekuitas / Total Hutang	FD
ABBA	52,749,343,689	524,632,899,688	145,859,034,017	359,762,454,698	164,870,444,990	(33,630,511,703)	(264,396,699,085)	(93,109,690,328)	(0.177)	(0.504)	(0.064)	0.458	(2.757)
ACES	5,192,108,153,404	7,189,816,371,434	722,537,447,543	1,677,057,743,660	5,512,758,627,774	844,868,009,667	3,938,205,513,326	4,469,570,705,861	0.622	0.548	0.118	3.287	10.105
AKKU	37,758,012,432	730,789,751,049	244,161,255,472	260,707,002,887	470,082,748,162	(121,715,591,212)	(224,586,743,249)	(206,403,243,040)	(0.282)	(0.307)	(0.167)	1.803	(2.081)
ARTA	93,613,030,871	382,348,998,125	10,698,316,124	20,053,866,922	362,295,131,203	(10,049,696,527)	110,536,823,498	82,914,714,747	0.217	0.289	(0.026)	18.066	21.158
AUTO	6,621,704,000,000	16,947,148,000,000	4,320,354,000,000	5,101,517,000,000	11,845,631,000,000	755,129,000,000	6,958,845,000,000	2,301,350,000,000	0.136	0.411	0.045	2.322	4.967
BATA	297,612,923,000	652,742,235,000	197,108,646,000	225,816,742,000	426,925,493,000	(64,001,214,000)	406,923,285,000	100,504,277,000	0.154	0.623	(0.098)	1.891	4.369
BAYU	532,610,056,318	735,109,129,569	258,643,354,217	278,986,637,374	456,122,492,195	796,123,137	275,440,504,333	273,966,702,101	0.373	0.375	0.001	1.635	5.390
BELI	348,622,477,814	524,473,606,697	228,429,369,228	264,701,036,737	259,772,569,960	8,485,241,219	72,272,607,454	120,193,108,586	0.229	0.138	0.016	0.981	3.092
BIMA	40,245,006,224	218,663,866,292	65,422,923,082	209,287,645,606	9,376,220,686	(25,979,196,419)	(255,030,362,533)	(25,177,316,858)	(0.115)	(1.166)	(0.119)	0.045	(5.309)
BLTZ	238,469,191,000	2,403,109,641,000	1,052,231,311,000	1,871,329,929,000	531,779,712,000	(355,633,980,000)	(1,188,461,971,000)	(813,762,120,000)	(0.339)	(0.495)	(0.148)	0.284	(4.530)
BMTR	10,580,245,000,000	34,795,776,000,000	7,524,494,000,000	10,230,049,000,000	24,565,727,000,000	3,056,846,000,000	11,029,535,000,000	3,055,751,000,000	0.088	0.317	0.088	2.401	4.721
BOGA	530,063,304,122	813,751,994,176	326,331,232,749	348,920,970,898	464,831,023,278	37,471,580,135	78,256,652,514	203,732,071,373	0.250	0.096	0.046	1.332	3.664
BOLA	583,486,768,871	763,011,610,843	51,740,992,380	60,924,887,890	702,086,722,953	184,540,520,014	189,956,378,838	531,745,776,491	0.697	0.249	0.242	11.524	19.109
BOLT	443,891,066,337	1,368,411,097,483	419,979,414,846	550,803,451,910	817,607,645,573	105,700,098,809	208,225,280,481	223,911,651,491	0.164	0.152	0.077	1.484	3.647
CARS	2,448,514,120,446	4,325,269,337,218	1,988,058,051,053	3,835,321,573,099	489,947,764,119	(387,443,754,985)	(162,531,100,196)	460,456,069,393	0.106	(0.038)	(0.090)	0.128	0.108
CBMF	212,807,674,258	354,869,039,524	103,283,883,509	104,060,429,263	250,808,610,261	2,019,085,548	43,079,123,261	109,523,790,749	0.309	0.121	0.006	2.410	4.989
CINT	160,631,354,635	492,697,209,711	121,622,353,656	143,182,746,626	349,514,463,085	(99,225,082,862)	(15,331,995,536)	39,009,000,979	0.079	(0.031)	(0.201)	2.441	1.628
CLAY	5,266,098,551	604,675,696,445	146,941,822,151	564,747,416,739	39,928,279,706	(86,495,523,938)	(395,181,695,115)	(141,675,723,600)	(0.234)	(0.654)	(0.143)	0.071	(4.555)



2021

Kode Saham	Aset Lancar	Total Aset	Hutang Lancar	Total Hutang	Total Ekuitas	EBIT	Laba Ditahan	Modal Kerja (Aset Lancar - Hutang Lancar)	Modal Kerja / Total Aset	Laba Ditahan / Total Aset	EBIT / Total Aset	Total Ekuitas / Total Hutang	FD
CSAR	4,889,716,585,000	8,505,127,561,000	4,466,558,051,000	6,239,940,610,000	2,265,186,951,000	288,064,940,000	944,637,656,000	423,158,534,000	0.050	0.111	0.034	0.363	1.297
CSML	12,674,084,003	101,943,281,852	56,931,451,527	82,158,971,539	19,784,310,313	(12,988,320,075)	(52,308,719,143)	(44,257,367,524)	(0.434)	(0.513)	(0.127)	0.241	(5.124)
DFAM	91,584,386,833	271,988,568,417	52,471,847,964	202,049,910,225	69,938,658,192	(17,316,924,350)	(22,021,469,664)	39,112,538,869	0.144	(0.081)	(0.064)	0.346	0.615
DIGI	8,197,828,271	34,432,742,687	4,500,139,872	19,959,037,055	14,473,705,632	(13,426,895,853)	(30,245,994,335)	3,697,688,399	0.107	(0.878)	(0.390)	0.725	(4.018)
EAST	13,485,671,854	259,692,979,111	8,195,415,801	14,141,062,805	245,551,916,306	14,466,956,207	4,894,129,861	5,290,256,053	0.020	0.019	0.056	17.364	18.802
ECHE	1,098,971,912,221	1,897,208,620,864	424,753,994,044	496,399,242,008	1,400,809,378,856	14,144,096,025	72,001,656,297	674,217,918,177	0.355	0.038	0.007	2.822	5.468
ERAA	6,624,347,489,000	11,372,225,256,000	4,279,452,623,000	4,909,863,586,000	6,462,361,670,000	1,495,064,863,000	3,982,389,103,000	2,344,894,866,000	0.206	0.350	0.131	1.316	4.760
ESTA	29,070,088,375	268,918,339,794	27,066,594,274	125,028,269,606	143,890,070,188	2,824,897,854	(5,434,309,996)	2,003,494,101	0.007	(0.020)	0.011	1.151	1.262
FAST	1,178,139,902,000	3,501,061,386,000	1,400,609,966,000	2,383,578,094,000	1,117,483,292,000	(370,784,597,000)	888,446,728,000	(222,470,064,000)	(0.064)	0.254	(0.106)	0.469	0.191
FHFM	184,001,472,264	1,309,715,120,125	41,891,954,034	51,496,252,960	1,258,218,867,165	50,451,404,083	138,725,114,449	142,109,518,230	0.109	0.106	0.039	24.433	26.971
FITR	10,697,516,860	66,565,654,172	5,479,437,394	28,476,506,253	38,089,147,919	(5,429,731,250)	(24,998,067,474)	5,218,079,466	0.078	(0.376)	(0.082)	1.338	0.146
FORU	42,570,929,424	46,627,543,992	4,506,273,048	6,132,047,048	40,495,496,944	(78,274,340)	(40,434,919,291)	38,064,656,376	0.816	(0.867)	(0.002)	6.604	9.451
GEMA	566,523,095,195	1,066,798,461,757	543,037,942,422	676,320,538,569	390,477,923,188	17,000,480,788	231,469,364,746	23,485,152,773	0.022	0.217	0.016	0.577	1.565
GJTL	8,320,091,000,000	18,400,697,000,000	4,720,225,000,000	11,254,520,000,000	7,146,177,000,000	94,246,000,000	5,119,822,000,000	3,599,866,000,000	0.196	0.278	0.005	0.635	2.892
GLOB	11,589,646,670	13,423,884,866	539,657,250,516	867,538,172,360	(854,114,287,494)	(58,729,450,432)	(1,034,313,832,594)	(528,067,603,846)	(39.338)	(77.050)	(4.375)	(0.985)	(539.674)
GWSA	1,255,254,659,364	7,558,387,262,329	50,437,597,750	563,139,596,371	6,995,247,665,958	19,903,021,826	5,836,253,237,615	1,204,817,061,614	0.159	0.772	0.003	12.422	16.624
HDTX	15,081,244,000	346,377,425,000	256,839,206,000	366,809,727,000	(20,432,302,000)	(44,705,884,000)	(1,964,044,319,000)	(241,757,962,000)	(0.698)	(5.670)	(0.129)	(0.056)	(23.989)
HRMB	25,669,613,281	925,601,054,099	22,954,983,492	270,166,339,595	655,434,714,504	(37,753,776,788)	(240,306,188,814)	2,714,629,789	0.003	(0.260)	(0.041)	2.426	1.446
HRTA	3,390,516,338,001	3,478,074,220,547	708,362,034,511	1,962,521,802,121	1,515,552,418,426	248,165,327,819	623,854,297,319	2,592,154,503,490	0.745	0.179	0.071	0.772	6.764
IHKP	82,329,380,348	299,295,229,177	1,452,475,739	24,936,870,590	274,358,358,587	(41,403,225,112)	(100,254,906,699)	80,876,904,609	0.270	(0.335)	(0.138)	11.002	11.303
IMAS	18,974,694,000,000	51,023,608,000,000	26,528,288,000,000	38,177,391,000,000	12,846,217,000,000	5,659,000,000	525,418,000,000	(7,553,594,000,000)	(0.148)	0.010	0.000	0.336	(0.584)
INDS	1,580,958,691,305	3,538,818,568,392	549,296,643,574	676,038,567,661	2,862,780,000,731	242,304,340,714	720,324,623,326	1,031,662,047,731	0.292	0.204	0.068	4.235	7.482
INOV	360,299,384,000	890,731,798,000	426,642,689,000	556,010,323,000	334,721,475,000	34,365,873,000	51,968,991,000	(66,343,305,000)	(0.074)	0.058	0.039	0.602	0.593
IPTV	2,136,248,000,000	11,515,784,000,000	1,862,685,000,000	3,376,783,000,000	8,139,001,000,000	217,756,000,000	362,122,000,000	273,563,000,000	0.024	0.031	0.019	2.410	2.916
JGLE	1,016,791,000,000	3,050,135,000,000	471,375,000,000	1,102,345,000,000	1,947,790,000,000	(99,487,000,000)	57,601,000,000	545,416,000,000	0.179	0.019	(0.033)	1.767	2.871
JHDD	489,852,393,000	6,609,371,028,000	772,108,606,000	1,836,110,280,000	4,773,260,748,000	(102,847,189,000)	1,299,500,671,000	(282,256,213,000)	(0.043)	0.197	(0.016)	2.600	2.986
JSPT	1,248,479,663,000	5,682,538,723,000	748,315,645,000	2,973,906,693,000	2,708,632,030,000	(346,603,686,000)	1,194,367,531,000	500,164,018,000	0.088	0.210	(0.061)	0.911	1.809
KICI	136,959,531,732	185,698,138,869	27,094,338,108	72,736,194,419	112,961,944,450	27,557,405,748	12,498,426,426	109,865,193,624	0.592	0.067	0.148	1.553	6.728
KOTA	174,041,148,716	1,560,279,964,723	191,262,520,300	301,012,329,910	1,259,267,634,813	(16,546,536,132)	(31,074,117,261)	(17,221,371,584)	(0.011)	(0.020)	(0.011)	4.183	4.184
KPIG	4,017,869,146,346	30,912,009,095,198	2,935,640,641,433	6,440,802,030,527	24,471,207,064,671	154,769,142,101	548,038,704,039	1,082,228,504,913	0.035	0.018	0.005	3.799	4.310
LMPI	479,910,051,703	704,070,618,412	409,140,402,432	476,065,519,926	228,005,098,486	(10,586,019,650)	(269,193,429,007)	70,769,649,271	0.101	(0.382)	(0.015)	0.479	(0.185)
LPIN	111,057,260,486	310,880,071,852	15,307,172,729	26,856,694,729	284,023,377,123	25,483,321,670	187,606,997,915	95,750,087,757	0.308	0.603	0.082	10.576	15.643
LPPF	1,513,483,000,000	5,851,229,000,000	2,070,044,000,000	4,845,257,000,000	1,005,972,000,000	1,102,899,000,000	4,333,546,000,000	(556,561,000,000)	(0.095)	0.741	0.188	0.208	3.275
MAPA	3,503,576,000,000	5,315,436,000,000	1,584,602,000,000	2,071,182,000,000	3,244,254,000,000	339,697,000,000	2,116,584,000,000	1,918,974,000,000	0.361	0.398	0.064	1.566	5.741
MAPB	516,237,000,000	2,237,951,000,000	894,469,000,000	1,211,049,000,000	1,026,902,000,000	(7,162,000,000)	226,441,000,000	(378,232,000,000)	(0.169)	0.101	(0.003)	0.848	0.090
MAPP	8,213,616,000,000	16,767,977,000,000	6,661,498,000,000	9,618,254,000,000	7,149,723,000,000	675,331,000,000	3,265,982,000,000	1,552,118,000,000	0.093	0.195	0.040	0.743	2.293
MARE	149,360,083,785	329,231,056,270	21,524,477,733	84,413,011,988	244,818,044,282	(24,218,856,956)	91,505,315,313	127,835,606,052	0.388	0.278	(0.074)	2.900	6.004
MDIA	4,794,576,538,000	5,462,206,386,000	2,708,628,657,000	2,830,328,623,000	2,631,877,763,000	140,240,513,000	1,858,017,689,000	2,085,947,881,000	0.382	0.340	0.026	0.930	4.763
MICE	509,961,988,030	1,063,137,390,963	312,474,479,126	352,565,804,899	710,571,586,064	42,602,681,964	426,240,396,986	197,487,508,904	0.186	0.401	0.040	2.015	4.911
MINA	26,355,110,701	111,393,695,428	5,297,058,537	6,892,289,853	104,501,405,575	(5,216,576,123)	(14,974,258,502)	21,058,052,164	0.189	(0.134)	(0.047)	15.162	16.407
MKNT	470,380,997,129	490,142,330,310	162,663,381,997	468,589,358,123	21,552,972,187	(30,362,384,209)	(129,320,392,732)	307,717,615,132	0.628	(0.264)	(0.062)	0.046	2.890



2021

Kode Saham	Aset Lancar	Total Aset	Hutang Lancar	Total Hutang	Total Ekuitas	EBIT	Laba Ditahan	Modal Kerja (Aset Lancar - Hutang Lancar)	Modal Kerja / Total Aset	Laba Ditahan / Total Aset	EBIT / Total Aset	Total Ekuitas / Total Hutang	FD
MNCN	9,524,188,000,000	20,874,784,000,000	2,334,035,000,000	3,116,819,000,000	17,757,965,000,000	3,279,880,000,000	14,703,928,000,000	7,190,153,000,000	0.344	0.704	0.157	5.697	11.594
MPMX	3,043,958,000,000	9,869,734,000,000	2,107,057,000,000	3,610,768,000,000	6,258,966,000,000	474,956,000,000	2,877,674,000,000	936,901,000,000	0.095	0.292	0.048	1.733	3.717
MSIN	2,850,537,000,000	5,447,681,000,000	636,194,000,000	1,024,796,000,000	4,422,885,000,000	514,056,000,000	894,582,000,000	2,214,343,000,000	0.406	0.164	0.094	4.316	8.368
MSKY	866,987,000,000	3,887,178,000,000	1,071,106,000,000	1,408,215,000,000	2,478,963,000,000	(231,920,000,000)	(2,219,804,000,000)	(204,119,000,000)	(0.053)	(0.571)	(0.060)	1.760	(0.759)
MYTX	633,215,000,000	3,744,934,000,000	1,791,885,000,000	3,873,390,000,000	(128,456,000,000)	(102,424,000,000)	(3,051,523,000,000)	(1,158,670,000,000)	(0.309)	(0.815)	(0.027)	(0.033)	(4.905)
NATO	143,464,989,012	804,367,332,407	2,477,862,767	2,744,073,437	801,623,258,970	(4,864,899,652)	(1,520,599,069)	140,987,126,245	0.175	(0.002)	(0.006)	292.129	307.838
PANR	254,754,098,000	1,466,078,825,000	357,450,593,000	925,082,511,000	540,996,314,000	(162,679,587,000)	(92,732,759,000)	(102,696,495,000)	(0.070)	(0.063)	(0.111)	0.585	(0.797)
PDES	34,270,085,063	287,195,274,628	111,210,716,177	254,089,789,510	33,105,485,118	(75,838,622,524)	(58,776,636,893)	(76,940,631,114)	(0.268)	(0.205)	(0.264)	0.130	(4.062)
PGLI	9,715,985,021	100,491,539,920	5,277,651,266	32,785,535,098	67,706,004,822	12,169,970,643	16,130,909,027	4,438,333,755	0.044	0.161	0.121	2.065	3.795
PJAA	953,809,000,000	4,424,075,000,000	1,117,026,000,000	2,931,256,000,000	1,492,819,000,000	(246,946,000,000)	951,668,000,000	(163,217,000,000)	(0.037)	0.215	(0.056)	0.509	0.619
PLAN	764,558,923	88,471,598,068	25,120,948,278	25,320,187,693	63,151,410,375	(994,745,256)	(15,036,919,191)	(24,956,389,355)	(0.282)	(0.170)	(0.011)	2.494	0.139
PMJS	2,569,340,713,682	3,991,932,113,181	1,445,913,696,488	1,526,101,147,988	2,465,830,965,193	271,134,470,873	547,660,040,499	1,123,427,017,194	0.281	0.137	0.068	1.616	4.446
PNSE	46,037,282,104	382,504,511,067	78,250,461,489	196,055,391,132	186,449,119,935	(43,067,436,201)	25,035,469,887	(32,213,179,385)	(0.084)	0.065	(0.113)	0.951	(0.097)
POLU	139,034,733,136	203,215,129,901	25,091,161,012	64,596,922,587	138,618,207,314	(55,861,418,699)	(44,035,164,365)	113,943,572,124	0.561	(0.217)	(0.275)	2.146	3.378
PRAS	439,674,241,950	1,637,794,655,748	237,465,302,875	1,150,442,593,596	487,352,062,152	530,204,978	2,968,674,923	202,208,939,075	0.123	0.002	0.000	0.424	1.263
PSKI	13,622,237,221	424,363,081,426	32,550,994,542	66,995,443,377	357,367,638,049	11,502,021,979	(302,469,675,618)	(18,928,757,321)	(0.045)	(0.713)	0.027	5.334	3.167
PTSP	72,020,215,000	323,191,361,000	129,805,892,000	195,313,251,000	127,878,110,000	(13,157,837,000)	(2,480,074,000)	(57,785,677,000)	(0.179)	(0.008)	(0.041)	0.655	(0.784)
PZZA	440,622,685,966	2,199,070,133,023	474,684,982,680	974,961,218,070	1,224,108,914,953	36,498,898,033	335,812,464,521	(34,012,296,714)	(0.015)	0.153	0.017	1.256	1.826
RALS	3,241,685,000,000	5,077,856,000,000	901,987,000,000	1,454,231,000,000	3,623,625,000,000	189,019,000,000	3,627,090,000,000	2,339,698,000,000	0.461	0.714	0.037	2.492	8.218
RICY	1,437,405,604,640	1,694,313,967,553	533,524,048,039	1,390,806,751,868	303,507,215,685	(61,003,697,225)	(36,264,702,265)	903,581,556,601	0.533	(0.021)	(0.036)	0.218	3.416
SBAT	354,474,824,877	694,230,223,329	376,143,464,357	435,471,884,892	258,758,338,437	(56,340,665,459)	(55,798,904,380)	(21,668,639,540)	(0.031)	(0.080)	(0.081)	0.594	(0.388)
SCMA	6,660,356,466,000	9,913,440,970,000	1,697,696,732,000	2,452,264,250,000	7,461,176,720,000	1,725,634,233,000	6,259,652,520,000	4,962,659,734,000	0.501	0.631	0.174	3.043	9.707
SCNP	250,913,201,736	535,415,794,488	129,379,023,156	144,281,159,191	391,134,635,297	(15,616,290,869)	(14,091,998,949)	121,534,178,620	0.227	(0.026)	(0.029)	2.711	4.054
SHID	226,566,872,270	1,344,549,041,177	53,459,882,447	705,296,985,199	812,359,045,801	(41,955,626,940)	(92,997,130,236)	173,106,989,823	0.129	(0.069)	(0.031)	1.526	2.012
SLIS	332,416,909,291	395,546,064,266	135,103,286,971	190,898,283,501	204,647,780,765	32,647,437,275	42,228,416,634	197,313,622,320	0.499	0.107	0.083	1.072	5.301
SMSM	2,795,010,000,000	3,868,862,000,000	669,419,000,000	957,229,000,000	2,911,633,000,000	922,168,000,000	2,239,896,000,000	2,125,591,000,000	0.549	0.579	0.238	3.042	10.287
SOFA	18,997,497,755	64,101,498,956	14,622,929,841	20,357,143,223	43,744,355,733	(3,875,122,685)	(5,067,145,180)	4,374,567,914	0.068	(0.079)	(0.060)	2.149	2.040
SONA	621,234,956,302	739,965,067,428	51,569,836,162	92,020,129,964	647,944,937,464	(93,522,299,226)	395,492,802,813	569,665,120,140	0.770	0.534	(0.126)	7.041	13.337
SOTS	29,809,871,337	412,891,245,744	79,851,946,422	154,833,436,097	258,057,809,647	(23,891,094,710)	(68,435,166,457)	(50,042,075,085)	(0.121)	(0.166)	(0.058)	1.667	0.026
SSTM	256,580,539,718	471,128,491,654	111,926,833,396	226,803,599,461	244,324,892,193	57,266,903,088	(120,870,732,311)	144,653,706,322	0.307	(0.257)	0.122	1.077	3.126
TELE	98,662,000,000	225,903,000,000	434,962,000,000	4,478,665,000,000	(4,252,762,000,000)	(115,314,000,000)	(6,038,258,000,000)	(336,300,000,000)	(1.489)	(26.729)	(0.510)	(0.950)	(101.331)
TMPO	169,676,389,000	373,325,063,000	101,709,631,000	181,421,660,000	191,903,403,000	1,266,544,000	(41,607,740,000)	67,966,758,000	0.182	(0.111)	0.003	1.058	1.964
TOYS	349,881,362,757	365,265,799,573	101,210,738,281	106,511,372,204	258,754,427,369	(15,034,726,290)	(3,230,249,803)	248,670,624,476	0.681	(0.009)	(0.041)	2.429	6.711
TRIO	65,215,388,640	97,103,946,855	1,298,284,823,744	4,221,200,180,766	(4,124,096,233,911)	(153,933,468,061)	(8,299,501,245,362)	(1,233,069,435,104)	(12.698)	(85.470)	(1.585)	(0.977)	(373.614)
TRIS	707,056,882,252	1,060,742,742,644	344,961,850,615	402,102,775,491	658,639,967,153	33,542,940,532	69,980,113,822	362,095,031,637	0.341	0.066	0.032	1.638	4.387
VIVA	3,919,385,522,000	8,573,516,557,000	8,854,188,785,000	9,190,854,807,000	(617,338,250,000)	(841,897,344,000)	(3,401,827,353,000)	(4,934,803,263,000)	(0.576)	(0.397)	(0.098)	(0.067)	(5.800)
WOOD	4,310,623,272,972	6,801,034,778,630	2,084,148,153,947	3,158,497,024,662	3,642,537,753,968	704,423,183,701	1,067,042,845,248	2,226,475,119,025	0.327	0.157	0.104	1.153	4.566
YELG	118,623,184,520	293,288,134,527	1,041,377,359	1,960,081,102	291,328,053,425	19,738,292,556	12,358,102,046	117,581,807,161	0.401	0.042	0.067	148.631	159.282
ZONE	296,037,031,512	562,739,101,102	174,469,281,796	278,967,627,189	283,771,473,913	37,232,966,074	127,972,752,206	121,567,749,716	0.216	0.227	0.066	1.017	3.671

1 Hak cipta milik BAKKG (Institut Bisnis dan Informatika Kwik Kiar Gie)



2022

Kode Saham	Aset Lancar	Total Aset	Hutang Lancar	Total Hutang	Total Ekuitas	EBIT	Laba Ditahan	Modal Kerja (Aset Lancar - Hutang Lancar)	Modal Kerja / Total Aset	Laba Ditahan / Total Aset	EBIT / Total Aset	Total Ekuitas / Total Hutang	FD
INOV	437,007,874,000	999,571,977,000	593,907,969,000	706,413,038,000	293,158,939,000	(44,656,350,000)	8,535,029,000	(156,900,095,000)	(0.157)	0.009	(0.045)	0.415	(0.866)
IPTV	2,348,199,000,000	11,157,292,000,000	1,902,593,000,000	3,344,198,000,000	7,813,094,000,000	(173,259,000,000)	234,903,000,000	445,606,000,000	0.040	0.021	(0.016)	2.336	2.679
JGL	1,017,212,000,000	1,710,447,000,000	292,398,000,000	521,348,000,000	1,189,099,000,000	(758,291,000,000)	(700,596,000,000)	724,814,000,000	0.424	(0.410)	(0.443)	2.281	0.860
JHID	493,454,796,000	6,578,827,672,000	769,119,391,000	1,852,972,316,000	4,725,855,356,000	150,054,919,000	1,313,119,930,000	(275,664,595,000)	(0.042)	0.200	0.023	2.550	3.207
JSPT	1,665,875,608,000	6,083,350,540,000	786,346,838,000	3,382,102,301,000	2,701,248,239,000	(75,789,118,000)	1,149,474,013,000	879,528,770,000	0.145	0.189	(0.012)	0.799	2.319
KICI	155,151,401,586	181,667,554,919	20,322,720,561	67,161,177,215	114,506,377,704	553,242,084	16,113,183,181	114,828,681,025	0.632	0.089	0.003	1.705	6.246
KOTA	161,462,331,853	1,542,045,324,032	100,399,261,626	303,763,121,273	1,238,282,202,759	(23,081,922,262)	(52,128,216,843)	61,063,070,227	0.040	(0.034)	(0.015)	4.076	4.329
KPIG	3,521,802,077,929	31,955,760,446,155	3,139,215,890,647	6,468,099,881,938	25,487,660,564,217	185,421,755,082	5,739,326,818,147	382,586,187,282	0.012	0.180	0.006	3.941	4.841
LMPI	485,010,883,834	694,287,670,534	421,462,748,244	488,324,283,882	205,963,386,652	(25,324,565,384)	(293,804,542,417)	63,548,135,590	0.092	(0.423)	(0.036)	0.422	(0.581)
LPIN	132,350,242,904	337,442,939,231	25,505,187,892	32,683,374,892	304,759,564,339	31,770,915,490	207,905,229,821	106,845,055,012	0.317	0.616	0.094	9.325	14.509
LPPI	1,445,948,000,000	5,750,217,000,000	2,355,863,000,000	5,170,053,000,000	580,164,000,000	1,636,886,000,000	4,176,923,000,000	(909,915,000,000)	(0.158)	0.726	0.285	0.112	3.361
MAPA	4,834,403,000,000	7,434,287,000,000	2,145,712,000,000	2,948,813,000,000	4,485,474,000,000	1,537,032,000,000	3,291,331,000,000	2,688,691,000,000	0.362	0.443	0.207	1.521	6.802
MAPB	570,472,000,000	2,577,631,000,000	1,072,658,000,000	1,402,437,000,000	1,175,194,000,000	185,744,000,000	372,737,000,000	(502,186,000,000)	(0.195)	0.145	0.072	0.838	0.557
MAPF	10,737,014,000,000	20,968,046,000,000	7,563,881,000,000	11,240,426,000,000	9,727,620,000,000	3,172,623,000,000	5,365,622,000,000	3,173,130,000,000	0.151	0.256	0.151	0.865	3.752
MARI	339,279,056,526	592,439,766,925	29,346,473,122	423,997,945,722	168,441,821,203	(97,987,098,264)	45,890,911,118	309,932,583,404	0.523	0.077	(0.165)	0.397	2.990
MDIA	6,508,759,897,000	7,784,349,397,000	4,752,843,257,000	4,838,764,590,000	2,945,584,807,000	53,170,299,000	(24,035,346,931)	1,755,916,640,000	0.226	(0.003)	0.007	0.609	2.155
MICE	634,097,322,447	1,196,101,828,789	412,018,374,942	447,086,996,864	749,014,831,925	67,658,968,274	465,073,927,731	222,078,947,505	0.186	0.389	0.057	1.675	4.625
MINA	25,207,551,610	107,200,528,392	2,864,372,201	7,509,040,857	99,691,487,535	(2,945,701,767)	(25,686,394,150)	22,343,179,409	0.208	(0.240)	(0.027)	13.276	14.341
MKNT	422,806,421,298	432,532,981,906	188,625,827,180	466,741,373,062	(34,208,391,156)	(40,887,048,805)	(156,614,710,904)	234,180,594,118	0.541	(0.362)	(0.095)	(0.073)	1.659
MNCN	9,713,456,000,000	22,421,559,000,000	2,058,461,000,000	2,512,819,000,000	19,908,740,000,000	2,781,845,000,000	16,764,087,000,000	7,654,695,000,000	0.341	0.748	0.124	7.923	13.830
MPMX	3,645,372,000,000	8,889,818,000,000	1,936,106,000,000	2,702,575,000,000	6,187,243,000,000	687,510,000,000	2,737,516,000,000	1,709,266,000,000	0.192	0.308	0.077	2.289	5.189
MSIN	2,674,279,000,000	6,537,084,000,000	4,051,723,000,000	4,426,500,000,000	2,110,584,000,000	436,876,000,000	1,232,353,000,000	(1,377,444,000,000)	(0.211)	0.189	0.067	0.477	0.182
MSKY	799,391,000,000	3,396,089,000,000	880,399,000,000	1,162,198,000,000	2,233,891,000,000	311,491,000,000	(2,464,497,000,000)	(81,008,000,000)	(0.024)	(0.726)	0.092	1.922	0.112
MYTX	723,233,000,000	3,959,904,000,000	1,947,127,000,000	4,102,896,000,000	(142,992,000,000)	81,994,000,000	(3,066,511,000,000)	(1,223,894,000,000)	(0.309)	(0.774)	0.021	(0.035)	(4.449)
NATO	140,814,296,090	802,217,966,948	1,543,246,071	2,097,260,277	800,120,706,671	(1,272,002,621)	(2,849,316,485)	139,271,050,019	0.174	(0.004)	(0.002)	381.508	401.700
PANR	436,180,813,000	1,533,916,748,000	457,373,854,000	970,205,949,000	563,710,799,000	30,575,239,000	(81,886,308,000)	(21,193,041,000)	(0.014)	(0.053)	0.020	0.581	0.479
PDES	63,338,946,207	266,160,799,674	105,533,012,616	230,837,760,981	35,323,038,693	3,291,883,029	(60,172,609,147)	(42,194,066,409)	(0.159)	(0.226)	0.012	0.153	(1.533)
PGLI	9,962,317,779	110,723,278,472	3,459,533,257	42,099,188,746	68,624,089,726	14,363,976,638	17,287,603,256	6,502,784,522	0.059	0.156	0.130	1.630	3.478
PJAA	564,063,000,000	3,892,784,000,000	935,623,000,000	2,331,855,000,000	1,560,929,000,000	181,500,000,000	1,021,303,000,000	(371,560,000,000)	(0.095)	0.262	0.047	0.669	1.245
PLAN	2,046,938,131	88,227,384,979	26,928,111,333	27,258,927,740	60,968,457,239	(2,175,613,123)	(17,212,532,313)	(24,881,173,202)	(0.282)	(0.195)	(0.025)	2.237	(0.303)
PMJS	2,727,204,568,565	4,174,407,793,060	1,355,244,190,334	1,456,414,801,438	2,717,992,991,622	453,966,083,943	747,716,392,849	1,371,960,378,231	0.329	0.179	0.109	1.866	5.430
PNSE	45,838,670,861	3,72,689,554,925	89,273,392,247	195,793,623,346	176,895,931,579	(10,913,760,713)	16,356,294,211	(43,434,721,386)	(0.117)	0.044	(0.029)	0.903	0.130
POLU	83,130,479,011	209,337,963,370	39,297,273,996	80,393,841,446	128,944,121,924	(8,557,198,021)	(50,299,202,706)	43,833,205,015	0.209	(0.240)	(0.041)	1.604	2.000
PRAS	317,514,442,853	1,576,913,211,157	229,742,791,142	1,202,475,433,213	374,437,777,944	(110,958,265,464)	(87,645,511,511)	87,771,651,711	0.056	(0.056)	(0.070)	0.311	0.038
PSKT	16,057,389,901	410,704,300,872	29,866,799,489	59,833,011,007	350,871,289,865	(4,056,450,752)	(309,286,449,197)	(13,809,409,588)	(0.034)	(0.753)	(0.010)	5.864	3.415
PTSP	81,832,774,000	291,721,506,000	108,090,199,000	156,645,405,000	135,076,101,000	11,643,410,000	6,238,882,000	(26,257,425,000)	(0.090)	0.021	0.040	0.862	0.653
PZZA	461,802,332,836	2,509,598,483,818	757,912,011,292	1,336,677,280,440	1,172,921,203,378	(26,415,748,903)	251,356,177,264	(296,109,678,456)	(0.118)	0.100	(0.011)	0.877	0.403
RALS	3,418,907,000,000	5,235,114,000,000	934,616,000,000	1,506,638,000,000	3,728,476,000,000	42,510,600,000	3,790,849,000,000	2,484,291,000,000	0.475	0.724	0.008	2.475	8.127
RICV	1,408,279,250,492	1,639,882,069,759	1,042,097,838,535	1,404,921,743,541	234,960,326,218	(66,227,659,596)	(101,253,108,656)	366,681,411,957	0.224	(0.062)	(0.040)	0.167	1.170
SBAT	249,166,187,671	657,657,257,402	462,970,964,302	486,253,563,379	171,403,694,023	(84,228,370,545)	(133,620,135,614)	(213,804,776,631)	(0.325)	(0.203)	(0.128)	0.352	(3.286)
SCMA	7,629,132,798,000	10,959,097,127,000	2,082,974,919,000	2,249,801,234,000	8,709,295,893,000	1,095,325,911,000	6,945,994,686,000	5,546,157,879,000	0.506	0.634	0.100	3.871	10.122
SCNP	224,018,787,876	482,237,445,446	82,224,571,571	95,713,374,381	386,524,071,065	(7,700,289,480)	(20,977,891,177)	141,794,216,305	0.294	(0.044)	(0.016)	4.038	5.920
SHID	238,092,154,183	1,303,744,727,251	98,117,699,953	521,563,014,488	782,181,712,763	(31,457,649,796)	(123,174,463,274)	139,954,454,230	0.107	(0.094)	(0.024)	1.500	1.809



2022

Kode Saham	Aset Lancar	Total Aset	Hutang Lancar	Total Hutang	Total Ekuitas	EBIT	Laba Ditahan	Modal Kerja (Aset Lancar - Hutang Lancar)	Modal Kerja / Total Aset	Laba Ditahan / Total Aset	EBIT / Total Aset	Total Ekuitas / Total Hutang	FD
SLIS	382,558,554,113	446,032,517,907	118,786,486,392	200,231,237,020	245,801,280,887	54,409,704,747	83,791,748,926	263,772,067,721	0.591	0.188	0.122	1.228	6.601
SMSM	3,122,353,000,000	4,379,577,000,000	704,787,000,000	1,060,545,000,000	3,319,032,000,000	1,172,002,000,000	2,596,887,000,000	2,417,566,000,000	0.552	0.593	0.268	3.130	10.639
SOFA	21,795,160,856	62,050,290,153	13,710,885,115	17,163,467,046	44,886,823,107	1,362,641,420	(4,223,251,697)	8,084,275,741	0.130	(0.068)	0.022	2.615	3.526
SONA	657,146,797,637	975,112,427,368	181,842,675,808	375,187,129,697	599,925,297,671	(63,185,568,727)	347,548,497,672	475,304,121,829	0.487	0.356	(0.065)	1.599	5.603
SQTS	19,743,952,135	405,016,642,067	13,695,493,409	163,246,710,082	241,769,931,985	(16,785,734,798)	(84,871,097,518)	6,048,458,726	0.015	(0.210)	(0.041)	1.481	0.691
SSTM	254,003,843,351	442,106,656,917	164,175,570,860	203,459,115,043	238,647,541,874	(7,085,262,908)	(126,915,594,086)	69,828,272,491	0.158	(0.287)	(0.016)	1.173	1.224
TEL	74,722,000,000	134,879,000,000	744,152,000,000	4,744,388,000,000	(4,609,509,000,000)	(329,740,000,000)	(6,394,405,000,000)	(669,430,000,000)	(4.963)	(47.408)	(2.445)	(0.972)	(204.559)
TMPO	176,763,279,000	380,156,929,000	118,880,311,000	189,425,392,000	190,731,537,000	(4,925,299,000)	(45,186,246,000)	57,882,968,000	0.152	(0.119)	(0.013)	1.007	1.582
TOYS	349,579,239,724	362,962,760,531	98,650,422,599	102,271,048,390	260,691,712,141	2,369,906,022	(1,346,863,826)	250,928,817,125	0.691	(0.004)	0.007	2.549	7.243
TRIO	61,875,583,702	86,257,215,187	1,672,916,968,796	3,803,714,383,760	(3,717,457,168,573)	429,291,954,684	(7,885,696,475,392)	(1,611,091,385,094)	(18.678)	(91.421)	4.977	(0.977)	(388.139)
TRIS	816,654,910,304	1,177,807,599,498	409,727,696,458	465,783,569,972	712,024,029,526	91,700,254,580	98,591,095,664	406,927,213,846	0.345	0.084	0.078	1.529	4.668
VIVA	3,550,810,168,000	8,873,182,411,000	10,197,136,632,000	10,457,577,261,000	(1,584,394,850,000)	(1,708,542,048,000)	(5,123,298,666,000)	(6,646,326,464,000)	(0.749)	(0.577)	(0.193)	(0.152)	(8.249)
WOOD	4,441,755,337,833	6,956,345,266,754	1,826,133,223,912	3,195,737,865,490	3,760,607,401,264	233,829,930,377	236,998,657,348	2,615,622,113,921	0.376	0.034	0.034	1.177	4.039
YELO	149,850,486,428	1,036,287,294,717	6,335,024,006	430,700,572,467	605,586,722,250	1,707,176,886	12,713,128,463	143,515,462,422	0.138	0.012	0.002	1.406	2.436
ZONE	374,779,329,475	651,781,230,958	199,174,823,581	304,933,003,760	346,848,227,198	97,077,212,736	191,444,751,471	175,604,505,894	0.269	0.294	0.149	1.137	4.920

Di permer dan publikasi di seluruh Indonesia. Hak cipta ini dilindungi undang-undang. Tidak diperbolehkan untuk menyalin, menduplikasi, atau memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin dari Institut Bisnis dan Informatika Kwik Kian Gie.



6. Tabel Spesialisasi Auditor

2020				
Nama KAP	Jumlah Klien KAP	Rata-rata Aset Klien KAP	Rata-rata Aset Seluruh Perusahaan	SA
AF. Rachman & Soetjipto WS	1	223,781,482,859	3,811,806,054,682	0.06%
Amir Abadi Jusuf, Aryanto, Mawar & Rekan	6	3,141,076,941,120	3,811,806,054,682	5.05%
Antadaya Helmiansyah dan Yassirli	1	808,770,530,038	3,811,806,054,682	0.22%
Anwar & Rekan	2	220,678,082,445	3,811,806,054,682	0.12%
Asep Rianita Manshur & Suharyono	1	343,139,482,249	3,811,806,054,682	0.09%
Chaeroni, Drs., & Rekan	1	61,585,045,937	3,811,806,054,682	0.02%
Doli, Bambang, Sulistiyanto, Dadang & Ali	5	392,969,314,137	3,811,806,054,682	0.53%
Ernst & Young	9	10,322,033,108,222	3,811,806,054,682	24.87%
Gideon, Adi & Rekan	3	207,559,520,618	3,811,806,054,682	0.17%
Habib Basuni dan Heryadi (HBS)	1	1,668,922,580,521	3,811,806,054,682	0.45%
Handoko Tomo, Samuel Gunawan & Rekan (Moores Rowland)	1	8,584,281,930,000	3,811,806,054,682	2.30%
Heliantono & Rekan	1	417,897,918,156	3,811,806,054,682	0.11%
Hendrik & Rekan	1	1,000,283,894,657	3,811,806,054,682	0.27%
Herman, Dody Tanumihardja & Rekan	1	344,228,909,174	3,811,806,054,682	0.09%
Imelda & Rekan	4	10,802,442,750,000	3,811,806,054,682	11.57%
Jamaludin, Ardi, Sukimto & Rekan	2	1,464,028,880,845	3,811,806,054,682	0.78%
Joachim Adhi Piter Poltak & Rekan	1	1,736,897,169,061	3,811,806,054,682	0.46%
Kanaka Puradiredja, Suhartono	11	9,663,634,036,177	3,811,806,054,682	28.46%
KAP Achsin Handoko Tomo	1	6,594,597,223,000	3,811,806,054,682	1.77%
KAP Aria Kanaka & Rekan	1	221,650,737,019	3,811,806,054,682	0.06%
KAP Irvan	1	86,661,244,360	3,811,806,054,682	0.02%
KAP Mirawati Sensi Idris	5	1,018,763,378,614	3,811,806,054,682	1.35%
KAP Morhan & Rekan	3	323,096,844,660	3,811,806,054,682	0.26%
KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	2	246,451,550,613	3,811,806,054,682	0.13%
KAP Rama Wendra	2	502,453,411,774	3,811,806,054,682	0.27%
KAP Robert Sunusi Zulfa	1	125,393,703,496	3,811,806,054,682	0.03%
KAP Sandra Pracipta	1	262,828,434,043	3,811,806,054,682	0.07%
KAP Suganda Akna Suhri & Rekan	1	726,551,136,516	3,811,806,054,682	0.19%
KAP Suharli, Sugiharto, dan Rekan	1	7,543,459,452,387	3,811,806,054,682	2.00%
KAP Tanubrata Sutanto Fahmi Bambang dan Rekan	6	1,788,208,852,665	3,811,806,054,682	2.84%
KAP Y. Santosa dan Rekan	2	1,957,995,632,486	3,811,806,054,682	1.04%
Kartoyo, Drs., & Rekan	1	281,999,247,242	3,811,806,054,682	0.07%
Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	5	685,128,940,493	3,811,806,054,682	0.91%
Maurice Ganda Nainggolan & Rekan	1	88,347,975,682	3,811,806,054,682	0.02%
Mulyamin Sensi Suryanto & Lianny	1	6,719,372,766,000	3,811,806,054,682	1.78%
Purwantono, Sungkoro & Surja	1	2,218,905,665,437	3,811,806,054,682	0.59%
PWC	3	7,977,487,404,333	3,811,806,054,682	6.34%
Siddharta Widjaja & Rekan	1	9,209,838,000,000	3,811,806,054,682	2.44%
Suharli, Sugiharto & Rekan	1	2,830,686,417,461	3,811,806,054,682	0.75%
Teramihardja, Pradhono & Chandra	5	1,602,188,089,615	3,811,806,054,682	2.12%
Thomas S. Wirawan, Drs., & Rekan	1	482,065,294,095	3,811,806,054,682	0.13%



2021				
 Nama KAP	Jumlah Klien KAP	Rata-rata Aset Klien KAP	Rata-rata Aset Seluruh Perusahaan	SA
Amir Abadi Jusuf, Aryanto, Mawar & Rekan	7	3,367,247,388,603	3,967,163,912,958	6.00%
Antadaya, Helmiansyah dan Yassirli	1	524,632,899,688	3,967,163,912,958	0.13%
Anwar & Rekan	2	168,648,347,714	3,967,163,912,958	0.09%
Bambang, Sutjipto Ngumar & Rekan	1	1,637,794,655,748	3,967,163,912,958	0.42%
Djoko, Sidik & Indra	1	203,215,129,901	3,967,163,912,958	0.05%
Doli, Bambang, Sulistiyanto, Dadang & Ali	4	442,996,688,214	3,967,163,912,958	0.45%
Ernst & Young	8	11,739,365,426,000	3,967,163,912,958	23.91%
Gideon, Adi & Rekan	3	200,223,387,344	3,967,163,912,958	0.15%
Heliantono & Rekan	2	583,645,000,839	3,967,163,912,958	0.30%
Hendrik & Rekan	1	1,063,137,390,963	3,967,163,912,958	0.27%
Heru Saleh Marzuki dan Rekan	1	354,869,039,524	3,967,163,912,958	0.09%
Imelda & Rekan	4	10,680,515,250,000	3,967,163,912,958	10.88%
Ishak, Saleh. Soewondo & Rekan	1	365,265,799,573	3,967,163,912,958	0.09%
Jamaludin, Ardi, Sukimto & Rekan	2	1,434,997,542,424	3,967,163,912,958	0.73%
Kanaka Puradiredja, Suhartono	12	9,577,081,693,129	3,967,163,912,958	29.26%
KAP Mirawati Sensi Idris	5	2,199,963,763,184	3,967,163,912,958	2.80%
KAP Moh. Wildan & Adi	1	299,295,229,177	3,967,163,912,958	0.08%
KAP Morhan & Rekan	3	419,835,642,091	3,967,163,912,958	0.32%
KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	6	3,090,965,194,793	3,967,163,912,958	4.72%
KAP Rama Wendra	1	604,675,696,445	3,967,163,912,958	0.15%
KAP Robert Sunusi Zulfa	2	83,022,390,404	3,967,163,912,958	0.04%
KAP Sandra Pracipta	1	259,692,979,111	3,967,163,912,958	0.07%
KAP Suganda Akna Suhri & Rekan	2	563,167,907,658	3,967,163,912,958	0.29%
KAP Suharli, Sugiharto, dan Rekan	1	7,558,387,262,329	3,967,163,912,958	1.92%
KAP Tanubrata Sutanto Fahmi Bambang dan Rekan	5	2,192,197,804,590	3,967,163,912,958	2.79%
KAP Y. Santosa dan Rekan	2	1,931,943,497,088	3,967,163,912,958	0.98%
Koesbandjah, Beddy Samsi & Setiasih	1	218,663,866,292	3,967,163,912,958	0.06%
Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan	6	967,353,405,118	3,967,163,912,958	1.48%
Maurice Ganda Nainggolan & Rekan	1	88,471,598,068	3,967,163,912,958	0.02%
PWC	3	8,400,495,547,000	3,967,163,912,958	6.42%
Siddharta Widjaja & Rekan	1	9,869,734,000,000	3,967,163,912,958	2.51%
Socjatna, Mulyana & Rekan	1	412,891,245,744	3,967,163,912,958	0.11%
Suhartati, Dra., & Rekan	1	66,565,654,172	3,967,163,912,958	0.02%
Teraminardja, Pradhono & Chandra	5	1,788,578,141,196	3,967,163,912,958	2.28%
Thomas S. Wirawan, Drs., & Rekan	1	471,128,491,654	3,967,163,912,958	0.12%

penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
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2022				
 Nama KAP	Jumlah Klien KAP	Rata-rata Aset Klien KAP	Rata-rata Aset Seluruh Perusahaan	SA
Amir Abadi Jusuf, Aryanto, Mawar & Rekan	6	3,218,276,551,031	4,278,307,076,463	4.56%
Anwar & Rekan	2	121,039,764,196	4,278,307,076,463	0.06%
Aria Kanaka & Rekan	1	3,771,473,110,805	4,278,307,076,463	0.89%
Djoko, Sidik & Indra	2	978,535,070,079	4,278,307,076,463	0.46%
Doli, Bambang, Sulistiyanto, Dadang & Ali	4	413,092,428,350	4,278,307,076,463	0.39%
Ernst & Young	8	13,658,643,619,625	4,278,307,076,463	25.80%
Gani Sigiyo & Handayani	1	4,174,407,793,060	4,278,307,076,463	0.99%
Gideon, Adi & Rekan	3	175,981,170,526	4,278,307,076,463	0.12%
Heliantono & Rekan	2	602,689,583,877	4,278,307,076,463	0.28%
Hendrik & Rekan	1	1,196,101,828,789	4,278,307,076,463	0.28%
Imelda & Rekan	4	12,498,994,000,000	4,278,307,076,463	11.80%
Ishak, Saleh. Soewondo & Rekan	1	362,962,760,531	4,278,307,076,463	0.09%
Jamaludin, Ardi, Sukimto & Rekan	2	1,578,728,835,303	4,278,307,076,463	0.75%
Johan, Malonda, Mustika & Rekan	1	773,407,973,533	4,278,307,076,463	0.18%
Jojo Sunarjo, Ruchiat & Arifin	1	405,016,642,067	4,278,307,076,463	0.10%
Kanaka Puradiredja, Suhartono	14	10,995,040,262,140	4,278,307,076,463	36.34%
KAP Heru Satria Rukmana & Rekan	1	388,884,533,390	4,278,307,076,463	0.09%
KAP Irfan Zulmendra	1	74,724,266,989	4,278,307,076,463	0.02%
KAP Mirawati Sensi Idris	3	3,099,100,221,225	4,278,307,076,463	2.20%
KAP Morhan & Rekan	3	651,684,829,903	4,278,307,076,463	0.46%
KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	7	3,273,320,855,460	4,278,307,076,463	5.41%
KAP Rama Wendra	2	662,260,251,022	4,278,307,076,463	0.31%
KAP Ribka Aretha dan Rekan	1	365,809,492,326	4,278,307,076,463	0.09%
KAP Sandra Pracipta	1	273,990,130,957	4,278,307,076,463	0.06%
KAP Suganda Akna Suhri & Rekan	1	446,032,517,907	4,278,307,076,463	0.11%
KAP Tanubrata Sutanto Fahmi Bambang dan Rekan	3	2,176,154,661,935	4,278,307,076,463	1.54%
KAP Y. Santosa dan Rekan	2	1,307,654,520,987	4,278,307,076,463	0.62%
Koesbandjah, Beddy Samsi & Setiasih	1	310,462,822,260	4,278,307,076,463	0.07%
Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	6	813,736,114,240	4,278,307,076,463	1.15%
Manshur Arifin Suharyono & Rekan	1	251,669,253,000	4,278,307,076,463	0.06%
Maurice Ganda Nainggolan & Rekan	1	88,227,384,979	4,278,307,076,463	0.02%
PWC	3	8,850,974,751,000	4,278,307,076,463	6.27%
Siddharta Widjaja & Rekan	1	8,889,818,000,000	4,278,307,076,463	2.10%
Suhartati, Dra., & Rekan	1	61,936,867,777	4,278,307,076,463	0.01%
Teraminardja, Pradhono & Chandra	6	2,823,934,341,009	4,278,307,076,463	4.00%
Thomas S. Wirawan, Drs., & Rekan	1	442,106,656,917	4,278,307,076,463	0.10%



B. Lampiran SPSS

1. Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
AO	294	.00	1.00	.5646	.49665
AT	294	1.00	4.00	1.6769	.73967
FD	294	-615.72	722.82	-.5492	82.11913
ARL	294	37.00	300.00	114.3776	36.20378
SA	294	.00	1.00	.2517	.43473
Valid N (listwise)	294				

2. Uji Kesamaan Koefisien (Pooling)

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	3.055	6.888		.443	.658
	AO	.124	5.297	.003	.023	.981
	AT	.972	3.114	.033	.312	.755
	FD	.000	.022	.000	.005	.996
	SA	.394	8.718	.008	.045	.964
	DT1	1.511	9.435	.033	.160	.873
	DT2	1.675	8.659	.037	.193	.847
	AO_SA	.475	12.220	.009	.039	.969
	AT_SA	-.485	6.943	-.018	-.070	.944
	FD_SA	-.006	1.472	-.001	-.004	.997
	AO_DT1	-.155	7.603	-.003	-.020	.984
	AT_DT1	-.988	4.697	-.041	-.210	.834
	FD_DT1	.000	.044	.000	-.005	.996
	AO_DT2	-.292	7.507	-.005	-.039	.969
	AT_DT2	-.929	4.637	-.037	-.200	.841
	FD_DT2	.001	.039	.001	.015	.988
	AO_SA_DT1	-.491	16.783	-.006	-.029	.977
	AT_SA_DT1	.293	7.689	.007	.038	.970
	FD_SA_DT1	-.003	1.919	.000	-.001	.999
	AO_SA_DT2	-.351	17.276	-.004	-.020	.984
	AT_SA_DT2	.283	7.632	.007	.037	.970



FD_SA_DT2	-.017	1.940	-.001	-.009	.993
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a. Dependent Variable: ARL

3. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		294
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	31.10743523
Most Extreme Differences	Absolute	.133
	Positive	.133
	Negative	-.100
Test Statistic		.133
Asymp. Sig. (2-tailed) ^c		.001
Monte Carlo Sig. (2-tailed) ^d	Sig.	.001
	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.

4. Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.229	.030		7.749	.001
	AO	-.022	.023	-.059	-.961	.337
	AT	.000	.015	.001	.021	.983
	FD	1.631E-5	.000	.007	.119	.905
	SA	-.015	.026	-.035	-.583	.561

a. Dependent Variable: ABS_RES

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5. Uji Multikolinieritas

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			Coefficients ^a					
			Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	130.782	5.576		23.456	.001		
	AO	-11.243	4.354	-.154	-2.582	.010	.925	1.081
	AT	-5.362	2.830	-.110	-1.894	.059	.987	1.013
	FD	.030	.026	.068	1.163	.246	.966	1.035
	SA	-4.166	4.878	-.050	-.854	.394	.962	1.039

a. Dependent Variable: ARL

6. Uji Autokorelasi

Runs Test

	Unstandardize d Residual
Test Value ^a	-1.72684
Cases < Test Value	147
Cases >= Test Value	147
Total Cases	294
Number of Runs	151
Z	.351
Asymp. Sig. (2-tailed)	.726

a. Median

7. Uji Signifikansi Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27604.316	7	3943.474	3.164	.003 ^b
	Residual	356434.776	286	1246.275		
	Total	384039.092	293			

a. Dependent Variable: ARL

b. Predictors: (Constant), FD_SA, AT, FD, AO, AT_SA, AO_SA, SA

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8. Uji Signifikansi Parameter Individual (Uji t)

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Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	135.276	6.179		21.893	.001
	AO	-17.192	4.856	-.236	-3.541	.001
	AT	-6.230	3.155	-.127	-1.975	.049
	FD	.035	.026	.080	1.383	.168
	SA	-23.708	13.435	-.285	-1.765	.079
	AO_SA	30.674	11.249	.329	2.727	.007
	AT_SA	1.115	6.991	.025	.160	.873
	FD_SA	-1.027	1.175	-.067	-.874	.383

a. Dependent Variable: ARL

9. Koefisien Determinasi (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.268 ^a	.072	.049	35.30263

a. Predictors: (Constant), FD_SA, AT, FD, AO, AT_SA, AO_SA, SA