



LAMPIRAN

Lampiran 1 Daftar Nama Sampel Perusahaan Sub Sektor *Food & Beverages*

No	Kode Perusahaan	Nama Perusahaan
1	AALI	PT Astra Agro Lestari Tbk
2	ADES	PT Akasha Wira International Tbk
3	AGAR	PT Asia Sejahtera Mina Tbk
4	ALTO	PT Tri Banyan Tirta Tbk
5	BEEF	PT Estika Tata Tiara Tbk
6	BISI	PT BISI Internasional Tbk
7	BUDI	PT Budi Starch & Sweetener Tbk
8	BWPT	PT Eagle High Plantations Tbk
9	CAMP	PT Campina Ice Cream Industry Tbk
10	CEKA	PT Wilmar Cahaya Indonesia Tbk
11	CLEO	PT Sariguna Primatirta Tbk
12	COCO	PT Wahana Interfood Nusantara Tbk
13	CPIN	PT Charoen Pokphand Indonesia Tbk
14	CSRA	PT Cisadane Sawit Raya Tbk
15	DLTA	PT Delta Djakarta Tbk
16	DSFI	PT Dharma Samudera Fishing Industry
17	DSNG	PT Dharma Satya Nusantara Tbk
18	ENZO	PT Morenzo Abadi Perkasa Tbk.
19	FAPA	PT FAP Agri Tbk
20	FOOD	PT Senta Food Indonesia Tbk
21	GOOD	PT Garudafood Putri Jaya Tb
22	GZCO	PT Gozco Plantations Tbk
23	HOKI	PT Buyung Poetra Sembada Tbk
24	ICBP	PT Indofood CBP Sukses Makmur Tbk
25	IKAN	PT Era Mandiri Cemerlang Tbk
26	INDF	PT Indofood Sukses Makmur Tbk
27	JAWA	PT Jaya Agra Wattie Tbk
28	JPFA	PT Japfa Comfeed Indonesia Tbk
29	KEJU	PT Mulia Boga Raya Tbk
30	LSIP	PT PP London Sumatra Indonesia Tb
31	MAIN	PT Malindo Feedmill Tbk
32	MGRO	PT Mahkota Group Tbk
33	MLBI	PT Multi Bintang Indonesia Tbk
34	MYOR	PT Mayora Indah Tbk
35	PANI	PT Pantai Indah Kapuk Dua Tbk

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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 Perusahaan	Nama Perusahaan
36	PGUN	PT Pradiksi Gunatama Tbk
37	PSDN	PT Prasadha Aneka Niaga Tbk
38	PSGO	PT Palma Serasih Tbk
39	ROTI	PT Nippon Indosari Corpindo Tbk
40	SGRO	PT Sampoerna Agro Tbk
41	SIMP	PT Salim Ivomas Pratama Tbk
42	SIPD	PT Sreeya Sewu Indonesia Tbk
43	SKBM	PT Sekar Bumi Tbk
44	SKLT	PT Sekar Laut Tbk
45	SMAR	PT Smart Tbk
46	SSMS	PT Sawit Sumbermas Sarana Tbk
47	STTP	PT Siantar Top Tbk
48	TBLA	PT Tunas Baru Lampung Tbk
49	TGKA	PT Tigaraksa Satria Tbk
50	ULTJ	PT Ultrajaya Milk Industry & Trad
51	UNSP	PT Bakrie Sumatera Plantations Tb
52	WAPO	PT Wahana Pronatural Tbk

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Lampiran 2 Data SPSS

Kode Perusahaan	Tahun	M_Score	ACHANGE	REC	TATA	CEOEDU	CEOPICT	SOE	KA
AALI	2020	-1.93	0.03	0.02	-0.05	0	4	1	1
ADES	2020	-3.14	0.17	0.00	-0.10	1	1	0	0
AGAR	2020	-3.07	-0.11	-0.04	-0.07	1	1	1	0
AITO	2020	-2.69	0.00	-0.01	-0.04	0	1	0	0
BEEF	2020	-5.02	-0.25	0.00	-0.23	1	2	1	1
BISI	2020	-3.34	-0.01	-0.06	-0.15	0	1	0	1
BUDI	2020	-2.60	-0.01	0.05	-0.04	0	2	0	0
BWPT	2020	-3.82	-0.05	-0.01	-0.08	1	2	0	0
CAMP	2020	-3.38	0.03	-0.05	-0.14	0	1	0	0
CEKA	2020	-2.18	0.12	0.00	0.02	0	2	0	1
CLEO	2020	-2.90	0.05	0.01	-0.07	0	2	0	0
COCO	2020	-1.99	0.05	0.04	0.13	0	1	0	0
CPIN	2020	-2.68	0.07	0.00	-0.03	1	1	0	1
CSRA	2020	-2.71	0.02	0.00	-0.12	1	9	0	0
DTA	2020	-3.51	-0.14	-0.05	-0.10	0	5	0	0
DSFI	2020	-2.37	-0.05	0.05	-0.03	0	3	0	0
DSNG	2020	-2.42	0.22	0.00	-0.04	1	3	0	1
ENZO	2020	-0.40	0.23	0.02	0.14	1	2	0	0
FAPA	2020	-3.64	0.02	-0.02	-0.09	0	2	0	0
FOOD	2020	-3.73	-0.05	-0.05	-0.16	1	2	0	0
GOOD	2020	-2.86	0.32	0.01	-0.09	0	3	1	1
GZCO	2020	-2.12	0.10	0.00	-0.09	0	4	0	0
HOKI	2020	-2.53	0.07	0.06	-0.04	0	2	0	0
ICBP	2020	-2.52	1.68	0.02	-0.02	0	4	0	1
IKAN	2020	-1.13	0.38	0.06	0.29	0	2	0	0
INDF	2020	-2.59	0.70	0.01	-0.03	0	4	0	1
JAWA	2020	-3.39	0.00	0.01	-0.02	1	4	0	0
JPFA	2020	-3.12	0.06	-0.01	-0.11	0	2	0	1
KEJU	2020	-3.06	0.01	-0.01	-0.14	1	2	0	1
LSIP	2020	-3.36	0.07	-0.04	-0.06	0	4	0	1

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Kode Perusahaan	Tahun	M_Score	ACHANGE	REC	TATA	CEOEDU	CEOPICT	SOE	KA
MAIN	2020	-2.63	0.01	0.00	-0.07	0	2	0	1
MGRO	2020	-1.07	0.05	-0.01	0.02	0	3	0	0
MLBI	2020	-3.97	0.00	-0.06	-0.20	0	4	0	1
MTOR	2020	-2.79	0.04	-0.01	-0.08	0	4	0	0
PANI	2020	-2.85	-0.18	-0.01	0.06	0	1	0	0
PGUN	2020	-3.03	-0.06	-0.17	-0.19	1	3	0	0
PSDN	2020	-2.52	0.00	0.03	-0.01	0	3	0	0
PSGO	2020	-1.27	0.04	0.02	-0.07	0	5	0	1
ROTI	2020	-3.02	-0.05	-0.04	-0.07	0	2	0	1
SGRO	2020	-1.66	0.03	0.06	-0.09	0	3	0	1
SIMP	2020	-2.87	0.01	-0.01	-0.06	0	2	0	1
SIPD	2020	-2.47	0.05	0.01	-0.04	0	3	0	0
SKBM	2020	-2.11	-0.03	-0.02	-0.01	0	7	0	0
SKLT	2020	-3.32	-0.04	-0.02	-0.15	0	2	0	0
SMAR	2020	-2.10	0.26	0.04	0.03	0	2	0	0
SSMS	2020	-0.96	0.08	0.07	0.00	0	4	0	1
STTP	2020	-2.92	0.20	-0.04	-0.09	0	2	0	0
TBLA	2020	-1.83	0.12	0.06	0.03	0	1	0	0
TGKA	2020	-2.98	0.12	0.00	-0.10	1	4	0	1
ULTJ	2020	-3.94	0.32	0.00	-0.14	0	1	0	0
UNSP	2020	-3.79	-0.10	-0.04	-0.13	1	3	0	0
WAPO	2020	-1.67	-0.14	-0.04	-0.02	1	2	0	0
AALI	2021	-3.29	0.09	-0.02	-0.09	0	4	1	1
ADES	2021	-2.17	0.36	0.00	-0.03	1	1	0	0
AGAR	2021	-2.90	0.05	-0.07	-0.04	1	1	1	0
ALTO	2021	-2.57	-0.02	-0.02	-0.05	0	1	0	0
BEEF	2021	-5.03	-0.01	0.32	-0.33	1	2	1	0
BISI	2021	-3.04	0.07	-0.11	-0.09	0	1	0	1
BUDI	2021	-2.45	0.01	0.02	-0.05	0	1	0	0
BWPT	2021	-3.62	-0.20	-0.02	-0.13	1	2	0	0
CAMP	2021	-3.10	0.06	-0.02	-0.10	0	1	0	0

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Kode Perusahaan	Tahun	M_Score	ACHANGE	REC	TATA	CEOEDU	CEOPICT	SOE	KA
CEKA	2021	-0.96	0.08	-0.01	0.19	0	2	0	1
CLEO	2021	-2.78	0.03	-0.01	-0.09	0	2	0	0
COCO	2021	-1.77	0.41	0.02	0.09	0	2	0	0
CPIN	2021	-2.26	0.14	-0.01	0.04	1	1	0	1
CSRA	2021	-2.61	0.25	0.00	-0.07	1	9	0	0
DETA	2021	-3.16	0.07	-0.06	-0.11	0	3	0	0
DSFI	2021	-1.95	0.05	0.04	0.02	0	5	0	0
DSNG	2021	-2.85	-0.03	-0.02	-0.02	1	3	0	1
ENZO	2021	-1.73	0.09	0.00	-0.11	1	2	0	0
FAPA	2021	-2.81	0.02	0.00	-0.07	0	9	0	0
FOOD	2021	-2.87	-0.06	-0.01	-0.08	1	2	0	0
GOOD	2021	-2.47	0.01	0.00	-0.03	0	3	1	1
GZCO	2021	-5.37	-0.05	-0.01	-0.11	0	4	0	0
HOKI	2021	-2.39	0.09	0.09	0.00	0	2	0	0
ICBP	2021	-2.31	0.14	0.00	0.00	0	4	0	1
IKAN	2021	-2.16	-0.03	0.03	-0.05	0	3	0	0
INDF	2021	-2.41	0.10	0.00	-0.02	0	4	0	1
JAWA	2021	-2.84	0.02	-0.01	-0.01	1	3	0	0
JPFA	2021	-1.95	0.10	0.00	0.05	0	2	0	1
KEJU	2021	-1.94	0.14	-0.01	0.06	1	4	0	1
LSIP	2021	-3.07	0.08	-0.02	-0.07	0	4	0	1
MAIN	2021	-2.16	0.16	0.00	-0.04	0	2	0	1
MGRO	2021	-2.31	0.27	0.00	0.10	0	3	0	0
MLBI	2021	-3.42	0.01	-0.04	-0.17	0	5	0	1
MYOR	2021	-2.25	0.01	-0.01	0.01	0	4	0	0
PANI	2021	-2.61	0.67	0.00	-0.10	0	1	0	0
PGUN	2021	0.97	0.37	0.06	-0.12	1	5	0	0
PSDN	2021	-3.04	-0.07	-0.04	-0.02	0	3	0	0
PSGO	2021	-0.35	0.10	0.05	-0.04	0	5	0	1
ROTI	2021	-2.77	-0.06	0.01	-0.09	0	3	0	1
SCRO	2021	-3.22	0.00	-0.08	-0.10	0	5	0	1

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Kode Perusahaan	Tahun	M_Score	ACHANGE	REC	TATA	CEOEDU	CEOPICT	SOE	KA
SIMP	2021	-2.67	0.02	-0.01	-0.07	0	2	0	1
SIPD	2021	-1.91	0.08	0.00	0.05	0	5	0	1
SKBM	2021	-2.38	0.11	0.00	0.04	0	5	0	0
SKLT	2021	-2.48	1.26	-0.01	-0.05	0	3	0	0
SMAR	2021	-2.09	0.15	0.00	0.05	0	3	0	0
SSMS	2021	-2.21	0.08	-0.03	0.03	0	5	0	1
STTP	2021	-2.32	0.14	0.00	0.00	0	2	0	0
TBLA	2021	-2.31	0.09	-0.06	-0.04	0	1	0	0
TGKA	2021	-1.67	0.01	0.01	0.12	1	4	0	1
UETJ	2021	-4.43	-0.15	0.00	-0.49	0	1	0	0
UNSP	2021	-2.59	0.09	-0.01	0.00	1	3	0	0
WAPD	2021	-2.47	0.09	0.02	0.00	1	2	0	0
AALI	2022	-1.45	-0.04	0.02	0.00	0	4	1	1
ADES	2022	-1.96	0.26	-0.03	0.03	1	1	0	0
AGAR	2022	-2.13	0.11	0.00	0.02	1	1	1	0
ALTO	2022	-2.54	-0.06	-0.02	-0.02	0	1	0	0
BEEF	2022	-4.41	-0.09	-0.42	-0.01	1	2	1	0
BISI	2022	-2.80	0.09	-0.09	-0.04	0	1	0	1
BUDI	2022	-2.34	0.06	0.01	0.02	0	2	0	0
BWPT	2022	-2.48	0.01	-0.01	-0.04	1	2	0	0
CAMP	2022	-2.58	-0.06	0.00	-0.05	0	1	0	0
CEKA	2022	-1.14	0.01	0.03	0.16	0	3	0	1
CCEO	2022	-2.06	0.26	0.03	0.00	0	4	0	0
COCO	2022	-1.37	0.31	0.06	0.17	0	3	0	0
CPIN	2022	-2.25	0.12	0.00	0.03	1	8	0	1
CSRA	2022	-2.26	0.05	0.00	-0.08	1	1	0	0
DLTA	2022	-2.08	0.00	0.02	0.03	0	6	0	0
DSFI	2022	-2.64	0.00	-0.07	0.02	0	5	0	0
DSNG	2022	-1.99	0.12	0.01	-0.02	1	4	0	1
ENZO	2022	-3.05	0.06	-0.01	0.11	1	2	0	0
FAPA	2022	-2.21	0.09	0.01	-0.13	0	3	0	0

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Kode Perusahaan	Tahun	M_Score	ACHANGE	REC	TATA	CEOEDU	CEOPICT	SOE	KA
FOOD	2022	-2.85	-0.04	-0.01	-0.12	1	3	0	0
GOOD	2022	-2.37	0.08	0.00	-0.01	0	3	1	1
GZCO	2022	-3.71	0.01	0.00	-0.05	0	3	0	0
HOKI	2022	-3.89	-0.18	-0.11	-0.26	0	2	0	0
ICBP	2022	-2.45	-0.02	-0.01	-0.03	0	4	0	1
IKAN	2022	-3.17	-0.03	-0.14	-0.04	0	3	0	0
INDF	2022	-2.43	0.01	0.00	-0.02	0	4	0	1
JAWA	2022	-1.41	0.01	-0.01	-0.04	1	4	0	0
JPEA	2022	-2.36	0.14	0.00	0.00	0	2	0	1
KEJU	2022	-2.00	0.12	0.00	0.06	1	2	0	1
LSIP	2022	-2.06	0.05	0.01	0.00	0	3	0	1
MAIN	2022	-2.21	0.06	0.01	-0.04	0	3	0	1
MGRO	2022	-1.03	0.41	0.01	0.10	0	2	0	0
MEBI	2022	-2.33	0.15	0.01	-0.17	1	4	0	1
MYOR	2022	-2.23	0.12	0.00	0.02	0	4	0	0
PANI	2022	-1.89	96.24	0.00	-0.02	0	1	0	0
PGUN	2022	-2.34	-0.06	-0.01	0.05	0	6	0	0
PSDN	2022	-2.89	0.00	0.02	0.02	0	3	0	0
PSGO	2022	-3.39	0.11	-0.06	-0.07	0	7	0	1
ROTI	2022	-2.56	-0.01	0.01	-0.07	0	2	0	1
SGRO	2022	-0.89	0.05	0.03	-0.02	0	6	0	1
SMP	2022	-2.88	0.00	-0.01	-0.06	0	2	0	1
SIPD	2022	-2.69	0.07	-0.02	-0.06	0	6	0	1
SKBM	2022	-2.63	0.04	0.00	-0.01	0	3	0	0
SKLT	2022	-2.13	0.16	0.00	0.06	0	5	0	0
SMAR	2022	-2.08	0.06	-0.02	0.03	1	3	0	0
SSMS	2022	-1.49	0.01	0.04	0.03	0	7	0	1
STTP	2022	-2.42	0.17	-0.01	-0.01	0	2	0	0
TBLA	2022	-2.58	0.12	0.00	-0.01	0	1	0	0
TGKA	2022	-2.23	0.23	0.00	-0.04	1	4	0	0
UTJ	2022	-1.83	0.00	-0.01	0.10	0	1	0	0

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Kode Perusahaan	Tahun	M_Score	ACHANGE	REC	TATA	CEOEDU	CEOPICT	SOE	KA
UNSP	2022	-1.55	-0.45	0.00	0.22	1	3	0	0
WAP0	2022	-2.28	-0.03	0.01	-0.02	1	2	0	0

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Lampiran 3 Data Perhitungan Variabel Dependen (*Beneish M-Score*)

A. DSRI

Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	DSRI
AALI	2020	765,849,000,000	368,739,000,000	18,807,043,000,000	17,452,736,000,000	1.93
AALI	2021	458,135,000,000	765,849,000,000	24,322,048,000,000	18,807,043,000,000	0.46
AALI	2022	848,770,000,000	458,135,000,000	21,828,591,000,000	24,322,048,000,000	2.06
ADES	2020	119,610,000,000	134,404,000,000	673,364,000,000	764,703,000,000	1.01
ADES	2021	162,895,000,000	119,610,000,000	935,075,000,000	673,364,000,000	0.98
ADES	2022	188,937,000,000	162,895,000,000	1,290,992,000,000	935,075,000,000	0.84
AGAR	2020	45,462,190,929	67,068,240,304	329,428,302,218	381,389,700,300	0.78
AGAR	2021	26,237,238,891	45,462,190,929	392,655,804,739	329,428,302,218	0.48
AGAR	2022	36,321,525,642	26,237,238,891	540,850,470,104	392,655,804,739	1.01
ALTO	2020	37,287,011,454	44,532,793,246	321,502,485,934	343,971,642,312	0.90
ALTO	2021	35,888,198,261	37,287,011,454	366,966,569,109	321,502,485,934	0.84
ALTO	2022	30,304,627,036	35,888,198,261	409,161,010,323	366,966,569,109	0.76
BEEF	2020	82,566,419,808	149,272,624,796	728,034,316,374	1,307,725,839,943	0.99
BEEF	2021	62,032,192,355	82,566,419,808	142,314,782,595	728,034,316,374	3.84
BEEF	2022	606,990,884	62,032,192,355	39,116,821,863	142,314,782,595	0.04
BISI	2020	678,552,000,000	983,510,000,000	1,812,762,000,000	2,272,410,000,000	0.86
BISI	2021	537,012,000,000	678,552,000,000	2,015,138,000,000	1,812,762,000,000	0.71



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	DSRI
BISI	2022	415,215,000,000	537,012,000,000	2,415,592,000,000	2,015,138,000,000	0.65
BUDI	2020	643,407,000,000	568,977,000,000	2,725,866,000,000	3,003,768,000,000	1.25
BUDI	2021	852,022,000,000	643,407,000,000	3,374,782,000,000	2,725,866,000,000	1.07
BUDI	2022	885,434,000,000	852,022,000,000	3,382,326,000,000	3,374,782,000,000	1.04
BWPT	2020	64,420,000,000	110,426,000,000	2,198,666,000,000	2,512,784,000,000	0.67
BWPT	2021	41,552,000,000	64,420,000,000	2,938,338,000,000	2,198,666,000,000	0.48
BWPT	2022	41,005,000,000	41,552,000,000	4,574,124,000,000	2,938,338,000,000	0.63
CAMP	2020	124,395,919,918	182,571,429,184	956,634,474,111	1,028,952,947,818	0.73
CAMP	2021	110,549,359,898	124,395,919,918	1,019,133,657,275	956,634,474,111	0.83
CAMP	2022	126,820,874,647	110,549,359,898	1,129,360,552,136	1,019,133,657,275	1.04
CEKA	2020	416,592,757,852	358,465,058,788	3,634,297,273,749	3,120,937,098,980	1.00
CEKA	2021	562,910,701,537	416,592,757,852	5,359,440,530,374	3,634,297,273,749	0.92
CEKA	2022	843,504,639,532	562,910,701,537	6,143,759,424,928	5,359,440,530,374	1.31
CLEO	2020	119,307,435,829	122,813,449,527	972,634,784,176	1,084,912,780,290	1.08
CLEO	2021	125,528,965,712	119,307,435,829	1,103,519,743,574	972,634,784,176	0.93
CLEO	2022	189,182,700,792	125,528,965,712	1,358,708,497,805	1,103,519,743,574	1.22
COCO	2020	67,725,320,270	76,332,173,527	171,048,708,670	216,197,806,076	1.12
COCO	2021	94,235,811,605	67,725,320,270	224,437,956,140	171,048,708,670	1.06
COCO	2022	138,898,673,053	94,235,811,605	289,795,165,323	224,437,956,140	1.14



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	DSRI
1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa menyebutkan sumber: a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.						
CPIN	2020	1,841,008,000,000	2,023,943,000,000	42,518,782,000,000	42,501,146,000,000	0.91
CPIN	2021	1,643,702,000,000	1,841,008,000,000	51,698,249,000,000	42,518,782,000,000	0.73
CPIN	2022	1,820,224,000,000	1,643,702,000,000	56,867,544,000,000	51,698,249,000,000	1.01
2. Dilarang mengutip sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.						
CSRA	2020	5,817,799,383	4,147,591,171	607,253,410,714	492,295,715,775	1.14
CSRA	2021	7,746,858,586	5,817,799,383	895,867,536,708	607,253,410,714	0.90
CSRA	2022	13,975,631,725	7,746,858,586	970,572,083,452	607,253,410,714	1.13
3. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa menyebutkan sumber: a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.						
DLTA	2020	101,780,949,000	197,060,469,000	546,336,411,000	827,136,727,000	0.78
DLTA	2021	88,976,246,000	101,780,949,000	681,205,785,000	546,336,411,000	0.70
DLTA	2022	116,208,703,000	88,976,246,000	778,744,315,000	681,205,785,000	1.14
4. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa menyebutkan sumber: a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.						
DSFI	2020	55,249,492,414	50,016,866,330	365,870,902,563	476,786,004,054	1.44
DSFI	2021	100,438,060,336	55,249,492,414	532,522,855,555	365,870,902,563	1.25
DSFI	2022	67,752,760,589	100,438,060,336	552,366,215,890	532,522,855,555	0.65
5. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa menyebutkan sumber: a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.						
DSNG	2020	381,764,000,000	355,062,000,000	6,698,918,000,000	5,736,684,000,000	0.92
DSNG	2021	249,662,000,000	381,764,000,000	7,124,495,000,000	6,698,918,000,000	0.61
DSNG	2022	460,430,000,000	249,662,000,000	9,633,671,000,000	7,124,495,000,000	1.36
6. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa menyebutkan sumber: a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.						
ENZO	2020	25,512,697,931	10,202,876,211	516,388,569,802	376,222,114,796	1.82
ENZO	2021	59,451,546,741	25,512,697,931	1,129,864,264,910	516,388,569,802	1.07
ENZO	2022	21,398,123,167	59,451,546,741	500,912,131,206	1,129,864,264,910	0.81



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	DSRI
FAPA	2020	43,442,802,570	84,801,368,690	2,617,336,401,866	2,118,741,542,217	0.41
FAPA	2021	53,128,384,993	43,442,802,570	3,390,496,525,189	2,617,336,401,866	0.94
FAPA	2022	121,356,152,799	53,128,384,993	4,828,633,601,246	3,390,496,525,189	1.60
FOOD	2020	14,428,829,676	25,996,124,146	94,563,258,607	126,256,859,256	0.74
FOOD	2021	13,383,641,471	14,428,829,676	91,560,431,563	94,563,258,607	0.96
FOOD	2022	11,904,239,660	13,383,641,471	87,016,911,838	91,560,431,563	0.94
GOOD	2020	513,796,711,089	482,918,390,746	7,719,379,796,413	8,438,631,355,699	1.16
GOOD	2021	614,070,144,711	513,796,711,089	8,799,579,901,024	7,719,379,796,413	1.05
GOOD	2022	707,918,003,514	614,070,144,711	10,510,942,813,705	8,799,579,901,024	0.97
GZCO	2020	5,954,000,000	5,646,000,000	406,924,000,000	385,047,000,000	1.00
GZCO	2021	2,531,000,000	5,954,000,000	707,102,000,000	406,924,000,000	0.24
GZCO	2022	1,024,000,000	2,531,000,000	554,721,000,000	707,102,000,000	0.52
HOKI	2020	243,220,094,125	249,970,161,581	1,173,189,488,886	1,653,031,823,505	1.37
HOKI	2021	282,171,120,367	243,220,094,125	933,597,187,584	1,173,189,488,886	1.46
HOKI	2022	178,070,931,550	282,171,120,367	925,708,985,640	933,597,187,584	0.64
ICBP	2020	5,273,416,000,000	4,049,290,000,000	46,641,048,000,000	42,296,703,000,000	1.18
ICBP	2021	6,400,930,000,000	5,273,416,000,000	56,803,733,000,000	46,641,048,000,000	1.00
ICBP	2022	6,875,504,000,000	6,400,930,000,000	64,797,516,000,000	56,803,733,000,000	0.94
IKAN	2020	16,693,967,180	14,899,476,039	84,646,710,437	109,624,275,276	1.45



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	DSRI
1. IKAN	2021	25,724,062,995	16,693,967,180	111,367,220,162	84,646,710,437	1.17
1. IKAN	2022	10,616,144,121	25,724,062,995	113,336,252,373	111,367,220,162	0.41
INDF	2020	6,429,130,000,000	5,406,033,000,000	81,731,469,000,000	76,592,955,000,000	1.11
INDF	2021	7,626,041,000,000	6,429,130,000,000	99,345,618,000,000	81,731,469,000,000	0.98
INDF	2022	8,280,536,000,000	7,626,041,000,000	110,830,272,000,000	99,345,618,000,000	0.97
JAWA	2020	17,872,216,544	20,219,450,221	461,342,540,054	723,317,737,664	1.39
JAWA	2021	22,363,508,086	17,872,216,544	843,195,153,685	461,342,540,054	0.68
JAWA	2022	20,570,322,056	22,363,508,086	971,541,518,082	843,195,153,685	0.80
JPFA	2020	1,880,016,000,000	2,188,589,000,000	36,964,948,000,000	38,872,084,000,000	0.90
JPFA	2021	2,347,809,000,000	1,880,016,000,000	44,878,300,000,000	36,964,948,000,000	1.03
JPFA	2022	2,405,250,000,000	2,347,809,000,000	48,972,085,000,000	44,878,300,000,000	0.94
KEJU	2020	119,295,592,039	136,029,196,167	900,852,668,263	978,806,205,312	0.95
KEJU	2021	132,808,383,537	119,295,592,039	1,042,307,144,847	900,852,668,263	0.96
KEJU	2022	133,225,962,688	132,808,383,537	1,044,368,857,579	1,042,307,144,847	1.00
LSIP	2020	214,240,000,000	367,179,000,000	3,536,721,000,000	3,699,439,000,000	0.61
LSIP	2021	172,396,000,000	214,240,000,000	4,525,473,000,000	3,536,721,000,000	0.63
LSIP	2022	226,026,000,000	172,396,000,000	4,585,348,000,000	4,525,473,000,000	1.29
MAIN	2020	401,138,597,000	440,344,100,000	7,000,570,412,000	7,454,920,083,000	0.97
MAIN	2021	505,103,864,000	401,138,597,000	9,130,618,395,000	7,000,570,412,000	0.97

2. 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 mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	DSRI
1. MAIN	2022	713,039,114,000	505,103,864,000	11,101,647,275,000	9,130,618,395,000	1.16
MGRO	2020	34,393,879,840	27,687,493,239	4,106,566,376,814	1,953,747,315,540	0.59
MGRO	2021	42,984,511,527	34,393,879,840	7,313,139,597,522	4,106,566,376,814	0.70
MGRO	2022	92,646,280,180	42,984,511,527	7,505,700,941,167	7,313,139,597,522	2.10
MLBI	2020	336,773,000,000	860,651,000,000	1,985,009,000,000	3,711,405,000,000	0.73
MLBI	2021	329,199,000,000	336,773,000,000	2,473,681,000,000	1,985,009,000,000	0.78
MLBI	2022	446,937,000,000	329,199,000,000	3,114,907,000,000	2,473,681,000,000	1.08
MYOR	2020	5,463,984,744,087	5,901,994,049,176	24,476,953,742,651	25,026,739,472,547	0.95
MYOR	2021	5,911,803,788,723	5,463,984,744,087	27,904,558,322,183	24,476,953,742,651	0.95
MYOR	2022	6,489,405,389,523	5,911,803,788,723	30,669,405,967,404	27,904,558,322,183	1.00
PANI	2020	1,385,204,957	3,271,083,919	180,460,605,151	230,646,056,647	0.54
PANI	2021	1,769,275,000	1,385,204,957	282,803,444,000	180,460,605,151	0.82
PANI	2022	1,580,784,000	1,769,275,000	872,132,130,000	282,803,444,000	0.29
PGUN	2020	6,631,427,579	42,096,602,812	475,252,008,248	229,249,188,332	0.08
PGUN	2021	54,842,183,353	6,631,427,579	786,686,008,070	475,252,008,248	5.00
PGUN	2022	61,141,616,422	54,842,183,353	1,007,305,060,864	786,686,008,070	0.87
PSDN	2020	77,250,794,160	71,799,675,436	895,456,045,999	1,224,283,552,949	1.47
PSDN	2021	44,300,864,978	77,250,794,160	868,091,474,069	895,456,045,999	0.59
PSDN	2022	46,757,105,231	44,300,864,978	638,377,010,110	868,091,474,069	1.44

2. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa menyebutkan sumber:
a. penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
tanpa izin IBIKKG.



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	DSRI
1. PSGO	2020	32,675,472,987	10,176,660,650	930,503,571,803	728,562,875,731	2.51
PSGO	2021	154,862,853,172	32,675,472,987	1,766,254,650,794	930,503,571,803	2.50
PSGO	2022	63,233,660,124	154,862,853,172	1,972,824,875,264	1,766,254,650,794	0.37
ROTI	2020	345,778,440,900	481,573,100,686	3,212,034,546,032	3,337,022,314,624	0.75
ROTI	2021	379,433,448,781	345,778,440,900	3,287,623,237,457	3,212,034,546,032	1.07
ROTI	2022	488,178,110,493	379,433,448,781	3,935,182,048,668	3,287,623,237,457	1.07
SGRO	2020	333,216,000,000	130,281,000,000	3,502,227,000,000	3,268,127,000,000	2.39
SGRO	2021	74,838,000,000	333,216,000,000	5,222,298,000,000	3,502,227,000,000	0.15
SGRO	2022	229,318,000,000	74,838,000,000	5,671,723,000,000	5,222,298,000,000	2.82
SIMP	2020	1,195,610,000,000	1,209,233,000,000	14,474,700,000,000	13,650,388,000,000	0.93
SIMP	2021	1,462,993,000,000	1,195,610,000,000	19,658,529,000,000	14,474,700,000,000	0.90
SIMP	2022	1,200,214,000,000	1,462,993,000,000	17,794,246,000,000	19,658,529,000,000	0.91
SIPD	2020	533,928,000,000	477,138,000,000	4,341,295,000,000	4,049,392,000,000	1.04
SIPD	2021	660,104,000,000	533,928,000,000	5,439,581,000,000	4,341,295,000,000	0.99
SIPD	2022	625,958,000,000	660,104,000,000	6,047,203,000,000	5,439,581,000,000	0.85
SKBM	2020	360,402,133,179	277,933,472,039	3,165,530,224,724	2,104,704,872,583	0.86
SKBM	2021	451,033,593,875	360,402,133,179	3,847,887,478,570	3,165,530,224,724	1.03
SKBM	2022	448,775,394,470	451,033,593,875	3,802,296,289,773	3,847,887,478,570	1.01
SKLT	2020	157,784,379,116	182,138,380,540	1,253,700,810,596	1,281,116,255,236	0.89
SKLT	2021	159,737,697,572	157,784,379,116	1,356,846,112,540	1,253,700,810,596	0.94

2. 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 mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	DSRI
SKLT	2022	179,530,242,712	159,737,697,572	1,539,310,803,104	1,356,846,112,540	0.99
SMAR	2020	5,495,406,000,000	3,392,664,000,000	40,434,346,000,000	36,198,102,000,000	1.45
SMAR	2021	7,801,043,000,000	5,495,406,000,000	57,004,234,000,000	40,434,346,000,000	1.01
SMAR	2022	8,514,016,000,000	7,801,043,000,000	75,045,559,000,000	57,004,234,000,000	0.83
SSMS	2020	473,389,135,000	148,936,718,000	4,011,130,559,000	3,277,806,795,000	2.60
SSMS	2021	453,482,496,000	473,389,135,000	5,203,100,578,000	4,011,130,559,000	0.74
SSMS	2022	945,730,331,000	453,482,496,000	7,261,218,471,000	5,203,100,578,000	1.49
STTP	2020	447,594,075,109	541,811,807,501	3,846,300,254,825	3,512,509,168,853	0.75
STTP	2021	475,980,801,836	447,594,075,109	4,241,856,914,012	3,846,300,254,825	0.96
STTP	2022	482,911,781,404	475,980,801,836	4,931,553,771,470	4,241,856,914,012	0.87
TBLA	2020	3,012,857,000,000	1,849,628,000,000	10,863,256,000,000	8,533,183,000,000	1.28
TBLA	2021	3,456,927,000,000	3,012,857,000,000	15,972,216,000,000	10,863,256,000,000	0.78
TBLA	2022	3,566,953,000,000	3,456,927,000,000	16,579,960,000,000	15,972,216,000,000	0.99
TGKA	2020	1,045,004,168,600	1,122,350,372,485	12,488,883,541,697	13,372,043,554,341	1.00
TGKA	2021	1,176,001,750,071	1,045,004,168,600	11,926,149,980,019	12,488,883,541,697	1.18
TGKA	2022	1,338,609,720,955	1,176,001,750,071	12,977,529,294,003	11,926,149,980,019	1.05
ULTJ	2020	563,444,000,000	613,245,000,000	5,967,362,000,000	6,223,057,000,000	0.96
ULTJ	2021	626,006,000,000	563,444,000,000	6,616,642,000,000	5,967,362,000,000	1.00
ULTJ	2022	617,192,000,000	626,006,000,000	7,656,252,000,000	6,616,642,000,000	0.85
UNSP	2020	40,500,000,000	105,900,000,000	2,506,717,000,000	1,984,017,000,000	0.30
UNSP	2021	29,873,000,000	40,500,000,000	3,971,114,000,000	2,506,717,000,000	0.47



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	DSRI
UNSP	2022	25,064,000,000	29,873,000,000	4,189,330,000,000	3,971,114,000,000	0.80
WAPO	2020	15,158,680,136	25,309,641,500	227,388,566,486	229,018,851,265	0.60
WAPO	2021	28,726,502,484	15,158,680,136	317,186,703,933	227,388,566,486	1.36
WAPO	2022	33,637,699,594	28,726,502,484	330,020,475,370	317,186,703,933	1.13

B. GMI

Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	COGS (t)	COGS (t-1)	GMI
AALI	2020	18,807,043,000,000	17,452,736,000,000	15,844,152,000,000	15,308,230,000,000	0.78
AALI	2021	24,322,048,000,000	18,807,043,000,000	19,492,034,000,000	15,844,152,000,000	0.79
AALI	2022	21,828,591,000,000	24,322,048,000,000	18,006,474,000,000	19,492,034,000,000	1.13
ADES	2020	673,364,000,000	764,703,000,000	330,799,000,000	417,281,000,000	0.89
ADES	2021	935,075,000,000	673,364,000,000	435,507,000,000	330,799,000,000	0.95
ADES	2022	1,290,992,000,000	935,075,000,000	620,240,000,000	435,507,000,000	1.03
AGAR	2020	329,428,302,218	381,389,700,300	308,010,991,502	356,380,179,846	1.01
AGAR	2021	392,655,804,739	329,428,302,218	359,459,706,358	308,010,991,502	0.77
AGAR	2022	540,850,470,104	392,655,804,739	502,049,636,989	359,459,706,358	1.18
ALTO	2020	321,502,485,934	343,971,642,312	284,121,002,771	302,040,144,585	1.05
ALTO	2021	366,966,569,109	321,502,485,934	330,905,451,303	284,121,002,771	1.18
ALTO	2022	409,161,010,323	366,966,569,109	375,416,556,467	330,905,451,303	1.19
BEEF	2020	728,034,316,374	1,307,725,839,943	954,954,244,615	1,123,540,746,142	-0.45



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	COGS (t)	COGS (t-1)	GMI
1. BEEF	2021	142,314,782,595	728,034,316,374	129,509,804,063	954,954,244,615	-3.46
BEEF	2022	39,116,821,863	142,314,782,595	34,773,998,702	129,509,804,063	0.81
BISI	2020	1,812,762,000,000	2,272,410,000,000	1,124,032,000,000	1,417,183,000,000	0.99
BISI	2021	2,015,138,000,000	1,812,762,000,000	1,205,168,000,000	1,124,032,000,000	0.95
BISI	2022	2,415,592,000,000	2,015,138,000,000	1,395,090,000,000	1,205,168,000,000	0.95
BUDI	2020	2,725,866,000,000	3,003,768,000,000	2,371,651,000,000	2,622,892,000,000	0.98
BUDI	2021	3,374,782,000,000	2,725,866,000,000	2,932,579,000,000	2,371,651,000,000	0.99
BUDI	2022	3,382,326,000,000	3,374,782,000,000	2,968,749,000,000	2,932,579,000,000	1.07
BWPT	2020	2,198,666,000,000	2,512,784,000,000	2,143,029,000,000	2,502,943,000,000	0.15
BWPT	2021	2,938,338,000,000	2,198,666,000,000	2,313,289,000,000	2,143,029,000,000	0.12
BWPT	2022	4,574,124,000,000	2,938,338,000,000	3,542,668,000,000	2,313,289,000,000	0.94
CAMP	2020	956,634,474,111	1,028,952,947,818	439,655,714,828	426,417,881,003	1.08
CAMP	2021	1,019,133,657,275	956,634,474,111	464,038,494,499	439,655,714,828	0.99
CAMP	2022	1,129,360,552,136	1,019,133,657,275	500,329,164,288	464,038,494,499	0.98
CEKA	2020	3,634,297,273,749	3,120,937,098,980	3,299,157,338,979	2,755,574,838,991	1.27
CEKA	2021	5,359,440,530,374	3,634,297,273,749	4,997,372,710,028	3,299,157,338,979	1.37
CEKA	2022	6,143,759,424,928	5,359,440,530,374	5,722,153,735,172	4,997,372,710,028	0.98
CLEO	2020	972,634,784,176	1,084,912,780,290	562,235,507,989	692,217,433,141	0.86
CLEO	2021	1,103,519,743,574	972,634,784,176	642,038,152,501	562,235,507,989	1.01

2. 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 mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	COGS (t)	COGS (t-1)	GMI
CLEO	2022	1,358,708,497,805	1,103,519,743,574	836,416,488,396	642,038,152,501	1.09
COCO	2020	171,048,708,670	216,197,806,076	143,396,373,624	180,574,517,564	1.02
COCO	2021	224,437,956,140	171,048,708,670	186,111,621,563	143,396,373,624	0.95
COCO	2022	289,795,165,323	224,437,956,140	233,269,281,315	186,111,621,563	0.88
CPIN	2020	42,518,782,000,000	42,501,146,000,000	34,263,799,000,000	34,525,979,000,000	0.97
CPIN	2021	51,698,249,000,000	42,518,782,000,000	43,559,424,000,000	34,263,799,000,000	1.23
CPIN	2022	56,867,544,000,000	51,698,249,000,000	48,723,504,000,000	43,559,424,000,000	1.10
CSRA	2020	607,253,410,714	492,295,715,775	341,326,332,910	300,455,411,236	0.89
CSRA	2021	895,867,536,708	607,253,410,714	388,135,360,514	341,326,332,910	0.77
CSRA	2022	970,572,083,452	607,253,410,714	398,812,740,162	388,135,360,514	0.61
DLTA	2020	546,336,411,000	827,136,727,000	179,156,903,000	230,440,697,000	1.07
DLTA	2021	681,205,785,000	546,336,411,000	204,614,850,000	179,156,903,000	0.96
DLTA	2022	778,744,315,000	681,205,785,000	235,763,528,000	204,614,850,000	1.00
DSFI	2020	365,870,902,563	476,786,004,054	327,060,923,380	418,291,601,489	1.16
DSFI	2021	532,522,855,555	365,870,902,563	447,268,210,316	327,060,923,380	0.66
DSFI	2022	552,366,215,890	532,522,855,555	456,203,022,870	447,268,210,316	0.92
DSNG	2020	6,698,918,000,000	5,736,684,000,000	4,947,242,000,000	4,275,989,000,000	0.97
DSNG	2021	7,124,495,000,000	6,698,918,000,000	5,099,969,000,000	4,947,242,000,000	0.92
DSNG	2022	9,633,671,000,000	7,124,495,000,000	6,516,096,000,000	5,099,969,000,000	0.88

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan sumber.
2. Dilarang menggunakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	COGS (t)	COGS (t-1)	GMI
1						
ENZO	2020	516,388,569,802	376,222,114,796	468,479,571,962	324,259,083,368	1.49
ENZO	2021	1,129,864,264,910	516,388,569,802	1,047,782,502,477	468,479,571,962	1.28
ENZO	2022	500,912,131,206	1,129,864,264,910	438,502,844,792	1,047,782,502,477	0.58
FAPA	2020	2,617,336,401,866	2,118,741,542,217	2,222,065,236,176	2,058,253,258,448	0.19
FAPA	2021	3,390,496,525,189	2,617,336,401,866	2,443,808,561,374	2,222,065,236,176	0.54
FAPA	2022	4,828,633,601,246	3,390,496,525,189	3,212,303,628,736	2,443,808,561,374	0.83
FOOD	2020	94,563,258,607	126,256,859,256	59,675,017,876	74,466,313,008	1.11
FOOD	2021	91,560,431,563	94,563,258,607	62,727,646,984	59,675,017,876	1.17
FOOD	2022	87,016,911,838	91,560,431,563	68,922,257,755	62,727,646,984	1.51
GOOD	2020	7,719,379,796,413	8,438,631,355,699	5,603,881,057,085	5,910,489,349,236	1.09
GOOD	2021	8,799,579,901,024	7,719,379,796,413	6,379,825,025,746	5,603,881,057,085	1.00
GOOD	2022	10,510,942,813,705	8,799,579,901,024	7,853,878,614,261	6,379,825,025,746	1.09
GZCO	2020	406,924,000,000	385,047,000,000	545,777,000,000	623,812,000,000	1.82
GZCO	2021	707,102,000,000	406,924,000,000	639,544,000,000	545,777,000,000	-3.57
GZCO	2022	554,721,000,000	707,102,000,000	432,191,000,000	639,544,000,000	0.43
HOKI	2020	1,173,189,488,886	1,653,031,823,505	1,029,660,122,589	1,412,661,195,702	1.19
HOKI	2021	933,597,187,584	1,173,189,488,886	820,501,051,093	1,029,660,122,589	1.01
HOKI	2022	925,708,985,640	933,597,187,584	823,698,275,632	820,501,051,093	1.10



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	COGS (t)	COGS (t-1)	GMI
ICBP	2020	46,641,048,000,000	42,296,703,000,000	29,416,673,000,000	27,892,690,000,000	0.92
ICBP	2021	56,803,733,000,000	46,641,048,000,000	36,526,493,000,000	29,416,673,000,000	1.03
ICBP	2022	64,797,516,000,000	56,803,733,000,000	43,005,230,000,000	36,526,493,000,000	1.06
IKAN	2020	84,646,710,437	109,624,275,276	69,353,664,973	89,688,302,358	1.01
IKAN	2021	111,367,220,162	84,646,710,437	94,701,079,119	69,353,664,973	1.21
IKAN	2022	113,336,252,373	111,367,220,162	94,846,431,599	94,701,079,119	0.92
INDF	2020	81,731,469,000,000	76,592,955,000,000	54,979,425,000,000	53,876,594,000,000	0.91
INDF	2021	99,345,618,000,000	81,731,469,000,000	66,871,514,000,000	54,979,425,000,000	1.00
INDF	2022	110,830,272,000,000	99,345,618,000,000	76,858,593,000,000	66,871,514,000,000	1.07
JAWA	2020	461,342,540,054	723,317,737,664	485,484,208,884	704,289,832,096	-0.50
JAWA	2021	843,195,153,685	461,342,540,054	761,001,765,843	485,484,208,884	-0.54
JAWA	2022	971,541,518,082	843,195,153,685	944,244,905,030	761,001,765,843	3.47
JPFA	2020	36,964,948,000,000	38,872,084,000,000	29,535,739,000,000	31,000,234,000,000	1.01
JPFA	2021	44,878,300,000,000	36,964,948,000,000	36,858,209,000,000	29,535,739,000,000	1.12
JPFA	2022	48,972,085,000,000	44,878,300,000,000	41,288,929,000,000	36,858,209,000,000	1.14
KEJU	2020	900,852,668,263	978,806,205,312	610,850,195,613	623,784,665,515	1.13
KEJU	2021	1,042,307,144,847	900,852,668,263	705,320,179,436	610,850,195,613	1.00
KEJU	2022	1,044,368,857,579	1,042,307,144,847	748,863,690,551	705,320,179,436	1.14
LSIP	2020	3,536,721,000,000	3,699,439,000,000	2,460,926,000,000	3,137,879,000,000	0.50



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	COGS (t)	COGS (t-1)	GMI
LSIP	2021	4,525,473,000,000	3,536,721,000,000	2,717,099,000,000	2,460,926,000,000	0.76
LSIP	2022	4,585,348,000,000	4,525,473,000,000	3,093,904,000,000	2,717,099,000,000	1.23
MAIN	2020	7,000,570,412,000	7,454,920,083,000	6,347,056,473,000	6,553,235,568,000	1.30
MAIN	2021	9,130,618,395,000	7,000,570,412,000	8,572,738,205,000	6,347,056,473,000	1.53
MAIN	2022	11,101,647,275,000	9,130,618,395,000	10,407,768,312,000	8,572,738,205,000	0.98
MGRO	2020	4,106,566,376,814	1,953,747,315,540	3,941,247,197,915	1,767,808,433,414	2.36
MGRO	2021	7,313,139,597,522	4,106,566,376,814	6,488,088,769,186	3,941,247,197,915	0.36
MGRO	2022	7,505,700,941,167	7,313,139,597,522	6,777,091,553,853	6,488,088,769,186	1.16
MLBI	2020	1,985,009,000,000	3,711,405,000,000	1,044,783,000,000	1,426,351,000,000	1.30
MLBI	2021	2,473,681,000,000	1,985,009,000,000	1,111,984,000,000	1,044,783,000,000	0.86
MLBI	2022	3,114,907,000,000	2,473,681,000,000	1,191,216,000,000	1,111,984,000,000	0.89
MYOR	2020	24,476,953,742,651	25,026,739,472,547	17,177,830,782,966	17,109,498,526,032	1.06
MYOR	2021	27,904,558,322,183	24,476,953,742,651	20,981,574,813,780	17,177,830,782,966	1.20
MYOR	2022	30,669,405,967,404	27,904,558,322,183	23,829,982,628,480	20,981,574,813,780	1.11
PANI	2020	180,460,605,151	230,646,056,647	164,844,653,179	214,744,883,946	0.80
PANI	2021	282,803,444,000	180,460,605,151	265,191,588,000	164,844,653,179	1.39
PANI	2022	872,132,130,000	282,803,444,000	456,331,019,000	265,191,588,000	0.13
PGUN	2020	475,252,008,248	229,249,188,332	472,154,978,755	161,537,907,059	45.32
PGUN	2021	786,686,008,070	475,252,008,248	653,666,250,200	472,154,978,755	0.04



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	COGS (t)	COGS (t-1)	GMI
PGUN	2022	1,007,305,060,864	786,686,008,070	742,883,990,213	653,666,250,200	0.64
PSDN	2020	895,456,045,999	1,224,283,552,949	768,310,868,739	1,061,531,948,922	0.94
PSDN	2021	868,091,474,069	895,456,045,999	814,178,328,443	768,310,868,739	2.29
PSDN	2022	638,377,010,110	868,091,474,069	514,582,803,162	814,178,328,443	0.32
PSGO	2020	930,503,571,803	728,562,875,731	662,204,251,049	600,698,443,331	0.61
PSGO	2021	1,766,254,650,794	930,503,571,803	1,329,816,431,726	662,204,251,049	1.17
PSGO	2022	1,972,824,875,264	1,766,254,650,794	1,408,515,884,939	1,329,816,431,726	0.86
ROTI	2020	3,212,034,546,032	3,337,022,314,624	1,409,870,836,152	1,487,586,425,468	0.99
ROTI	2021	3,287,623,237,457	3,212,034,546,032	1,501,277,071,348	1,409,870,836,152	1.03
ROTI	2022	3,935,182,048,668	3,287,623,237,457	1,849,122,162,973	1,501,277,071,348	1.02
SGRO	2020	3,502,227,000,000	3,268,127,000,000	2,618,314,000,000	2,590,711,000,000	0.82
SGRO	2021	5,222,298,000,000	3,502,227,000,000	3,553,116,000,000	2,618,314,000,000	0.79
SGRO	2022	5,671,723,000,000	5,222,298,000,000	3,688,052,000,000	3,553,116,000,000	0.91
SIMP	2020	14,474,700,000,000	13,650,388,000,000	11,470,153,000,000	11,564,711,000,000	0.74
SIMP	2021	19,658,529,000,000	14,474,700,000,000	14,507,598,000,000	11,470,153,000,000	0.79
SIMP	2022	17,794,246,000,000	19,658,529,000,000	13,145,039,000,000	14,507,598,000,000	1.00
SIPD	2020	4,341,295,000,000	4,049,392,000,000	3,805,701,000,000	3,459,707,000,000	1.18
SIPD	2021	5,439,581,000,000	4,341,295,000,000	4,899,483,000,000	3,805,701,000,000	1.24
SIPD	2022	6,047,203,000,000	5,439,581,000,000	5,565,971,000,000	4,899,483,000,000	1.25
SKBM	2020	3,165,530,224,724	2,104,704,872,583	2,850,011,161,450	1,837,650,335,553	1.27

1. Hak cipta milik IBIKKG (Institut Bisnis dan Informatika Kwik Kian Gie)
2. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan 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.
3. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	COGS (t)	COGS (t-1)	GMI
SKBM	2021	3,847,887,478,570	3,165,530,224,724	3,316,793,099,791	2,850,011,161,450	0.72
SKBM	2022	3,802,296,289,773	3,847,887,478,570	3,189,017,199,391	3,316,793,099,791	0.86
SKLT	2020	1,253,700,810,596	1,281,116,255,236	920,111,473,686	957,200,088,005	0.95
SKLT	2021	1,356,846,112,540	1,253,700,810,596	979,016,594,096	920,111,473,686	0.96
SKLT	2022	1,539,310,803,104	1,356,846,112,540	1,131,872,232,462	979,016,594,096	1.05
SMAR	2020	40,434,346,000,000	36,198,102,000,000	34,557,130,000,000	32,285,538,000,000	0.74
SMAR	2021	57,004,234,000,000	40,434,346,000,000	46,047,334,000,000	34,557,130,000,000	0.76
SMAR	2022	75,045,559,000,000	57,004,234,000,000	61,733,885,000,000	46,047,334,000,000	1.08
SSMS	2020	4,011,130,559,000	3,277,806,795,000	2,213,911,519,000	2,268,335,019,000	0.69
SSMS	2021	5,203,100,578,000	4,011,130,559,000	2,997,853,995,000	2,213,911,519,000	1.06
SSMS	2022	7,261,218,471,000	5,203,100,578,000	7,261,218,471,000	5,203,100,578,000	1.49
STTP	2020	3,846,300,254,825	3,512,509,168,853	2,776,101,376,253	2,559,476,265,555	0.98
STTP	2021	4,241,856,914,012	3,846,300,254,825	3,209,530,695,002	2,776,101,376,253	1.14
STTP	2022	4,931,553,771,470	4,241,856,914,012	3,901,792,259,235	3,209,530,695,002	1.17
TBLA	2020	10,863,256,000,000	8,533,183,000,000	8,239,389,000,000	6,438,390,000,000	1.02
TBLA	2021	15,972,216,000,000	10,863,256,000,000	12,832,503,000,000	8,239,389,000,000	1.23
TBLA	2022	16,579,960,000,000	15,972,216,000,000	13,105,237,000,000	12,832,503,000,000	0.94
TGKA	2020	12,488,883,541,697	13,372,043,554,341	10,806,684,751,704	11,691,107,341,759	0.93
TGKA	2021	11,926,149,980,019	12,488,883,541,697	10,410,532,187,393	10,806,684,751,704	1.06
TGKA	2022	12,977,529,294,003	11,926,149,980,019	11,567,909,794,351	10,410,532,187,393	1.17
ULTI	2020	5,967,362,000,000	6,223,057,000,000	3,738,835,000,000	3,881,051,000,000	1.01



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	COGS (t)	COGS (t-1)	GMI
ULTJ	2021	6,616,642,000,000	5,967,362,000,000	4,241,696,000,000	3,738,835,000,000	1.04
ULTJ	2022	7,656,252,000,000	6,616,642,000,000	5,199,164,000,000	4,241,696,000,000	1.12
UNSP	2020	2,506,717,000,000	1,984,017,000,000	2,107,993,000,000	1,856,540,000,000	0.40
UNSP	2021	3,971,114,000,000	2,506,717,000,000	2,988,820,000,000	2,107,993,000,000	0.64
UNSP	2022	4,189,330,000,000	3,971,114,000,000	3,403,447,000,000	2,988,820,000,000	1.32
WAPO	2020	227,388,566,486	229,018,851,265	225,664,526,692	223,877,609,367	2.96
WAPO	2021	317,186,703,933	227,388,566,486	312,909,081,659	225,664,526,692	0.56
WAPO	2022	330,020,475,370	317,186,703,933	327,261,833,448	312,909,081,659	1.61

C. AQI

Kode Perusahaan	Tahun	Current Assets (t)	Current Asset (t-1)	PPE(t)	PPE(t-1)	Total Asset (t)	Total Asset (t-1)	AQI
AALI	2020	5,937,890,000,000	4,472,011,000,000	9,242,161,000,000	9,841,623,000,000	27,781,231,000,000	26,974,124,000,000	0.93
AALI	2021	9,414,208,000,000	5,937,890,000,000	9,172,225,000,000	9,242,161,000,000	30,339,906,000,000	27,781,231,000,000	0.89
AALI	2022	7,390,608,000,000	9,414,208,000,000	9,104,799,000,000	9,172,225,000,000	29,249,340,000,000	30,339,906,000,000	1.07
ADES	2020	545,239,000,000	351,120,000,000	351,626,000,000	405,448,000,000	958,791,000,000	822,375,000,000	0.75
ADES	2021	673,394,000,000	545,239,000,000	503,588,000,000	351,626,000,000	1,304,108,000,000	958,791,000,000	1.09
ADES	2022	815,319,000,000	673,394,000,000	708,363,000,000	503,588,000,000	1,645,582,000,000	1,304,108,000,000	1.07
AGAR	2020	123,787,972,495	149,302,248,413	46,841,229,653	45,753,082,317	171,126,264,401	193,333,157,570	1.19
AGAR	2021	132,333,523,487	123,787,972,495	46,602,524,743	46,841,229,653	179,189,557,684	171,126,264,401	0.95
AGAR	2022	146,496,898,223	132,333,523,487	46,564,588,723	46,602,524,743	199,104,960,001	179,189,557,684	0.96



Kode Perusahaan	Tahun	Current Assets (t)	Current Asset (t-1)	PPE(t)	PPE(t-1)	Total Asset (t)	Total Asset (t-1)	AQI
ALTO	2020	192,738,872,245	176,818,868,579	874,144,213,406	885,151,767,583	1,105,874,415,256	1,103,450,087,164	0.98
ALTO	2021	189,509,211,466	192,738,872,245	871,177,959,259	874,144,213,406	1,089,208,965,375	1,105,874,415,256	1.01
ALTO	2022	152,626,394,141	189,509,211,466	851,900,053,043	871,177,959,259	1,023,323,308,935	1,089,208,965,375	1.04
BEEF	2020	193,116,898,568	426,133,519,053	370,577,592,335	473,398,409,608	677,803,886,415	905,821,030,739	1.20
BEEF	2021	141,158,190,507	193,116,898,568	377,413,590,329	370,577,592,335	673,480,916,520	677,803,886,415	1.07
BEEF	2022	72,868,710,805	141,158,190,507	368,570,176,165	377,413,590,329	615,017,828,200	673,480,916,520	1.10
BISI	2020	2,247,228,000,000	2,319,972,000,000	492,340,000,000	480,957,000,000	2,914,979,000,000	2,941,056,000,000	1.06
BISI	2021	2,468,374,000,000	2,247,228,000,000	497,760,000,000	492,340,000,000	3,132,202,000,000	2,914,979,000,000	0.93
BISI	2022	2,669,403,000,000	2,468,374,000,000	515,181,000,000	497,760,000,000	3,410,481,000,000	3,132,202,000,000	0.99
BUDI	2020	1,241,540,000,000	1,141,009,000,000	1,699,087,000,000	1,808,968,000,000	2,963,007,000,000	2,999,767,000,000	0.94
BUDI	2021	1,320,277,000,000	1,241,540,000,000	1,663,014,000,000	1,699,087,000,000	2,993,218,000,000	2,963,007,000,000	0.97
BUDI	2022	1,582,322,000,000	1,320,277,000,000	1,582,871,000,000	1,663,014,000,000	3,173,651,000,000	2,993,218,000,000	0.90
BWPT	2020	4,646,358,000,000	1,603,656,000,000	3,350,412,000,000	3,869,691,000,000	15,060,968,000,000	15,796,470,000,000	0.80
BWPT	2021	1,773,163,000,000	4,646,358,000,000	3,295,842,000,000	3,350,412,000,000	12,045,048,000,000	15,060,968,000,000	1.23
BWPT	2022	1,883,768,000,000	1,773,163,000,000	3,487,975,000,000	3,295,842,000,000	12,223,568,000,000	12,045,048,000,000	1.00
CAMP	2020	751,789,918,087	723,916,345,285	237,711,417,828	208,167,764,816	1,086,873,666,641	1,057,529,235,985	1.03
CAMP	2021	856,198,582,426	751,789,918,087	198,170,686,974	237,711,417,828	1,147,260,611,703	1,086,873,666,641	0.81
CAMP	2022	772,685,806,645	856,198,582,426	223,673,837,741	198,170,686,974	1,074,777,460,412	1,147,260,611,703	1.15
CEKA	2020	1,266,586,465,994	1,067,652,078,121	204,186,009,945	195,283,411,192	1,566,673,828,068	1,393,079,542,074	0.86



Kode Perusahaan	Tahun	Current Assets (t)	Current Asset (t-1)	PPE(t)	PPE(t-1)	Total Asset (t)	Total Asset (t-1)	AQI
CEKA	2021	1,358,085,356,038	1,266,586,465,994	236,062,886,495	204,186,009,945	1,697,387,196,209	1,566,673,828,068	1.05
CEKA	2022	1,383,998,340,429	1,358,085,356,038	269,389,502,266	236,062,886,495	1,718,287,453,575	1,697,387,196,209	1.04
CLEO	2020	254,187,665,140	240,755,729,131	993,154,588,208	926,961,764,182	1,310,940,121,622	1,245,144,303,719	1.01
CLEO	2021	279,804,122,714	254,187,665,140	1,027,647,313,598	993,154,588,208	1,348,181,576,913	1,310,940,121,622	0.99
CLEO	2022	380,268,816,727	279,804,122,714	1,212,528,185,222	1,027,647,313,598	1,693,523,611,414	1,348,181,576,913	0.96
COCO	2020	161,986,171,773	145,913,697,234	67,899,416,744	70,453,472,318	263,754,414,443	250,442,587,742	0.92
COCO	2021	273,848,147,193	161,986,171,773	62,932,946,502	67,899,416,744	370,684,311,428	263,754,414,443	0.67
COCO	2022	284,173,876,309	273,848,147,193	113,353,753,899	62,932,946,502	485,054,412,584	370,684,311,428	1.50
CPIN	2020	13,531,817,000,000	12,995,504,000,000	14,494,330,000,000	13,521,979,000,000	31,159,291,000,000	29,109,408,000,000	1.01
CPIN	2021	15,715,060,000,000	13,531,817,000,000	16,255,596,000,000	14,494,330,000,000	35,446,051,000,000	31,159,291,000,000	0.98
CPIN	2022	18,031,436,000,000	15,715,060,000,000	17,627,978,000,000	16,255,596,000,000	39,847,545,000,000	35,446,051,000,000	0.98
CSRA	2020	201,805,747,541	191,393,430,517	420,253,210,357	413,704,213,951	1,398,568,521,297	1,368,558,366,490	0.99
CSRA	2021	569,326,150,132	201,805,747,541	422,834,602,004	420,253,210,357	1,753,240,850,009	1,398,568,521,297	0.79
CSRA	2022	502,527,670,417	569,326,150,132	542,534,101,779	422,834,602,004	1,835,253,997,038	1,753,240,850,009	1.11
DLTA	2020	1,103,831,856,000	1,292,805,083,000	79,117,279,000	85,234,517,000	1,225,580,913,000	1,425,983,722,000	1.07
DLTA	2021	1,174,393,432,000	1,103,831,856,000	84,151,006,000	79,117,279,000	1,308,722,065,000	1,225,580,913,000	1.02
DLTA	2022	1,165,412,820,000	1,174,393,432,000	83,554,198,000	84,151,006,000	1,307,186,367,000	1,308,722,065,000	1.03
DSFI	2020	213,707,043,160	225,282,034,125	158,787,756,254	164,383,631,882	373,757,193,361	391,479,346,685	1.01
DSFI	2021	233,778,414,610	213,707,043,160	156,889,164,262	158,787,756,254	391,754,830,323	373,757,193,361	0.94



Kode Perusahaan	Tahun	Current Assets (t)	Current Asset (t-1)	PPE(t)	PPE(t-1)	Total Asset (t)	Total Asset (t-1)	AQI
DSFI	2022	232,603,589,694	233,778,414,610	157,178,305,590	156,889,164,262	390,694,004,239	391,754,830,323	1.00
DSNG	2020	2,613,109,000,000	1,932,531,000,000	5,452,520,000,000	3,151,121,000,000	14,151,383,000,000	11,620,821,000,000	1.09
DSNG	2021	2,321,635,000,000	2,613,109,000,000	5,921,799,000,000	5,452,520,000,000	13,712,160,000,000	14,151,383,000,000	1.05
DSNG	2022	3,229,582,000,000	2,321,635,000,000	6,678,723,000,000	5,921,799,000,000	15,357,229,000,000	13,712,160,000,000	0.97
ENZO	2020	153,731,001,839	99,739,923,038	66,466,209,647	55,701,470,317	271,189,553,490	220,868,704,431	0.85
ENZO	2021	184,120,393,901	153,731,001,839	70,830,962,313	66,466,209,647	294,416,024,814	271,189,553,490	0.91
ENZO	2022	195,482,016,059	184,120,393,901	70,087,981,104	70,830,962,313	313,331,422,003	294,416,024,814	0.97
FAPA	2020	838,220,513,162	879,610,497,600	2,618,107,259,172	2,386,508,860,557	7,800,327,777,336	7,673,293,881,197	1.03
FAPA	2021	1,187,562,201,023	838,220,513,162	2,457,282,806,218	2,618,107,259,172	7,934,144,926,261	7,800,327,777,336	0.94
FAPA	2022	1,808,824,969,402	1,187,562,201,023	2,525,142,550,444	2,457,282,806,218	8,624,008,934,687	7,934,144,926,261	0.93
FOOD	2020	30,018,199,981	39,436,012,770	79,549,246,582	76,510,448,252	113,192,236,191	118,586,648,946	1.10
FOOD	2021	28,220,720,064	30,018,199,981	75,699,856,142	79,549,246,582	106,495,352,963	113,192,236,191	1.01
FOOD	2022	27,248,456,331	28,220,720,064	73,560,266,395	75,699,856,142	102,297,196,494	106,495,352,963	1.00
GOOD	2020	2,321,804,168,143	1,999,886,108,743	3,397,630,861,930	2,715,366,689,138	6,670,943,518,686	5,063,067,672,414	1.02
GOOD	2021	2,613,436,417,820	2,321,804,168,143	3,194,026,759,059	3,397,630,861,930	6,766,602,280,143	6,670,943,518,686	0.94
GOOD	2022	3,194,327,374,948	2,613,436,417,820	3,176,839,184,209	3,194,026,759,059	7,327,371,934,290	6,766,602,280,143	0.92
GZCO	2020	234,002,000,000	321,615,000,000	470,985,000,000	429,373,000,000	2,143,393,000,000	1,946,438,000,000	1.05
GZCO	2021	318,161,000,000	234,002,000,000	469,818,000,000	470,985,000,000	2,034,452,000,000	2,143,393,000,000	0.97
GZCO	2022	456,869,000,000	318,161,000,000	494,657,000,000	469,818,000,000	2,045,406,000,000	2,034,452,000,000	0.95



Kode Perusahaan	Tahun	Current Assets (t)	Current Asset (t-1)	PPE(t)	PPE(t-1)	Total Asset (t)	Total Asset (t-1)	AQI
1. Diarangi mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan sumber:								
HOKI	2020	423,486,192,138	483,422,211,591	379,776,240,198	353,945,662,234	906,924,214,166	848,676,035,300	1.12
HOKI	2021	450,325,961,390	423,486,192,138	442,033,942,721	379,776,240,198	989,119,315,334	906,924,214,166	1.04
HOKI	2022	389,697,575,028	450,325,961,390	329,698,912,588	442,033,942,721	811,603,660,216	989,119,315,334	0.93
2. Diarangi mengutip hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.								
ICBP	2020	20,716,223,000,000	16,624,925,000,000	13,351,296,000,000	11,342,412,000,000	103,588,325,000,000	38,709,314,000,000	1.08
ICBP	2021	33,997,637,000,000	20,716,223,000,000	14,175,833,000,000	13,351,296,000,000	118,066,628,000,000	103,588,325,000,000	0.90
ICBP	2022	31,070,365,000,000	33,997,637,000,000	14,520,941,000,000	14,175,833,000,000	115,305,536,000,000	118,066,628,000,000	1.03
3. Diarangi mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan sumber:								
IKAN	2020	101,515,353,709	61,054,972,928	22,124,517,063	22,398,390,939	132,538,615,751	95,848,982,883	0.67
IKAN	2021	100,799,802,577	101,515,353,709	20,045,124,334	22,124,517,063	129,081,871,589	132,538,615,751	0.93
IKAN	2022	94,098,987,115	100,799,802,577	24,354,060,931	20,045,124,334	125,635,186,707	129,081,871,589	1.19
4. Diarangi mengutip hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.								
INDF	2020	38,418,238,000,000	31,403,445,000,000	45,862,919,000,000	43,072,504,000,000	163,136,516,000,000	96,198,559,000,000	0.93
INDF	2021	54,183,399,000,000	38,418,238,000,000	46,751,821,000,000	45,862,919,000,000	179,356,193,000,000	163,136,516,000,000	0.92
INDF	2022	54,876,668,000,000	54,183,399,000,000	47,410,528,000,000	46,751,821,000,000	180,433,300,000,000	179,356,193,000,000	1.00
5. Diarangi mengutip hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.								
JAWA	2020	166,087,733,312	174,522,896,892	892,132,938,272	942,684,941,298	3,493,727,182,127	3,489,776,816,128	0.99
JAWA	2021	222,474,701,963	166,087,733,312	836,319,217,253	892,132,938,272	3,566,231,393,023	3,493,727,182,127	0.97
JAWA	2022	262,493,584,472	222,474,701,963	793,234,807,146	836,319,217,253	3,589,642,467,446	3,566,231,393,023	0.98
6. Diarangi mengutip hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.								
JPFA	2020	11,745,138,000,000	12,873,148,000,000	11,143,803,000,000	10,707,724,000,000	25,951,760,000,000	26,650,895,000,000	1.06
JPFA	2021	14,161,153,000,000	11,745,138,000,000	11,509,654,000,000	11,143,803,000,000	28,589,656,000,000	25,951,760,000,000	0.93
JPFA	2022	17,001,468,000,000	14,161,153,000,000	12,497,177,000,000	11,509,654,000,000	32,690,887,000,000	28,589,656,000,000	0.95



Kode Perusahaan	Tahun	Current Assets (t)	Current Asset (t-1)	PPE(t)	PPE(t-1)	Total Asset (t)	Total Asset (t-1)	AQI
KEJU	2020	500,560,734,326	498,883,575,576	131,897,013,807	138,148,991,989	674,806,910,037	666,313,386,673	0.99
KEJU	2021	497,681,274,294	500,560,734,326	128,944,476,290	131,897,013,807	767,726,284,113	674,806,910,037	1.15
KEJU	2022	641,093,981,245	497,681,274,294	200,543,193,693	128,944,476,290	860,100,358,989	767,726,284,113	0.94
ESIP	2020	2,920,275,000,000	2,192,494,000,000	6,313,300,000,000	6,311,102,000,000	10,922,788,000,000	10,225,322,000,000	0.93
ESIP	2021	4,307,772,000,000	2,920,275,000,000	5,826,682,000,000	6,313,300,000,000	11,851,182,000,000	10,922,788,000,000	0.86
ESIP	2022	5,107,489,000,000	4,307,772,000,000	5,665,815,000,000	5,826,682,000,000	12,417,013,000,000	11,851,182,000,000	0.93
MAIN	2020	1,989,833,442,000	2,012,839,154,000	2,437,268,696,000	2,284,212,362,000	4,674,206,873,000	4,648,577,041,000	1.04
MAIN	2021	2,663,583,383,000	1,989,833,442,000	2,459,801,444,000	2,437,268,696,000	5,436,745,210,000	4,674,206,873,000	0.88
MAIN	2022	2,952,189,309,000	2,663,583,383,000	2,538,986,813,000	2,459,801,444,000	5,746,998,087,000	5,436,745,210,000	0.96
MGRO	2020	363,370,254,050	322,185,821,673	857,429,044,834	826,199,341,899	1,433,953,996,487	1,360,106,993,113	0.98
MGRO	2021	809,016,739,979	363,370,254,050	821,145,104,544	857,429,044,834	1,820,202,594,748	1,433,953,996,487	0.75
MGRO	2022	1,429,234,676,110	809,016,739,979	945,740,264,206	821,145,104,544	2,561,664,000,157	1,820,202,594,748	0.81
MLBI	2020	1,189,261,000,000	1,162,802,000,000	1,479,447,000,000	1,559,289,000,000	2,907,425,000,000	2,896,950,000,000	0.97
MLBI	2021	1,241,112,000,000	1,189,261,000,000	1,406,550,000,000	1,479,447,000,000	2,922,017,000,000	2,907,425,000,000	0.96
MLBI	2022	1,649,257,000,000	1,241,112,000,000	1,468,317,000,000	1,406,550,000,000	3,374,502,000,000	2,922,017,000,000	0.90
MYOR	2020	12,838,729,162,094	12,776,102,781,513	6,043,201,970,326	4,674,963,819,225	19,777,500,514,550	19,037,918,806,473	1.14
MYOR	2021	12,969,783,874,643	12,838,729,162,094	6,376,788,515,278	6,043,201,970,326	19,917,653,265,528	19,777,500,514,550	1.02
MYOR	2022	14,772,623,976,128	12,969,783,874,643	6,644,507,001,686	6,376,788,515,278	22,276,160,695,411	19,917,653,265,528	0.95
PANI	2020	72,454,604,000	91,858,799,351	24,865,991,822	26,479,936,122	112,591,210,595	119,708,955,785	1.27



Kode Perusahaan	Tahun	Current Assets (t)	Current Asset (t-1)	PPE(t)	PPE(t-1)	Total Asset (t)	Total Asset (t-1)	AQI
PANI	2021	139,079,521,000	72,454,604,000	22,539,808,000	24,865,991,822	163,913,597,000	112,591,210,595	0.50
PANI	2022	9,632,816,363,000	139,079,521,000	39,405,308,000	22,539,808,000	15,938,444,031,000	163,913,597,000	1.38
PGUN	2020	107,871,877,963	162,596,811,212	710,009,743,939	667,734,168,733	1,817,499,225,034	1,939,464,535,024	1.06
PGUN	2021	190,502,249,869	107,871,877,963	1,122,794,967,757	710,009,743,939	2,497,154,377,254	1,817,499,225,034	1.03
PGUN	2022	289,998,443,433	190,502,249,869	1,122,984,716,580	1,122,794,967,757	2,347,517,612,881	2,497,154,377,254	0.99
PSDN	2020	283,695,608,058	285,684,939,859	455,525,868,085	450,070,227,177	765,375,539,783	763,492,320,252	1.01
PSDN	2021	233,247,740,114	283,695,608,058	447,585,994,787	455,525,868,085	708,894,784,885	765,375,539,783	1.06
PSDN	2022	222,048,253,982	233,247,740,114	437,403,489,157	447,585,994,787	705,620,167,464	708,894,784,885	1.00
PSGO	2020	560,100,591,588	632,248,405,126	950,537,353,785	675,575,979,658	3,401,723,398,441	3,255,607,109,573	1.10
PSGO	2021	953,903,389,311	560,100,591,588	971,692,187,639	950,537,353,785	3,731,907,652,769	3,401,723,398,441	0.90
PSGO	2022	1,304,904,227,804	953,903,389,311	1,108,936,889,645	971,692,187,639	4,140,857,067,187	3,731,907,652,769	0.95
ROTI	2020	1,549,617,329,468	1,874,411,044,438	2,434,486,072,405	2,540,413,874,692	4,452,166,671,985	4,682,083,844,951	1.05
ROTI	2021	1,282,057,210,341	1,549,617,329,468	2,492,863,630,370	2,434,486,072,405	4,191,284,422,677	4,452,166,671,985	1.08
ROTI	2022	1,285,672,230,703	1,282,057,210,341	2,493,688,426,380	2,492,863,630,370	4,130,321,616,083	4,191,284,422,677	1.00
SGRO	2020	1,377,714,000,000	1,043,828,000,000	2,007,528,000,000	2,172,058,000,000	9,744,680,000,000	9,466,943,000,000	0.95
SGRO	2021	1,397,536,000,000	1,377,714,000,000	1,893,959,000,000	2,007,528,000,000	9,751,365,000,000	9,744,680,000,000	0.99
SGRO	2022	1,800,148,000,000	1,397,536,000,000	1,918,765,000,000	1,893,959,000,000	10,243,238,000,000	9,751,365,000,000	0.96
SIMP	2020	7,808,956,000,000	6,758,593,000,000	20,266,991,000,000	20,342,294,000,000	35,395,264,000,000	34,910,838,000,000	0.97
SIMP	2021	9,527,236,000,000	7,808,956,000,000	19,510,043,000,000	20,266,991,000,000	35,979,302,000,000	35,395,264,000,000	0.94
SIMP	2022	10,442,878,000,000	9,527,236,000,000	19,211,553,000,000	19,510,043,000,000	36,113,081,000,000	35,979,302,000,000	0.97



Kode Perusahaan	Tahun	Current Assets (t)	Current Asset (t-1)	PPE(t)	PPE(t-1)	Total Asset (t)	Total Asset (t-1)	AQI
1. SIPD	2020	1,604,213,000,000	1,481,676,000,000	819,420,000,000	856,230,000,000	2,592,850,000,000	2,470,793,000,000	0.93
SIPD	2021	1,843,743,000,000	1,604,213,000,000	771,558,000,000	819,420,000,000	2,794,113,000,000	2,592,850,000,000	0.88
SIPD	2022	1,897,751,000,000	1,843,743,000,000	804,171,000,000	771,558,000,000	3,002,424,000,000	2,794,113,000,000	1.03
2. SKBM	2020	953,792,483,691	889,743,651,128	440,748,401,586	602,802,562,379	1,768,660,546,754	1,820,383,352,811	0.84
SKBM	2021	1,158,132,110,148	953,792,483,691	440,353,396,212	440,748,401,586	1,970,428,120,056	1,768,660,546,754	0.90
SKBM	2022	1,263,255,237,692	1,158,132,110,148	421,445,662,260	440,353,396,212	2,042,199,577,083	1,970,428,120,056	0.92
3. SKLT	2020	379,723,220,668	378,352,247,338	354,930,905,744	360,346,292,384	394,139,821,773	412,493,296,488	0.98
SKLT	2021	433,383,441,542	379,723,220,668	413,018,253,918	354,930,905,744	889,125,250,792	394,139,821,773	1.04
SKLT	2022	543,799,195,487	433,383,441,542	438,766,634,381	413,018,253,918	1,033,289,474,829	889,125,250,792	0.92
4. SMAR	2020	18,611,747,000,000	11,477,624,000,000	12,249,316,000,000	12,017,963,000,000	35,026,171,000,000	27,787,527,000,000	0.80
SMAR	2021	22,418,032,000,000	18,611,747,000,000	12,003,892,000,000	12,249,316,000,000	40,345,003,000,000	35,026,171,000,000	0.91
SMAR	2022	23,708,820,000,000	22,418,032,000,000	12,388,624,000,000	12,003,892,000,000	42,600,814,000,000	40,345,003,000,000	0.99
5. SSMS	2020	3,415,644,666,000	3,283,334,037,000	4,531,121,927,000	4,642,393,712,000	12,775,930,059,000	11,845,204,657,000	0.98
SSMS	2021	3,500,547,785,000	3,415,644,666,000	4,400,724,564,000	4,531,121,927,000	13,850,610,076,000	12,775,930,059,000	0.98
SSMS	2022	2,881,812,789,000	3,500,547,785,000	4,424,183,345,000	4,400,724,564,000	13,969,704,123,000	13,850,610,076,000	1.04
6. STTP	2020	1,505,872,822,478	1,165,406,301,686	1,538,988,540,784	1,124,520,287,704	3,448,995,059,882	2,881,563,083,954	1.02
STTP	2021	1,979,855,004,312	1,505,872,822,478	1,552,703,249,576	1,538,988,540,784	3,919,243,683,748	3,448,995,059,882	0.88
STTP	2022	2,575,390,271,556	1,979,855,004,312	1,585,273,559,920	1,552,703,249,576	4,590,737,849,889	3,919,243,683,748	0.88
7. TBLA	2020	8,027,179,000,000	6,551,760,000,000	6,515,193,000,000	6,491,794,000,000	19,431,293,000,000	17,363,003,000,000	0.93
TBLA	2021	9,303,201,000,000	8,027,179,000,000	6,647,127,000,000	6,515,193,000,000	21,084,017,000,000	19,431,293,000,000	0.95
TBLA	2022	11,374,948,000,000	9,303,201,000,000	6,910,144,000,000	6,647,127,000,000	23,673,644,000,000	21,084,017,000,000	0.93



Kode Perusahaan	Tahun	Current Assets (t)	Current Asset (t-1)	PPE(t)	PPE(t-1)	Total Asset (t)	Total Asset (t-1)	AQI
1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:								
TGKA	2020	3,067,116,650,845	2,761,095,717,618	75,635,303,975	86,888,676,915	3,361,956,197,960	2,995,872,439,975	1.03
TGKA	2021	3,071,867,706,530	3,067,116,650,845	78,301,596,511	75,635,303,975	3,403,961,007,490	3,361,956,197,960	1.09
TGKA	2022	3,716,526,690,785	3,071,867,706,530	168,527,762,114	78,301,596,511	4,181,760,862,637	3,403,961,007,490	1.26
g. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.								
ULTJ	2020	5,593,421,000,000	3,716,641,000,000	1,715,401,000,000	1,556,666,000,000	8,754,116,000,000	6,608,422,000,000	0.83
ULTJ	2021	4,844,821,000,000	5,593,421,000,000	2,165,353,000,000	1,715,401,000,000	7,406,856,000,000	8,754,116,000,000	1.15
ULTJ	2022	4,618,390,000,000	4,844,821,000,000	2,260,183,000,000	2,165,353,000,000	7,376,375,000,000	7,406,856,000,000	1.07
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.								
UNSP	2020	765,837,000,000	1,286,513,000,000	5,986,888,000,000	6,244,765,000,000	7,576,090,000,000	8,399,862,000,000	1.06
UNSP	2021	1,459,764,000,000	765,837,000,000	6,086,165,000,000	5,986,888,000,000	8,258,457,000,000	7,576,090,000,000	0.92
UNSP	2022	707,427,000,000	1,459,764,000,000	2,735,644,000,000	6,086,165,000,000	4,540,302,000,000	8,258,457,000,000	0.93
tanpa izin IBIKKG.								
WAPG	2020	44,921,451,967	57,263,726,017	47,532,503,181	50,382,995,071	92,627,105,867	107,757,084,046	1.10
WAPG	2021	54,953,529,801	44,921,451,967	14,311,471,593	47,532,503,181	100,505,085,001	92,627,105,867	0.58
WAPG	2022	53,626,590,283	54,953,529,801	2,959,086,036	14,311,471,593	97,504,907,444	100,505,085,001	0.81



D. SGI

Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGI
AALI	2020	18,807,043,000,000	17,452,736,000,000	1.08
AALI	2021	24,322,048,000,000	18,807,043,000,000	1.29
AALI	2022	21,828,591,000,000	24,322,048,000,000	0.90
ADES	2020	673,364,000,000	764,703,000,000	0.88
ADES	2021	935,075,000,000	673,364,000,000	1.39
ADES	2022	1,290,992,000,000	935,075,000,000	1.38
AGAR	2020	329,428,302,218	381,389,700,300	0.86
AGAR	2021	392,655,804,739	329,428,302,218	1.19
AGAR	2022	540,850,470,104	392,655,804,739	1.38
ALTO	2020	321,502,485,934	343,971,642,312	0.93
ALTO	2021	366,966,569,109	321,502,485,934	1.14
ALTO	2022	409,161,010,323	366,966,569,109	1.11
BEEF	2020	728,034,316,374	1,307,725,839,943	0.56
BEEF	2021	142,314,782,595	728,034,316,374	0.20
BEEF	2022	39,116,821,863	142,314,782,595	0.27
BISI	2020	1,812,762,000,000	2,272,410,000,000	0.80
BISI	2021	2,015,138,000,000	1,812,762,000,000	1.11
BISI	2022	2,415,592,000,000	2,015,138,000,000	1.20
BUDI	2020	2,725,866,000,000	3,003,768,000,000	0.91
BUDI	2021	3,374,782,000,000	2,725,866,000,000	1.24
BUDI	2022	3,382,326,000,000	3,374,782,000,000	1.00
BWPT	2020	2,198,666,000,000	2,512,784,000,000	0.87
BWPT	2021	2,938,338,000,000	2,198,666,000,000	1.34
BWPT	2022	4,574,124,000,000	2,938,338,000,000	1.56
CAMP	2020	956,634,474,111	1,028,952,947,818	0.93
CAMP	2021	1,019,133,657,275	956,634,474,111	1.07
CAMP	2022	1,129,360,552,136	1,019,133,657,275	1.11
CEKA	2020	3,634,297,273,749	3,120,937,098,980	1.16
CEKA	2021	5,359,440,530,374	3,634,297,273,749	1.47
CEKA	2022	6,143,759,424,928	5,359,440,530,374	1.15

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.



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGI
CLEO	2020	972,634,784,176	1,084,912,780,290	0.90
CLEO	2021	1,103,519,743,574	972,634,784,176	1.13
CLEO	2022	1,358,708,497,805	1,103,519,743,574	1.23
COCO	2020	171,048,708,670	216,197,806,076	0.79
COCO	2021	224,437,956,140	171,048,708,670	1.31
COCO	2022	289,795,165,323	224,437,956,140	1.29
CPIN	2020	42,518,782,000,000	42,501,146,000,000	1.00
CPIN	2021	51,698,249,000,000	42,518,782,000,000	1.22
CPIN	2022	56,867,544,000,000	51,698,249,000,000	1.10
CSRA	2020	607,253,410,714	492,295,715,775	1.23
CSRA	2021	895,867,536,708	607,253,410,714	1.48
CSRA	2022	970,572,083,452	607,253,410,714	1.60
DLTA	2020	546,336,411,000	827,136,727,000	0.66
DLTA	2021	681,205,785,000	546,336,411,000	1.25
DLTA	2022	778,744,315,000	681,205,785,000	1.14
DSFI	2020	365,870,902,563	476,786,004,054	0.77
DSFI	2021	532,522,855,555	365,870,902,563	1.46
DSFI	2022	552,366,215,890	532,522,855,555	1.04
DSNG	2020	6,698,918,000,000	5,736,684,000,000	1.17
DSNG	2021	7,124,495,000,000	6,698,918,000,000	1.06
DSNG	2022	9,633,671,000,000	7,124,495,000,000	1.35
ENZO	2020	516,388,569,802	376,222,114,796	1.37
ENZO	2021	1,129,864,264,910	516,388,569,802	2.19
ENZO	2022	500,912,131,206	1,129,864,264,910	0.44
FAPA	2020	2,617,336,401,866	2,118,741,542,217	1.24
FAPA	2021	3,390,496,525,189	2,617,336,401,866	1.30
FAPA	2022	4,828,633,601,246	3,390,496,525,189	1.42
FOOD	2020	94,563,258,607	126,256,859,256	0.75
FOOD	2021	91,560,431,563	94,563,258,607	0.97
FOOD	2022	87,016,911,838	91,560,431,563	0.95
GOOD	2020	7,719,379,796,413	8,438,631,355,699	0.91

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.



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGI
GOOD	2021	8,799,579,901,024	7,719,379,796,413	1.14
GOOD	2022	10,510,942,813,705	8,799,579,901,024	1.19
GZCO	2020	406,924,000,000	385,047,000,000	1.06
GZCO	2021	707,102,000,000	406,924,000,000	1.74
GZCO	2022	554,721,000,000	707,102,000,000	0.78
HOKI	2020	1,173,189,488,886	1,653,031,823,505	0.71
HOKI	2021	933,597,187,584	1,173,189,488,886	0.80
HOKI	2022	925,708,985,640	933,597,187,584	0.99
ICBP	2020	46,641,048,000,000	42,296,703,000,000	1.10
ICBP	2021	56,803,733,000,000	46,641,048,000,000	1.22
ICBP	2022	64,797,516,000,000	56,803,733,000,000	1.14
IKAN	2020	84,646,710,437	109,624,275,276	0.77
IKAN	2021	111,367,220,162	84,646,710,437	1.32
IKAN	2022	113,336,252,373	111,367,220,162	1.02
INDF	2020	81,731,469,000,000	76,592,955,000,000	1.07
INDF	2021	99,345,618,000,000	81,731,469,000,000	1.22
INDF	2022	110,830,272,000,000	99,345,618,000,000	1.12
JAWA	2020	461,342,540,054	723,317,737,664	0.64
JAWA	2021	843,195,153,685	461,342,540,054	1.83
JAWA	2022	971,541,518,082	843,195,153,685	1.15
JPEA	2020	36,964,948,000,000	38,872,084,000,000	0.95
JPEA	2021	44,878,300,000,000	36,964,948,000,000	1.21
JPEA	2022	48,972,085,000,000	44,878,300,000,000	1.09
KEJU	2020	900,852,668,263	978,806,205,312	0.92
KEJU	2021	1,042,307,144,847	900,852,668,263	1.16
KEJU	2022	1,044,368,857,579	1,042,307,144,847	1.00
LSIP	2020	3,536,721,000,000	3,699,439,000,000	0.96
LSIP	2021	4,525,473,000,000	3,536,721,000,000	1.28
LSIP	2022	4,585,348,000,000	4,525,473,000,000	1.01
MAIN	2020	7,000,570,412,000	7,454,920,083,000	0.94
MAIN	2021	9,130,618,395,000	7,000,570,412,000	1.30

1. Dilarang 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.



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGI
MAN	2022	11,101,647,275,000	9,130,618,395,000	1.22
MGRO	2020	4,106,566,376,814	1,953,747,315,540	2.10
MGRO	2021	7,313,139,597,522	4,106,566,376,814	1.78
MGRO	2022	7,505,700,941,167	7,313,139,597,522	1.03
MLBI	2020	1,985,009,000,000	3,711,405,000,000	0.53
MLBI	2021	2,473,681,000,000	1,985,009,000,000	1.25
MLBI	2022	3,114,907,000,000	2,473,681,000,000	1.26
MYOR	2020	24,476,953,742,651	25,026,739,472,547	0.98
MYOR	2021	27,904,558,322,183	24,476,953,742,651	1.14
MYOR	2022	30,669,405,967,404	27,904,558,322,183	1.10
PANI	2020	180,460,605,151	230,646,056,647	0.78
PANI	2021	282,803,444,000	180,460,605,151	1.57
PANI	2022	872,132,130,000	282,803,444,000	3.08
PGUN	2020	475,252,008,248	229,249,188,332	2.07
PGUN	2021	786,686,008,070	475,252,008,248	1.66
PGUN	2022	1,007,305,060,864	786,686,008,070	1.28
PSDN	2020	895,456,045,999	1,224,283,552,949	0.73
PSDN	2021	868,091,474,069	895,456,045,999	0.97
PSDN	2022	638,377,010,110	868,091,474,069	0.74
PSGO	2020	930,503,571,803	728,562,875,731	1.28
PSGO	2021	1,766,254,650,794	930,503,571,803	1.90
PSGO	2022	1,972,824,875,264	1,766,254,650,794	1.12
ROTI	2020	3,212,034,546,032	3,337,022,314,624	0.96
ROTI	2021	3,287,623,237,457	3,212,034,546,032	1.02
ROTI	2022	3,935,182,048,668	3,287,623,237,457	1.20
SGRO	2020	3,502,227,000,000	3,268,127,000,000	1.07
SGRO	2021	5,222,298,000,000	3,502,227,000,000	1.49
SGRO	2022	5,671,723,000,000	5,222,298,000,000	1.09
SIMP	2020	14,474,700,000,000	13,650,388,000,000	1.06
SIMP	2021	19,658,529,000,000	14,474,700,000,000	1.36
SIMP	2022	17,794,246,000,000	19,658,529,000,000	0.91

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.



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGI
SIPD	2020	4,341,295,000,000	4,049,392,000,000	1.07
SIPD	2021	5,439,581,000,000	4,341,295,000,000	1.25
SIPD	2022	6,047,203,000,000	5,439,581,000,000	1.11
SKBM	2020	3,165,530,224,724	2,104,704,872,583	1.50
SKBM	2021	3,847,887,478,570	3,165,530,224,724	1.22
SKBM	2022	3,802,296,289,773	3,847,887,478,570	0.99
SKLT	2020	1,253,700,810,596	1,281,116,255,236	0.98
SKLT	2021	1,356,846,112,540	1,253,700,810,596	1.08
SKLT	2022	1,539,310,803,104	1,356,846,112,540	1.13
SMAR	2020	40,434,346,000,000	36,198,102,000,000	1.12
SMAR	2021	57,004,234,000,000	40,434,346,000,000	1.41
SMAR	2022	75,045,559,000,000	57,004,234,000,000	1.32
SSMS	2020	4,011,130,559,000	3,277,806,795,000	1.22
SSMS	2021	5,203,100,578,000	4,011,130,559,000	1.30
SSMS	2022	7,261,218,471,000	5,203,100,578,000	1.40
STTP	2020	3,846,300,254,825	3,512,509,168,853	1.10
STTP	2021	4,241,856,914,012	3,846,300,254,825	1.10
STTP	2022	4,931,553,771,470	4,241,856,914,012	1.16
TBEA	2020	10,863,256,000,000	8,533,183,000,000	1.27
TBLA	2021	15,972,216,000,000	10,863,256,000,000	1.47
TBLA	2022	16,579,960,000,000	15,972,216,000,000	1.04
TGKA	2020	12,488,883,541,697	13,372,043,554,341	0.93
TGKA	2021	11,926,149,980,019	12,488,883,541,697	0.95
TGKA	2022	12,977,529,294,003	11,926,149,980,019	1.09
UUTJ	2020	5,967,362,000,000	6,223,057,000,000	0.96
UUTJ	2021	6,616,642,000,000	5,967,362,000,000	1.11
UUTJ	2022	7,656,252,000,000	6,616,642,000,000	1.16
UNSP	2020	2,506,717,000,000	1,984,017,000,000	1.26
UNSP	2021	3,971,114,000,000	2,506,717,000,000	1.58
UNSP	2022	4,189,330,000,000	3,971,114,000,000	1.05
WAP0	2020	227,388,566,486	229,018,851,265	0.99
WAP0	2021	317,186,703,933	227,388,566,486	1.39
WAP0	2022	330,020,475,370	317,186,703,933	1.04

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.



E. DEPI

Kode Perusahaan	Tahun	PPE(t)	PPE(t-1)	Depreciation (t)	Depreciation (t-1)	DEPI
AALI	2020	9,242,161,000,000	9,841,623,000,000	896,219,000,000	920,716,000,000	0.97
AALI	2021	9,172,225,000,000	9,242,161,000,000	879,968,000,000	896,219,000,000	1.01
AALI	2022	9,104,799,000,000	9,172,225,000,000	875,093,000,000	879,968,000,000	1.00
ADES	2020	351,626,000,000	405,448,000,000	43,153,000,000	42,653,000,000	0.87
ADES	2021	503,588,000,000	351,626,000,000	38,781,000,000	43,153,000,000	1.53
ADES	2022	708,363,000,000	503,588,000,000	40,598,000,000	38,781,000,000	1.32
AGAR	2020	46,841,229,653	45,753,082,317	1,408,394,914	487,195,223	0.36
AGAR	2021	46,602,524,743	46,841,229,653	455,696,010	1,408,394,914	3.01
AGAR	2022	46,564,588,723	46,602,524,743	8,515,601,500	455,696,010	0.06
ALTO	2020	874,144,213,406	885,151,767,583	22,179,142,665	32,748,651,685	1.44
ALTO	2021	871,177,959,259	874,144,213,406	21,369,043,005	22,179,142,665	1.03
ALTO	2022	851,900,053,043	871,177,959,259	20,515,465,669	21,369,043,005	1.02
BEEF	2020	370,577,592,335	473,398,409,608	9,947,258,317	14,207,769,815	1.11
BEEF	2021	377,413,590,329	370,577,592,335	8,737,199,123	9,947,258,317	1.16
BEEF	2022	368,570,176,165	377,413,590,329	9,215,090,116	8,737,199,123	0.93
BISI	2020	492,340,000,000	480,957,000,000	35,049,000,000	35,779,000,000	1.04
BISI	2021	497,760,000,000	492,340,000,000	35,493,000,000	35,049,000,000	1.00
BISI	2022	515,181,000,000	497,760,000,000	38,822,000,000	35,493,000,000	0.95



Kode Perusahaan	Tahun	PPE(t)	PPE(t-1)	Depreciation (t)	Depreciation (t-1)	DEPI
1. BUDI	2020	1,699,087,000,000	1,808,968,000,000	189,773,000,000	171,879,000,000	0.86
BUDI	2021	1,663,014,000,000	1,699,087,000,000	194,379,000,000	189,773,000,000	0.96
BUDI	2022	1,582,871,000,000	1,663,014,000,000	198,231,000,000	194,379,000,000	0.94
BWPT	2020	3,350,412,000,000	3,869,691,000,000	131,246,000,000	135,167,000,000	0.90
BWPT	2021	3,295,842,000,000	3,350,412,000,000	112,420,000,000	131,246,000,000	1.14
BWPT	2022	3,487,975,000,000	3,295,842,000,000	122,081,000,000	112,420,000,000	0.98
CAMP	2020	237,711,417,828	208,167,764,816	78,234,383,533	72,966,470,987	1.05
CAMP	2021	198,170,686,974	237,711,417,828	69,778,167,626	78,234,383,533	0.95
CAMP	2022	223,673,837,741	198,170,686,974	69,093,422,569	69,778,167,626	1.10
CEKA	2020	204,186,009,945	195,283,411,192	24,478,228,633	23,482,658,129	1.00
CEKA	2021	236,062,886,495	204,186,009,945	24,885,362,150	24,478,228,633	1.12
CEKA	2022	269,389,502,266	236,062,886,495	26,664,875,795	24,885,362,150	1.06
CLEO	2020	993,154,588,208	926,961,764,182	81,010,877,731	56,880,765,141	0.77
CLEO	2021	1,027,647,313,598	993,154,588,208	89,377,996,965	81,010,877,731	0.94
CLEO	2022	1,212,528,185,222	1,027,647,313,598	105,798,303,255	89,377,996,965	1.00
COCO	2020	67,899,416,744	70,453,472,318	5,091,617,297	4,653,452,861	0.89
COCO	2021	62,932,946,502	67,899,416,744	6,243,953,224	5,091,617,297	0.77
COCO	2022	113,353,753,899	62,932,946,502	6,763,425,829	6,243,953,224	1.60
CPIN	2020	14,494,330,000,000	13,521,979,000,000	862,874,000,000	856,183,000,000	1.06



Kode Perusahaan	Tahun	PPE(t)	PPE(t-1)	Depreciation (t)	Depreciation (t-1)	DEPI
1. CPIN	2021	16,255,596,000,000	14,494,330,000,000	981,432,000,000	862,874,000,000	0.99
CPIN	2022	17,627,978,000,000	16,255,596,000,000	1,140,430,000,000	981,432,000,000	0.94
CSRA	2020	420,253,210,357	413,704,213,951	39,152,658,591	39,190,902,125	1.02
CSRA	2021	422,834,602,004	420,253,210,357	36,616,217,607	39,152,658,591	1.07
CSRA	2022	542,534,101,779	422,834,602,004	35,071,715,192	36,616,217,607	1.31
DLTA	2020	79,117,279,000	85,234,517,000	16,278,335,000	17,061,854,000	0.98
DLTA	2021	84,151,006,000	79,117,279,000	16,817,826,000	16,278,335,000	1.02
DLTA	2022	83,554,198,000	84,151,006,000	15,891,520,000	16,817,826,000	1.04
DSFI	2020	158,787,756,254	164,383,631,882	8,439,088,178	9,320,865,337	1.06
DSFI	2021	156,889,164,262	158,787,756,254	7,775,536,521	8,439,088,178	1.07
DSFI	2022	157,178,305,590	156,889,164,262	7,034,164,499	7,775,536,521	1.10
DSNG	2020	5,452,520,000,000	3,151,121,000,000	344,095,000,000	326,423,000,000	1.58
DSNG	2021	5,921,799,000,000	5,452,520,000,000	365,815,000,000	344,095,000,000	1.02
DSNG	2022	6,678,723,000,000	5,921,799,000,000	478,683,000,000	365,815,000,000	0.87
ENZO	2020	66,466,209,647	55,701,470,317	6,868,384,423	6,286,140,621	1.08
ENZO	2021	70,830,962,313	66,466,209,647	6,937,623,374	6,868,384,423	1.05
ENZO	2022	70,087,981,104	70,830,962,313	6,957,692,712	6,937,623,374	0.99
FAPA	2020	2,618,107,259,172	2,386,508,860,557	306,952,514,714	277,502,362,298	0.99
FAPA	2021	2,457,282,806,218	2,618,107,259,172	333,505,029,751	306,952,514,714	0.88

2. 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 mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Kode Perusahaan	Tahun	PPE(t)	PPE(t-1)	Depreciation (t)	Depreciation (t-1)	DEPI
1. FAPA	2022	2,525,142,550,444	2,457,282,806,218	344,650,408,002	333,505,029,751	1.00
2. FOOD	2020	79,549,246,582	76,510,448,252	4,269,484,804	4,327,910,334	1.05
FOOD	2021	75,699,856,142	79,549,246,582	4,433,095,985	4,269,484,804	0.92
FOOD	2022	73,560,266,395	75,699,856,142	3,834,247,708	4,433,095,985	1.12
3. GOOD	2020	3,397,630,861,930	2,715,366,689,138	318,247,209,065	229,118,257,838	0.91
GOOD	2021	3,194,026,759,059	3,397,630,861,930	339,357,812,668	318,247,209,065	0.89
GOOD	2022	3,176,839,184,209	3,194,026,759,059	339,625,149,251	339,357,812,668	0.99
4. GZCO	2020	470,985,000,000	429,373,000,000	15,741,000,000	38,238,000,000	2.53
GZCO	2021	469,818,000,000	470,985,000,000	17,395,000,000	15,741,000,000	0.91
GZCO	2022	494,657,000,000	469,818,000,000	19,279,000,000	17,395,000,000	0.95
5. HOKI	2020	379,776,240,198	353,945,662,234	9,481,351,513	8,788,417,394	0.99
HOKI	2021	442,033,942,721	379,776,240,198	23,515,415,558	9,481,351,513	0.48
HOKI	2022	329,698,912,588	442,033,942,721	27,313,240,982	23,515,415,558	0.66
6. ICBP	2020	13,351,296,000,000	11,342,412,000,000	1,112,392,000,000	1,026,760,000,000	1.08
ICBP	2021	14,175,833,000,000	13,351,296,000,000	1,271,005,000,000	1,112,392,000,000	0.93
ICBP	2022	14,520,941,000,000	14,175,833,000,000	1,329,299,000,000	1,271,005,000,000	0.98
7. IKAN	2020	22,124,517,063	22,398,390,939	2,211,533,823	1,889,238,237.00	0.86
IKAN	2021	20,045,124,334	22,124,517,063	2,353,380,973	2,211,533,823.00	0.86
IKAN	2022	24,354,060,931	20,045,124,334	2,710,893,637	2,353,380,973.00	1.05

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



Kode Perusahaan	Tahun	PPE(t)	PPE(t-1)	Depreciation (t)	Depreciation (t-1)	DEPI
1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:						
INDF	2020	45,862,919,000,000	43,072,504,000,000	3,139,642,000,000	3,014,292,000,000	1.02
INDF	2021	46,751,821,000,000	45,862,919,000,000	3,249,512,000,000	3,139,642,000,000	0.99
INDF	2022	47,410,528,000,000	46,751,821,000,000	3,269,799,000,000	3,249,512,000,000	1.01
2. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:						
JAWA	2020	892,132,938,272	942,684,941,298	61,928,592,576	61,675,609,401.00	0.95
JAWA	2021	836,319,217,253	892,132,938,272	59,514,576,439	61,928,592,576.00	0.98
JAWA	2022	793,234,807,146	836,319,217,253	56,281,614,735	59,514,576,439.00	1.00
3. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:						
JPFA	2020	11,143,803,000,000	10,707,724,000,000	1,154,999,000,000	978,625,000,000	0.89
JPFA	2021	11,509,654,000,000	11,143,803,000,000	1,215,457,000,000	1,154,999,000,000	0.98
JPFA	2022	12,497,177,000,000	11,509,654,000,000	949,737,000,000	1,215,457,000,000	1.35
4. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:						
KEJU	2020	131,897,013,807	138,148,991,989	27,633,488,399	45,066,458,754	1.42
KEJU	2021	128,944,476,290	131,897,013,807	33,538,653,921	27,633,488,399	0.84
KEJU	2022	200,543,193,693	128,944,476,290	32,248,089,638	33,538,653,921	1.49
5. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:						
LSIP	2020	6,313,300,000,000	6,311,102,000,000	379,608,000,000	389,379,000,000	1.02
LSIP	2021	5,826,682,000,000	6,313,300,000,000	372,579,000,000	379,608,000,000	0.94
LSIP	2022	5,665,815,000,000	5,826,682,000,000	359,931,000,000	372,579,000,000	1.01
6. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:						
MAIN	2020	2,437,268,696,000	2,284,212,362,000	264,323,890,000	239,435,197,000	0.97
MAIN	2021	2,459,801,444,000	2,437,268,696,000	267,099,129,000	264,323,890,000	1.00
MAIN	2022	2,538,986,813,000	2,459,801,444,000	270,974,714,000	267,099,129,000	1.02



Kode Perusahaan	Tahun	PPE(t)	PPE(t-1)	Depreciation (t)	Depreciation (t-1)	DEPI
MGRO	2020	857,429,044,834	826,199,341,899	68,312,532,796	42,048,857,964	0.66
MGRO	2021	821,145,104,544	857,429,044,834	74,239,750,988	68,312,532,796	0.89
MGRO	2022	945,740,264,206	821,145,104,544	80,964,431,519	74,239,750,988	1.05
MLBI	2020	1,479,447,000,000	1,559,289,000,000	265,550,000,000	247,421,000,000	0.90
MLBI	2021	1,406,550,000,000	1,479,447,000,000	325,358,000,000	265,550,000,000	0.81
MLBI	2022	1,468,317,000,000	1,406,550,000,000	231,094,000,000	325,358,000,000	1.38
MYOR	2020	6,043,201,970,326	4,674,963,819,225	732,442,134,052	588,189,017,002	1.03
MYOR	2021	6,376,788,515,278	6,043,201,970,326	844,085,689,408	732,442,134,052	0.92
MYOR	2022	6,644,507,001,686	6,376,788,515,278	847,714,654,902	844,085,689,408	1.03
PANI	2020	24,865,991,822	26,479,936,122	3,299,243,654	2,990,210,872	0.87
PANI	2021	22,539,808,000	24,865,991,822	3,450,995,000	3,299,243,654	0.88
PANI	2022	39,405,308,000	22,539,808,000	3,041,622,000	3,450,995,000	1.85
PGUN	2020	710,009,743,939	667,734,168,733	36,059,081,264	11,720,804,726	0.36
PGUN	2021	1,122,794,967,757	710,009,743,939	39,676,929,627	36,059,081,264	1.42
PGUN	2022	1,122,984,716,580	1,122,794,967,757	45,231,097,780	39,676,929,627	0.88
PSDN	2020	455,525,868,085	450,070,227,177	17,223,597,364	19,041,439,228	1.11
PSDN	2021	447,585,994,787	455,525,868,085	16,266,378,144	17,223,597,364	1.04
PSDN	2022	437,403,489,157	447,585,994,787	16,242,733,864	16,266,378,144	0.98
PSGO	2020	950,537,353,785	675,575,979,658	57,483,525,749	51,292,920,944	1.24



Kode Perusahaan	Tahun	PPE(t)	PPE(t-1)	Depreciation (t)	Depreciation (t-1)	DEPI
PSGO	2021	971,692,187,639	950,537,353,785	63,035,360,395	57,483,525,749	0.94
PSGO	2022	1,108,936,889,645	971,692,187,639	83,362,957,219	63,035,360,395	0.87
ROTI	2020	2,434,486,072,405	2,540,413,874,692	170,523,461,601	159,176,875,553	0.90
ROTI	2021	2,492,863,630,370	2,434,486,072,405	167,568,367,898	170,523,461,601	1.04
ROTI	2022	2,493,688,426,380	2,492,863,630,370	175,558,392,032	167,568,367,898	0.96
SGRO	2020	2,007,528,000,000	2,172,058,000,000	202,627,000,000	225,665,000,000	1.03
SGRO	2021	1,893,959,000,000	2,007,528,000,000	193,830,000,000	202,627,000,000	0.99
SGRO	2022	1,918,765,000,000	1,893,959,000,000	193,854,000,000	193,830,000,000	1.01
SIMP	2020	20,266,991,000,000	20,342,294,000,000	1,283,243,000,000	1,319,553,000,000	1.02
SIMP	2021	19,510,043,000,000	20,266,991,000,000	1,283,546,000,000	1,283,243,000,000	0.96
SIMP	2022	19,211,553,000,000	19,510,043,000,000	1,303,273,000,000	1,283,546,000,000	0.97
SIPD	2020	819,420,000,000	856,230,000,000	86,715,000,000	91,143,000,000	1.01
SIPD	2021	771,558,000,000	819,420,000,000	87,795,000,000	86,715,000,000	0.94
SIPD	2022	804,171,000,000	771,558,000,000	89,819,000,000	87,795,000,000	1.02
SKBM	2020	440,748,401,586	602,802,562,379	37,794,940,898	40,403,226,907	0.80
SKBM	2021	440,353,396,212	440,748,401,586	39,161,490,998	37,794,940,898	0.97
SKBM	2022	421,445,662,260	440,353,396,212	41,322,017,393	39,161,490,998	0.91
SKLT	2020	354,930,905,744	360,346,292,384	26,382,874,727	23,264,795,452	0.88
SKLT	2021	413,018,253,918	354,930,905,744	25,387,700,738	26,382,874,727	1.19
SKLT	2022	438,766,634,381	413,018,253,918	25,555,788,883	25,387,700,738	1.05
SMAR	2020	12,249,316,000,000	12,017,963,000,000	968,993,000,000	818,250,000,000	0.87

2. Dilarang mengutip sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

penulisan kritik dan tinjauan suatu masalah.



Kode Perusahaan	Tahun	PPE(t)	PPE(t-1)	Depreciation (t)	Depreciation (t-1)	DEPI
SMAR	2021	12,003,892,000,000	12,249,316,000,000	989,554,000,000	968,993,000,000	0.96
SMAR	2022	12,388,624,000,000	12,003,892,000,000	1,000,436,000,000	989,554,000,000	1.02
SSMS	2020	4,531,121,927,000	4,642,393,712,000	161,121,007,000	144,190,508,000	0.88
SSMS	2021	4,400,724,564,000	4,531,121,927,000	153,473,158,000	161,121,007,000	1.02
SSMS	2022	4,424,183,345,000	4,400,724,564,000	160,557,558,000	153,473,158,000	0.96
STTP	2020	1,538,988,540,784	1,124,520,287,704	69,589,509,989	69,769,299,561	1.35
STTP	2021	1,552,703,249,576	1,538,988,540,784	69,755,335,096	69,589,509,989	1.01
STTP	2022	1,585,273,559,920	1,552,703,249,576	68,189,109,872	69,755,335,096	1.04
TBLA	2020	6,515,193,000,000	6,491,794,000,000	499,048,000,000	484,176,000,000	0.98
TBLA	2021	6,647,127,000,000	6,515,193,000,000	504,430,000,000	499,048,000,000	1.01
TBLA	2022	6,910,144,000,000	6,647,127,000,000	547,895,000,000	504,430,000,000	0.96
TGKA	2020	75,635,303,975	86,888,676,915	14,791,487,360	20,138,839,240	1.15
TGKA	2021	78,301,596,511	75,635,303,975	13,453,108,081	14,791,487,360	1.12
TGKA	2022	168,527,762,114	78,301,596,511	13,381,523,458	13,453,108,081	1.99
ULTJ	2020	1,715,401,000,000	1,556,666,000,000	153,262,000,000	144,743,000,000	1.04
ULTJ	2021	2,165,353,000,000	1,715,401,000,000	161,055,000,000	153,262,000,000	1.18
ULTJ	2022	2,260,183,000,000	2,165,353,000,000	154,583,000,000	161,055,000,000	1.08
UNSP	2020	5,986,888,000,000	6,244,765,000,000	226,718,000,000	273,754,000,000	1.15
UNSP	2021	6,086,165,000,000	5,986,888,000,000	224,196,000,000	226,718,000,000	1.03
UNSP	2022	2,735,644,000,000	6,086,165,000,000	191,663,000,000	224,196,000,000	0.54
WAPQ	2020	47,532,503,181	50,382,995,071	2,850,491,890	2,912,145,718	0.97

2. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
a. Penulisan kritikan dan tinjauan suatu masalah.
b. Penulisan tidak merujuk kepentingan yang wajar IBKKG.
tanpa izin IBKKG.



Kode Perusahaan	Tahun	PPE(t)	PPE(t-1)	Depreciation (t)	Depreciation (t-1)	DEPI
WAPO	2021	14,311,471,593	47,532,503,181	2,859,003,702	2,850,491,890	0.34
WAPO	2022	2,959,086,036	14,311,471,593	893,360,006	2,859,003,702	0.72

F. SGAI

Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGA EXP (t)	SGA EXP (t-1)	SGAI
AALI	2020	18,807,043,000,000	17,452,736,000,000	1,120,734,000,000	1,184,198,000,000	0.88
AALI	2021	24,322,048,000,000	18,807,043,000,000	1,400,356,000,000	1,120,734,000,000	0.97
AALI	2022	21,828,591,000,000	24,322,048,000,000	1,461,604,000,000	1,400,356,000,000	1.16
ADES	2020	673,364,000,000	764,703,000,000	166,137,000,000	218,733,000,000	0.86
ADES	2021	935,075,000,000	673,364,000,000	175,104,000,000	166,137,000,000	0.76
ADES	2022	1,290,992,000,000	935,075,000,000	229,558,000,000	175,104,000,000	0.95
AGAR	2020	329,428,302,218	381,389,700,300	22,470,548,277	24,593,798,858	1.06
AGAR	2021	392,655,804,739	329,428,302,218	31,504,924,245	22,470,548,277	1.18
AGAR	2022	540,850,470,104	392,655,804,739	40,880,699,194	31,504,924,245	0.94
ALTO	2020	321,502,485,934	343,971,642,312	35,164,294,425	49,851,657,372	0.75
ALTO	2021	366,966,569,109	321,502,485,934	30,437,849,675	35,164,294,425	0.76
ALTO	2022	409,161,010,323	366,966,569,109	31,908,104,716	30,437,849,675	0.94
BEEF	2020	728,034,316,374	1,307,725,839,943	86,762,710,108	71,151,839,515	2.19
BEEF	2021	142,314,782,595	728,034,316,374	66,395,547,712	86,762,710,108	3.91
BEEF	2022	39,116,821,863	142,314,782,595	42,501,854,214	66,395,547,712	2.33



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGA EXP (t)	SGA EXP (t-1)	SGAI
1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan sumber:						
BISI	2020	1,812,762,000,000	2,272,410,000,000	254,787,000,000	392,586,000,000	0.81
BISI	2021	2,015,138,000,000	1,812,762,000,000	272,412,000,000	254,787,000,000	0.96
BISI	2022	2,415,592,000,000	2,015,138,000,000	339,015,000,000	272,412,000,000	1.04
2. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan sumber:						
BUDI	2020	2,725,866,000,000	3,003,768,000,000	156,980,000,000	149,098,000,000	1.16
BUDI	2021	3,374,782,000,000	2,725,866,000,000	219,488,000,000	156,980,000,000	1.13
BUDI	2022	3,382,326,000,000	3,374,782,000,000	190,604,000,000	219,488,000,000	0.87
3. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan sumber:						
BWPT	2020	2,198,666,000,000	2,512,784,000,000	342,592,000,000	490,192,000,000	0.80
BWPT	2021	2,938,338,000,000	2,198,666,000,000	346,641,000,000	342,592,000,000	0.76
BWPT	2022	4,574,124,000,000	2,938,338,000,000	370,349,000,000	346,641,000,000	0.69
4. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan sumber:						
CAMP	2020	956,634,474,111	1,028,952,947,818	469,201,507,248	513,236,278,110	0.98
CAMP	2021	1,019,133,657,275	956,634,474,111	439,646,822,666	469,201,507,248	0.88
CAMP	2022	1,129,360,552,136	1,019,133,657,275	479,041,223,534	439,646,822,666	0.98
5. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan sumber:						
CEKA	2020	3,634,297,273,749	3,120,937,098,980	130,564,462,228	93,549,490,824	1.20
CEKA	2021	5,359,440,530,374	3,634,297,273,749	150,827,679,793	130,564,462,228	0.78
CEKA	2022	6,143,759,424,928	5,359,440,530,374	152,357,871,499	150,827,679,793	0.88
6. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan sumber:						
CLEO	2020	972,634,784,176	1,084,912,780,290	197,375,171,977	186,926,432,219	1.18
CLEO	2021	1,103,519,743,574	972,634,784,176	199,873,408,618	197,375,171,977	0.89
CLEO	2022	1,358,708,497,805	1,103,519,743,574	229,627,534,020	199,873,408,618	0.93



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGA EXP (t)	SGA EXP (t-1)	SGAI
1. COCO	2020	171,048,708,670	216,197,806,076	11,902,461,016	13,010,913,164	1.16
2. COCO	2021	224,437,956,140	171,048,708,670	13,101,123,064	11,902,461,016	0.84
3. COCO	2022	289,795,165,323	224,437,956,140	34,091,351,298	13,101,123,064	2.02
4. CPIN	2020	42,518,782,000,000	42,501,146,000,000	2,883,445,000,000	2,809,239,000,000	1.03
5. CPIN	2021	51,698,249,000,000	42,518,782,000,000	3,528,500,000,000	2,883,445,000,000	1.01
6. CPIN	2022	56,867,544,000,000	51,698,249,000,000	3,958,195,000,000	3,528,500,000,000	1.02
7. CSRA	2020	607,253,410,714	492,295,715,775	118,206,172,143	106,074,146,359	0.90
8. CSRA	2021	895,867,536,708	607,253,410,714	119,181,537,740	118,206,172,143	0.68
9. CSRA	2022	970,572,083,452	607,253,410,714	175,585,629,496	119,181,537,740	0.92
10. DLTA	2020	546,336,411,000	827,136,727,000	235,143,082,000	234,847,981,000	1.52
11. DLTA	2021	681,205,785,000	546,336,411,000	250,966,445,000	235,143,082,000	0.86
12. DLTA	2022	778,744,315,000	681,205,785,000	273,208,755,000	250,966,445,000	0.95
13. DSFI	2020	365,870,902,563	476,786,004,054	37,650,435,313	40,384,690,876	1.21
14. DSFI	2021	532,522,855,555	365,870,902,563	59,649,455,324	37,650,435,313	1.09
15. DSFI	2022	552,366,215,890	532,522,855,555	66,543,241,377	59,649,455,324	1.08
16. DSNG	2020	6,698,918,000,000	5,736,684,000,000	718,863,000,000	752,848,000,000	0.82
17. DSNG	2021	7,124,495,000,000	6,698,918,000,000	731,322,000,000	718,863,000,000	0.96
18. DSNG	2022	9,633,671,000,000	7,124,495,000,000	883,038,000,000	731,322,000,000	0.89
19. ENZO	2020	516,388,569,802	376,222,114,796	34,202,193,749	32,233,545,050	0.77



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGA EXP (t)	SGA EXP (t-1)	SGAI
1. ENZO	2021	1,129,864,264,910	516,388,569,802	60,193,033,052	34,202,193,749	0.80
2. ENZO	2022	500,912,131,206	1,129,864,264,910	52,257,696,346	60,193,033,052	1.96
FAPA	2020	2,617,336,401,866	2,118,741,542,217	265,084,973,675	265,200,361,138	0.81
FAPA	2021	3,390,496,525,189	2,617,336,401,866	282,176,297,997	265,084,973,675	0.82
FAPA	2022	4,828,633,601,246	3,390,496,525,189	311,468,340,604	282,176,297,997	0.78
FOOD	2020	94,563,258,607	126,256,859,256	43,720,798,876	48,505,999,368	1.20
FOOD	2021	91,560,431,563	94,563,258,607	38,959,199,375	43,720,798,876	0.92
FOOD	2022	87,016,911,838	91,560,431,563	35,163,790,452	38,959,199,375	0.95
GOOD	2020	7,719,379,796,413	8,438,631,355,699	1,685,748,451,238	1,909,808,920,962	0.96
GOOD	2021	8,799,579,901,024	7,719,379,796,413	1,709,864,783,998	1,685,748,451,238	0.89
GOOD	2022	10,510,942,813,705	8,799,579,901,024	1,944,663,279,882	1,709,864,783,998	0.95
GZCO	2020	406,924,000,000	385,047,000,000	68,247,000,000	110,082,000,000	0.59
GZCO	2021	707,102,000,000	406,924,000,000	71,648,000,000	68,247,000,000	0.60
GZCO	2022	554,721,000,000	707,102,000,000	76,110,000,000	71,648,000,000	1.35
HOKI	2020	1,173,189,488,886	1,653,031,823,505	74,777,078,851	80,866,331,138	1.30
HOKI	2021	933,597,187,584	1,173,189,488,886	77,282,561,871	74,777,078,851	1.30
HOKI	2022	925,708,985,640	933,597,187,584	80,942,598,736	77,282,561,871	1.06
ICBP	2020	46,641,048,000,000	42,296,703,000,000	8,106,983,000,000	7,125,871,000,000	1.03
ICBP	2021	56,803,733,000,000	46,641,048,000,000	8,742,483,000,000	8,106,983,000,000	0.89

2. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
a. penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
tanpa izin IBIKKG.



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGA EXP (t)	SGA EXP (t-1)	SGAI
1. ICBP	2022	64,797,516,000,000	56,803,733,000,000	9,378,241,000,000	8,742,483,000,000	0.94
2. IKAN	2020	84,646,710,437	109,624,275,276	10,974,488,847	7,290,336,189	1.95
IKAN	2021	111,367,220,162	84,646,710,437	12,319,141,039	10,974,488,847	0.85
IKAN	2022	113,336,252,373	111,367,220,162	13,764,070,152	12,319,141,039	1.10
3. INDF	2020	81,731,469,000,000	76,592,955,000,000	14,095,000,000,000	13,186,529,000,000	1.00
INDF	2021	99,345,618,000,000	81,731,469,000,000	15,364,067,000,000	14,095,000,000,000	0.90
INDF	2022	110,830,272,000,000	99,345,618,000,000	15,288,702,000,000	15,364,067,000,000	0.89
4. JAWA	2020	461,342,540,054	723,317,737,664	55,502,252,271	67,849,543,718	1.28
JAWA	2021	843,195,153,685	461,342,540,054	52,679,739,693	55,502,252,271	0.52
JAWA	2022	971,541,518,082	843,195,153,685	57,334,658,629	52,679,739,693	0.94
5. JPFA	2020	36,964,948,000,000	38,872,084,000,000	4,794,180,000,000	4,736,108,000,000	1.06
JPFA	2021	44,878,300,000,000	36,964,948,000,000	4,798,418,000,000	4,794,180,000,000	0.82
JPFA	2022	48,972,085,000,000	44,878,300,000,000	4,880,287,000,000	4,798,418,000,000	0.93
6. KEJU	2020	900,852,668,263	978,806,205,312	141,795,268,461	214,777,365,461	0.72
KEJU	2021	1,042,307,144,847	900,852,668,263	162,398,098,419	141,795,268,461	0.99
KEJU	2022	1,044,368,857,579	1,042,307,144,847	156,687,875,730	162,398,098,419	0.96
7. LSIP	2020	3,536,721,000,000	3,699,439,000,000	265,632,000,000	360,577,000,000	0.77
LSIP	2021	4,525,473,000,000	3,536,721,000,000	298,957,000,000	265,632,000,000	0.88
LSIP	2022	4,585,348,000,000	4,525,473,000,000	285,026,000,000	298,957,000,000	0.94



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGA EXP (t)	SGA EXP (t-1)	SGAI
1						
MAIN	2020	7,000,570,412,000	7,454,920,083,000	453,393,213,000	523,742,463,000	0.92
MAIN	2021	9,130,618,395,000	7,000,570,412,000	470,784,611,000	453,393,213,000	0.80
MAIN	2022	11,101,647,275,000	9,130,618,395,000	528,915,108,000	470,784,611,000	0.92
MGRO	2020	4,106,566,376,814	1,953,747,315,540	142,964,404,225	117,431,740,681	0.58
MGRO	2021	7,313,139,597,522	4,106,566,376,814	642,583,009,516	142,964,404,225	2.52
MGRO	2022	7,505,700,941,167	7,313,139,597,522	628,072,342,947	642,583,009,516	0.95
MLBI	2020	1,985,009,000,000	3,711,405,000,000	449,834,000,000	575,781,000,000	1.46
MLBI	2021	2,473,681,000,000	1,985,009,000,000	488,998,000,000	449,834,000,000	0.87
MLBI	2022	3,114,907,000,000	2,473,681,000,000	659,402,000,000	488,998,000,000	1.07
MYOR	2020	24,476,953,742,651	25,026,739,472,547	4,468,194,765,530	4,744,976,395,481	0.96
MYOR	2021	27,904,558,322,183	24,476,953,742,651	5,150,667,594,248	4,468,194,765,530	1.01
MYOR	2022	30,669,405,967,404	27,904,558,322,183	4,406,308,697,223	5,150,667,594,248	0.78
PANI	2020	180,460,605,151	230,646,056,647	12,846,383,369	14,783,897,082	1.11
PANI	2021	282,803,444,000	180,460,605,151	13,589,188,000	12,846,383,369	0.68
PANI	2022	872,132,130,000	282,803,444,000	141,330,794,000	13,589,188,000	3.37
PGUN	2020	475,252,008,248	229,249,188,332	38,557,230,115	69,348,856,718	0.27
PGUN	2021	786,686,008,070	475,252,008,248	42,896,294,848	42,896,294,848	0.60
PGUN	2022	1,007,305,060,864	786,686,008,070	69,348,856,718	42,896,294,848	1.26

2. 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.
tanpa izin IBIKKG.



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGA EXP (t)	SGA EXP (t-1)	SGAI
PSDN	2020	895,456,045,999	1,224,283,552,949	129,998,962,345	141,193,929,017	1.26
PSDN	2021	868,091,474,069	895,456,045,999	112,884,632,775	129,998,962,345	0.90
PSDN	2022	638,377,010,110	868,091,474,069	128,273,720,444	112,884,632,775	1.55
PSGO	2020	930,503,571,803	728,562,875,731	134,590,938,596	154,806,632,808	0.68
PSGO	2021	1,766,254,650,794	930,503,571,803	127,765,718,714	134,590,938,596	0.50
PSGO	2022	1,972,824,875,264	1,766,254,650,794	170,606,549,038	127,765,718,714	1.20
ROTI	2020	3,212,034,546,032	3,337,022,314,624	1,598,529,737,771	1,556,060,704,391	1.07
ROTI	2021	3,287,623,237,457	3,212,034,546,032	1,432,134,966,693	1,598,529,737,771	0.88
ROTI	2022	3,935,182,048,668	3,287,623,237,457	1,517,962,815,107	1,432,134,966,693	0.89
SGRO	2020	3,502,227,000,000	3,268,127,000,000	322,959,000,000	369,131,000,000	0.82
SGRO	2021	5,222,298,000,000	3,502,227,000,000	117,923,000,000	322,959,000,000	0.24
SGRO	2022	5,671,723,000,000	5,222,298,000,000	157,862,000,000	117,923,000,000	1.23
SIMP	2020	14,474,700,000,000	13,650,388,000,000	1,196,968,000,000	1,432,771,000,000	0.79
SIMP	2021	19,658,529,000,000	14,474,700,000,000	1,592,724,000,000	1,196,968,000,000	0.98
SIMP	2022	17,794,246,000,000	19,658,529,000,000	1,224,615,000,000	1,592,724,000,000	0.85
SIPD	2020	4,341,295,000,000	4,049,392,000,000	390,193,000,000	382,146,000,000	0.95
SIPD	2021	5,439,581,000,000	4,341,295,000,000	366,276,000,000	390,193,000,000	0.75
SIPD	2022	6,047,203,000,000	5,439,581,000,000	444,720,000,000	366,276,000,000	1.09
SKBM	2020	3,165,530,224,724	2,104,704,872,583	247,273,679,036	219,972,731,760	0.75
SKBM	2021	3,847,887,478,570	3,165,530,224,724	442,020,121,638	247,273,679,036	1.47
SKBM	2022	3,802,296,289,773	3,847,887,478,570	479,722,298,164	442,020,121,638	1.10

2. Dilarang mengutip sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

penulisan kritik dan tinjauan suatu masalah.

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g. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGA EXP (t)	SGA EXP (t-1)	SGAI
1. SKLT	2020	1,253,700,810,596	1,281,116,255,236	258,845,382,398	242,676,545,796	1.09
SKLT	2021	1,356,846,112,540	1,253,700,810,596	279,554,851,876	258,845,382,398	1.00
SKLT	2022	1,539,310,803,104	1,356,846,112,540	319,276,295,824	279,554,851,876	1.01
SMAR	2020	40,434,346,000,000	36,198,102,000,000	3,554,189,000,000	2,838,008,000,000	1.12
SMAR	2021	57,004,234,000,000	40,434,346,000,000	7,074,950,000,000	3,554,189,000,000	1.41
SMAR	2022	75,045,559,000,000	57,004,234,000,000	6,722,994,000,000	7,074,950,000,000	0.72
SSMS	2020	4,011,130,559,000	3,277,806,795,000	687,906,520,000	605,587,568,000	0.93
SSMS	2021	5,203,100,578,000	4,011,130,559,000	653,726,193,000	687,906,520,000	0.73
SSMS	2022	7,261,218,471,000	5,203,100,578,000	896,239,500,000	653,726,193,000	0.98
STTP	2020	3,846,300,254,825	3,512,509,168,853	321,571,925,128	333,799,858,739	0.88
STTP	2021	4,241,856,914,012	3,846,300,254,825	403,583,152,161	321,571,925,128	1.14
STTP	2022	4,931,553,771,470	4,241,856,914,012	447,630,772,003	403,583,152,161	0.95
TBLA	2020	10,863,256,000,000	8,533,183,000,000	798,845,000,000	669,997,000,000	0.94
TBLA	2021	15,972,216,000,000	10,863,256,000,000	1,144,648,000,000	798,845,000,000	0.97
TBLA	2022	16,579,960,000,000	15,972,216,000,000	1,270,164,000,000	1,144,648,000,000	1.07
TGKA	2020	12,488,883,541,697	13,372,043,554,341	1,025,803,675,004	1,140,809,491,379	0.96
TGKA	2021	11,926,149,980,019	12,488,883,541,697	956,083,924,469	1,025,803,675,004	0.98
TGKA	2022	12,977,529,294,003	11,926,149,980,019	857,207,701,268	956,083,924,469	0.82
ULTJ	2020	5,967,362,000,000	6,223,057,000,000	1,004,934,000,000	1,093,398,000,000	0.96
ULTJ	2021	6,616,642,000,000	5,967,362,000,000	958,711,000,000	1,004,934,000,000	0.86
ULTJ	2022	7,656,252,000,000	6,616,642,000,000	1,185,591,000,000	958,711,000,000	1.07

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

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g. 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.



Kode Perusahaan	Tahun	Sales (t)	Sales (t-1)	SGA EXP (t)	SGA EXP (t-1)	SGAI
1. UNSP	2020	2,506,717,000,000	1,984,017,000,000	489,097,000,000	442,834,000,000	0.87
UNSP	2021	3,971,114,000,000	2,506,717,000,000	472,960,000,000	489,097,000,000	0.61
UNSP	2022	4,189,330,000,000	3,971,114,000,000	470,745,000,000	472,960,000,000	0.94
WAPO	2020	227,388,566,486	229,018,851,265	4,292,371,321	9,145,298,711	0.47
WAPO	2021	317,186,703,933	227,388,566,486	7,031,892,647	4,292,371,321	1.17
WAPO	2022	330,020,475,370	317,186,703,933	8,716,054,751	7,031,892,647	1.19

- g. 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.



G. TATA

Kode Perusahaan	Tahun	Total Asset (t)	Inc from cont opr (t)	CFO (t)	TATA
AALI	2020	27,781,231,000,000	893,779,000,000	2,322,164,000,000	-0.05
AALI	2021	30,339,906,000,000	2,067,362,000,000	4,895,119,000,000	-0.09
AALI	2022	29,249,340,000,000	1,792,050,000,000	1,835,397,000,000	-0.00
ADES	2020	958,791,000,000	135,789,000,000	230,679,000,000	-0.10
ADES	2021	1,304,108,000,000	265,758,000,000	308,296,000,000	-0.03
ADES	2022	1,645,582,000,000	364,972,000,000	312,748,000,000	0.03
AGAR	2020	171,126,264,401	-764,674,863	11,370,280,933	-0.07
AGAR	2021	179,189,557,684	1,676,533,638	8,190,783,341	-0.04
AGAR	2022	199,104,960,001	-1,922,533,742	-5,397,211,391	0.02
ALTO	2020	1,105,874,415,256	-10,506,939,189	30,788,406,788	-0.04
ALTO	2021	1,089,208,965,375	-8,932,197,718	41,942,240,191	-0.05
ALTO	2022	1,023,323,308,935	-16,129,026,748	1,440,523,783	-0.02
BEEF	2020	677,803,886,415	-350,736,124,757	-198,093,665,098	-0.23
BEEF	2021	673,480,916,520	-181,441,958,103	42,083,642,529	-0.33
BEEF	2022	615,017,828,200	-93,687,239,182	-86,334,123,211	-0.01
BISI	2020	2,914,979,000,000	275,667,000,000	714,412,000,000	-0.15
BISI	2021	3,132,202,000,000	380,992,000,000	652,538,000,000	-0.09
BISI	2022	3,410,481,000,000	523,242,000,000	668,145,000,000	-0.04
BUDI	2020	2,963,007,000,000	67,093,000,000	193,682,000,000	-0.04
BUDI	2021	2,993,218,000,000	91,723,000,000	233,809,000,000	-0.05
BUDI	2022	3,173,651,000,000	93,065,000,000	31,245,000,000	0.02
BWPT	2020	15,060,968,000,000	-1,108,389,000,000	171,060,000,000	-0.08
BWPT	2021	12,045,048,000,000	-1,417,294,000,000	206,225,000,000	-0.13
BWPT	2022	12,223,568,000,000	12,635,000,000	514,295,000,000	-0.04
CAMP	2020	1,086,873,666,641	44,045,828,312	198,880,212,796	-0.14
CAMP	2021	1,147,260,611,703	100,066,615,090	218,469,033,697	-0.10
CAMP	2022	1,074,777,460,412	121,257,336,904	178,373,991,059	-0.05
CEKA	2020	1,566,673,828,068	207,543,083,141	171,295,450,196	0.02
CEKA	2021	1,697,387,196,209	227,163,546,573	-91,481,686,113	0.19
CEKA	2022	1,718,287,453,575	282,224,281,647	11,867,530,566	0.16
CLEO	2020	1,310,940,121,622	132,772,234,495	226,926,314,731	-0.07

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- 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.



Kode Perusahaan	Tahun	Total Asset (t)	Inc from cont opr (t)	CFO (t)	TATA
CLEO	2021	1,348,181,576,913	180,711,667,020	304,980,204,013	-0.09
CLEO	2022	1,693,523,611,414	195,598,848,689	190,077,226,602	0.00
COCO	2020	263,754,414,443	2,738,128,648	-32,719,704,184	0.13
COCO	2021	370,684,311,428	8,532,631,708	-26,118,359,500	0.09
COCO	2022	485,054,412,584	6,620,432,696	-77,748,378,471	0.17
CPIN	2020	31,159,291,000,000	3,845,833,000,000	4,845,575,000,000	-0.03
CPIN	2021	35,446,051,000,000	3,619,010,000,000	2,121,905,000,000	0.04
CPIN	2022	39,847,545,000,000	2,930,357,000,000	1,673,887,000,000	0.03
CSRA	2020	1,398,568,521,297	72,366,649,338	240,201,830,321	-0.12
CSRA	2021	1,753,240,850,009	259,650,288,797	390,318,298,080	-0.07
CSRA	2022	1,835,253,997,038	252,406,668,731	401,335,531,740	-0.08
DLTA	2020	1,225,580,913,000	123,465,762,000	246,905,899,000	-0.10
DLTA	2021	1,308,722,065,000	187,992,998,000	335,398,629,000	-0.11
DLTA	2022	1,307,186,367,000	230,065,807,000	196,829,126,000	0.03
DSFI	2020	373,757,193,361	-5,869,581,850	6,554,262,072	-0.03
DSFI	2021	391,754,830,323	14,571,697,139	7,321,501,787	0.02
DSFI	2022	390,694,004,239	21,382,209,119	11,733,712,458	0.02
DSNG	2020	14,151,383,000,000	476,637,000,000	1,094,406,000,000	-0.04
DSNG	2021	13,712,160,000,000	727,153,000,000	1,055,505,000,000	-0.02
DSNG	2022	15,357,229,000,000	1,206,835,000,000	1,538,027,000,000	-0.02
ENZO	2020	271,189,553,490	1,961,922,419	-35,479,309,741	0.14
ENZO	2021	294,416,024,814	10,191,676,313	42,843,841,325	-0.11
ENZO	2022	313,331,422,003	2,144,541,371	-31,744,701,654	0.11
FAPA	2020	7,800,327,777,336	-127,059,027,620	547,159,305,187	-0.09
FAPA	2021	7,934,144,926,261	407,516,031,006	965,637,388,389	-0.07
FAPA	2022	8,624,008,934,687	749,310,939,262	1,895,737,342,505	-0.13
FOOD	2020	113,192,236,191	-17,398,564,059	815,711,464	-0.16
FOOD	2021	106,495,352,963	-14,658,771,261	-6,244,422,952	-0.08
FOOD	2022	102,297,196,494	-22,068,477,089	-9,710,407,546	-0.12
GOOD	2020	6,670,943,518,686	245,103,761,907	873,840,286,375	-0.09
GOOD	2021	6,766,602,280,143	492,637,672,186	709,767,241,234	-0.03

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

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



Kode Perusahaan	Tahun	Total Asset (t)	Inc from cont opr (t)	CFO (t)	TATA
GOOD	2022	7,327,371,934,290	521,714,035,585	622,229,731,268	-0.01
GZCO	2020	2,143,393,000,000	-182,592,000,000	12,193,000,000	-0.09
GZCO	2021	2,034,452,000,000	14,269,000,000	239,245,000,000	-0.11
GZCO	2022	2,045,406,000,000	75,818,000,000	178,681,000,000	-0.05
HOKI	2020	906,924,214,166	38,038,419,405	78,181,287,748	-0.04
HOKI	2021	989,119,315,334	12,533,087,704	13,949,428,441	-0.00
HOKI	2022	811,603,660,216	90,572,477	208,500,977,805	-0.26
ICBP	2020	103,588,325,000,000	7,418,574,000,000	9,336,780,000,000	-0.02
ICBP	2021	118,066,628,000,000	7,900,282,000,000	7,989,039,000,000	-0.00
ICBP	2022	115,305,536,000,000	5,722,194,000,000	8,804,494,000,000	-0.03
IKAN	2020	132,538,615,751	-1,087,117,567	-39,547,433,819	0.29
IKAN	2021	129,081,871,589	1,599,675,921	8,025,011,162	-0.05
IKAN	2022	125,635,186,707	2,035,931,112	7,627,218,415	-0.04
INDF	2020	163,136,516,000,000	8,752,066,000,000	13,855,497,000,000	-0.03
INDF	2021	179,356,193,000,000	11,203,585,000,000	14,692,641,000,000	-0.02
INDF	2022	180,433,300,000,000	9,192,569,000,000	13,587,686,000,000	-0.02
JAWA	2020	3,493,727,182,127	-307,643,236,060	-247,652,813,862	-0.02
JAWA	2021	3,566,231,393,023	-178,278,611,469	-128,231,975,147	-0.01
JAWA	2022	3,589,642,467,446	-280,620,392,740	-138,045,981,300	-0.04
JPEA	2020	25,951,760,000,000	1,221,904,000,000	4,099,440,000,000	-0.11
JPEA	2021	28,589,656,000,000	2,130,896,000,000	701,246,000,000	0.05
JPEA	2022	32,690,887,000,000	1,490,931,000,000	1,426,749,000,000	0.00
KEJU	2020	674,806,910,037	121,000,016,429	212,500,750,913	-0.14
KEJU	2021	767,726,284,113	144,700,268,968	97,933,973,535	0.06
KEJU	2022	860,100,358,989	117,370,750,383	64,694,068,640	0.06
LSIP	2020	10,922,788,000,000	695,490,000,000	1,337,633,000,000	-0.06
LSIP	2021	11,851,182,000,000	990,445,000,000	1,878,851,000,000	-0.07
LSIP	2022	12,417,013,000,000	1,035,285,000,000	1,087,265,000,000	-0.00
MAIN	2020	4,674,206,873,000	-38,953,042,000	284,503,997,000	-0.06
MAIN	2021	5,436,745,210,000	60,376,485,000	273,557,927,000	-0.04
MAIN	2022	5,746,998,087,000	26,217,657,000	268,953,194,000	-0.01

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

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2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Kode Perusahaan	Tahun	Total Asset (t)	Inc from cont opr (t)	CFO (t)	TATA
MGRO	2020	1,433,953,996,487	-49,586,190,616	-80,614,240,392	0.02
MGRO	2021	1,820,202,594,748	89,783,282,574	-98,875,630,079	0.10
MGRO	2022	2,561,664,000,157	-34,790,602,513	-285,731,779,283	0.10
MLBI	2020	2,907,425,000,000	285,617,000,000	872,649,000,000	-0.20
MLBI	2021	2,922,017,000,000	665,850,000,000	1,168,005,000,000	-0.17
MLBI	2022	3,374,502,000,000	924,906,000,000	1,490,060,000,000	-0.17
MYOR	2020	19,777,500,514,550	2,098,168,514,645	3,715,832,449,186	-0.08
MYOR	2021	19,917,653,265,528	1,211,052,647,953	1,041,955,003,348	0.01
MYOR	2022	22,276,160,695,411	1,970,064,538,149	1,619,570,638,186	0.02
PANI	2020	112,591,210,595	224,178,056	-5,779,820,000	0.05
PANI	2021	163,913,597,000	1,680,076,000	17,729,162,000	-0.10
PANI	2022	15,938,444,031,000	288,311,135,000	604,773,985,000	-0.02
PGUN	2020	1,817,499,225,034	-101,476,295,049	246,905,899,000	-0.19
PGUN	2021	2,497,154,377,254	38,428,235,746	335,398,629,000	-0.12
PGUN	2022	2,347,517,612,881	167,246,545,379	38,428,235,746	0.05
PSDN	2020	765,375,539,783	-52,304,824,027	-27,550,576,454	-0.03
PSDN	2021	708,894,784,885	-81,182,064,990	48,155,002,081	-0.18
PSDN	2022	705,620,167,464	-25,834,965,122	-6,921,667,743	-0.03
PSGO	2020	3,401,723,398,441	26,500,634,368	279,405,793,342	-0.07
PSGO	2021	3,731,907,652,769	213,841,959,820	369,004,599,899	-0.04
PSGO	2022	4,140,857,067,187	257,682,130,697	534,655,519,938	-0.07
ROTI	2020	4,452,166,671,985	168,610,282,478	486,591,578,118	-0.07
ROTI	2021	4,191,284,422,677	281,340,682,456	643,601,152,274	-0.09
ROTI	2022	4,130,321,616,083	432,247,722,254	726,581,686,414	-0.07
SGRO	2020	9,744,680,000,000	-191,747,000,000	683,541,000,000	-0.09
SGRO	2021	9,751,365,000,000	814,715,000,000	1,774,117,000,000	-0.10
SGRO	2022	10,243,238,000,000	1,039,443,000,000	1,253,955,000,000	-0.02
SIMP	2020	35,395,264,000,000	340,285,000,000	2,511,877,000,000	-0.06
SIMP	2021	35,979,302,000,000	1,333,747,000,000	3,706,169,000,000	-0.07
SIMP	2022	36,113,081,000,000	1,509,605,000,000	3,595,585,000,000	-0.06
SPD	2020	2,592,850,000,000	28,266,000,000	126,295,000,000	-0.04

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.



Kode Perusahaan	Tahun	Total Asset (t)	Inc from cont opr (t)	CFO (t)	TATA
SIPD	2021	2,794,113,000,000	15,065,000,000	-129,516,000,000	0.05
SIPD	2022	3,002,424,000,000	-218,103,000,000	-45,641,000,000	-0.06
SKBM	2020	1,768,660,546,754	5,415,741,808	19,707,485,134	-0.01
SKBM	2021	1,970,428,120,056	29,707,421,605	-44,012,427,508	0.04
SKBM	2022	2,042,199,577,083	86,635,603,936	102,191,880,734	-0.01
SKLT	2020	394,139,821,773	42,520,246,722	99,975,050,847	-0.15
SKLT	2021	889,125,250,792	84,524,160,228	127,778,774,118	-0.05
SKLT	2022	1,033,289,474,829	74,865,302,076	16,414,344,843	0.06
SMAR	2020	35,026,171,000,000	1,539,798,000,000	623,480,000,000	0.03
SMAR	2021	40,345,003,000,000	2,829,418,000,000	650,500,000,000	0.05
SMAR	2022	42,600,814,000,000	5,504,956,000,000	4,283,273,000,000	0.03
SSMS	2020	12,775,930,059,000	580,854,940,000	586,013,180,000	-0.00
SSMS	2021	13,850,610,076,000	1,526,870,874,000	1,114,556,872,000	0.03
SSMS	2022	13,969,704,123,000	1,848,118,978,000	1,456,211,071,000	0.03
STTP	2020	3,448,995,059,882	628,628,879,549	926,245,668,352	-0.09
STTP	2021	3,919,243,683,748	617,573,766,863	624,353,076,652	-0.00
STTP	2022	4,590,737,849,889	624,524,005,786	677,186,311,780	-0.01
TBLA	2020	19,431,293,000,000	680,730,000,000	38,235,000,000	0.03
TBLA	2021	21,084,017,000,000	791,916,000,000	1,531,950,000,000	-0.04
TBLA	2022	23,673,644,000,000	801,440,000,000	1,023,209,000,000	-0.01
TGKA	2020	3,361,956,197,960	478,561,152,411	801,751,675,565	-0.10
TGKA	2021	3,403,961,007,490	481,109,483,989	71,133,769,549	0.12
TGKA	2022	4,181,760,862,637	478,266,312,889	654,165,050,864	-0.04
UUTJ	2020	8,754,116,000,000	1,109,666,000,000	2,322,164,000,000	-0.14
UUTJ	2021	7,406,856,000,000	1,276,793,000,000	4,895,119,000,000	-0.49
UUTJ	2022	7,376,375,000,000	965,486,000,000	259,846,000,000	0.10
UNSP	2020	7,576,090,000,000	-954,115,000,000	20,731,000,000	-0.13
UNSP	2021	8,258,457,000,000	117,509,000,000	140,207,000,000	-0.00
UNSP	2022	4,540,302,000,000	930,207,000,000	-84,573,000,000	0.22
WAP0	2020	92,627,105,867	-1,465,267,839	672,475,797	-0.02
WAP0	2021	100,505,085,001	-1,597,299,838	-1,105,550,159	-0.00
WAP0	2022	97,504,907,444	-4,066,618,528	-1,731,191,507	-0.02

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.



H. LVGI

Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	Total Liabilities (t)	Total Liabilities (t-1)	LVGI
AALI	2020	27,781,231,000,000	26,974,124,000,000	8,533,437,000,000	7,995,597,000,000	1.04
AALI	2021	30,339,906,000,000	27,781,231,000,000	9,228,733,000,000	8,533,437,000,000	0.99
AALI	2022	29,249,340,000,000	30,339,906,000,000	7,006,119,000,000	9,228,733,000,000	0.79
ADES	2020	958,791,000,000	822,375,000,000	258,283,000,000	254,438,000,000	0.87
ADES	2021	1,304,108,000,000	958,791,000,000	334,291,000,000	258,283,000,000	0.95
ADES	2022	1,645,582,000,000	1,304,108,000,000	310,746,000,000	334,291,000,000	0.74
AGAR	2020	171,126,264,401	193,333,157,570	64,580,874,623	87,950,972,415	0.83
AGAR	2021	179,189,557,684	171,126,264,401	70,649,164,525	64,580,874,623	1.04
AGAR	2022	199,104,960,001	179,189,557,684	92,304,803,768	70,649,164,525	1.18
ALTO	2020	1,105,874,415,256	1,103,450,087,164	732,991,334,916	722,719,563,550	1.01
ALTO	2021	1,089,208,965,375	1,105,874,415,256	725,373,304,291	732,991,334,916	1.00
ALTO	2022	1,023,323,308,935	1,089,208,965,375	674,407,148,602	725,373,304,291	0.99
BEEF	2020	677,803,886,415	905,821,030,739	670,554,676,894	536,683,217,801	1.67
BEEF	2021	673,480,916,520	677,803,886,415	847,841,149,220	670,554,676,894	1.27
BEEF	2022	615,017,828,200	673,480,916,520	881,306,165,566	847,841,149,220	1.14
BISI	2020	2,914,979,000,000	2,941,056,000,000	456,592,000,000	624,470,000,000	0.74
BISI	2021	3,132,202,000,000	2,914,979,000,000	404,157,000,000	456,592,000,000	0.82
BISI	2022	3,410,481,000,000	3,132,202,000,000	360,231,000,000	404,157,000,000	0.82

2. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
tanpa izin IBIKKG.



Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	Total Liabilities (t)	Total Liabilities (t-1)	LVGI
BUDI	2020	2,963,007,000,000	2,999,767,000,000	1,640,851,000,000	1,714,449,000,000	0.97
BUDI	2021	2,993,218,000,000	2,963,007,000,000	1,605,521,000,000	1,640,851,000,000	0.97
BUDI	2022	3,173,651,000,000	2,993,218,000,000	1,728,614,000,000	1,605,521,000,000	1.02
BWPT	2020	15,060,968,000,000	15,796,470,000,000	11,573,313,000,000	11,183,226,000,000	1.09
BWPT	2021	12,045,048,000,000	15,060,968,000,000	9,987,224,000,000	11,573,313,000,000	1.08
BWPT	2022	12,223,568,000,000	12,045,048,000,000	10,173,925,000,000	9,987,224,000,000	1.00
CAMP	2020	1,086,873,666,641	1,057,529,235,985	125,161,736,940	122,136,752,135	1.00
CAMP	2021	1,147,260,611,703	1,086,873,666,641	124,445,640,572	125,161,736,940	0.94
CAMP	2022	1,074,777,460,412	1,147,260,611,703	133,323,429,397	124,445,640,572	1.14
CEKA	2020	1,566,673,828,068	1,393,079,542,074	305,958,833,204	261,784,845,240	1.04
CEKA	2021	1,697,387,196,209	1,566,673,828,068	310,020,233,374	305,958,833,204	0.94
CEKA	2022	1,718,287,453,575	1,697,387,196,209	168,244,583,827	310,020,233,374	0.54
CLEO	2020	1,310,940,121,622	1,245,144,303,719	416,194,010,942	478,844,867,693	0.83
CLEO	2021	1,348,181,576,913	1,310,940,121,622	346,601,683,606	416,194,010,942	0.81
CLEO	2022	1,693,523,611,414	1,348,181,576,913	508,372,748,127	346,601,683,606	1.17
COCO	2020	263,754,414,443	250,442,587,742	151,685,431,882	141,081,394,549	1.02
COCO	2021	370,684,311,428	263,754,414,443	151,852,174,493	151,685,431,882	0.71
COCO	2022	485,054,412,584	370,684,311,428	280,761,324,746	151,852,174,493	1.41
CPIN	2020	31,159,291,000,000	29,109,408,000,000	7,809,608,000,000	8,213,550,000,000	0.89

2. Dilarang mengutip, menyalin, atau seluruhnya atau sebagian tanpa izin IBIKKG.

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

penulisan kritik dan tinjauan suatu masalah.

1. Dilarang mengutip, menyalin, atau seluruhnya atau sebagian tanpa izin IBIKKG.

Institut Bisnis Kwik Kian Gie



Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	Total Liabilities (t)	Total Liabilities (t-1)	LVGI
CPIN	2021	35,446,051,000,000	31,159,291,000,000	10,296,052,000,000	7,809,608,000,000	1.16
CPIN	2022	39,847,545,000,000	35,446,051,000,000	13,520,331,000,000	10,296,052,000,000	1.17
CSRA	2020	1,398,568,521,297	1,368,558,366,490	826,287,051,831	903,658,317,194	0.89
CSRA	2021	1,753,240,850,009	1,398,568,521,297	971,947,990,544	826,287,051,831	0.94
CSRA	2022	1,835,253,997,038	1,753,240,850,009	872,142,115,999	971,947,990,544	0.86
DLTA	2020	1,225,580,913,000	1,425,983,722,000	205,681,950,000	212,420,390,000	1.13
DLTA	2021	1,308,722,065,000	1,225,580,913,000	298,548,048,000	205,681,950,000	1.36
DLTA	2022	1,307,186,367,000	1,308,722,065,000	306,410,502,000	298,548,048,000	1.03
DSFI	2020	373,757,193,361	391,479,346,685	180,381,338,796	194,442,694,006	0.97
DSFI	2021	391,754,830,323	373,757,193,361	180,348,204,011	180,381,338,796	0.95
DSFI	2022	390,694,004,239	391,754,830,323	154,410,397,536	180,348,204,011	0.86
DSNG	2020	14,151,383,000,000	11,620,821,000,000	7,920,634,000,000	7,889,229,000,000	0.82
DSNG	2021	13,712,160,000,000	14,151,383,000,000	6,686,697,000,000	7,920,634,000,000	0.87
DSNG	2022	15,357,229,000,000	13,712,160,000,000	7,197,089,000,000	6,686,697,000,000	0.96
ENZO	2020	271,189,553,490	220,868,704,431	123,425,250,157	140,910,199,856	0.71
ENZO	2021	294,416,024,814	271,189,553,490	136,643,787,451	123,425,250,157	1.02
ENZO	2022	313,331,422,003	294,416,024,814	152,824,893,951	136,643,787,451	1.05
FAPA	2020	7,800,327,777,336	7,673,293,881,197	5,102,786,548,569	4,386,226,940,047	1.14
FAPA	2021	7,934,144,926,261	7,800,327,777,336	4,748,318,317,446	5,102,786,548,569	0.91



Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	Total Liabilities (t)	Total Liabilities (t-1)	LVGI
FAPA	2022	8,624,008,934,687	7,934,144,926,261	4,724,996,943,546	4,748,318,317,446	0.92
FOOD	2020	113,192,236,191	118,586,648,946	56,950,719,933	44,535,029,072	1.34
FOOD	2021	106,495,352,963	113,192,236,191	62,754,664,235	56,950,719,933	1.17
FOOD	2022	102,297,196,494	106,495,352,963	60,641,748,902	62,754,664,235	1.01
GOOD	2020	6,670,943,518,686	5,063,067,672,414	3,713,983,005,151	2,297,546,907,499	1.23
GOOD	2021	6,766,602,280,143	6,670,943,518,686	3,735,944,249,731	3,713,983,005,151	0.99
GOOD	2022	7,327,371,934,290	6,766,602,280,143	3,975,927,432,106	3,735,944,249,731	0.98
GZCO	2020	2,143,393,000,000	1,946,438,000,000	1,118,712,000,000	1,125,636,000,000	0.90
GZCO	2021	2,034,452,000,000	2,143,393,000,000	958,764,000,000	1,118,712,000,000	0.90
GZCO	2022	2,045,406,000,000	2,034,452,000,000	892,864,000,000	958,764,000,000	0.93
HOKI	2020	906,924,214,166	848,676,035,300	244,363,297,557	207,108,590,481	1.10
HOKI	2021	989,119,315,334	906,924,214,166	320,458,715,888	244,363,297,557	1.20
HOKI	2022	811,603,660,216	989,119,315,334	142,744,113,133	320,458,715,888	0.54
ICBP	2020	103,588,325,000,000	38,709,314,000,000	53,270,272,000,000	12,038,210,000,000	1.65
ICBP	2021	118,066,628,000,000	103,588,325,000,000	63,342,765,000,000	53,270,272,000,000	1.04
ICBP	2022	115,305,536,000,000	118,066,628,000,000	57,832,529,000,000	63,342,765,000,000	0.93
IKAN	2020	132,538,615,751	95,848,982,883	63,404,922,846	62,280,498,161	0.74
IKAN	2021	129,081,871,589	132,538,615,751	58,357,126,496	63,404,922,846	0.95
IKAN	2022	125,635,186,707	129,081,871,589	52,878,769,446	58,357,126,496	0.93



Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	Total Liabilities (t)	Total Liabilities (t-1)	LVGI
1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:						
INDF	2020	163,136,516,000,000	96,198,559,000,000	83,998,472,000,000	41,996,071,000,000	1.18
INDF	2021	179,356,193,000,000	163,136,516,000,000	92,724,082,000,000	83,998,472,000,000	1.00
INDF	2022	180,433,300,000,000	179,356,193,000,000	86,810,262,000,000	92,724,082,000,000	0.93
2. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:						
JAWA	2020	3,493,727,182,127	3,489,776,816,128	3,249,702,622,666	3,099,655,452,610	1.05
JAWA	2021	3,566,231,393,023	3,493,727,182,127	3,342,826,267,249	3,249,702,622,666	1.01
JAWA	2022	3,589,642,467,446	3,566,231,393,023	3,471,237,598,677	3,342,826,267,249	1.03
3. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:						
JPFA	2020	25,951,760,000,000	26,650,895,000,000	14,539,790,000,000	14,754,081,000,000	1.01
JPFA	2021	28,589,656,000,000	25,951,760,000,000	15,486,946,000,000	14,539,790,000,000	0.97
JPFA	2022	32,690,887,000,000	28,589,656,000,000	19,036,110,000,000	15,486,946,000,000	1.07
4. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:						
KEJU	2020	674,806,910,037	666,313,386,673	233,905,945,919	230,619,409,786	1.00
KEJU	2021	767,726,284,113	674,806,910,037	181,900,755,126	233,905,945,919	0.68
KEJU	2022	860,100,358,989	767,726,284,113	156,594,539,652	181,900,755,126	0.77
5. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:						
LSIP	2020	10,922,788,000,000	10,225,322,000,000	1,636,456,000,000	1,726,822,000,000	0.89
LSIP	2021	11,851,182,000,000	10,922,788,000,000	1,678,676,000,000	1,636,456,000,000	0.95
LSIP	2022	12,417,013,000,000	11,851,182,000,000	1,481,306,000,000	1,678,676,000,000	0.84
6. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:						
MAIN	2020	4,674,206,873,000	4,648,577,041,000	2,528,717,093,000	2,537,250,235,000	0.99
MAIN	2021	5,436,745,210,000	4,674,206,873,000	3,048,242,414,000	2,528,717,093,000	1.04
MAIN	2022	5,746,998,087,000	5,436,745,210,000	3,352,507,765,000	3,048,242,414,000	1.04



Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	Total Liabilities (t)	Total Liabilities (t-1)	LVGI
MGRO	2020	1,433,953,996,487	1,360,106,993,113	810,546,275,884	658,649,334,804	1.17
MGRO	2021	1,820,202,594,748	1,433,953,996,487	1,110,402,314,328	810,546,275,884	1.08
MGRO	2022	2,561,664,000,157	1,820,202,594,748	1,916,291,204,140	1,110,402,314,328	1.23
MLBI	2020	2,907,425,000,000	2,896,950,000,000	1,474,019,000,000	1,750,943,000,000	0.84
MLBI	2021	2,922,017,000,000	2,907,425,000,000	1,822,860,000,000	1,474,019,000,000	1.23
MLBI	2022	3,374,502,000,000	2,922,017,000,000	2,301,227,000,000	1,822,860,000,000	1.09
MYOR	2020	19,777,500,514,550	19,037,918,806,473	8,506,032,464,592	9,125,978,611,155	0.90
MYOR	2021	19,917,653,265,528	19,777,500,514,550	8,557,621,869,393	8,506,032,464,592	1.00
MYOR	2022	22,276,160,695,411	19,917,653,265,528	9,441,466,604,896	8,557,621,869,393	0.99
PANI	2020	112,591,210,595	119,708,955,785	58,226,323,000	79,744,555,995	0.78
PANI	2021	163,913,597,000	112,591,210,595	121,932,696,000	58,226,323,000	1.44
PANI	2022	15,938,444,031,000	163,913,597,000	8,560,229,428,000	121,932,696,000	0.72
PGUN	2020	1,817,499,225,034	1,939,464,535,024	1,075,691,771,340	1,193,651,679,019	0.96
PGUN	2021	2,497,154,377,254	1,817,499,225,034	955,700,125,110	1,075,691,771,340	0.65
PGUN	2022	2,347,517,612,881	2,497,154,377,254	918,351,509,165	955,700,125,110	1.02
PSDN	2020	765,375,539,783	763,492,320,252	645,223,998,886	587,528,831,446	1.10
PSDN	2021	708,894,784,885	765,375,539,783	660,177,282,573	645,223,998,886	1.10
PSDN	2022	705,620,167,464	708,894,784,885	666,499,450,770	660,177,282,573	1.01
PSGO	2020	3,401,723,398,441	3,255,607,109,573	2,191,495,435,706	2,078,486,201,260	1.01



Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	Total Liabilities (t)	Total Liabilities (t-1)	LVGI
PSGO	2021	3,731,907,652,769	3,401,723,398,441	2,307,095,621,382	2,191,495,435,706	0.96
PSGO	2022	4,140,857,067,187	3,731,907,652,769	2,454,764,947,737	2,307,095,621,382	0.96
ROTI	2020	4,452,166,671,985	4,682,083,844,951	1,224,495,624,254	1,589,486,465,854	0.81
ROTI	2021	4,191,284,422,677	4,452,166,671,985	1,341,864,891,951	1,224,495,624,254	1.16
ROTI	2022	4,130,321,616,083	4,191,284,422,677	1,449,163,077,319	1,341,864,891,951	1.10
SGRO	2020	9,744,680,000,000	9,466,943,000,000	5,948,624,000,000	5,314,245,000,000	1.09
SGRO	2021	9,751,365,000,000	9,744,680,000,000	5,154,666,000,000	5,948,624,000,000	0.87
SGRO	2022	10,243,238,000,000	9,751,365,000,000	5,013,127,000,000	5,154,666,000,000	0.93
SIMP	2020	35,395,264,000,000	34,910,838,000,000	16,905,391,000,000	17,129,515,000,000	0.97
SIMP	2021	35,979,302,000,000	35,395,264,000,000	16,193,066,000,000	16,905,391,000,000	0.94
SIMP	2022	36,113,081,000,000	35,979,302,000,000	14,945,799,000,000	16,193,066,000,000	0.92
SIPD	2020	2,592,850,000,000	2,470,793,000,000	1,662,175,000,000	1,554,580,000,000	1.02
SIPD	2021	2,794,113,000,000	2,592,850,000,000	1,868,100,000,000	1,662,175,000,000	1.04
SIPD	2022	3,002,424,000,000	2,794,113,000,000	2,300,107,000,000	1,868,100,000,000	1.15
SKBM	2020	1,768,660,546,754	1,820,383,352,811	806,678,887,419	784,562,971,811	1.06
SKBM	2021	1,970,428,120,056	1,768,660,546,754	977,942,627,046	806,678,887,419	1.09
SKBM	2022	2,042,199,577,083	1,970,428,120,056	968,233,866,594	977,942,627,046	0.96
SKLT	2020	394,139,821,773	412,493,296,488	366,908,471,713	410,463,595,860	0.94
SKLT	2021	889,125,250,792	394,139,821,773	347,288,021,564	366,908,471,713	0.42
SKLT	2022	1,033,289,474,829	889,125,250,792	442,535,947,408	347,288,021,564	1.10
SMAR	2020	35,026,171,000,000	27,787,527,000,000	22,502,490,000,000	16,854,470,000,000	1.06



Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	Total Liabilities (t)	Total Liabilities (t-1)	LVGI
SMAR	2021	40,345,003,000,000	35,026,171,000,000	25,927,174,000,000	22,502,490,000,000	1.00
SMAR	2022	42,600,814,000,000	40,345,003,000,000	23,353,011,000,000	25,927,174,000,000	0.85
SSMS	2020	12,775,930,059,000	11,845,204,657,000	7,905,143,639,000	7,776,637,385,000	0.94
SSMS	2021	13,850,610,076,000	12,775,930,059,000	7,743,102,311,000	7,905,143,639,000	0.90
SSMS	2022	13,969,704,123,000	13,850,610,076,000	7,525,735,291,000	7,743,102,311,000	0.96
STTP	2020	3,448,995,059,882	2,881,563,083,954	775,696,860,738	733,556,075,974	0.88
STTP	2021	3,919,243,683,748	3,448,995,059,882	618,395,061,219	775,696,860,738	0.70
STTP	2022	4,590,737,849,889	3,919,243,683,748	662,339,075,974	618,395,061,219	0.91
TBLA	2020	19,431,293,000,000	17,363,003,000,000	13,542,437,000,000	12,000,079,000,000	1.01
TBLA	2021	21,084,017,000,000	19,431,293,000,000	14,591,663,000,000	13,542,437,000,000	0.99
TBLA	2022	23,673,644,000,000	21,084,017,000,000	16,841,410,000,000	14,591,663,000,000	1.03
TGKA	2020	3,361,956,197,960	2,995,872,439,975	1,763,283,969,693	1,603,873,392,263	0.98
TGKA	2021	3,403,961,007,490	3,361,956,197,960	1,643,370,252,313	1,763,283,969,693	0.92
TGKA	2022	4,181,760,862,637	3,403,961,007,490	2,136,471,733,079	1,643,370,252,313	1.06
ULTJ	2020	8,754,116,000,000	6,608,422,000,000	3,972,379,000,000	953,283,000,000	3.15
ULTJ	2021	7,406,856,000,000	8,754,116,000,000	2,268,730,000,000	3,972,379,000,000	0.68
ULTJ	2022	7,376,375,000,000	7,406,856,000,000	1,553,696,000,000	2,268,730,000,000	0.69
UNSP	2020	7,576,090,000,000	8,399,862,000,000	14,586,549,000,000	13,846,273,000,000	1.17
UNSP	2021	8,258,457,000,000	7,576,090,000,000	15,151,341,000,000	14,586,549,000,000	0.95
UNSP	2022	4,540,302,000,000	8,258,457,000,000	10,496,922,000,000	15,151,341,000,000	1.26
WAPU	2020	92,627,105,867	107,757,084,046	16,002,047,149	29,507,000,689	0.63



Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	Total Liabilities (t)	Total Liabilities (t-1)	LVGI
WAPO	2021	100,505,085,001	92,627,105,867	25,441,303,407	16,002,047,149	1.47
WAPO	2022	97,504,907,444	100,505,085,001	26,489,229,605	25,441,303,407	1.07

I. M-SCORE

Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	TATA	LVGI	M-SCORE
AALI	2020	1.93	0.78	0.93	1.08	0.97	0.88	-0.05	1.04	-1.93
AALI	2021	0.46	0.79	0.89	1.29	1.01	0.97	-0.09	0.99	-3.29
AALI	2022	2.06	1.13	1.07	0.90	1.00	1.16	-0.00	0.79	-1.45
ADES	2020	1.01	0.89	0.75	0.88	0.87	0.86	-0.10	0.87	-3.14
ADES	2021	0.98	0.95	1.09	1.39	1.53	0.76	-0.03	0.95	-2.17
ADES	2022	0.84	1.03	1.07	1.38	1.32	0.95	0.03	0.74	-1.96
AGAR	2020	0.78	1.01	1.19	0.86	0.36	1.06	-0.07	0.83	-3.07
AGAR	2021	0.48	0.77	0.95	1.19	3.01	1.18	-0.04	1.04	-2.90
AGAR	2022	1.01	1.18	0.96	1.38	0.06	0.94	0.02	1.18	-2.13
ALTO	2020	0.90	1.05	0.98	0.93	1.44	0.75	-0.04	1.01	-2.69
ALTO	2021	0.84	1.18	1.01	1.14	1.03	0.76	-0.05	1.00	-2.57
ALTO	2022	0.76	1.19	1.04	1.11	1.02	0.94	-0.02	0.99	-2.54
BEEF	2020	0.99	-0.45	1.20	0.56	1.11	2.19	-0.23	1.67	-5.02
BEEF	2021	3.84	-3.46	1.07	0.20	1.16	3.91	-0.33	1.27	-5.03
BEEF	2022	0.04	0.81	1.10	0.27	0.93	2.33	-0.01	1.14	-4.41



Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	TATA	LVGI	M-SCORE
BISI	2020	0.86	0.99	1.06	0.80	1.04	0.81	-0.15	0.74	-3.34
BISI	2021	0.71	0.95	0.93	1.11	1.00	0.96	-0.09	0.82	-3.04
BISI	2022	0.65	0.95	0.99	1.20	0.95	1.04	-0.04	0.82	-2.80
BUDI	2020	1.25	0.98	0.94	0.91	0.86	1.16	-0.04	0.97	-2.60
BUDI	2021	1.07	0.99	0.97	1.24	0.96	1.13	-0.05	0.97	-2.45
BUDI	2022	1.04	1.07	0.90	1.00	0.94	0.87	0.02	1.02	-2.34
BWPT	2020	0.67	0.15	0.80	0.87	0.90	0.80	-0.08	1.09	-3.82
BWPT	2021	0.48	0.12	1.23	1.34	1.14	0.76	-0.13	1.08	-3.62
BWPT	2022	0.63	0.94	1.00	1.56	0.98	0.69	-0.04	1.00	-2.48
CAMP	2020	0.73	1.08	1.03	0.93	1.05	0.98	-0.14	1.00	-3.38
CAMP	2021	0.83	0.99	0.81	1.07	0.95	0.88	-0.10	0.94	-3.10
CAMP	2022	1.04	0.98	1.15	1.11	1.10	0.98	-0.05	1.14	-2.58
CEKA	2020	1.00	1.27	0.86	1.16	1.00	1.20	0.02	1.04	-2.18
CEKA	2021	0.92	1.37	1.05	1.47	1.12	0.78	0.19	0.94	-0.96
CEKA	2022	1.31	0.98	1.04	1.15	1.06	0.88	0.16	0.54	-1.14
CLEO	2020	1.08	0.86	1.01	0.90	0.77	1.18	-0.07	0.83	-2.90
CLEO	2021	0.93	1.01	0.99	1.13	0.94	0.89	-0.09	0.81	-2.78
CLEO	2022	1.22	1.09	0.96	1.23	1.00	0.93	0.00	1.17	-2.06



Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	TATA	LVGI	M-SCORE
COCO	2020	1.12	1.02	0.92	0.79	0.89	1.16	0.13	1.02	-1.99
COCO	2021	1.06	0.95	0.67	1.31	0.77	0.84	0.09	0.71	-1.77
COCO	2022	1.14	0.88	1.50	1.29	1.60	2.02	0.17	1.41	-1.37
CPIN	2020	0.91	0.97	1.01	1.00	1.06	1.03	-0.03	0.89	-2.68
CPIN	2021	0.73	1.23	0.98	1.22	0.99	1.01	0.04	1.16	-2.26
CPIN	2022	1.01	1.10	0.98	1.10	0.94	1.02	0.03	1.17	-2.25
CSRA	2020	1.14	0.89	0.99	1.23	1.02	0.90	-0.12	0.89	-2.71
CSRA	2021	0.90	0.77	0.79	1.48	1.07	0.68	-0.07	0.94	-2.61
CSRA	2022	1.13	0.61	1.11	1.60	1.31	0.92	-0.08	0.86	-2.26
DLTA	2020	0.78	1.07	1.07	0.66	0.98	1.52	-0.10	1.13	-3.51
DLTA	2021	0.70	0.96	1.02	1.25	1.02	0.86	-0.11	1.36	-3.16
DLTA	2022	1.14	1.00	1.03	1.14	1.04	0.95	0.03	1.03	-2.08
DSFI	2020	1.44	1.16	1.01	0.77	1.06	1.21	-0.03	0.97	-2.37
DSFI	2021	1.25	0.66	0.94	1.46	1.07	1.09	0.02	0.95	-1.95
DSFI	2022	0.65	0.92	1.00	1.04	1.10	1.08	0.02	0.86	-2.64
DSNG	2020	0.92	0.97	1.09	1.17	1.58	0.82	-0.04	0.82	-2.42
DSNG	2021	0.61	0.92	1.05	1.06	1.02	0.96	-0.02	0.87	-2.85
DSNG	2022	1.36	0.88	0.97	1.35	0.87	0.89	-0.02	0.96	-1.99
ENZO	2020	1.82	1.49	0.85	1.37	1.08	0.77	0.14	0.71	-0.40



Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	TATA	LVGI	M-SCORE
ENZO	2021	1.07	1.28	0.91	2.19	1.05	0.80	-0.11	1.02	-1.73
ENZO	2022	0.81	0.58	0.97	0.44	0.99	1.96	0.11	1.05	-3.05
FAPA	2020	0.41	0.19	1.03	1.24	0.99	0.81	-0.09	1.14	-3.64
FAPA	2021	0.94	0.54	0.94	1.30	0.88	0.82	-0.07	0.91	-2.81
FAPA	2022	1.60	0.83	0.93	1.42	1.00	0.78	-0.13	0.92	-2.21
FOOD	2020	0.74	1.11	1.10	0.75	1.05	1.20	-0.16	1.34	-3.73
FOOD	2021	0.96	1.17	1.01	0.97	0.92	0.92	-0.08	1.17	-2.87
FOOD	2022	0.94	1.51	1.00	0.95	1.12	0.95	-0.12	1.01	-2.85
GOOD	2020	1.16	1.09	1.02	0.91	0.91	0.96	-0.09	1.23	-2.86
GOOD	2021	1.05	1.00	0.94	1.14	0.89	0.89	-0.03	0.99	-2.47
GOOD	2022	0.97	1.09	0.92	1.19	0.99	0.95	-0.01	0.98	-2.37
GZCO	2020	1.00	1.82	1.05	1.06	2.53	0.59	-0.09	0.90	-2.12
GZCO	2021	0.24	-3.57	0.97	1.74	0.91	0.60	-0.11	0.90	-5.37
GZCO	2022	0.52	0.43	0.95	0.78	0.95	1.35	-0.05	0.93	-3.71
HOKI	2020	1.37	1.19	1.12	0.71	0.99	1.30	-0.04	1.10	-2.53
HOKI	2021	1.46	1.01	1.04	0.80	0.48	1.30	-0.00	1.20	-2.39
HOKI	2022	0.64	1.10	0.93	0.99	0.66	1.06	-0.26	0.54	-3.89
ICBP	2020	1.18	0.92	1.08	1.10	1.08	1.03	-0.02	1.65	-2.52
ICBP	2021	1.00	1.03	0.90	1.22	0.93	0.89	-0.00	1.04	-2.31



Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	TATA	LVGI	M-SCORE
ICBP	2022	0.94	1.06	1.03	1.14	0.98	0.94	-0.03	0.93	-2.45
IKAN	2020	1.45	1.01	0.67	0.77	0.86	1.95	0.29	0.74	-1.13
IKAN	2021	1.17	1.21	0.93	1.32	0.86	0.85	-0.05	0.95	-2.16
IKAN	2022	0.41	0.92	1.19	1.02	1.05	1.10	-0.04	0.93	-3.17
INDF	2020	1.11	0.91	0.93	1.07	1.02	1.00	-0.03	1.18	-2.59
INDF	2021	0.98	1.00	0.92	1.22	0.99	0.90	-0.02	1.00	-2.41
INDF	2022	0.97	1.07	1.00	1.12	1.01	0.89	-0.02	0.93	-2.43
JAWA	2020	1.39	-0.50	0.99	0.64	0.95	1.28	-0.02	1.05	-3.39
JAWA	2021	0.68	-0.54	0.97	1.83	0.98	0.52	-0.01	1.01	-2.84
JAWA	2022	0.80	3.47	0.98	1.15	1.00	0.94	-0.04	1.03	-1.41
JPFA	2020	0.90	1.01	1.06	0.95	0.89	1.06	-0.11	1.01	-3.12
JPFA	2021	1.03	1.12	0.93	1.21	0.98	0.82	0.05	0.97	-1.95
JPFA	2022	0.94	1.14	0.95	1.09	1.35	0.93	0.00	1.07	-2.36
KEJU	2020	0.95	1.13	0.99	0.92	1.42	0.72	-0.14	1.00	-3.06
KEJU	2021	0.96	1.00	1.15	1.16	0.84	0.99	0.06	0.68	-1.94
KEJU	2022	1.00	1.14	0.94	1.00	1.49	0.96	0.06	0.77	-2.00
LSIP	2020	0.61	0.50	0.93	0.96	1.02	0.77	-0.06	0.89	-3.36
LSIP	2021	0.63	0.76	0.86	1.28	0.94	0.88	-0.07	0.95	-3.07
LSIP	2022	1.29	1.23	0.93	1.01	1.01	0.94	-0.00	0.84	-2.06



Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	TATA	LVGI	M-SCORE
1. MAIN	2020	0.97	1.30	1.04	0.94	0.97	0.92	-0.06	0.99	-2.63
1. MAIN	2021	0.97	1.53	0.88	1.30	1.00	0.80	-0.04	1.04	-2.16
1. MAIN	2022	1.16	0.98	0.96	1.22	1.02	0.92	-0.01	1.04	-2.21
8. MGRO	2020	0.59	2.36	0.98	2.10	0.66	0.58	0.02	1.17	-1.07
8. MGRO	2021	0.70	0.36	0.75	1.78	0.89	2.52	0.10	1.08	-2.31
8. MGRO	2022	2.10	1.16	0.81	1.03	1.05	0.95	0.10	1.23	-1.03
9. MLBI	2020	0.73	1.30	0.97	0.53	0.90	1.46	-0.20	0.84	-3.97
9. MLBI	2021	0.78	0.86	0.96	1.25	0.81	0.87	-0.17	1.23	-3.42
9. MLBI	2022	1.08	0.89	0.90	1.26	1.38	1.07	-0.17	1.09	-3.05
10. MYOR	2020	0.95	1.06	1.14	0.98	1.03	0.96	-0.08	0.90	-2.79
10. MYOR	2021	0.95	1.20	1.02	1.14	0.92	1.01	0.01	1.00	-2.25
10. MYOR	2022	1.00	1.11	0.95	1.10	1.03	0.78	0.02	0.99	-2.23
11. PANI	2020	0.54	0.80	1.27	0.78	0.87	1.11	0.05	0.78	-2.80
11. PANI	2021	0.82	1.39	0.50	1.57	0.88	0.68	-0.10	1.44	-2.69
11. PANI	2022	0.29	0.13	1.38	3.08	1.85	3.37	-0.02	0.72	-1.89
12. PGUN	2020	0.08	45.32	1.06	2.07	0.36	0.27	-0.19	0.96	20.23
12. PGUN	2021	5.00	0.04	1.03	1.66	1.42	0.60	-0.12	0.65	0.97
12. PGUN	2022	0.87	0.64	0.99	1.28	0.88	1.26	0.05	1.02	-2.34



Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	TATA	LVGI	M-SCORE
PSDN	2020	1.47	0.94	1.01	0.73	1.11	1.26	-0.03	1.10	-2.52
PSDN	2021	0.59	2.29	1.06	0.97	1.04	0.90	-0.18	1.10	-3.04
PSDN	2022	1.44	0.32	1.00	0.74	0.98	1.55	-0.03	1.01	-2.89
PSGO	2020	2.51	0.61	1.10	1.28	1.24	0.68	-0.07	1.01	-1.27
PSGO	2021	2.50	1.17	0.90	1.90	0.94	0.50	-0.04	0.96	-0.35
PSGO	2022	0.37	0.86	0.95	1.12	0.87	1.20	-0.07	0.96	-3.39
ROTI	2020	0.75	0.99	1.05	0.96	0.90	1.07	-0.07	0.81	-3.02
ROTI	2021	1.07	1.03	1.08	1.02	1.04	0.88	-0.09	1.16	-2.77
ROTI	2022	1.07	1.02	1.00	1.20	0.96	0.89	-0.07	1.10	-2.56
SGRO	2020	2.39	0.82	0.95	1.07	1.03	0.82	-0.09	1.09	-1.66
SGRO	2021	0.15	0.79	0.99	1.49	0.99	0.24	-0.10	0.87	-3.22
SGRO	2022	2.82	0.91	0.96	1.09	1.01	1.23	-0.02	0.93	-0.89
SIMP	2020	0.93	0.74	0.97	1.06	1.02	0.79	-0.06	0.97	-2.87
SIMP	2021	0.90	0.79	0.94	1.36	0.96	0.98	-0.07	0.94	-2.67
SIMP	2022	0.91	1.00	0.97	0.91	0.97	0.85	-0.06	0.92	-2.88
SIPD	2020	1.04	1.18	0.93	1.07	1.01	0.95	-0.04	1.02	-2.47
SIPD	2021	0.99	1.24	0.88	1.25	0.94	0.75	0.05	1.04	-1.91
SIPD	2022	0.85	1.25	1.03	1.11	1.02	1.09	-0.06	1.15	-2.69
SKBM	2020	0.86	1.27	0.84	1.50	0.80	0.75	-0.01	1.06	-2.11
SKBM	2021	1.03	0.72	0.90	1.22	0.97	1.47	0.04	1.09	-2.38
SKBM	2022	1.01	0.86	0.92	0.99	0.91	1.10	-0.01	0.96	-2.63



Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	TATA	LVGI	M-SCORE
SKLT	2020	0.89	0.95	0.98	0.98	0.88	1.09	-0.15	0.94	-3.32
SKLT	2021	0.94	0.96	1.04	1.08	1.19	1.00	-0.05	0.42	-2.48
SKLT	2022	0.99	1.05	0.92	1.13	1.05	1.01	0.06	1.10	-2.13
SMAR	2020	1.45	0.74	0.80	1.12	0.87	1.12	0.03	1.06	-2.10
SMAR	2021	1.01	0.76	0.91	1.41	0.96	1.41	0.05	1.00	-2.09
SMAR	2022	0.83	1.08	0.99	1.32	1.02	0.72	0.03	0.85	-2.08
SSMS	2020	2.60	0.69	0.98	1.22	0.88	0.93	-0.00	0.94	-0.96
SSMS	2021	0.74	1.06	0.98	1.30	1.02	0.73	0.03	0.90	-2.21
SSMS	2022	1.49	1.49	1.04	1.40	0.96	0.98	0.03	0.96	-1.49
STTP	2020	0.75	0.98	1.02	1.10	1.35	0.88	-0.09	0.88	-2.92
STTP	2021	0.96	1.14	0.88	1.10	1.01	1.14	-0.00	0.70	-2.32
STTP	2022	0.87	1.17	0.88	1.16	1.04	0.95	-0.01	0.91	-2.42
TBLA	2020	1.28	1.02	0.93	1.27	0.98	0.94	0.03	1.01	-1.83
TBLA	2021	0.78	1.23	0.95	1.47	1.01	0.97	-0.04	0.99	-2.31
TBLA	2022	0.99	0.94	0.93	1.04	0.96	1.07	-0.01	1.03	-2.58
TGKA	2020	1.00	0.93	1.03	0.93	1.15	0.96	-0.10	0.98	-2.98
TGKA	2021	1.18	1.06	1.09	0.95	1.12	0.98	0.12	0.92	-1.67
TGKA	2022	1.05	1.17	1.26	1.09	1.99	0.82	-0.04	1.06	-2.23
ULTJ	2020	0.96	1.01	0.83	0.96	1.04	0.96	-0.14	3.15	-3.94
ULTJ	2021	1.00	1.04	1.15	1.11	1.18	0.86	-0.49	0.68	-4.43
ULTJ	2022	0.85	1.12	1.07	1.16	1.08	1.07	0.10	0.69	-1.83



Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	TATA	LVGI	M-SCORE
UNSP	2020	0.30	0.40	1.06	1.26	1.15	0.87	-0.13	1.17	-3.79
UNSP	2021	0.47	0.64	0.92	1.58	1.03	0.61	-0.00	0.95	-2.59
UNSP	2022	0.80	1.32	0.93	1.05	0.54	0.94	0.22	1.26	-1.55
WAPG	2020	0.60	2.96	1.10	0.99	0.97	0.47	-0.02	0.63	-1.67
WAPG	2021	1.36	0.56	0.58	1.39	0.34	1.17	-0.00	1.47	-2.47
WAPG	2022	1.13	1.61	0.81	1.04	0.72	1.19	-0.02	1.07	-2.28

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

Institut Bisnis

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 - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
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Lampiran 4 Data Variabel Independen

A. ACHANGE

Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	ACHANGE
AALI	2020	27,781,231,000,000	26,974,124,000,000	0.03
AALI	2021	30,339,906,000,000	27,781,231,000,000	0.09
AALI	2022	29,249,340,000,000	30,339,906,000,000	-0.04
ADES	2020	958,791,000,000	822,375,000,000	0.17
ADES	2021	1,304,108,000,000	958,791,000,000	0.36
ADES	2022	1,645,582,000,000	1,304,108,000,000	0.26
AGAR	2020	171,126,264,401	193,333,157,570	-0.11
AGAR	2021	179,189,557,684	171,126,264,401	0.05
AGAR	2022	199,104,960,001	179,189,557,684	0.11
ALTO	2020	1,105,874,415,256	1,103,450,087,164	0.00
ALTO	2021	1,089,208,965,375	1,105,874,415,256	-0.02
ALTO	2022	1,023,323,308,935	1,089,208,965,375	-0.06
BEEF	2020	677,803,886,415	905,821,030,739	-0.25
BEEF	2021	673,480,916,520	677,803,886,415	-0.01
BEEF	2022	615,017,828,200	673,480,916,520	-0.09
BISI	2020	2,914,979,000,000	2,941,056,000,000	-0.01
BISI	2021	3,132,202,000,000	2,914,979,000,000	0.07
BISI	2022	3,410,481,000,000	3,132,202,000,000	0.09
BUDI	2020	2,963,007,000,000	2,999,767,000,000	-0.01
BUDI	2021	2,993,218,000,000	2,963,007,000,000	0.01
BUDI	2022	3,173,651,000,000	2,993,218,000,000	0.06
BWPT	2020	15,060,968,000,000	15,796,470,000,000	-0.05
BWPT	2021	12,045,048,000,000	15,060,968,000,000	-0.20
BWPT	2022	12,223,568,000,000	12,045,048,000,000	0.01
CAMP	2020	1,086,873,666,641	1,057,529,235,985	0.03
CAMP	2021	1,147,260,611,703	1,086,873,666,641	0.06
CAMP	2022	1,074,777,460,412	1,147,260,611,703	-0.06
CEKA	2020	1,566,673,828,068	1,393,079,542,074	0.12
CEKA	2021	1,697,387,196,209	1,566,673,828,068	0.08



Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	ACHANGE
CEKA	2022	1,718,287,453,575	1,697,387,196,209	0.01
CLEO	2020	1,310,940,121,622	1,245,144,303,719	0.05
CLEO	2021	1,348,181,576,913	1,310,940,121,622	0.03
CLEO	2022	1,693,523,611,414	1,348,181,576,913	0.26
COCO	2020	263,754,414,443	250,442,587,742	0.05
COCO	2021	370,684,311,428	263,754,414,443	0.41
COCO	2022	485,054,412,584	370,684,311,428	0.31
CPN	2020	31,159,291,000,000	29,109,408,000,000	0.07
CPN	2021	35,446,051,000,000	31,159,291,000,000	0.14
CPN	2022	39,847,545,000,000	35,446,051,000,000	0.12
CSRA	2020	1,398,568,521,297	1,368,558,366,490	0.02
CSRA	2021	1,753,240,850,009	1,398,568,521,297	0.25
CSRA	2022	1,835,253,997,038	1,753,240,850,009	0.05
DLTA	2020	1,225,580,913,000	1,425,983,722,000	-0.14
DLTA	2021	1,308,722,065,000	1,225,580,913,000	0.07
DLTA	2022	1,307,186,367,000	1,308,722,065,000	-0.00
DSFI	2020	373,757,193,361	391,479,346,685	-0.05
DSFI	2021	391,754,830,323	373,757,193,361	0.05
DSFI	2022	390,694,004,239	391,754,830,323	-0.00
DSNG	2020	14,151,383,000,000	11,620,821,000,000	0.22
DSNG	2021	13,712,160,000,000	14,151,383,000,000	-0.03
DSNG	2022	15,357,229,000,000	13,712,160,000,000	0.12
ENZO	2020	271,189,553,490	220,868,704,431	0.23
ENZO	2021	294,416,024,814	271,189,553,490	0.09
ENZO	2022	313,331,422,003	294,416,024,814	0.06
FAPA	2020	7,800,327,777,336	7,673,293,881,197	0.02
FAPA	2021	7,934,144,926,261	7,800,327,777,336	0.02
FAPA	2022	8,624,008,934,687	7,934,144,926,261	0.09
FOOD	2020	113,192,236,191	118,586,648,946	-0.05
FOOD	2021	106,495,352,963	113,192,236,191	-0.06
FOOD	2022	102,297,196,494	106,495,352,963	-0.04

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Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	ACHANGE
GOOD	2020	6,670,943,518,686	5,063,067,672,414	0.32
GOOD	2021	6,766,602,280,143	6,670,943,518,686	0.01
GOOD	2022	7,327,371,934,290	6,766,602,280,143	0.08
GZCO	2020	2,143,393,000,000	1,946,438,000,000	0.10
GZCO	2021	2,034,452,000,000	2,143,393,000,000	-0.05
GZCO	2022	2,045,406,000,000	2,034,452,000,000	0.01
HOKI	2020	906,924,214,166	848,676,035,300	0.07
HOKI	2021	989,119,315,334	906,924,214,166	0.09
HOKI	2022	811,603,660,216	989,119,315,334	-0.18
ICBP	2020	103,588,325,000,000	38,709,314,000,000	1.68
ICBP	2021	118,066,628,000,000	103,588,325,000,000	0.14
ICBP	2022	115,305,536,000,000	118,066,628,000,000	-0.02
IKAN	2020	132,538,615,751	95,848,982,883	0.38
IKAN	2021	129,081,871,589	132,538,615,751	-0.03
IKAN	2022	125,635,186,707	129,081,871,589	-0.03
INDF	2020	163,136,516,000,000	96,198,559,000,000	0.70
INDF	2021	179,356,193,000,000	163,136,516,000,000	0.10
INDF	2022	180,433,300,000,000	179,356,193,000,000	0.01
JAWA	2020	3,493,727,182,127	3,489,776,816,128	0.00
JAWA	2021	3,566,231,393,023	3,493,727,182,127	0.02
JAWA	2022	3,589,642,467,446	3,566,231,393,023	0.01
JPEA	2020	25,951,760,000,000	26,650,895,000,000	-0.03
JPEA	2021	28,589,656,000,000	25,951,760,000,000	0.10
JPEA	2022	32,690,887,000,000	28,589,656,000,000	0.14
KEJU	2020	674,806,910,037	666,313,386,673	0.01
KEJU	2021	767,726,284,113	674,806,910,037	0.14
KEJU	2022	860,100,358,989	767,726,284,113	0.12
LSP	2020	10,922,788,000,000	10,225,322,000,000	0.07
LSP	2021	11,851,182,000,000	10,922,788,000,000	0.08
LSP	2022	12,417,013,000,000	11,851,182,000,000	0.05

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Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	ACHANGE
MAIN	2020	4,674,206,873,000	4,648,577,041,000	0.01
MAIN	2021	5,436,745,210,000	4,674,206,873,000	0.16
MAIN	2022	5,746,998,087,000	5,436,745,210,000	0.06
MGRO	2020	1,433,953,996,487	1,360,106,993,113	0.05
MGRO	2021	1,820,202,594,748	1,433,953,996,487	0.27
MGRO	2022	2,561,664,000,157	1,820,202,594,748	0.41
MLBI	2020	2,907,425,000,000	2,896,950,000,000	0.00
MLBI	2021	2,922,017,000,000	2,907,425,000,000	0.01
MLBI	2022	3,374,502,000,000	2,922,017,000,000	0.15
MYOR	2020	19,777,500,514,550	19,037,918,806,473	0.04
MYOR	2021	19,917,653,265,528	19,777,500,514,550	0.01
MYOR	2022	22,276,160,695,411	19,917,653,265,528	0.12
PANI	2020	112,591,210,595	119,708,955,785	-0.18
PANI	2021	163,913,597,000	112,591,210,595	0.67
PANI	2022	15,938,444,031,000	163,913,597,000	96.24
PGUN	2020	1,817,499,225,034	1,939,464,535,024	-0.06
PGUN	2021	2,497,154,377,254	1,817,499,225,034	0.37
PGUN	2022	2,347,517,612,881	2,497,154,377,254	-0.06
PSDN	2020	765,375,539,783	763,492,320,252	0.00
PSDN	2021	708,894,784,885	765,375,539,783	-0.07
PSDN	2022	705,620,167,464	708,894,784,885	-0.00
PSGO	2020	3,401,723,398,441	3,255,607,109,573	0.04
PSGO	2021	3,731,907,652,769	3,401,723,398,441	0.10
PSGO	2022	4,140,857,067,187	3,731,907,652,769	0.11
ROTI	2020	4,452,166,671,985	4,682,083,844,951	-0.05
ROTI	2021	4,191,284,422,677	4,452,166,671,985	-0.06
ROTI	2022	4,130,321,616,083	4,191,284,422,677	-0.01
SGRO	2020	9,744,680,000,000	9,466,943,000,000	0.03
SGRO	2021	9,751,365,000,000	9,744,680,000,000	0.00
SGRO	2022	10,243,238,000,000	9,751,365,000,000	0.05
SIMP	2020	35,395,264,000,000	34,910,838,000,000	0.01
SIMP	2021	35,979,302,000,000	35,395,264,000,000	0.02

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Kode Perusahaan	Tahun	Total Asset (t)	Total Asset (t-1)	ACHANGE
SIMP	2022	36,113,081,000,000	35,979,302,000,000	0.00
SIPD	2020	2,592,850,000,000	2,470,793,000,000	0.05
SIPD	2021	2,794,113,000,000	2,592,850,000,000	0.08
SIPD	2022	3,002,424,000,000	2,794,113,000,000	0.07
SKBM	2020	1,768,660,546,754	1,820,383,352,811	-0.03
SKBM	2021	1,970,428,120,056	1,768,660,546,754	0.11
SKBM	2022	2,042,199,577,083	1,970,428,120,056	0.04
SKLT	2020	394,139,821,773	412,493,296,488	-0.04
SKLT	2021	889,125,250,792	394,139,821,773	1.26
SKLT	2022	1,033,289,474,829	889,125,250,792	0.16
SMAR	2020	35,026,171,000,000	27,787,527,000,000	0.26
SMAR	2021	40,345,003,000,000	35,026,171,000,000	0.15
SMAR	2022	42,600,814,000,000	40,345,003,000,000	0.06
SSMS	2020	12,775,930,059,000	11,845,204,657,000	0.08
SSMS	2021	13,850,610,076,000	12,775,930,059,000	0.08
SSMS	2022	13,969,704,123,000	13,850,610,076,000	0.01
STTP	2020	3,448,995,059,882	2,881,563,083,954	0.20
STTP	2021	3,919,243,683,748	3,448,995,059,882	0.14
STTP	2022	4,590,737,849,889	3,919,243,683,748	0.17
TBLA	2020	19,431,293,000,000	17,363,003,000,000	0.12
TBLA	2021	21,084,017,000,000	19,431,293,000,000	0.09
TBLA	2022	23,673,644,000,000	21,084,017,000,000	0.12
TGKA	2020	3,361,956,197,960	2,995,872,439,975	0.12
TGKA	2021	3,403,961,007,490	3,361,956,197,960	0.01
TGKA	2022	4,181,760,862,637	3,403,961,007,490	0.23
UITJ	2020	8,754,116,000,000	6,608,422,000,000	0.32
UITJ	2021	7,406,856,000,000	8,754,116,000,000	-0.15
UITJ	2022	7,376,375,000,000	7,406,856,000,000	-0.00
UNSP	2020	7,576,090,000,000	8,399,862,000,000	-0.10
UNSP	2021	8,258,457,000,000	7,576,090,000,000	0.09
UNSP	2022	4,540,302,000,000	8,258,457,000,000	-0.45
WAP0	2020	92,627,105,867	107,757,084,046	-0.14
WAP0	2021	100,505,085,001	92,627,105,867	0.09
WAP0	2022	97,504,907,444	100,505,085,001	-0.03

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.



B. REC (Nature of Industry)

Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	REC
AALI	2020	765,849,000,000	368,739,000,000	18,807,043,000,000	17,452,736,000,000	0.02
AALI	2021	458,135,000,000	765,849,000,000	24,322,048,000,000	18,807,043,000,000	-0.02
AALI	2022	848,770,000,000	458,135,000,000	21,828,591,000,000	24,322,048,000,000	0.02
ADES	2020	119,610,000,000	134,404,000,000	673,364,000,000	764,703,000,000	0.00
ADES	2021	162,895,000,000	119,610,000,000	935,075,000,000	673,364,000,000	0.00
ADES	2022	188,937,000,000	162,895,000,000	1,290,992,000,000	935,075,000,000	-0.03
AGAR	2020	45,462,190,929	67,068,240,304	329,428,302,218	381,389,700,300	-0.04
AGAR	2021	26,237,238,891	45,462,190,929	392,655,804,739	329,428,302,218	-0.07
AGAR	2022	36,321,525,642	26,237,238,891	540,850,470,104	392,655,804,739	0.00
ALTO	2020	37,287,011,454	44,532,793,246	321,502,485,934	343,971,642,312	-0.01
ALTO	2021	35,888,198,261	37,287,011,454	366,966,569,109	321,502,485,934	-0.02
ALTO	2022	30,304,627,036	35,888,198,261	409,161,010,323	366,966,569,109	-0.02
BEEF	2020	82,566,419,808	149,272,624,796	728,034,316,374	1,307,725,839,943	0.00
BEEF	2021	62,032,192,355	82,566,419,808	142,314,782,595	728,034,316,374	0.32
BEEF	2022	606,990,884	62,032,192,355	39,116,821,863	142,314,782,595	-0.42
BISI	2020	678,552,000,000	983,510,000,000	1,812,762,000,000	2,272,410,000,000	-0.06
BISI	2021	537,012,000,000	678,552,000,000	2,015,138,000,000	1,812,762,000,000	-0.11
BISI	2022	415,215,000,000	537,012,000,000	2,415,592,000,000	2,015,138,000,000	-0.09

2. 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 mengutip sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	REC
BUDI	2020	643,407,000,000	568,977,000,000	2,725,866,000,000	3,003,768,000,000	0.05
BUDI	2021	852,022,000,000	643,407,000,000	3,374,782,000,000	2,725,866,000,000	0.02
BUDI	2022	885,434,000,000	852,022,000,000	3,382,326,000,000	3,374,782,000,000	0.01
BWPT	2020	64,420,000,000	110,426,000,000	2,198,666,000,000	2,512,784,000,000	-0.01
BWPT	2021	41,552,000,000	64,420,000,000	2,938,338,000,000	2,198,666,000,000	-0.02
BWPT	2022	41,005,000,000	41,552,000,000	4,574,124,000,000	2,938,338,000,000	-0.01
CAMP	2020	124,395,919,918	182,571,429,184	956,634,474,111	1,028,952,947,818	-0.05
CAMP	2021	110,549,359,898	124,395,919,918	1,019,133,657,275	956,634,474,111	-0.02
CAMP	2022	126,820,874,647	110,549,359,898	1,129,360,552,136	1,019,133,657,275	0.00
CEKA	2020	416,592,757,852	358,465,058,788	3,634,297,273,749	3,120,937,098,980	0.00
CEKA	2021	562,910,701,537	416,592,757,852	5,359,440,530,374	3,634,297,273,749	-0.01
CEKA	2022	843,504,639,532	562,910,701,537	6,143,759,424,928	5,359,440,530,374	0.03
CLEO	2020	119,307,435,829	122,813,449,527	972,634,784,176	1,084,912,780,290	0.01
CLEO	2021	125,528,965,712	119,307,435,829	1,103,519,743,574	972,634,784,176	-0.01
CLEO	2022	189,182,700,792	125,528,965,712	1,358,708,497,805	1,103,519,743,574	0.03
COCO	2020	67,725,320,270	76,332,173,527	171,048,708,670	216,197,806,076	0.04
COCO	2021	94,235,811,605	67,725,320,270	224,437,956,140	171,048,708,670	0.02
COCO	2022	138,898,673,053	94,235,811,605	289,795,165,323	224,437,956,140	0.06
CPIN	2020	1,841,008,000,000	2,023,943,000,000	42,518,782,000,000	42,501,146,000,000	0.00



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	REC
1. CPIN	2021	1,643,702,000,000	1,841,008,000,000	51,698,249,000,000	42,518,782,000,000	-0.01
CPIN	2022	1,820,224,000,000	1,643,702,000,000	56,867,544,000,000	51,698,249,000,000	0.00
CSRA	2020	5,817,799,383	4,147,591,171	607,253,410,714	492,295,715,775	0.00
CSRA	2021	7,746,858,586	5,817,799,383	895,867,536,708	607,253,410,714	0.00
CSRA	2022	13,975,631,725	7,746,858,586	970,572,083,452	607,253,410,714	0.00
DLTA	2020	101,780,949,000	197,060,469,000	546,336,411,000	827,136,727,000	-0.05
DLTA	2021	88,976,246,000	101,780,949,000	681,205,785,000	546,336,411,000	-0.06
DLTA	2022	116,208,703,000	88,976,246,000	778,744,315,000	681,205,785,000	0.02
DSFI	2020	55,249,492,414	50,016,866,330	365,870,902,563	476,786,004,054	0.05
DSFI	2021	100,438,060,336	55,249,492,414	532,522,855,555	365,870,902,563	0.04
DSFI	2022	67,752,760,589	100,438,060,336	552,366,215,890	532,522,855,555	-0.07
DSNG	2020	381,764,000,000	355,062,000,000	6,698,918,000,000	5,736,684,000,000	0.00
DSNG	2021	249,662,000,000	381,764,000,000	7,124,495,000,000	6,698,918,000,000	-0.02
DSNG	2022	460,430,000,000	249,662,000,000	9,633,671,000,000	7,124,495,000,000	0.01
ENZO	2020	25,512,697,931	10,202,876,211	516,388,569,802	376,222,114,796	0.02
ENZO	2021	59,451,546,741	25,512,697,931	1,129,864,264,910	516,388,569,802	0.00
ENZO	2022	21,398,123,167	59,451,546,741	500,912,131,206	1,129,864,264,910	-0.01
FAPA	2020	43,442,802,570	84,801,368,690	2,617,336,401,866	2,118,741,542,217	-0.02
FAPA	2021	53,128,384,993	43,442,802,570	3,390,496,525,189	2,617,336,401,866	0.00

2. Dilarang mengutip dan memperbanyak sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
a. penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
tanpa izin IBIKKG.



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	REC
1. FAPA	2022	121,356,152,799	53,128,384,993	4,828,633,601,246	3,390,496,525,189	0.01
FOOD	2020	14,428,829,676	25,996,124,146	94,563,258,607	126,256,859,256	-0.05
FOOD	2021	13,383,641,471	14,428,829,676	91,560,431,563	94,563,258,607	-0.01
FOOD	2022	11,904,239,660	13,383,641,471	87,016,911,838	91,560,431,563	-0.01
GOOD	2020	513,796,711,089	482,918,390,746	7,719,379,796,413	8,438,631,355,699	0.01
GOOD	2021	614,070,144,711	513,796,711,089	8,799,579,901,024	7,719,379,796,413	0.00
GOOD	2022	707,918,003,514	614,070,144,711	10,510,942,813,705	8,799,579,901,024	0.00
GZCO	2020	5,954,000,000	5,646,000,000	406,924,000,000	385,047,000,000	0.00
GZCO	2021	2,531,000,000	5,954,000,000	707,102,000,000	406,924,000,000	-0.01
GZCO	2022	1,024,000,000	2,531,000,000	554,721,000,000	707,102,000,000	0.00
HOKI	2020	243,220,094,125	249,970,161,581	1,173,189,488,886	1,653,031,823,505	0.06
HOKI	2021	282,171,120,367	243,220,094,125	933,597,187,584	1,173,189,488,886	0.09
HOKI	2022	178,070,931,550	282,171,120,367	925,708,985,640	933,597,187,584	-0.11
ICBP	2020	5,273,416,000,000	4,049,290,000,000	46,641,048,000,000	42,296,703,000,000	0.02
ICBP	2021	6,400,930,000,000	5,273,416,000,000	56,803,733,000,000	46,641,048,000,000	0.00
ICBP	2022	6,875,504,000,000	6,400,930,000,000	64,797,516,000,000	56,803,733,000,000	-0.01
IKAN	2020	16,693,967,180	14,899,476,039	84,646,710,437	109,624,275,276	0.06
IKAN	2021	25,724,062,995	16,693,967,180	111,367,220,162	84,646,710,437	0.03
IKAN	2022	10,616,144,121	25,724,062,995	113,336,252,373	111,367,220,162	-0.14

2. Dilarang mengutip, menyalin, atau memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

g. 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.



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	REC
1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan sumber:						
INDF	2020	6,429,130,000,000	5,406,033,000,000	81,731,469,000,000	76,592,955,000,000	0.01
INDF	2021	7,626,041,000,000	6,429,130,000,000	99,345,618,000,000	81,731,469,000,000	0.00
INDF	2022	8,280,536,000,000	7,626,041,000,000	110,830,272,000,000	99,345,618,000,000	0.00
JAWA	2020	17,872,216,544	20,219,450,221	461,342,540,054	723,317,737,664	0.01
JAWA	2021	22,363,508,086	17,872,216,544	843,195,153,685	461,342,540,054	-0.01
JAWA	2022	20,570,322,056	22,363,508,086	971,541,518,082	843,195,153,685	-0.01
JPFA	2020	1,880,016,000,000	2,188,589,000,000	36,964,948,000,000	38,872,084,000,000	-0.01
JPFA	2021	2,347,809,000,000	1,880,016,000,000	44,878,300,000,000	36,964,948,000,000	0.00
JPFA	2022	2,405,250,000,000	2,347,809,000,000	48,972,085,000,000	44,878,300,000,000	0.00
KEJU	2020	119,295,592,039	136,029,196,167	900,852,668,263	978,806,205,312	-0.01
KEJU	2021	132,808,383,537	119,295,592,039	1,042,307,144,847	900,852,668,263	-0.01
KEJU	2022	133,225,962,688	132,808,383,537	1,044,368,857,579	1,042,307,144,847	0.00
LSIP	2020	214,240,000,000	367,179,000,000	3,536,721,000,000	3,699,439,000,000	-0.04
LSIP	2021	172,396,000,000	214,240,000,000	4,525,473,000,000	3,536,721,000,000	-0.02
LSIP	2022	226,026,000,000	172,396,000,000	4,585,348,000,000	4,525,473,000,000	0.01
MAIN	2020	401,138,597,000	440,344,100,000	7,000,570,412,000	7,454,920,083,000	0.00
MAIN	2021	505,103,864,000	401,138,597,000	9,130,618,395,000	7,000,570,412,000	0.00
MAIN	2022	713,039,114,000	505,103,864,000	11,101,647,275,000	9,130,618,395,000	0.01

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



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	REC
MGRO	2020	34,393,879,840	27,687,493,239	4,106,566,376,814	1,953,747,315,540	-0.01
MGRO	2021	42,984,511,527	34,393,879,840	7,313,139,597,522	4,106,566,376,814	0.00
MGRO	2022	92,646,280,180	42,984,511,527	7,505,700,941,167	7,313,139,597,522	0.01
MLBI	2020	336,773,000,000	860,651,000,000	1,985,009,000,000	3,711,405,000,000	-0.06
MLBI	2021	329,199,000,000	336,773,000,000	2,473,681,000,000	1,985,009,000,000	-0.04
MLBI	2022	446,937,000,000	329,199,000,000	3,114,907,000,000	2,473,681,000,000	0.01
MYOR	2020	5,463,984,744,087	5,901,994,049,176	24,476,953,742,651	25,026,739,472,547	-0.01
MYOR	2021	5,911,803,788,723	5,463,984,744,087	27,904,558,322,183	24,476,953,742,651	-0.01
MYOR	2022	6,489,405,389,523	5,911,803,788,723	30,669,405,967,404	27,904,558,322,183	0.00
PANI	2020	1,385,204,957	3,271,083,919	180,460,605,151	230,646,056,647	-0.01
PANI	2021	1,769,275,000	1,385,204,957	282,803,444,000	180,460,605,151	0.00
PANI	2022	1,580,784,000	1,769,275,000	872,132,130,000	282,803,444,000	0.00
PGUN	2020	6,631,427,579	42,096,602,812	475,252,008,248	229,249,188,332	-0.17
PGUN	2021	54,842,183,353	6,631,427,579	786,686,008,070	475,252,008,248	0.06
PGUN	2022	61,141,616,422	54,842,183,353	1,007,305,060,864	786,686,008,070	-0.01
PSDN	2020	77,250,794,160	71,799,675,436	895,456,045,999	1,224,283,552,949	0.03
PSDN	2021	44,300,864,978	77,250,794,160	868,091,474,069	895,456,045,999	-0.04
PSDN	2022	46,757,105,231	44,300,864,978	638,377,010,110	868,091,474,069	0.02
PSGO	2020	32,675,472,987	10,176,660,650	930,503,571,803	728,562,875,731	0.02



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	REC
PSGO	2021	154,862,853,172	32,675,472,987	1,766,254,650,794	930,503,571,803	0.05
PSGO	2022	63,233,660,124	154,862,853,172	1,972,824,875,264	1,766,254,650,794	-0.06
ROTI	2020	345,778,440,900	481,573,100,686	3,212,034,546,032	3,337,022,314,624	-0.04
ROTI	2021	379,433,448,781	345,778,440,900	3,287,623,237,457	3,212,034,546,032	0.01
ROTI	2022	488,178,110,493	379,433,448,781	3,935,182,048,668	3,287,623,237,457	0.01
SGRO	2020	333,216,000,000	130,281,000,000	3,502,227,000,000	3,268,127,000,000	0.06
SGRO	2021	74,838,000,000	333,216,000,000	5,222,298,000,000	3,502,227,000,000	-0.08
SGRO	2022	229,318,000,000	74,838,000,000	5,671,723,000,000	5,222,298,000,000	0.03
SIMP	2020	1,195,610,000,000	1,209,233,000,000	14,474,700,000,000	13,650,388,000,000	-0.01
SIMP	2021	1,462,993,000,000	1,195,610,000,000	19,658,529,000,000	14,474,700,000,000	-0.01
SIMP	2022	1,200,214,000,000	1,462,993,000,000	17,794,246,000,000	19,658,529,000,000	-0.01
SIPD	2020	533,928,000,000	477,138,000,000	4,341,295,000,000	4,049,392,000,000	0.01
SIPD	2021	660,104,000,000	533,928,000,000	5,439,581,000,000	4,341,295,000,000	0.00
SIPD	2022	625,958,000,000	660,104,000,000	6,047,203,000,000	5,439,581,000,000	-0.02
SKBM	2020	360,402,133,179	277,933,472,039	3,165,530,224,724	2,104,704,872,583	-0.02
SKBM	2021	451,033,593,875	360,402,133,179	3,847,887,478,570	3,165,530,224,724	0.00
SKBM	2022	448,775,394,470	451,033,593,875	3,802,296,289,773	3,847,887,478,570	0.00
SKLT	2020	157,784,379,116	182,138,380,540	1,253,700,810,596	1,281,116,255,236	-0.02
SKLT	2021	159,737,697,572	157,784,379,116	1,356,846,112,540	1,253,700,810,596	-0.01
SKLT	2022	179,530,242,712	159,737,697,572	1,539,310,803,104	1,356,846,112,540	0.00
SMAR	2020	5,495,406,000,000	3,392,664,000,000	40,434,346,000,000	36,198,102,000,000	0.04

2. Dilarang mengutip sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.
- b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
- penulisan kritik dan tinjauan suatu masalah.

g. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.

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

Institut Bisnis

Hak cipta milik IBIKKG (Institut Bisnis dan Informatika Kwik Kian Gie)

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

g. 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 mengutip sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	REC
SMAR	2021	7,801,043,000,000	5,495,406,000,000	57,004,234,000,000	40,434,346,000,000	0.00
SMAR	2022	8,514,016,000,000	7,801,043,000,000	75,045,559,000,000	57,004,234,000,000	-0.02
SSMS	2020	473,389,135,000	148,936,718,000	4,011,130,559,000	3,277,806,795,000	0.07
SSMS	2021	453,482,496,000	473,389,135,000	5,203,100,578,000	4,011,130,559,000	-0.03
SSMS	2022	945,730,331,000	453,482,496,000	7,261,218,471,000	5,203,100,578,000	0.04
STTP	2020	447,594,075,109	541,811,807,501	3,846,300,254,825	3,512,509,168,853	-0.04
STTP	2021	475,980,801,836	447,594,075,109	4,241,856,914,012	3,846,300,254,825	0.00
STTP	2022	482,911,781,404	475,980,801,836	4,931,553,771,470	4,241,856,914,012	-0.01
TBLA	2020	3,012,857,000,000	1,849,628,000,000	10,863,256,000,000	8,533,183,000,000	0.06
TBLA	2021	3,456,927,000,000	3,012,857,000,000	15,972,216,000,000	10,863,256,000,000	-0.06
TBLA	2022	3,566,953,000,000	3,456,927,000,000	16,579,960,000,000	15,972,216,000,000	0.00
TGKA	2020	1,045,004,168,600	1,122,350,372,485	12,488,883,541,697	13,372,043,554,341	0.00
TGKA	2021	1,176,001,750,071	1,045,004,168,600	11,926,149,980,019	12,488,883,541,697	0.01
TGKA	2022	1,338,609,720,955	1,176,001,750,071	12,977,529,294,003	11,926,149,980,019	0.00
ULTJ	2020	563,444,000,000	613,245,000,000	5,967,362,000,000	6,223,057,000,000	0.00
ULTJ	2021	626,006,000,000	563,444,000,000	6,616,642,000,000	5,967,362,000,000	0.00
ULTJ	2022	617,192,000,000	626,006,000,000	7,656,252,000,000	6,616,642,000,000	-0.01
UNSP	2020	40,500,000,000	105,900,000,000	2,506,717,000,000	1,984,017,000,000	-0.04
UNSP	2021	29,873,000,000	40,500,000,000	3,971,114,000,000	2,506,717,000,000	-0.01
UNSP	2022	25,064,000,000	29,873,000,000	4,189,330,000,000	3,971,114,000,000	0.00
WAPG	2020	15,158,680,136	25,309,641,500	227,388,566,486	229,018,851,265	-0.04

Kode Perusahaan	Tahun	Receivable (t)	Receivable(t-1)	Sales (t)	Sales (t-1)	REC
1. WAPO	2021	28,726,502,484	15,158,680,136	317,186,703,933	227,388,566,486	0.02
2. WAPO	2022	33,637,699,594	28,726,502,484	330,020,475,370	317,186,703,933	0.01

- Hak Cipta Dilindungi Undang-Undang
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.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

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

Institut Bisnis



C. TATA (Total Accrual Total Asset)

Kode Perusahaan	Tahun	Total Asset (t)	Inc from cont opr (t)	CFO (t)	TATA
AALI	2020	27,781,231,000,000	893,779,000,000	2,322,164,000,000	-0.05
AALI	2021	30,339,906,000,000	2,067,362,000,000	4,895,119,000,000	-0.09
AALI	2022	29,249,340,000,000	1,792,050,000,000	1,835,397,000,000	-0.00
ADES	2020	958,791,000,000	135,789,000,000	230,679,000,000	-0.10
ADES	2021	1,304,108,000,000	265,758,000,000	308,296,000,000	-0.03
ADES	2022	1,645,582,000,000	364,972,000,000	312,748,000,000	0.03
AGAR	2020	171,126,264,401	-764,674,863	11,370,280,933	-0.07
AGAR	2021	179,189,557,684	1,676,533,638	8,190,783,341	-0.04
AGAR	2022	199,104,960,001	-1,922,533,742	-5,397,211,391	0.02
ALTO	2020	1,105,874,415,256	-10,506,939,189	30,788,406,788	-0.04
ALTO	2021	1,089,208,965,375	-8,932,197,718	41,942,240,191	-0.05
ALTO	2022	1,023,323,308,935	-16,129,026,748	1,440,523,783	-0.02
BEEF	2020	677,803,886,415	-350,736,124,757	-198,093,665,098	-0.23
BEEF	2021	673,480,916,520	-181,441,958,103	42,083,642,529	-0.33
BEEF	2022	615,017,828,200	-93,687,239,182	-86,334,123,211	-0.01
BISI	2020	2,914,979,000,000	275,667,000,000	714,412,000,000	-0.15
BISI	2021	3,132,202,000,000	380,992,000,000	652,538,000,000	-0.09
BISI	2022	3,410,481,000,000	523,242,000,000	668,145,000,000	-0.04
BUDI	2020	2,963,007,000,000	67,093,000,000	193,682,000,000	-0.04
BUDI	2021	2,993,218,000,000	91,723,000,000	233,809,000,000	-0.05
BUDI	2022	3,173,651,000,000	93,065,000,000	31,245,000,000	0.02
BWPT	2020	15,060,968,000,000	-1,108,389,000,000	171,060,000,000	-0.08
BWPT	2021	12,045,048,000,000	-1,417,294,000,000	206,225,000,000	-0.13
BWPT	2022	12,223,568,000,000	12,635,000,000	514,295,000,000	-0.04
CAMP	2020	1,086,873,666,641	44,045,828,312	198,880,212,796	-0.14
CAMP	2021	1,147,260,611,703	100,066,615,090	218,469,033,697	-0.10
CAMP	2022	1,074,777,460,412	121,257,336,904	178,373,991,059	-0.05
CEKA	2020	1,566,673,828,068	207,543,083,141	171,295,450,196	0.02
CEKA	2021	1,697,387,196,209	227,163,546,573	-91,481,686,113	0.19
CEKA	2022	1,718,287,453,575	282,224,281,647	11,867,530,566	0.16

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- 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.



Kode Perusahaan	Tahun	Total Asset (t)	Inc from cont opr (t)	CFO (t)	TATA
CLEO	2020	1,310,940,121,622	132,772,234,495	226,926,314,731	-0.07
CLEO	2021	1,348,181,576,913	180,711,667,020	304,980,204,013	-0.09
CLEO	2022	1,693,523,611,414	195,598,848,689	190,077,226,602	0.00
COCO	2020	263,754,414,443	2,738,128,648	-32,719,704,184	0.13
COCO	2021	370,684,311,428	8,532,631,708	-26,118,359,500	0.09
COCO	2022	485,054,412,584	6,620,432,696	-77,748,378,471	0.17
CPIN	2020	31,159,291,000,000	3,845,833,000,000	4,845,575,000,000	-0.03
CPIN	2021	35,446,051,000,000	3,619,010,000,000	2,121,905,000,000	0.04
CPIN	2022	39,847,545,000,000	2,930,357,000,000	1,673,887,000,000	0.03
CSRA	2020	1,398,568,521,297	72,366,649,338	240,201,830,321	-0.12
CSRA	2021	1,753,240,850,009	259,650,288,797	390,318,298,080	-0.07
CSRA	2022	1,835,253,997,038	252,406,668,731	401,335,531,740	-0.08
DLTA	2020	1,225,580,913,000	123,465,762,000	246,905,899,000	-0.10
DLTA	2021	1,308,722,065,000	187,992,998,000	335,398,629,000	-0.11
DLTA	2022	1,307,186,367,000	230,065,807,000	196,829,126,000	0.03
DSFI	2020	373,757,193,361	-5,869,581,850	6,554,262,072	-0.03
DSFI	2021	391,754,830,323	14,571,697,139	7,321,501,787	0.02
DSFI	2022	390,694,004,239	21,382,209,119	11,733,712,458	0.02
DSNG	2020	14,151,383,000,000	476,637,000,000	1,094,406,000,000	-0.04
DSNG	2021	13,712,160,000,000	727,153,000,000	1,055,505,000,000	-0.02
DSNG	2022	15,357,229,000,000	1,206,835,000,000	1,538,027,000,000	-0.02
ENZO	2020	271,189,553,490	1,961,922,419	-35,479,309,741	0.14
ENZO	2021	294,416,024,814	10,191,676,313	42,843,841,325	-0.11
ENZO	2022	313,331,422,003	2,144,541,371	-31,744,701,654	0.11
FAPA	2020	7,800,327,777,336	-127,059,027,620	547,159,305,187	-0.09
FAPA	2021	7,934,144,926,261	407,516,031,006	965,637,388,389	-0.07
FAPA	2022	8,624,008,934,687	749,310,939,262	1,895,737,342,505	-0.13
FOOD	2020	113,192,236,191	-17,398,564,059	815,711,464	-0.16
FOOD	2021	106,495,352,963	-14,658,771,261	-6,244,422,952	-0.08
FOOD	2022	102,297,196,494	-22,068,477,089	-9,710,407,546	-0.12
GOOD	2020	6,670,943,518,686	245,103,761,907	873,840,286,375	-0.09

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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.



Kode Perusahaan	Tahun	Total Asset (t)	Inc from cont opr (t)	CFO (t)	TATA
GOOD	2021	6,766,602,280,143	492,637,672,186	709,767,241,234	-0.03
GOOD	2022	7,327,371,934,290	521,714,035,585	622,229,731,268	-0.01
GZCO	2020	2,143,393,000,000	-182,592,000,000	12,193,000,000	-0.09
GZCO	2021	2,034,452,000,000	14,269,000,000	239,245,000,000	-0.11
GZCO	2022	2,045,406,000,000	75,818,000,000	178,681,000,000	-0.05
HOKI	2020	906,924,214,166	38,038,419,405	78,181,287,748	-0.04
HOKI	2021	989,119,315,334	12,533,087,704	13,949,428,441	-0.00
HOKI	2022	811,603,660,216	90,572,477	208,500,977,805	-0.26
ICBP	2020	103,588,325,000,000	7,418,574,000,000	9,336,780,000,000	-0.02
ICBP	2021	118,066,628,000,000	7,900,282,000,000	7,989,039,000,000	-0.00
ICBP	2022	115,305,536,000,000	5,722,194,000,000	8,804,494,000,000	-0.03
IKAN	2020	132,538,615,751	-1,087,117,567	-39,547,433,819	0.29
IKAN	2021	129,081,871,589	1,599,675,921	8,025,011,162	-0.05
IKAN	2022	125,635,186,707	2,035,931,112	7,627,218,415	-0.04
INDF	2020	163,136,516,000,000	8,752,066,000,000	13,855,497,000,000	-0.03
INDF	2021	179,356,193,000,000	11,203,585,000,000	14,692,641,000,000	-0.02
INDF	2022	180,433,300,000,000	9,192,569,000,000	13,587,686,000,000	-0.02
JAWA	2020	3,493,727,182,127	-307,643,236,060	-247,652,813,862	-0.02
JAWA	2021	3,566,231,393,023	-178,278,611,469	-128,231,975,147	-0.01
JAWA	2022	3,589,642,467,446	-280,620,392,740	-138,045,981,300	-0.04
JPEA	2020	25,951,760,000,000	1,221,904,000,000	4,099,440,000,000	-0.11
JPEA	2021	28,589,656,000,000	2,130,896,000,000	701,246,000,000	0.05
JPEA	2022	32,690,887,000,000	1,490,931,000,000	1,426,749,000,000	0.00
KEJU	2020	674,806,910,037	121,000,016,429	212,500,750,913	-0.14
KEJU	2021	767,726,284,113	144,700,268,968	97,933,973,535	0.06
KEJU	2022	860,100,358,989	117,370,750,383	64,694,068,640	0.06
LSIP	2020	10,922,788,000,000	695,490,000,000	1,337,633,000,000	-0.06
LSIP	2021	11,851,182,000,000	990,445,000,000	1,878,851,000,000	-0.07
LSIP	2022	12,417,013,000,000	1,035,285,000,000	1,087,265,000,000	-0.00
MAIN	2020	4,674,206,873,000	-38,953,042,000	284,503,997,000	-0.06
MAIN	2021	5,436,745,210,000	60,376,485,000	273,557,927,000	-0.04

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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.



Kode Perusahaan	Tahun	Total Asset (t)	Inc from cont opr (t)	CFO (t)	TATA
MAIN	2022	5,746,998,087,000	26,217,657,000	268,953,194,000	-0.01
MGRO	2020	1,433,953,996,487	-49,586,190,616	-80,614,240,392	0.02
MGRO	2021	1,820,202,594,748	89,783,282,574	-98,875,630,079	0.10
MGRO	2022	2,561,664,000,157	-34,790,602,513	-285,731,779,283	0.10
MLBI	2020	2,907,425,000,000	285,617,000,000	872,649,000,000	-0.20
MLBI	2021	2,922,017,000,000	665,850,000,000	1,168,005,000,000	-0.17
MLBI	2022	3,374,502,000,000	924,906,000,000	1,490,060,000,000	-0.17
MYOR	2020	19,777,500,514,550	2,098,168,514,645	3,715,832,449,186	-0.08
MYOR	2021	19,917,653,265,528	1,211,052,647,953	1,041,955,003,348	0.01
MYOR	2022	22,276,160,695,411	1,970,064,538,149	1,619,570,638,186	0.02
PANI	2020	112,591,210,595	224,178,056	-5,779,820,000	0.05
PANI	2021	163,913,597,000	1,680,076,000	17,729,162,000	-0.10
PANI	2022	15,938,444,031,000	288,311,135,000	604,773,985,000	-0.02
PGUN	2020	1,817,499,225,034	-101,476,295,049	246,905,899,000	-0.19
PGUN	2021	2,497,154,377,254	38,428,235,746	335,398,629,000	-0.12
PGUN	2022	2,347,517,612,881	167,246,545,379	38,428,235,746	0.05
PSDN	2020	765,375,539,783	-52,304,824,027	-27,550,576,454	-0.03
PSDN	2021	708,894,784,885	-81,182,064,990	48,155,002,081	-0.18
PSDN	2022	705,620,167,464	-25,834,965,122	-6,921,667,743	-0.03
PSGO	2020	3,401,723,398,441	26,500,634,368	279,405,793,342	-0.07
PSGO	2021	3,731,907,652,769	213,841,959,820	369,004,599,899	-0.04
PSGO	2022	4,140,857,067,187	257,682,130,697	534,655,519,938	-0.07
ROTI	2020	4,452,166,671,985	168,610,282,478	486,591,578,118	-0.07
ROTI	2021	4,191,284,422,677	281,340,682,456	643,601,152,274	-0.09
ROTI	2022	4,130,321,616,083	432,247,722,254	726,581,686,414	-0.07
SGRO	2020	9,744,680,000,000	-191,747,000,000	683,541,000,000	-0.09
SGRO	2021	9,751,365,000,000	814,715,000,000	1,774,117,000,000	-0.10
SGRO	2022	10,243,238,000,000	1,039,443,000,000	1,253,955,000,000	-0.02
SIMP	2020	35,395,264,000,000	340,285,000,000	2,511,877,000,000	-0.06
SIMP	2021	35,979,302,000,000	1,333,747,000,000	3,706,169,000,000	-0.07
SIMP	2022	36,113,081,000,000	1,509,605,000,000	3,595,585,000,000	-0.06

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Kode Perusahaan	Tahun	Total Asset (t)	Inc from cont opr (t)	CFO (t)	TATA
SIPD	2020	2,592,850,000,000	28,266,000,000	126,295,000,000	-0.04
SIPD	2021	2,794,113,000,000	15,065,000,000	-129,516,000,000	0.05
SIPD	2022	3,002,424,000,000	-218,103,000,000	-45,641,000,000	-0.06
SKBM	2020	1,768,660,546,754	5,415,741,808	19,707,485,134	-0.01
SKBM	2021	1,970,428,120,056	29,707,421,605	-44,012,427,508	0.04
SKBM	2022	2,042,199,577,083	86,635,603,936	102,191,880,734	-0.01
SKLT	2020	394,139,821,773	42,520,246,722	99,975,050,847	-0.15
SKLT	2021	889,125,250,792	84,524,160,228	127,778,774,118	-0.05
SKLT	2022	1,033,289,474,829	74,865,302,076	16,414,344,843	0.06
SMAR	2020	35,026,171,000,000	1,539,798,000,000	623,480,000,000	0.03
SMAR	2021	40,345,003,000,000	2,829,418,000,000	650,500,000,000	0.05
SMAR	2022	42,600,814,000,000	5,504,956,000,000	4,283,273,000,000	0.03
SSMS	2020	12,775,930,059,000	580,854,940,000	586,013,180,000	-0.00
SSMS	2021	13,850,610,076,000	1,526,870,874,000	1,114,556,872,000	0.03
SSMS	2022	13,969,704,123,000	1,848,118,978,000	1,456,211,071,000	0.03
STTP	2020	3,448,995,059,882	628,628,879,549	926,245,668,352	-0.09
STTP	2021	3,919,243,683,748	617,573,766,863	624,353,076,652	-0.00
STTP	2022	4,590,737,849,889	624,524,005,786	677,186,311,780	-0.01
TBEA	2020	19,431,293,000,000	680,730,000,000	38,235,000,000	0.03
TBLA	2021	21,084,017,000,000	791,916,000,000	1,531,950,000,000	-0.04
TBLA	2022	23,673,644,000,000	801,440,000,000	1,023,209,000,000	-0.01
TGKA	2020	3,361,956,197,960	478,561,152,411	801,751,675,565	-0.10
TGKA	2021	3,403,961,007,490	481,109,483,989	71,133,769,549	0.12
TGKA	2022	4,181,760,862,637	478,266,312,889	654,165,050,864	-0.04
UUTJ	2020	8,754,116,000,000	1,109,666,000,000	2,322,164,000,000	-0.14
UUTJ	2021	7,406,856,000,000	1,276,793,000,000	4,895,119,000,000	-0.49
UUTJ	2022	7,376,375,000,000	965,486,000,000	259,846,000,000	0.10
UNSP	2020	7,576,090,000,000	-954,115,000,000	20,731,000,000	-0.13
UNSP	2021	8,258,457,000,000	117,509,000,000	140,207,000,000	-0.00
UNSP	2022	4,540,302,000,000	930,207,000,000	-84,573,000,000	0.22
WAP0	2020	92,627,105,867	-1,465,267,839	672,475,797	-0.02
WAP0	2021	100,505,085,001	-1,597,299,838	-1,105,550,159	-0.00
WAP0	2022	97,504,907,444	-4,066,618,528	-1,731,191,507	-0.02

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.



D. CEO EDU (CEO's Education)

Kode Perusahaan	Tahun	Pendidikan CEO	CEO EDU
AALI	2020	S1	0
AALI	2021	S1	0
AALI	2022	S1	0
ADES	2020	S2	1
ADES	2021	S2	1
ADES	2022	S2	1
AGAR	2020	S2	1
AGAR	2021	S2	1
AGAR	2022	S2	1
ALTO	2020	S1	0
ALTO	2021	S1	0
ALTO	2022	S1	0
BEEF	2020	S2	1
BEEF	2021	S2	1
BEEF	2022	S2	1
BISI	2020	S1	0
BISI	2021	S1	0
BISI	2022	S1	0
BUDI	2020	S1	0
BUDI	2021	S1	0
BUDI	2022	S1	0
BWPT	2020	S3	1
BWPT	2021	S2	1
BWPT	2022	S2	1
CAMP	2020	S1	0
CAMP	2021	S1	0
CAMP	2022	S1	0
CEKA	2020	S1	0
CEKA	2021	S1	0
CEKA	2022	S1	0

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.



Kode Perusahaan	Tahun	Pendidikan CEO	CEO EDU
CLEO	2020	S1	0
CLEO	2021	S1	0
CLEO	2022	S1	0
COCO	2020	S1	0
COCO	2021	S1	0
COCO	2022	S1	0
CPIN	2020	S2	1
CPIN	2021	S2	1
CPIN	2022	S2	1
CSRA	2020	S2	1
CSRA	2021	S2	1
CSRA	2022	S2	1
DLTA	2020	S1	0
DLTA	2021	S1	0
DLTA	2022	S1	0
DSFI	2020	S1	0
DSFI	2021	S1	0
DSFI	2022	S1	0
DSNG	2020	S2	1
DSNG	2021	S2	1
DSNG	2022	S2	1
ENZO	2020	S2	1
ENZO	2021	S2	1
ENZO	2022	S2	1
FAPA	2020	S1	0
FAPA	2021	S1	0
FAPA	2022	S1	0
FOOD	2020	S2	1
FOOD	2021	S2	1
FOOD	2022	S2	1
GOOD	2020	S1	0

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.



Kode Perusahaan	Tahun	Pendidikan CEO	CEO EDU
GOOD	2021	S1	0
GOOD	2022	S1	0
GZCO	2020	S1	0
GZCO	2021	S1	0
GZCO	2022	S1	0
HOKI	2020	S1	0
HOKI	2021	S1	0
HOKI	2022	S1	0
ICBP	2020	S1	0
ICBP	2021	S1	0
ICBP	2022	S1	0
IKAN	2020	S1	0
IKAN	2021	S1	0
IKAN	2022	S1	0
INDF	2020	S1	0
INDF	2021	S1	0
INDF	2022	S1	0
JAWA	2020	S2	1
JAWA	2021	S2	1
JAWA	2022	S2	1
JPEA	2020	S1	0
JPEA	2021	S1	0
JPEA	2022	S1	0
KEJU	2020	S2	1
KEJU	2021	S2	1
KEJU	2022	S2	1
LSIP	2020	S1	0
LSIP	2021	S1	0
LSIP	2022	S1	0
MAIN	2020	S1	0
MAIN	2021	S1	0

1. Ditarang 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.



Kode Perusahaan	Tahun	Pendidikan CEO	CEO EDU
MAIN	2022	S1	0
MGRO	2020	S1	0
MGRO	2021	S1	0
MGRO	2022	S1	0
MLBI	2020	S1	0
MLBI	2021	S1	0
MLBI	2022	S2	1
MYOR	2020	S1	0
MYOR	2021	S1	0
MYOR	2022	S1	0
PANI	2020	S1	0
PANI	2021	S1	0
PANI	2022	S1	0
PGUN	2020	S2	1
PGUN	2021	S2	1
PGUN	2022	S1	0
PSDN	2020	S1	0
PSDN	2021	S1	0
PSDN	2022	S1	0
PSGO	2020	S1	0
PSGO	2021	S1	0
PSGO	2022	S1	0
ROTI	2020	S1	0
ROTI	2021	S1	0
ROTI	2022	S1	0
SGRO	2020	S1	0
SGRO	2021	S1	0
SGRO	2022	S1	0
SIMP	2020	S1	0
SIMP	2021	S1	0
SIMP	2022	S1	0

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.



Kode Perusahaan	Tahun	Pendidikan CEO	CEO EDU
SIPD	2020	S1	0
SIPD	2021	S1	0
SIPD	2022	S1	0
SKBM	2020	S1	0
SKBM	2021	S1	0
SKBM	2022	S1	0
SKLT	2020	S1	0
SKLT	2021	S1	0
SKLT	2022	S1	0
SMAR	2020	S1	0
SMAR	2021	S1	0
SMAR	2022	S2	1
SSMS	2020	S1	0
SSMS	2021	S1	0
SSMS	2022	S1	0
STTP	2020	S1	0
STTP	2021	S1	0
STTP	2022	S1	0
TBEA	2020	S1	0
TBLA	2021	S1	0
TBLA	2022	S1	0
TGKA	2020	S1	0
TGKA	2021	S1	0
TGKA	2022	S1	0
UUTJ	2020	S1	0
UUTJ	2021	S1	0
UUTJ	2022	S1	0
UNSP	2020	S2	1
UNSP	2021	S2	1
UNSP	2022	S2	1
WAP0	2020	S2	1
WAP0	2021	S2	1
WAP0	2022	S2	1

1. Ditaring 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.



E. CEO PICT (Frequent number of CEO's Picture)

Kode Perusahaan	Tahun	CEO PICT
AALI	2020	4
AALI	2021	4
AALI	2022	4
ADES	2020	1
ADES	2021	1
ADES	2022	1
AGAR	2020	1
AGAR	2021	1
AGAR	2022	1
ALTO	2020	1
ALTO	2021	1
ALTO	2022	1
BEEF	2020	2
BEEF	2021	2
BEEF	2022	2
BISI	2020	1
BISI	2021	1
BISI	2022	1
BUDI	2020	2
BUDI	2021	1
BUDI	2022	2
BWPT	2020	2
BWPT	2021	2
BWPT	2022	2
CAMP	2020	1
CAMP	2021	1
CAMP	2022	1
CEKA	2020	2
CEKA	2021	2
CEKA	2022	3
CLEO	2020	2

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Institut Bisnis dan Informatika Kwik Kian Gie

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



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 - 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.

Kode Perusahaan	Tahun	CEO PICT
CLEO	2021	2
CLEO	2022	4
COCO	2020	1
COCO	2021	2
COCO	2022	3
CPIN	2020	1
CPIN	2021	1
CPIN	2022	1
CSRA	2020	9
CSRA	2021	9
CSRA	2022	8
DLTA	2020	5
DLTA	2021	3
DLTA	2022	6
DSFI	2020	3
DSFI	2021	5
DSFI	2022	5
DSNG	2020	3
DSNG	2021	3
DSNG	2022	4
ENZO	2020	2
ENZO	2021	2
ENZO	2022	2
FAPA	2020	2
FAPA	2021	9
FAPA	2022	3
FOOD	2020	2
FOOD	2021	2
FOOD	2022	3
GOOD	2020	3
GOOD	2021	3



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 - 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.

Kode Perusahaan	Tahun	CEO PICT
GOOD	2022	3
GZCO	2020	4
GZCO	2021	4
GZCO	2022	3
HOKI	2020	3
HOKI	2021	2
HOKI	2022	2
ICBP	2020	4
ICBP	2021	4
ICBP	2022	4
IKAN	2020	2
IKAN	2021	3
IKAN	2022	3
INDF	2020	4
INDF	2021	4
INDF	2022	4
JAWA	2020	4
JAWA	2021	3
JAWA	2022	4
JPFA	2020	2
JPFA	2021	2
JPFA	2022	2
KEJU	2020	2
KEJU	2021	2
KEJU	2022	2
LSIP	2020	4
LSIP	2021	4
LSIP	2022	3
MAIN	2020	2
MAIN	2021	2
MAIN	2022	3



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 - 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 mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

Kode Perusahaan	Tahun	CEO PICT
MGRO	2020	3
MGRO	2021	2
MGRO	2022	2
MLBI	2020	4
MLBI	2021	5
MLBI	2022	4
MYOR	2020	1
MYOR	2021	1
MYOR	2022	1
PANI	2020	1
PANI	2021	1
PANI	2022	1
PGUN	2020	3
PGUN	2021	5
PGUN	2022	6
PSDN	2020	3
PSDN	2021	3
PSDN	2022	3
PSGO	2020	5
PSGO	2021	5
PSGO	2022	7
ROTI	2020	2
ROTI	2021	3
ROTI	2022	2
SGRO	2020	3
SGRO	2021	5
SGRO	2022	6
SIMP	2020	2
SIMP	2021	2
SIMP	2022	2
SIPD	2020	3



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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.

Kode Perusahaan	Tahun	CEO PICT
SIPD	2021	5
SIPD	2022	6
SKBM	2020	7
SKBM	2021	5
SKBM	2022	3
SKLT	2020	2
SKLT	2021	3
SKLT	2022	5
SMAR	2020	2
SMAR	2021	3
SMAR	2022	3
SSMS	2020	4
SSMS	2021	5
SSMS	2022	7
STTP	2020	2
STTP	2021	2
STTP	2022	2
TBLA	2020	1
TBLA	2021	1
TBLA	2022	1
TGKA	2020	4
TGKA	2021	4
TGKA	2022	4
ULTJ	2020	1
ULTJ	2021	1
ULTJ	2022	1
UNSP	2020	3
UNSP	2021	3
UNSP	2022	3
WAPO	2020	2
WAPO	2021	2
WAPO	2022	2

Perusahaan PT. Indofood CBP Sukses Makmur Tbk (ICBP) Tahun 2022



Perusahaan PT Garudafood Putri Jaya Tb (GOOD) Tahun 2021



PROFIL DIREKSI Profile of the Board of Directors





Lampiran 5 Data Variabel Moderasi KA (Kualitas Audit)

Kode Perusahaan	Tahun	NAMA KAP	KA
AALI	2020	KAP Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
AALI	2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
AALI	2022	KAP Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
ADES	2020	KAP TANUBRATA SUTANTO FAHMI BAMBANG & REKAN	0
ADES	2021	KAP TANUBRATA SUTANTO FAHMI BAMBANG & REKAN	0
ADES	2022	KAP TANUBRATA SUTANTO FAHMI BAMBANG & REKAN	0
AGAR	2020	KAP SSS (SUPOYO, SUTJAHJO, SUBYANTARA & REKAN)	0
AGAR	2021	KAP R&R (RUSLIM & RUSLIM)	0
AGAR	2022	KAP SSS (SUPOYO, SUTJAHJO, SUBYANTARA & REKAN)	0
ALTO	2020	Kantor Akuntan Publik Irfan Zulmendra.	0
ALTO	2021	Kantor Akuntan Publik Irfan Zulmendra	0
ALTO	2022	Kantor Akuntan Publik Irfan Zulmendra	0
BEEF	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
BEEF	2021	Kantor Akuntan Publik Irfan Zulmendra	0
BEEF	2022	Kantor Akuntan Publik Irfan Zulmendra	0
BISI	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
BISI	2021	KAP Purwantono, Sungkoro & Surja (EY)	1
BISI	2022	KAP Purwantono, Sungkoro & Surja (EY)	1
BUDI	2020	KAP MIRAWATI SENSI IDRIS	0
BUDI	2021	KAP MIRAWATI SENSI IDRIS	0
BUDI	2022	KAP MIRAWATI SENSI IDRIS	0
BWPT	2020	KAP MIRAWATI SENSI IDRIS	0
BWPT	2021	KAP MIRAWATI SENSI IDRIS	0
BWPT	2022	KAP MIRAWATI SENSI IDRIS	0
CAMP	2020	KAP SSS (SUPOYO, SUTJAHJO, SUBYANTARA & REKAN)	0
CAMP	2021	KAP SSS (SUPOYO, SUTJAHJO, SUBYANTARA & REKAN)	0
CAMP	2022	KAP SSS (SUPOYO, SUTJAHJO, SUBYANTARA & REKAN)	0
CEKA	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
CEKA	2021	KAP Purwantono, Sungkoro & Surja (EY)	1
CEKA	2022	KAP Purwantono, Sungkoro & Surja (EY)	1

1. Diteliti 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.



Kode Perusahaan	Tahun	NAMA KAP	KA
CLEO	2020	KAP TERAMIHARDJA, PRADHONO & CHANDRA	0
CLEO	2021	KAP TERAMIHARDJA, PRADHONO & CHANDRA	0
CLEO	2022	KAP TERAMIHARDJA, PRADHONO & CHANDRA	0
COCO	2020	KAP ANWAR & REKAN	0
COCO	2021	KAP ANWAR & REKAN	0
COCO	2022	KAP ANWAR & REKAN	0
CPIN	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
CPIN	2021	KAP Purwantono, Sungkoro & Surja (EY)	1
CPIN	2022	KAP Purwantono, Sungkoro & Surja (EY)	1
CSRA	2020	KAP JM (JOHAN MALONDA MUSTIKA & REKAN)	0
CSRA	2021	KAP JM (JOHAN MALONDA MUSTIKA & REKAN)	0
CSRA	2022	KAP JM (JOHAN MALONDA MUSTIKA & REKAN)	0
DLTA	2020	KAP KOSASIH, NURDIYAMAN, MULYADI, TJAHJO & REKAN	0
DLTA	2021	KAP KOSASIH, NURDIYAMAN, MULYADI, TJAHJO & REKAN	0
DLTA	2022	KAP KOSASIH, NURDIYAMAN, MULYADI, TJAHJO & REKAN	0
DSFI	2020	KAP DOLI, BAMBANG, SULISTIYANTO, DADANG & ALI	0
DSFI	2021	KAP DOLI, BAMBANG, SULISTIYANTO, DADANG & ALI	0
DSFI	2022	KAP DOLI, BAMBANG, SULISTIYANTO, DADANG & ALI	0
DSNG	2020	KAP Siddharta Widjaja & Rekan (KPMG)	1
DSNG	2021	KAP Siddharta Widjaja & Rekan (KPMG)	1
DSNG	2022	KAP Siddharta Widjaja & Rekan (KPMG)	1
ENZO	2020	KAP KANAKA PURADIREDDA, SUHARTONO	0
ENZO	2021	KAP KANAKA PURADIREDDA, SUHARTONO	0
ENZO	2022	KAP KANAKA PURADIREDDA, SUHARTONO	0
FAPA	2020	KAP GANI SIGIRO & HANDAYANI	0
FAPA	2021	KAP GANI SIGIRO & HANDAYANI	0
FAPA	2022	KAP GANI SIGIRO & HANDAYANI	0
FOOD	2020	KAP MORHAN DAN REKAN	0
FOOD	2021	KAP MORHAN DAN REKAN	0
FOOD	2022	KAP MORHAN DAN REKAN	0
GOOD	2020	KAP Purwantono, Sungkoro & Surja (EY)	1

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.



Kode Perusahaan	Tahun	NAMA KAP	KA
GOOD	2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
GOOD	2022	KAP Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
GZCO	2020	KAP HADORI SUGIARTO ADI & REKAN	0
GZCO	2021	KAP HADORI SUGIARTO ADI & REKAN	0
GZCO	2022	KAP HADORI SUGIARTO ADI & REKAN	0
HOKI	2020	KAP KOSASIH, NURDIYAMAN, MULYADI, TJAHJO & REKAN	0
HOKI	2021	KAP KOSASIH, NURDIYAMAN, MULYADI, TJAHJO & REKAN	0
HOKI	2022	KAP KOSASIH, NURDIYAMAN, MULYADI, TJAHJO & REKAN	0
ICBP	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
ICBP	2021	KAP Purwantono, Sungkoro & Surja (EY)	1
ICBP	2022	KAP Purwantono, Sungkoro & Surja (EY)	1
IKAN	2020	KAP JAMALUDIN, ARDI, SUKIMTO & REKAN	0
IKAN	2021	KAP JAMALUDIN, ARDI, SUKIMTO & REKAN	0
IKAN	2022	KAP JAMALUDIN, ARDI, SUKIMTO & REKAN	0
INDF	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
INDF	2021	KAP Purwantono, Sungkoro & Surja (EY)	1
INDF	2022	KAP Purwantono, Sungkoro & Surja (EY)	1
JAWA	2020	KAP KOSASIH, NURDIYAMAN, MULYADI, TJAHJO & REKAN	0
JAWA	2021	KAP KOSASIH, NURDIYAMAN, MULYADI, TJAHJO & REKAN	0
JAWA	2022	KAP KOSASIH, NURDIYAMAN, MULYADI, TJAHJO & REKAN	0
JPEA	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
JPEA	2021	KAP Purwantono, Sungkoro & Surja (EY)	1
JPEA	2022	KAP Purwantono, Sungkoro & Surja (EY)	1
KEJU	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
KEJU	2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
KEJU	2022	KAP Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
LSIP	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
LSIP	2021	KAP Purwantono, Sungkoro & Surja (EY)	1
LSIP	2022	KAP Purwantono, Sungkoro & Surja (EY)	1
MAIN	2020	KAP Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
MAIN	2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1

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- Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
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Kode Perusahaan	Tahun	NAMA KAP	KA
MAIN	2022	KAP Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
MGRO	2020	KAP GANI SIGIRO & HANDAYANI	0
MGRO	2021	KAP GANI SIGIRO & HANDAYANI	0
MGRO	2022	KAP GANI SIGIRO & HANDAYANI	0
MLBI	2020	KAP Siddharta Widjaja & Rekan (KPMG)	1
MLBI	2021	KAP Siddharta Widjaja & Rekan (KPMG)	1
MLBI	2022	KAP Siddharta Widjaja & Rekan (KPMG)	1
MYOR	2020	KAP MIRAWATI SENSI IDRIS	0
MYOR	2021	KAP MIRAWATI SENSI IDRIS	0
MYOR	2022	KAP MIRAWATI SENSI IDRIS	0
PANI	2020	KAP DOLI, BAMBANG, SULISTIYANTO, DADANG & ALI	0
PANI	2021	KAP JM (JOHAN MALONDA MUSTIKA & REKAN)	0
PANI	2022	KAP JM (JOHAN MALONDA MUSTIKA & REKAN)	0
PGUN	2020	KAP KANAKA PURADIREDDA, SUHARTONO	0
PGUN	2021	KAP HADORI SUGIARTO ADI & REKAN	0
PGUN	2022	KAP KANAKA PURADIREDDA, SUHARTONO	0
PSDN	2020	KAP ANWAR & REKAN	0
PSDN	2021	KAP ANWAR & REKAN	0
PSDN	2022	KAP ANWAR & REKAN	0
PSGO	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
PSGO	2021	KAP Purwantono, Sungkoro & Surja (EY)	1
PSGO	2022	KAP Purwantono, Sungkoro & Surja (EY)	1
ROTI	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
ROTI	2021	KAP Purwantono, Sungkoro & Surja (EY)	1
ROTI	2022	KAP Purwantono, Sungkoro & Surja (EY)	1
SGRO	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
SGRO	2021	KAP Purwantono, Sungkoro & Surja (EY)	1
SGRO	2022	KAP Purwantono, Sungkoro & Surja (EY)	1
SIMP	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
SIMP	2021	KAP Purwantono, Sungkoro & Surja (EY)	1
SIMP	2022	KAP Purwantono, Sungkoro & Surja (EY)	1

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Kode Perusahaan	Tahun	NAMA KAP	KA
SIPD	2020	KAP TANUBRATA SUTANTO FAHMI BAMBANG & REKAN	0
SIPD	2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
SIPD	2022	KAP Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
SKBM	2020	KAP PAUL HADIWINATA, HIDAJAT, ARSONO, RETNO, PALILINGAN & REKAN	0
SKBM	2021	KAP PAUL HADIWINATA, HIDAJAT, ARSONO, RETNO, PALILINGAN & REKAN	0
SKBM	2022	KAP PAUL HADIWINATA, HIDAJAT, ARSONO, RETNO, PALILINGAN & REKAN	0
SKET	2020	KAP PAUL HADIWINATA, HIDAJAT, ARSONO, RETNO, PALILINGAN & REKAN	0
SKET	2021	KAP PAUL HADIWINATA, HIDAJAT, ARSONO, RETNO, PALILINGAN & REKAN	0
SKET	2022	KAP PAUL HADIWINATA, HIDAJAT, ARSONO, RETNO, PALILINGAN & REKAN	0
SMAR	2020	KAP MIRAWATI SENSI IDRIS	0
SMAR	2021	KAP MIRAWATI SENSI IDRIS	0
SMAR	2022	KAP MIRAWATI SENSI IDRIS	0
SSMS	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
SSMS	2021	KAP Purwantono, Sungkoro & Surja (EY)	1
SSMS	2022	KAP Purwantono, Sungkoro & Surja (EY)	1
STTP	2020	KAP PAUL HADIWINATA, HIDAJAT, ARSONO, RETNO, PALILINGAN & REKAN	0
STTP	2021	KAP HADORI SUGIARTO ADI & REKAN	0
STTP	2022	KAP HADORI SUGIARTO ADI & REKAN	0
TBLA	2020	KAP MIRAWATI SENSI IDRIS	0
TBLA	2021	KAP MIRAWATI SENSI IDRIS	0
TBLA	2022	KAP MIRAWATI SENSI IDRIS	0
TGKA	2020	KAP Purwantono, Sungkoro & Surja (EY)	1
TGKA	2021	KAP Purwantono, Sungkoro & Surja (EY)	1
TGKA	2022	KAP KOSASIH, NURDIYAMAN, MULYADI, TJAHJO & REKAN	0
ULTJ	2020	KAP TANUBRATA SUTANTO FAHMI BAMBANG & REKAN	0
ULTJ	2021	KAP TANUBRATA SUTANTO FAHMI BAMBANG & REKAN	0
ULTJ	2022	KAP TANUBRATA SUTANTO FAHMI BAMBANG & REKAN	0
UNSP	2020	KAP Y. SANTOSA DAN REKAN	0
UNSP	2021	KAP Y. SANTOSA DAN REKAN	0
UNSP	2022	KAP Y. SANTOSA DAN REKAN	0

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Kode Perusahaan	Tahun	NAMA KAP	KA
WAP0	2020	KAP R&R (RUSLIM & RUSLIM)	0
WAP0	2021	KAP R&R (RUSLIM & RUSLIM)	0
WAP0	2022	KAP SSS (SUPOYO, SUTJAHJO, SUBYANTARA & REKAN)	0

Lampiran 6 Hasil Output SPSS

A. Hasil Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
M_Score	156	-5.3700	-.3500	-2.511090	.7478792
ACHANGE	156	-.4500	1.6800	.078782	.2062299
REC	156	-.0900	.3600	.000128	.0416589
TATA	156	-.4900	.2900	-.031346	.0865771
CEOPICT	156	1.0000	9.0000	2.974359	1.7074740
Valid N (listwise)	156				

Hasil Distribusi Frekuensi

CEOEDU				
		Frequency	Percent	Cumulative Percent
Valid	.0000	110	70.5	70.5
	1.0000	46	29.5	100.0
Total		156	100.0	

SOE				
		Frequency	Percent	Cumulative Percent
Valid	.00	156	95.1	95.1
	1.00	8	4.9	100.0
Total		164	100.0	

KA				
		Frequency	Percent	Cumulative Percent



Valid	.0000	97	62.2	62.2	62.2
	1.0000	59	37.8	37.8	100.0
Total		156	100.0	100.0	

B. Hasil Uji Kesamaan Koefisien Regresi (Uji *Pooling*)

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	-2.630	.171	-15.358	.000
	ACHANGE	.535	.869	.147	.539
	REC	.316	3.092	.019	.919
	TATA	4.666	1.009	.540	.000
	CEOEDU	-.165	.166	-.101	.322
	CEOPICT	.082	.047	.190	.085
	SOE	-.333	.303	-.119	.274
	KA	.389	.136	.253	.005
	ACHANGE_KA	-.907	.903	-.186	.317
	REC_KA	13.284	5.395	.355	.015
	TATA_KA	2.288	2.019	.154	.259
	D1	.206	.238	.130	.389
	D2	.091	.242	.058	.707
	D1_ACHANGE	-.026	.943	-.004	.978
	D1_REC	2.785	4.497	.070	.537
	D1_TATA	.011	1.215	.001	.993
	D1_CEOEDU	.165	.238	.065	.489
	D1_CEOPIC	-.109	.063	-.258	.085
	D1_SOE	-.181	.425	-.038	.671
	D2_ACHANGE	.864	1.064	.089	.418
	D2_REC	1.618	3.496	.075	.644
	D2_TATA	-.658	1.334	-.041	.623
	D2_CEOEDU	.355	.235	.144	.134
	D2_CEOPICT	-.065	.066	-.156	.323
	D2_SOE	.270	.434	.057	.535
	D1_ACHANGE_KA	1.522	1.930	.063	.432
	D1_REC_KA	-4.648	7.419	-.079	.532
	D1_TATA_KA	-2.804	2.596	-.112	.282
	D2_ACHANGE_KA	-1.670	2.262	-.063	.462
	D2_REC_KA	-3.704	7.039	-.052	.600
	D2_TATA_KA	-2.921	2.968	-.089	.327

a. Dependent Variable: M_Score



C. Hasil Uji Asumsi Klasik

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		156
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.53311759
Most Extreme Differences	Absolute	.120
	Positive	.120
	Negative	-.101
Test Statistic		.120
Asymp. Sig. (2-tailed)		.000 ^c

- a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

2. Uji Multikolinieritas

Coefficients^a

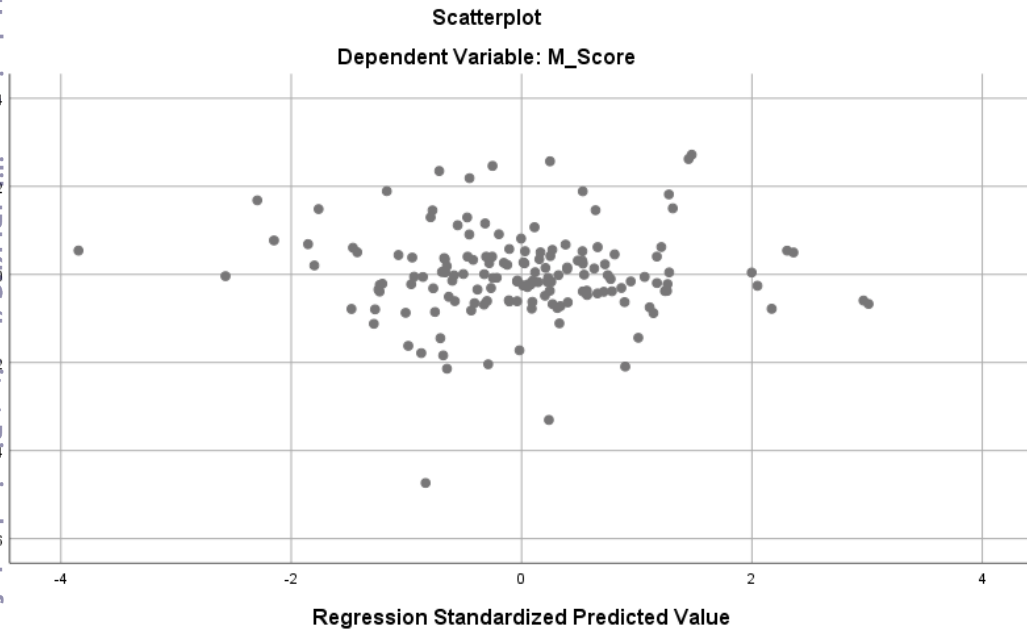
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-2.501	.099		-25.203	.000		
	ACHANGE	.235	.217	.065	1.083	.281	.957	1.044
	REC	4.126	1.026	.250	4.020	.000	.891	1.123
	TATA	4.870	.528	.564	9.232	.000	.920	1.086
	CEOEDL	-.015	.098	-.009	-.155	.877	.956	1.046
	CEOPICT	.031	.026	.071	1.185	.238	.967	1.034
	SOE	-.339	.172	-.121	-1.966	.051	.905	1.106
	KA	.196	.093	.127	2.097	.038	.930	1.076

a. Dependent Variable: M_Score



3. Uji Heteroskedastisitas

Uji Heteroskedastisitas dengan melihat grafik plot (*Scatterplot*)



Uji Heteroskedastisitas dengan *Glejser*

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.274	.070		3.913	.000
	ACHANGE	-.025	.153	-.013	-.161	.872
	REC	1.541	.789	.165	1.953	.053
	TATA	-.554	.373	-.123	-1.485	.140
	CEOEDU	.084	.069	.099	1.222	.224
	CEOPICT	.018	.018	.082	1.014	.312
	SOE	.167	.122	.115	1.373	.172
	KA	-.035	.066	-.044	-.537	.592

a. Dependent Variable: ABS_RES3



4. Uji Autokorelasi

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Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.701 ^a	.492	.468	.5455795	2.121

a. Predictors: (Constant), KA, TATA, SOE, CEOPICT, ACHANGE, CEOEDU, REC

b. Dependent Variable: M_Score

D. Hasil Uji MRA (Moderated Regression Analysis)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1					
	(Constant)	-2.515	.095	-26.380	.000
	ACHANGE	.592	.290	.163	.043
	REC	2.362	1.071	.143	.029
	TATA	4.312	.570	.499	.000
	CEOEDU	-.022	.092	-.014	.807
	CEOPICT	.021	.024	.047	.400
	SOE	-.322	.163	-.115	.050
	KA	.363	.102	.236	.001
	ACHANGE_KA	-.815	.406	-.167	.047
	REC_KA	9.650	2.473	.258	.000
	TATA_KA	1.303	1.070	.088	.225

a. Dependent Variable: M_Score

E. Hasil Uji Hipotesis

1. Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1					
	Regression	48.702	10	4.870	18.587
	Residual	37.993	145	.262	
	Total	86.695	155		

a. Dependent Variable: M_Score

b. Predictors: (Constant), TATA_KA, ACHANGE_KA, CEOPICT, REC, CEOEDU, SOE, TATA, KA, REC_KA, ACHANGE



2. Uji t

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Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-2.515	.095		-26.380	.000
ACHANGE	.592	.290	.163	2.043	.043
REC	2.362	1.071	.143	2.205	.029
TATA	4.312	.570	.499	7.559	.000
CEOEDU	-.022	.092	-.014	-.244	.807
CEOPICT	.021	.024	.047	.844	.400
SOE	-.322	.163	-.115	-1.972	.050
KA	.363	.102	.236	3.551	.001
ACHANGE_KA	-.815	.406	-.167	-2.008	.047
REC_KA	9.650	2.473	.258	3.902	.000
TATA_KA	1.303	1.070	.088	1.218	.225

a. Dependent Variable: M_Score

3. Uji Koefisien Determinasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.750 ^a	.562	.532	.5118812	2.213

a. Predictors: (Constant), TATA_KA, ACHANGE_KA, CEOPICT, REC, CEOEDU, SOE, TATA, KA, REC_KA, ACHANGE