



## LAMPIRAN

### Lampiran 1: Perusahaan Yang Mengalami *Audit Delay* pada Tahun 2020-2022

| No. | Tahun 2020                               | Tahun 2021                                        | Tahun 2022                            |
|-----|------------------------------------------|---------------------------------------------------|---------------------------------------|
| 1.  | PT. Mahaka Media Tbk                     | PT. Mahaka Media Tbk.                             | PT. Mahaka Media Tbk.                 |
| 2.  | PT. Anugerah Spareparts Sejahtera        | PT. Anugerah Kagum Karya Utama Tbk.               | PT. Anugerah Kagum Karya Utama Tbk.   |
| 3.  | PT. Bukit Uluwatu Villa Tbk.             | PT. Arthavest Tbk.                                | PT. Sepatu Bata Tbk.                  |
| 4.  | PT. Jaya Bersama Indo Tbk.               | PT. Sepatu Bata Tbk.                              | PT. Bali Bintang Sejahtera Tbk.       |
| 5.  | PT. Fast Food Indonesia Tbk.             | PT. Industri dan Perdagangan Bintraco Dharma Tbk. | PT. Bukit Uluwatu Villa Tbk.          |
| 6.  | PT. Panasia Indo Resources Tbk.          | PT. Jaya Bersama Indo Tbk.                        | PT. Jaya Bersama Indo Tbk.            |
| 7.  | PT. Hotel Mandarine Regency Tbk.         | PT. Panasia Indo Resources Tbk.                   | PT. Hotel Mandarine Regency Tbk.      |
| 8.  | PT. Saraswati Griya Lestari Tbk.         | PT. Hotel Mandarine Regency Tbk.                  | PT. Saraswati Griya Lestari Tbk.      |
| 9.  | PT. Graha Andrasentra Propertindo        | PT. Saraswati Griya Lestari Tbk.                  | PT. Inti Agri Resources Tbk.          |
| 10. | PT. Marga Abhinaya Abadi Tbk.            | PT. Inti Agri Resources Tbk.                      | PT. DMS Propertindo Tbk.              |
| 11. | PT. Mas Murni Indonesia Tbk.             | PT. Marga Abhinaya Abadi Tbk.                     | PT. Imago Mulia Persada               |
| 12. | PT. Mahaka Radio Integra Tbk.            | PT. Mas Murni Indonesia Tbk.                      | PT. Marga Abhinaya Abadi Tbk.         |
| 13. | PT. Nipress Tbk                          | PT. Intermedia Capital Tbk.                       | PT. Mas Murni Indonesia Tbk.          |
| 14. | PT. Sinergi Megah Internusa Tbk.         | PT. Nipress Tbk.                                  | PT. Mahaka Radio Integra Tbk.         |
| 15. | PT. Pembangunan Graha Lestari Indah Tbk. | PT. Sinergi Megah Internusa Tbk.                  | PT. Intermedia Capital Tbk.           |
| 16. | PT. Pembangunan Jaya Ancol Tbk           | PT. Golden Flower Tbk.                            | PT. Panca Anugrah Wisesa Tbk.         |
| 17. | PT. Planet Properindo Jaya Tbk.          | PT. Satria Mega Kencana Tbk.                      | PT. Mitra Komunikasi Nusantara Tbk.   |
| 18. | PT. Golden Flower Tbk.                   | PT. Sri Rejeki Isman Tbk.                         | PT. Nipress Tbk.                      |
| 19. | PT. Boston Furniture Industries Tbk.     | PT. Nusantara Inti Corpora Tbk.                   | PT. Sinergi Megah Internusa Tbk.      |
| 20. | PT. Nusantara Inti Corpora Tbk.          | PT. Visi Media Asia Tbk.                          | PT. Oscar Mitra Sukses Sejahtera Tbk. |
| 21. |                                          |                                                   | PT. Planet Properindo Jaya Tbk.       |
| 22. |                                          |                                                   | PT. Golden Flower Tbk.                |
| 23. |                                          |                                                   | PT. Prima Alloy Steel Universal Tbk.  |

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| No. | Tahun 2020 | Tahun 2021 | Tahun 2022                               |
|-----|------------|------------|------------------------------------------|
| 24. |            |            | PT. Sari Kreasi Boga Tbk.                |
| 25. |            |            | PT. Sejahtera Bintang Abadi Textile Tbk. |
| 26. |            |            | PT. Sri Rejeki Isman Tbk.                |
| 27. |            |            | PT. Sunson Textile Manufacture Tbk       |
| 28. |            |            | PT. Nusantara Inti Corpora Tbk.          |
| 29. |            |            | PT Visi Media Asia Tbk.                  |

Sumber: Data olahan

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## Lampiran 2: Daftar Nama Perusahaan Sampel

| No. | Kode Emiten | Nama Perusahaan                            |
|-----|-------------|--------------------------------------------|
| 1   | ACES        | Ace Hardware Indonesia Tbk.                |
| 2   | AKKU        | Anugerah Kagum Karya Utama Tbk.            |
| 3   | ARTA        | Arthavest Tbk.                             |
| 4   | AUTO        | Astra Otoparts Tbk.                        |
| 5   | BATA        | Sepatu Bata Tbk.                           |
| 6   | BELL        | Trisula Textile Industries Tbk.            |
| 7   | BOGA        | Bintang Oto Global Tbk.                    |
| 8   | BOLA        | Bali Bintang Sejahtera Tbk.                |
| 9   | BOLT        | Garuda Metalindo Tbk.                      |
| 10  | CINT        | Chitose Internasional Tbk.                 |
| 11  | EAST        | Eastparc Hotel Tbk.                        |
| 12  | ERAA        | Erajaya Swasembada Tbk.                    |
| 13  | FAST        | Fast Food Indonesia Tbk.                   |
| 14  | GEMA        | Gema Grahasarana Tbk.                      |
| 15  | GJTL        | Gajah Tunggal Tbk.                         |
| 16  | HRME        | Menteng Heritage Realty Tbk.               |
| 17  | HRTA        | Hartadinata Abadi Tbk.                     |
| 18  | IMAS        | Indomobil Sukses Internasional             |
| 19  | INOV        | Inocycle Technology Group Tbk.             |
| 20  | IPTV        | MNC Vision Networks Tbk.                   |
| 21  | JIHD        | Jakarta International Hotels & Development |
| 22  | JSPT        | Jakarta Setiabudi Internasional            |
| 23  | KICI        | Kedaung Indah Can Tbk.                     |
| 24  | KOTA        | DMS Propertindo Tbk.                       |
| 25  | KPIG        | MNC Land Tbk.                              |
| 26  | LMPI        | Langgeng Makmur Industri Tbk.              |
| 27  | LPIN        | Multi Prima Sejahtera Tbk.                 |
| 28  | MAPA        | MAP Aktif Adiperkasa Tbk.                  |
| 29  | MAPB        | MAP Boga Adiperkasa Tbk.                   |
| 30  | MAPI        | Mitra Adiperkasa Tbk.                      |
| 31  | MARI        | Mahaka Radio Integra Tbk.                  |
| 32  | MICE        | Multi Indocitra Tbk.                       |
| 33  | MINA        | Sanurhasta Mitra Tbk.                      |
| 34  | MNCN        | Media Nusantara Citra Tbk.                 |
| 35  | MPMX        | Mitra Pinasthika Mustika Tbk.              |
| 36  | MSIN        | MNC Digital Entertainment Tbk.             |
| 37  | NATO        | Surya Permata Andalan Tbk                  |
| 38  | PANR        | Panorama Sentrawisata Tbk.                 |
| 39  | PGLI        | Pembangunan Graha Lestari Indah Tbk.       |
| 40  | PJAA        | Pembangunan Jaya Ancol Tbk.                |
| 41  | PMJS        | Putra Mandiri Jembar Tbk                   |
| 42  | PNSE        | Pudjiadi & Sons Tbk.                       |
| 43  | PRAS        | Prima Alloy Steel Universal Tbk.           |
| 44  | PSKT        | Red Planet Indonesia Tbk.                  |

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| No. | Kode Emiten | Nama Perusahaan                        |
|-----|-------------|----------------------------------------|
| 45  | PTSP        | Pioneerindo Gourmet International Tbk. |
| 46  | PZZA        | Sarimelati Kencana Tbk.                |
| 47  | RALS        | Ramayana Lestari Sentosa Tbk.          |
| 48  | SCMA        | Surya Citra Media Tbk.                 |
| 49  | SHID        | Hotel Sahid Jaya                       |
| 50  | SLIS        | Gaya Abadi Sempurna Tbk.               |
| 51  | SONA        | Sona Topas Tourism Industry Tbk.       |
| 52  | SOTS        | Satria Mega Kencana Tbk.               |
| 53  | SSTM        | Sunson Textile Manufacture Tbk.        |
| 54  | TRIS        | Trisula International Tbk.             |
| 55  | WOOD        | Integra Indocabinet Tbk.               |
| 56  | YELO        | Yelooo Integra Datanet Tbk.            |
| 57  | ZONE        | Mega Perintis Tbk.                     |

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### Lampiran 3: Data Variabel Penelitian

#### 1. Data Ketepatan Waktu

| No. | Kode Emiten | Tanggal Publikasi Laporan Keuangan |           |           | Tanggal Tutup Buku Laporan Keuangan |           |           | Audit Report Lag |      |      |
|-----|-------------|------------------------------------|-----------|-----------|-------------------------------------|-----------|-----------|------------------|------|------|
|     |             | 2020                               | 2021      | 2022      | 2020                                | 2021      | 2022      | 2020             | 2021 | 2022 |
| 1   | ACES        | 06-May-21                          | 30-Mar-22 | 06-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 126              | 89   | 96   |
| 2   | AKKU        | 30-Jun-21                          | 27-May-22 | 12-May-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 181              | 147  | 132  |
| 3   | ARTA        | 27-May-21                          | 13-Jan-22 | 20-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 147              | 13   | 79   |
| 4   | AUTO        | 24-Feb-21                          | 22-Feb-22 | 21-Feb-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 55               | 53   | 52   |
| 5   | BATA        | 06-Jul-21                          | 06-Jun-22 | 04-Jul-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 187              | 157  | 185  |
| 6   | BELL        | 20-Apr-21                          | 04-May-22 | 17-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 110              | 124  | 76   |
| 7   | BOGA        | 06-Jul-21                          | 30-May-22 | 31-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 187              | 150  | 90   |
| 8   | BOLA        | 28-May-21                          | 22-Apr-22 | 30-May-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 148              | 112  | 150  |
| 9   | BOLT        | 23-Apr-21                          | 27-Apr-22 | 04-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 113              | 117  | 63   |
| 10  | CINT        | 14-Jun-21                          | 29-Apr-22 | 24-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 165              | 119  | 83   |
| 11  | EAST        | 03-May-21                          | 02-Oct-22 | 02-Jun-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 123              | 275  | 153  |
| 12  | ERAA        | 04-Jul-21                          | 14-Apr-22 | 04-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 185              | 104  | 63   |
| 13  | FAST        | 24-Jun-21                          | 30-Apr-22 | 31-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 175              | 120  | 90   |
| 14  | GEMA        | 05-Mar-21                          | 29-Apr-22 | 28-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 64               | 119  | 87   |
| 15  | GJTL        | 03-Sep-21                          | 04-Apr-22 | 31-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 246              | 94   | 90   |
| 16  | HRME        | 27-Apr-21                          | 05-Sep-22 | 06-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 117              | 248  | 96   |
| 17  | HRTA        | 31-May-21                          | 25-May-22 | 30-May-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 151              | 145  | 150  |
| 18  | IMAS        | 31-May-21                          | 28-Apr-22 | 04-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 151              | 118  | 63   |
| 19  | INOV        | 31-May-21                          | 27-Apr-22 | 04-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 151              | 117  | 63   |
| 20  | IPTV        | 31-May-21                          | 13-Apr-22 | 24-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 151              | 103  | 83   |
| 21  | JIHD        | 31-May-21                          | 28-Apr-22 | 31-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 151              | 118  | 90   |
| 22  | JSPT        | 01-Jun-21                          | 05-Sep-22 | 14-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 152              | 248  | 104  |
| 23  | KICI        | 30-Mar-21                          | 28-Mar-22 | 31-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 89               | 87   | 90   |
| 24  | KOTA        | 27-May-21                          | 03-May-22 | 20-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 147              | 123  | 110  |

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|-----|-------------|------------------------------------|-----------|-----------|-------------------------------------|-----------|-----------|------------------|------|------|
|     |             | 2020                               | 2021      | 2022      | 2020                                | 2021      | 2022      | 2020             | 2021 | 2022 |
| 25  | KPIG        | 19-May-21                          | 28-Apr-22 | 04-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 139              | 118  | 94   |
| 26  | LMPI        | 13-Apr-21                          | 26-Apr-22 | 30-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 103              | 116  | 89   |
| 27  | LPIN        | 21-May-21                          | 14-Apr-22 | 06-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 141              | 104  | 96   |
| 28  | MAPA        | 16-Apr-21                          | 11-Apr-22 | 31-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 106              | 101  | 90   |
| 29  | MAPB        | 16-Apr-21                          | 11-Apr-22 | 29-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 106              | 101  | 88   |
| 30  | MAPI        | 16-Apr-21                          | 11-Apr-22 | 29-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 106              | 101  | 88   |
| 31  | MARI        | 25-Aug-21                          | 30-Apr-22 | 30-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 237              | 120  | 120  |
| 32  | MICE        | 31-Mar-21                          | 31-Mar-22 | 30-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 90               | 90   | 89   |
| 33  | MINA        | 06-Apr-21                          | 07-Apr-22 | 30-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 96               | 97   | 89   |
| 34  | MNCN        | 31-May-21                          | 18-Apr-22 | 24-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 151              | 108  | 83   |
| 35  | MPMX        | 10-Apr-21                          | 31-Mar-22 | 24-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 100              | 90   | 83   |
| 36  | MSIN        | 31-May-21                          | 13-Apr-22 | 24-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 151              | 103  | 83   |
| 37  | NATO        | 22-May-21                          | 28-Apr-22 | 01-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 142              | 118  | 91   |
| 38  | PANR        | 31-May-21                          | 26-Apr-22 | 30-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 151              | 116  | 89   |
| 39  | PGLI        | 01-Jun-21                          | 30-Apr-22 | 14-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 152              | 120  | 104  |
| 40  | PJAA        | 01-Jun-21                          | 24-Feb-22 | 31-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 152              | 55   | 90   |
| 41  | PMJS        | 15-Apr-21                          | 30-Mar-22 | 12-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 105              | 89   | 102  |
| 42  | PNSE        | 28-May-21                          | 28-Apr-22 | 05-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 148              | 118  | 95   |
| 43  | PRAS        | 29-Apr-21                          | 05-Apr-22 | 29-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 119              | 95   | 119  |
| 44  | PSKT        | 15-Apr-21                          | 12-Apr-22 | 08-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 105              | 102  | 67   |
| 45  | PTSP        | 31-May-21                          | 05-Apr-22 | 31-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 151              | 95   | 90   |
| 46  | PZZA        | 07-May-21                          | 04-Apr-22 | 05-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 127              | 94   | 95   |
| 47  | RALS        | 14-Apr-21                          | 31-Mar-22 | 31-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 104              | 90   | 90   |
| 48  | SCMA        | 05-Apr-21                          | 02-Apr-22 | 31-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 95               | 92   | 90   |
| 49  | SHID        | 31-May-21                          | 27-Apr-22 | 01-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 151              | 117  | 91   |
| 50  | SLIS        | 25-May-21                          | 09-May-22 | 01-Jun-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 145              | 129  | 152  |
| 51  | SONA        | 28-Apr-21                          | 26-Apr-22 | 31-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 118              | 116  | 90   |

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|-----|-------------|------------------------------------|-----------|-----------|-------------------------------------|-----------|-----------|------------------|------|------|
|     |             | 2020                               | 2021      | 2022      | 2020                                | 2021      | 2022      | 2020             | 2021 | 2022 |
| 52  | SOTS        | 31-May-21                          | 08-Jun-22 | 30-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 151              | 159  | 89   |
| 53  | SSTM        | 19-Apr-21                          | 14-Jun-22 | 18-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 109              | 165  | 108  |
| 54  | TRIS        | 26-Apr-21                          | 04-Apr-22 | 20-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 116              | 94   | 79   |
| 55  | WOOD        | 27-Apr-21                          | 27-Apr-22 | 30-Mar-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 117              | 117  | 89   |
| 56  | YELO        | 24-Feb-21                          | 11-Apr-22 | 01-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 55               | 101  | 91   |
| 57  | ZONE        | 07-Apr-21                          | 08-Apr-22 | 03-Apr-23 | 31-Dec-20                           | 31-Dec-21 | 31-Dec-22 | 97               | 98   | 93   |

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## 2. Data Ukuran Perusahaan

| No. | Kode Emiten | Total Aset         |                    |                    | Ukuran Perusahaan |       |       |
|-----|-------------|--------------------|--------------------|--------------------|-------------------|-------|-------|
|     |             | 2020               | 2021               | 2022               | 2020              | 2021  | 2022  |
| 1   | ACES        | 7.247.063.894.294  | 7.189.816.371.434  | 7.249.254.612.049  | 29,61             | 29,60 | 29,61 |
| 2   | AKKU        | 726.551.136.516    | 730.789.751.049    | 726.399.708.693    | 27,31             | 27,32 | 27,31 |
| 3   | ARTA        | 394.280.340.197    | 382.348.998.125    | 360.729.901.225    | 26,70             | 26,67 | 26,61 |
| 4   | AUTO        | 15.180.094.000.000 | 16.947.148.000.000 | 18.521.261.000.000 | 30,35             | 30,46 | 30,55 |
| 5   | BATA        | 775.324.937.000    | 652.742.235.000    | 724.073.958.000    | 27,38             | 27,20 | 27,31 |
| 6   | BELL        | 554.235.931.111    | 524.473.606.697    | 525.780.962.665    | 27,04             | 26,99 | 26,99 |
| 7   | BOGA        | 595.139.264.972    | 813.751.994.176    | 904.862.041.974    | 27,11             | 27,42 | 27,53 |
| 8   | BOLA        | 550.063.897.667    | 763.011.610.843    | 773.407.973.533    | 27,03             | 27,36 | 27,37 |
| 9   | BOLT        | 1.119.076.870.425  | 1.368.411.097.483  | 1.405.279.687.983  | 27,74             | 27,94 | 27,97 |
| 10  | CINT        | 498.020.612.974    | 492.697.209.711    | 492.056.440.058    | 26,93             | 26,92 | 26,92 |
| 11  | EAST        | 262.828.434.043    | 259.629.979.111    | 273.990.130.957    | 26,29             | 26,28 | 26,34 |
| 12  | ERAA        | 11.211.369.042.000 | 11.372.225.256.000 | 17.058.217.814.000 | 30,05             | 30,06 | 30,47 |
| 13  | FAST        | 3.726.999.660.000  | 3.501.061.386.000  | 3.822.405.039.000  | 28,95             | 28,88 | 28,97 |
| 14  | GEMA        | 972.015.359.252    | 1.066.798.461.757  | 1.094.655.889.281  | 27,60             | 27,70 | 27,72 |
| 15  | GJTL        | 17.781.660.000.000 | 18.449.075.000.000 | 19.016.012.000.000 | 30,51             | 30,55 | 30,58 |
| 16  | HRME        | 931.636.923.956    | 925.601.054.099    | 953.123.788.788    | 27,56             | 27,55 | 27,58 |
| 17  | HRTA        | 2.830.686.417.461  | 3.478.074.220.547  | 3.849.086.552.639  | 28,67             | 28,88 | 28,98 |
| 18  | IMAS        | 48.408.700.000.000 | 51.023.608.000.000 | 57.445.068.000.000 | 31,51             | 31,56 | 31,68 |
| 19  | INOV        | 796.514.753.000    | 890.731.798.000    | 999.571.977.000    | 27,40             | 27,52 | 27,63 |
| 20  | IPTV        | 11.064.703.000.000 | 12.315.783.000.000 | 11.157.292.000.000 | 30,03             | 30,14 | 30,04 |
| 21  | JIHD        | 6.719.372.766.000  | 6.609.371.028.000  | 6.578.827.672.000  | 29,54             | 29,52 | 29,51 |
| 22  | JSPT        | 5.751.634.560.000  | 5.682.538.723.000  | 6.083.350.540.000  | 29,38             | 29,37 | 29,44 |
| 23  | KICI        | 157.023.139.112    | 185.698.138.869    | 181.667.554.919    | 25,78             | 25,95 | 25,93 |
| 24  | KOTA        | 1.574.527.771.752  | 1.560.279.964.723  | 1.542.045.324.032  | 28,08             | 28,08 | 28,06 |
| 25  | KPIG        | 29.427.611.990.774 | 30.912.009.095.198 | 31.955.760.446.155 | 31,01             | 31,06 | 31,10 |
| 26  | LMPI        | 698.252.022.979    | 704.070.618.412    | 694.287.670.534    | 27,27             | 27,28 | 27,27 |
| 27  | LPIN        | 337.792.393.010    | 310.880.071.852    | 337.442.939.231    | 26,55             | 26,46 | 26,54 |

1. Ditaring mengantar 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 IBKKG.  
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBKKG.



| No. | Kode Emiten | Total Aset         |                    |                    | Ukuran Perusahaan |       |       |
|-----|-------------|--------------------|--------------------|--------------------|-------------------|-------|-------|
|     |             | 2020               | 2021               | 2022               | 2020              | 2021  | 2022  |
| 28  | MAPA        | 5.380.031.000.000  | 5.315.436.000.000  | 7.434.287.000.000  | 29,31             | 29,30 | 29,64 |
| 29  | MAPB        | 2.441.888.000.000  | 2.241.377.000.000  | 2.577.631.000.000  | 28,52             | 28,44 | 28,58 |
| 30  | MAPI        | 17.650.451.000.000 | 16.783.042.000.000 | 20.968.046.000.000 | 30,50             | 30,45 | 30,67 |
| 31  | MARI        | 317.124.238.853    | 328.231.056.270    | 592.439.766.925    | 26,48             | 26,52 | 27,11 |
| 32  | MICE        | 1.063.137.390.963  | 1.063.137.390.963  | 1.196.101.828.789  | 27,69             | 27,69 | 27,81 |
| 33  | MINA        | 115.906.164.889    | 1.113.936.945.428  | 107.200.528.392    | 25,48             | 27,74 | 25,40 |
| 34  | MNCN        | 18.923.235.000.000 | 21.369.004.000.000 | 22.421.559.000.000 | 30,57             | 30,69 | 30,74 |
| 35  | MPMX        | 9.209.838.000.000  | 9.869.734.000.000  | 8.889.818.000.000  | 29,85             | 29,92 | 29,82 |
| 36  | MSIN        | 2.306.597.000.000  | 6.708.844.000.000  | 6.537.084.000.000  | 28,47             | 29,53 | 29,51 |
| 37  | NATO        | 808.770.530.038    | 804.367.332.407    | 802.217.966.948    | 27,42             | 27,41 | 27,41 |
| 38  | PANR        | 1.785.765.664.000  | 1.466.078.825.000  | 1.533.916.748.000  | 28,21             | 28,01 | 28,06 |
| 39  | PGLI        | 86.661.244.360     | 100.491.539.919    | 110.723.278.472    | 25,19             | 25,33 | 25,43 |
| 40  | PJAA        | 4.042.619.000.000  | 4.424.075.000.000  | 3.892.784.000.000  | 29,03             | 29,12 | 28,99 |
| 41  | PMJS        | 3.328.488.940.044  | 3.991.932.113.181  | 4.174.407.793.060  | 28,83             | 29,02 | 29,06 |
| 42  | PNSE        | 403.840.911.977    | 382.504.511.067    | 372.689.554.925    | 26,72             | 26,67 | 26,64 |
| 43  | PRAS        | 1.668.922.580.521  | 1.637.794.655.748  | 1.576.913.211.157  | 28,14             | 28,12 | 28,09 |
| 44  | PSKT        | 436.430.554.368    | 424.363.081.426    | 410.704.300.872    | 26,80             | 26,77 | 26,74 |
| 45  | PTSP        | 380.488.760.000    | 323.191.361.000    | 291.721.506.000    | 26,66             | 26,50 | 26,40 |
| 46  | PZZA        | 2.231.266.338.455  | 2.215.645.141.812  | 2.509.598.483.818  | 28,43             | 28,43 | 28,55 |
| 47  | RALS        | 5.285.218.000.000  | 5.077.856.000.000  | 5.235.114.000.000  | 29,30             | 29,26 | 29,29 |
| 48  | SCMA        | 6.766.903.494.000  | 9.913.440.970.000  | 10.959.097.127.000 | 29,54             | 29,92 | 30,03 |
| 49  | SHID        | 1.429.749.827.407  | 1.344.549.041.177  | 1.303.744.727.251  | 27,99             | 27,93 | 27,90 |
| 50  | SLIS        | 383.601.312.705    | 395.546.064.266    | 446.032.517.908    | 26,67             | 26,70 | 26,82 |
| 51  | SONA        | 853.905.287.718    | 739.965.067.428    | 975.112.427.368    | 27,47             | 27,33 | 27,61 |
| 52  | SOTS        | 417.897.918.156    | 412.891.245.744    | 405.016.642.067    | 26,76             | 26,75 | 26,73 |
| 53  | SSTM        | 482.065.294.095    | 471.128.491.654    | 442.106.656.917    | 26,90             | 26,88 | 26,81 |
| 54  | TRIS        | 1.068.940.700.530  | 1.060.742.742.644  | 1.177.807.599.498  | 27,70             | 27,69 | 27,79 |
| 55  | WOOD        | 5.856.758.922.140  | 6.901.034.778.630  | 6.956.345.266.754  | 29,40             | 29,56 | 29,57 |

1. Ditaring mengumpul 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 IBKKG.  
2. Dilarang mengumpul dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBKKG.

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



| No. | Kode Emiten | Total Aset      |                 |                   | Ukuran Perusahaan |       |       |
|-----|-------------|-----------------|-----------------|-------------------|-------------------|-------|-------|
|     |             | 2020            | 2021            | 2022              | 2020              | 2021  | 2022  |
| 56  | YELO        | 99.558.976.563  | 293.288.134.527 | 1.036.287.294.717 | 25,32             | 26,40 | 27,67 |
| 57  | ZONE        | 563.628.549.785 | 562.739.101.102 | 651.781.230.958   | 27,06             | 27,06 | 27,20 |

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

Institut Bisnis

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.
  - 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.



### 3. Data Profitabilitas

| No. | Kode Emiten | Net Income       |                   |                   | Total Aset         |                    |                    | Profitabilitas (ROA) |       |       |
|-----|-------------|------------------|-------------------|-------------------|--------------------|--------------------|--------------------|----------------------|-------|-------|
|     |             | 2020             | 2021              | 2022              | 2020               | 2021               | 2022               | 2020                 | 2021  | 2022  |
| 1   | ACES        | 731.310.571.351  | 704.808.586.631   | 637.646.864.480   | 7.247.063.894.294  | 7.189.816.371.434  | 7.249.254.612.049  | 0,10                 | 0,10  | 0,09  |
| 2   | AKKU        | -8.727.919.405   | -121.904.486.558  | -35.756.032.073   | 726.551.136.516    | 730.789.751.049    | 726.399.708.693    | -0,01                | -0,17 | -0,05 |
| 3   | ARTA        | -11.209.268.817  | -11.368.936.434   | -301.979.149      | 394.280.340.197    | 382.348.998.125    | 360.729.901.225    | -0,03                | -0,03 | 0,00  |
| 4   | AUTO        | -37.864.000.000  | 643.931.000.000   | 1.474.280.000.000 | 15.180.094.000.000 | 16.947.148.000.000 | 18.521.261.000.000 | 0,00                 | 0,04  | 0,08  |
| 5   | BATA        | -177.761.030.000 | -51.233.663.000   | -106.123.023.000  | 775.324.937.000    | 652.742.235.000    | 724.073.958.000    | -0,23                | -0,08 | -0,15 |
| 6   | BELL        | -16.558.668.514  | 4.172.725.902     | 4.462.174.046     | 554.235.931.111    | 524.473.606.697    | 525.780.962.665    | -0,03                | 0,01  | 0,01  |
| 7   | BOGA        | 9.676.098.619    | 27.676.443.821    | 14.756.595.135    | 595.139.264.972    | 813.751.994.176    | 904.862.041.974    | 0,02                 | 0,03  | 0,02  |
| 8   | BOLA        | 3.342.510.296    | 184.939.274.394   | 17.974.606.001    | 550.063.897.667    | 763.011.610.843    | 773.407.973.533    | 0,01                 | 0,24  | 0,02  |
| 9   | BOLT        | -57.388.292.245  | 82.749.100.903    | 57.466.752.275    | 1.119.076.870.425  | 1.368.411.097.483  | 1.405.279.687.983  | -0,05                | 0,06  | 0,04  |
| 10  | CINT        | 249.076.655      | -98.210.943.293   | -7.529.603.579    | 498.020.612.974    | 492.697.209.711    | 492.056.440.058    | 0,00                 | -0,20 | -0,02 |
| 11  | EAST        | 5.183.545.503    | 12.146.882.356    | 29.761.934.843    | 262.828.434.043    | 259.629.979.111    | 273.990.130.957    | 0,02                 | 0,05  | 0,11  |
| 12  | ERAA        | 671.172.137.000  | 1.117.917.248.000 | 1.076.555.292.000 | 11.211.369.042.000 | 11.372.225.256.000 | 17.058.217.814.000 | 0,06                 | 0,10  | 0,06  |
| 13  | FAST        | -377.184.702.000 | 296.737.750.000   | -77.447.669.000   | 3.726.999.660.000  | 3.501.061.386.000  | 3.822.405.039.000  | -0,10                | 0,08  | -0,02 |
| 14  | GEMA        | 1.599.783.419    | 13.140.035.584    | 698.083.223       | 972.015.359.252    | 1.066.798.461.757  | 1.094.655.889.281  | 0,00                 | 0,01  | 0,00  |
| 15  | GJTL        | 318.914.000.000  | 79.896.000.000    | -190.572.000.000  | 17.781.660.000.000 | 18.449.075.000.000 | 19.016.012.000.000 | 0,02                 | 0,00  | -0,01 |
| 16  | HRME        | -26.639.091.014  | -29.476.884.056   | 22.743.839.263    | 931.636.923.956    | 925.601.054.099    | 953.123.788.788    | -0,03                | -0,03 | 0,02  |
| 17  | HRTA        | 171.084.530.868  | 194.432.397.219   | 254.127.589.783   | 2.830.686.417.461  | 3.478.074.220.547  | 3.849.086.552.639  | 0,06                 | 0,06  | 0,07  |
| 18  | IMAS        | -675.711.000.000 | -255.340.000.000  | 562.551.000.000   | 48.408.700.000.000 | 51.023.608.000.000 | 57.445.068.000.000 | -0,01                | -0,01 | 0,01  |
| 19  | INOV        | -9.234.526.000   | 27.322.803.000    | -36.392.146.000   | 796.514.753.000    | 890.731.798.000    | 999.571.977.000    | -0,01                | 0,03  | -0,04 |
| 20  | IPTV        | 240.368.000.000  | 192.468.000.000   | -140.339.000.000  | 11.064.703.000.000 | 12.315.783.000.000 | 11.157.292.000.000 | 0,02                 | 0,02  | -0,01 |
| 21  | JHHD        | -65.540.867.000  | -113.618.419.000  | 132.575.384.000   | 6.719.372.766.000  | 6.609.371.028.000  | 6.578.827.672.000  | -0,01                | -0,02 | 0,02  |
| 22  | JSPT        | -235.772.754.000 | -333.366.231.000  | -52.193.561.000   | 5.751.634.560.000  | 5.682.538.723.000  | 6.083.350.540.000  | -0,04                | -0,06 | -0,01 |
| 23  | KICI        | -106.588.558     | 21.701.439.355    | 431.268.042       | 157.023.139.112    | 185.698.138.869    | 181.667.554.919    | 0,00                 | 0,12  | 0,00  |
| 24  | KOTA        | -29.481.857.459  | -15.204.603.163   | 21.061.511.858    | 1.574.527.771.752  | 1.560.279.964.723  | 1.542.045.324.032  | -0,02                | -0,01 | 0,01  |
| 25  | KPIG        | 258.812.539.573  | 144.520.842.245   | 179.502.179.117   | 29.427.611.990.774 | 30.912.009.095.198 | 31.955.760.446.155 | 0,01                 | 0,00  | 0,01  |
| 26  | LMPI        | -41.331.271.519  | -14.362.302.768   | -24.611.113.410   | 698.252.022.979    | 704.070.618.412    | 694.287.670.534    | -0,06                | -0,02 | -0,04 |



| No. | Kode Emiten | Net Income        |                   |                   | Total Aset         |                    |                    | Profitabilitas (ROA) |       |       |
|-----|-------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|----------------------|-------|-------|
|     |             | 2020              | 2021              | 2022              | 2020               | 2021               | 2022               | 2020                 | 2021  | 2022  |
| 27  | LPIN        | 6.732.478.855     | 23.408.672.795    | 26.673.231.906    | 337.792.393.010    | 310.880.071.852    | 337.442.939.231    | 0,02                 | 0,08  | 0,08  |
| 28  | MAPA        | 4.338.000.000     | 223.759.000.000   | 1.173.424.000.000 | 5.380.031.000.000  | 5.315.436.000.000  | 7.434.287.000.000  | 0,00                 | 0,04  | 0,16  |
| 29  | MAPB        | -164.799.000.000  | -9.927.000.000    | 146.296.000.000   | 2.441.888.000.000  | 2.241.377.000.000  | 2.577.631.000.000  | -0,07                | 0,00  | 0,06  |
| 30  | MAPI        | -585.304.000.000  | 490.156.000.000   | 2.505.403.000.000 | 17.650.451.000.000 | 16.783.042.000.000 | 20.968.046.000.000 | -0,03                | 0,03  | 0,12  |
| 31  | MARI        | -49.587.656.953   | -27.008.147.899   | -99.584.815.596   | 317.124.238.853    | 328.231.056.270    | 592.439.766.925    | -0,16                | -0,08 | -0,17 |
| 32  | MICE        | 2.701.416.962     | 30.116.574.542    | 47.711.049.628    | 1.063.137.390.963  | 1.063.137.390.963  | 1.196.101.828.789  | 0,00                 | 0,03  | 0,04  |
| 33  | MINA        | -9.803.325.216    | -4.778.053.854    | 3.498.299.611     | 115.906.164.889    | 1.113.936.945.428  | 107.200.528.392    | -0,08                | 0,00  | 0,03  |
| 34  | MNCN        | 1.871.028.000.000 | 2.576.699.000.000 | 2.244.174.000.000 | 18.923.235.000.000 | 21.369.004.000.000 | 22.421.559.000.000 | 0,10                 | 0,12  | 0,10  |
| 35  | MPMX        | 133.572.000.000   | 411.748.000.000   | 661.748.000.000   | 9.209.838.000.000  | 9.869.734.000.000  | 8.889.818.000.000  | 0,01                 | 0,04  | 0,07  |
| 36  | MSIN        | 168.876.000.000   | 301.123.000.000   | 340.763.000.000   | 2.306.597.000.000  | 6.708.844.000.000  | 6.537.084.000.000  | 0,07                 | 0,04  | 0,05  |
| 37  | NATO        | 907.189.475       | -5.974.399.204    | -1.327.567.941    | 808.770.530.038    | 804.367.332.407    | 802.217.966.948    | 0,00                 | -0,01 | 0,00  |
| 38  | PANR        | -215.673.529.000  | -134.809.673.000  | 29.384.030.000    | 1.785.765.664.000  | 1.466.078.825.000  | 1.533.916.748.000  | -0,12                | -0,09 | 0,02  |
| 39  | PGLI        | -6.183.868.977    | 9.401.645.959     | 6.395.986.083     | 86.661.244.360     | 100.491.539.919    | 110.723.278.472    | -0,07                | 0,09  | 0,06  |
| 40  | PJAA        | -393.866.000.000  | -276.381.000.000  | 152.500.000.000   | 4.042.619.000.000  | 4.424.075.000.000  | 3.892.784.000.000  | -0,10                | -0,06 | 0,04  |
| 41  | PMJS        | 68.675.489.105    | 195.432.468.660   | 336.952.102.854   | 3.328.488.940.044  | 3.991.932.113.181  | 4.174.407.793.060  | 0,02                 | 0,05  | 0,08  |
| 42  | PNSE        | -42.085.548.867   | -43.085.548.867   | 12.505.753.863    | 403.840.911.977    | 382.504.511.067    | 372.689.554.925    | -0,10                | -0,11 | 0,03  |
| 43  | PRAS        | -4.948.479.351    | -710.084.072      | -90.614.186.434   | 1.668.922.580.521  | 1.637.794.655.748  | 1.576.913.211.157  | 0,00                 | 0,00  | -0,06 |
| 44  | PSKT        | -12.133.423.252   | -12.133.423.252   | 7.419.741.814     | 436.430.554.368    | 424.363.081.426    | 410.704.300.872    | -0,03                | -0,03 | 0,02  |
| 45  | PTSP        | -49.009.582.000   | -17.619.819.000   | 9.766.379.000     | 380.488.760.000    | 323.191.361.000    | 291.721.506.000    | -0,13                | -0,05 | 0,03  |
| 46  | PZZA        | -93.519.909.374   | 60.769.825.439    | -23.456.287.257   | 2.231.266.338.455  | 2.215.645.141.812  | 2.509.598.483.818  | -0,04                | 0,03  | -0,01 |
| 47  | RALS        | -138.874.000.000  | 166.161.000.000   | 351.998.000.000   | 5.285.218.000.000  | 5.077.856.000.000  | 5.235.114.000.000  | -0,03                | 0,03  | 0,07  |
| 48  | SCMA        | 1.150.063.239.000 | 1.337.985.791.000 | 679.875.021.000   | 6.766.903.494.000  | 9.913.440.970.000  | 10.959.097.127.000 | 0,17                 | 0,13  | 0,06  |
| 49  | SHID        | -41.782.293.320   | -41.782.293.320   | -31.236.943.629   | 1.429.749.827.407  | 1.344.549.041.177  | 1.303.744.727.251  | -0,03                | -0,03 | -0,02 |
| 50  | SLIS        | 26.496.991.950    | 25.245.714.649    | 42.340.305.141    | 383.601.312.705    | 395.546.064.266    | 446.032.517.908    | 0,07                 | 0,06  | 0,09  |
| 51  | SONA        | -131.555.433.792  | -57.300.993.143   | -48.290.136.664   | 853.905.287.718    | 739.965.067.428    | 975.112.427.368    | -0,15                | -0,08 | -0,05 |
| 52  | SOTS        | -27.637.468.216   | -23.220.740.805   | -16.518.924.004   | 417.897.918.156    | 412.891.245.744    | 405.016.642.067    | -0,07                | -0,06 | -0,04 |
| 53  | SSTM        | -15.354.377.443   | 56.749.821.815    | -6.044.861.775    | 482.065.294.095    | 471.128.491.654    | 442.106.656.917    | -0,03                | 0,12  | -0,01 |
| 54  | TRIS        | -3.987.303.838    | 18.024.581.177    | 64.521.509.302    | 1.068.940.700.530  | 1.060.742.742.644  | 1.177.807.599.498  | 0,00                 | 0,02  | 0,05  |
| 55  | WOOD        | 314.366.052.372   | 535.295.612.635   | 177.124.125.126   | 5.856.758.922.140  | 6.901.034.778.630  | 6.956.345.266.754  | 0,05                 | 0,08  | 0,03  |

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.



| No. | Kode Emiten | Net Income      |                |                | Total Aset      |                 |                   | Profitabilitas (ROA) |      |      |
|-----|-------------|-----------------|----------------|----------------|-----------------|-----------------|-------------------|----------------------|------|------|
|     |             | 2020            | 2021           | 2022           | 2020            | 2021            | 2022              | 2020                 | 2021 | 2022 |
| 56  | YELO        | -1.637.054.449  | 14.663.073.091 | 345.404.819    | 99.558.976.563  | 293.288.134.527 | 1.036.287.294.717 | -0,02                | 0,05 | 0,00 |
| 57  | ZONE        | -37.620.281.385 | 30.781.262.235 | 72.940.513.980 | 563.628.549.785 | 562.739.101.102 | 651.781.230.958   | -0,07                | 0,05 | 0,11 |

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#### 4. Data Solvabilitas

| No. | Kode Emiten | Total Hutang       |                    |                    | Total Ekuitas      |                    |                    | Solvabilitas (DER) |      |      |
|-----|-------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------|------|
|     |             | 2020               | 2021               | 2022               | 2020               | 2021               | 2022               | 2020               | 2021 | 2022 |
| 1   | ACES        | 2.024.821.339.896  | 1.592.158.192.660  | 1.315.265.981.438  | 5.222.242.554.398  | 5.578.980.277.554  | 5.933.988.630.611  | 0,39               | 0,29 | 0,22 |
| 2   | AKKU        | 134.896.853.532    | 260.707.002.887    | 292.011.350.827    | 591.654.282.984    | 470.082.748.162    | 434.388.357.866    | 0,23               | 0,55 | 0,67 |
| 3   | ARTA        | 51.589.144.973     | 20.053.866.922     | 14.064.729.498     | 342.691.195.224    | 362.295.131.203    | 346.665.171.727    | 0,15               | 0,06 | 0,04 |
| 4   | AUTO        | 3.909.303.000.000  | 5.101.517.000.000  | 5.469.696.000.000  | 11.270.791.000.000 | 11.845.631.000.000 | 13.051.565.000.000 | 0,35               | 0,43 | 0,42 |
| 5   | BATA        | 297.380.758.000    | 225.816.742.000    | 404.306.330.000    | 477.944.179.000    | 426.925.235.000    | 319.767.628.000    | 0,62               | 0,53 | 1,26 |
| 6   | BELL        | 297.708.577.146    | 264.701.036.737    | 264.346.054.879    | 256.527.353.965    | 259.772.569.960    | 261.434.907.786    | 1,16               | 1,02 | 1,01 |
| 7   | BOGA        | 157.984.685.515    | 348.920.970.898    | 425.265.320.260    | 437.154.579.457    | 464.831.023.278    | 479.596.721.714    | 0,36               | 0,75 | 0,89 |
| 8   | BOLA        | 79.224.075.465     | 60.942.887.890     | 59.083.187.154     | 470.839.822.202    | 702.086.772.953    | 714.324.786.379    | 0,17               | 0,09 | 0,08 |
| 9   | BOLT        | 419.042.779.063    | 550.803.451.910    | 556.535.398.855    | 700.034.091.362    | 817.607.645.573    | 848.744.289.128    | 0,60               | 0,67 | 0,66 |
| 10  | CINT        | 112.663.245.901    | 143.182.746.626    | 151.998.653.563    | 385.357.367.073    | 349.514.463.085    | 340.057.786.495    | 0,29               | 0,41 | 0,45 |
| 11  | EAST        | 17.993.384.605     | 14.141.062.805     | 24.290.207.327     | 244.835.049.438    | 245.551.916.306    | 249.699.923.628    | 0,07               | 0,06 | 0,10 |
| 12  | ERAA        | 5.523.372.852.000  | 4.909.863.586.000  | 9.855.354.942.000  | 5.687.996.190.000  | 11.372.225.256.000 | 7.202.862.872.000  | 0,97               | 0,43 | 1,37 |
| 13  | FAST        | 2.480.315.459.000  | 2.383.578.094.000  | 2.761.382.295.000  | 1.246.684.201.000  | 919.189.352.000    | 1.061.022.744.000  | 1,99               | 2,59 | 2,60 |
| 14  | GEMA        | 601.172.001.077    | 676.320.538.569    | 703.010.035.980    | 370.843.358.175    | 390.477.923.188    | 391.645.853.301    | 1,62               | 1,73 | 1,80 |
| 15  | GJTL        | 10.926.513.000.000 | 11.481.186.000.000 | 11.790.337.000.000 | 6.855.147.000.000  | 6.967.889.000.000  | 7.225.675.000.000  | 1,59               | 1,65 | 1,63 |
| 16  | HRME        | 246.800.252.036    | 270.166.339.595    | 288.807.356.009    | 684.936.671.920    | 655.434.714.504    | 664.316.432.779    | 0,36               | 0,41 | 0,43 |
| 17  | HRTA        | 1.472.553.226.961  | 1.962.521.802.121  | 212.516.311.957    | 1.358.133.190.500  | 1.515.552.418.426  | 1.722.573.240.682  | 1,08               | 1,29 | 0,12 |
| 18  | IMAS        | 35.692.364.000.000 | 38.177.391.000.000 | 43.277.746.000.000 | 12.716.336.000.000 | 12.846.217.000.000 | 14.167.322.000.000 | 2,81               | 2,97 | 3,05 |
| 19  | INOV        | 488.636.199.000    | 556.010.323.000    | 706.413.038.000    | 307.878.554.000    | 334.721.475.000    | 293.158.939.000    | 1,59               | 1,66 | 2,41 |
| 20  | IPTV        | 3.760.751.000.000  | 4.176.782.000.000  | 3.344.198.000.000  | 7.303.952.000.000  | 8.139.001.000.000  | 7.813.094.000.000  | 0,51               | 0,51 | 0,43 |
| 21  | JIHD        | 1.840.934.731.000  | 1.836.110.280.000  | 1.852.972.316.000  | 4.878.438.035.000  | 4.773.260.748.000  | 4.725.855.356.000  | 0,38               | 0,38 | 0,39 |
| 22  | JSPT        | 2.735.056.960.000  | 2.973.906.693.000  | 3.382.102.301.000  | 3.016.577.600.000  | 2.708.632.030.000  | 2.701.248.239.000  | 0,91               | 1,10 | 1,25 |

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| No. | Kode Emiten | Total Hutang       |                   |                    | Total Ekuitas      |                    |                    | Solvabilitas (DER) |      |      |
|-----|-------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------|------|
|     |             | 2020               | 2021              | 2022               | 2020               | 2021               | 2022               | 2020               | 2021 | 2022 |
| 23  | KICI        | 76.253.665.513     | 72.736.194.419    | 67.161.177.215     | 80.769.473.599     | 112.961.944.450    | 114.506.377.704    | 0,94               | 0,64 | 0,59 |
| 24  | KOTA        | 301.155.232.149    | 301.012.329.910   | 303.763.121.273    | 1.273.372.539.603  | 1.259.267.634.813  | 1.238.282.202.759  | 0,24               | 0,24 | 0,25 |
| 25  | KPIG        | 6.148.351.780.187  | 6.440.802.030.527 | 6.468.099.881.938  | 23.279.260.210.587 | 24.471.207.064.671 | 25.487.660.564.217 | 0,26               | 0,26 | 0,25 |
| 26  | LMPI        | 451.757.472.151    | 476.065.519.926   | 488.324.283.882    | 246.494.550.828    | 228.005.098.486    | 205.963.386.652    | 1,83               | 2,09 | 2,37 |
| 27  | LPIN        | 27.828.564.143     | 26.856.694.729    | 32.683.374.892     | 309.963.828.867    | 284.023.377.123    | 304.759.564.339    | 0,09               | 0,09 | 0,11 |
| 28  | MAPA        | 2.369.513.000.000  | 2.071.182.000.000 | 2.948.813.000.000  | 5.380.031.000.000  | 3.244.245.000.000  | 4.485.474.000.000  | 0,44               | 0,64 | 0,66 |
| 29  | MAPB        | 1.421.805.000.000  | 1.226.624.000.000 | 1.402.437.000.000  | 1.020.083.000.000  | 1.014.747.000.000  | 1.175.194.000.000  | 1,39               | 1,21 | 1,19 |
| 30  | MAPI        | 11.151.051.000.000 | 9.687.135.000.000 | 11.240.426.000.000 | 6.499.400.000.000  | 7.095.907.000.000  | 9.727.620.000.000  | 1,72               | 1,37 | 1,16 |
| 31  | MARI        | 120.517.590.084    | 84.413.011.988    | 423.997.945.722    | 196.606.648.769    | 244.818.044.282    | 168.441.821.203    | 0,61               | 0,34 | 2,52 |
| 32  | MICE        | 319.572.184.920    | 352.565.804.899   | 447.089.996.864    | 680.711.709.737    | 710.571.586.064    | 749.014.831.925    | 0,47               | 0,50 | 0,60 |
| 33  | MINA        | 4.949.334.264      | 6.892.289.853     | 7.509.040.857      | 110.956.830.625    | 104.501.405.575    | 99.691.487.535     | 0,04               | 0,07 | 0,08 |
| 34  | MNCN        | 4.461.328.000.000  | 3.850.254.000.000 | 2.512.819.000.000  | 14.461.907.000.000 | 17.518.750.000.000 | 19.908.740.000.000 | 0,31               | 0,22 | 0,13 |
| 35  | MPMX        | 2.885.958.000.000  | 3.610.768.000.000 | 2.702.575.000.000  | 6.323.880.000.000  | 6.258.966.000.000  | 6.187.243.000.000  | 0,46               | 0,58 | 0,44 |
| 36  | MSIN        | 4.019.508.000.000  | 759.019.000.000   | 4.426.500.000.000  | 1.547.578.000.000  | 2.689.336.000.000  | 2.110.584.000.000  | 2,60               | 0,28 | 2,10 |
| 37  | NATO        | 1.175.133.924      | 2.744.073.437     | 2.097.260.277      | 8.075.953.966.114  | 801.623.258.970    | 800.120.706.671    | 0,00               | 0,00 | 0,00 |
| 38  | PANR        | 1.077.154.222.000  | 952.082.511.000   | 970.205.949.000    | 708.611.442.000    | 540.996.314.000    | 563.710.799.000    | 1,52               | 1,76 | 1,72 |
| 39  | PGLI        | 28.473.677.239     | 32.785.535.099    | 42.099.188.746     | 58.187.567.121     | 67.706.004.820     | 68.624.089.726     | 0,49               | 0,48 | 0,61 |
| 40  | PJAA        | 2.280.833.000.000  | 2.931.256.000.000 | 2.331.855.000.000  | 1.761.786.000.000  | 1.492.819.000.000  | 1.560.929.000.000  | 1,29               | 1,96 | 1,49 |
| 41  | PMJS        | 924.863.867.265    | 1.526.101.147.988 | 1.456.414.801.438  | 2.403.625.072.779  | 2.465.830.965.193  | 2.717.992.991.622  | 0,38               | 0,62 | 0,54 |
| 42  | PNSE        | 188.953.693.217    | 196.055.391.132   | 195.793.522.334    | 214.887.218.760    | 186.449.119.935    | 176.895.931.579    | 0,88               | 1,05 | 1,11 |
| 43  | PRAS        | 1.149.071.273.337  | 1.150.442.593.596 | 1.202.475.433.213  | 519.851.307.184    | 487.352.062.152    | 374.437.777.944    | 2,21               | 2,36 | 3,21 |
| 44  | PSKT        | 66.995.443.377     | 66.995.443.377    | 59.833.011.007     | 357.367.638.049    | 357.367.638.049    | 350.871.289.865    | 0,19               | 0,19 | 0,17 |
| 45  | PTSP        | 234.976.908.000    | 195.313.251.000   | 156.645.405.000    | 145.509.852.000    | 127.878.110.000    | 135.076.101.000    | 1,61               | 1,53 | 1,16 |
| 46  | PZZA        | 1.080.898.528.336  | 1.050.302.167.076 | 1.336.677.280.440  | 1.150.367.810.119  | 1.165.342.974.736  | 1.172.921.203.378  | 0,94               | 0,90 | 1,14 |
| 47  | RALS        | 1.566.474.000.000  | 1.454.231.000.000 | 1.506.638.000.000  | 3.718.744.000.000  | 3.623.625.000.000  | 3.728.476.000.000  | 0,42               | 0,40 | 0,40 |



| No. | Kode Emiten | Total Hutang      |                   |                   | Total Ekuitas     |                   |                   | Solvabilitas (DER) |      |      |
|-----|-------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------|------|
|     |             | 2020              | 2021              | 2022              | 2020              | 2021              | 2022              | 2020               | 2021 | 2022 |
| 48  | SCMA        | 2.870.316.946.000 | 2.452.264.250.000 | 2.249.801.234.000 | 3.896.586.548.000 | 7.461.176.720.000 | 8.709.295.893.000 | 0,74               | 0,33 | 0,26 |
| 49  | SHID        | 547.186.693.295   | 532.189.995.376   | 521.563.014.488   | 882.560.134.112   | 812.359.045.801   | 782.181.712.763   | 0,62               | 0,66 | 0,67 |
| 50  | SLIS        | 204.941.029.210   | 190.898.500       | 200.231.237.020   | 178.660.283.495   | 204.647.780.766   | 245.801.280.888   | 1,15               | 0,00 | 0,81 |
| 51  | SONA        | 150.391.014.535   | 92.020.129.964    | 375.187.129.697   | 703.514.273.183   | 647.944.937.464   | 599.925.297.671   | 0,21               | 0,14 | 0,63 |
| 52  | SOTS        | 137.150.357.892   | 154.833.436.097   | 163.246.710.082   | 280.747.560.264   | 258.057.809.647   | 241.769.931.985   | 0,49               | 0,60 | 0,68 |
| 53  | SSTM        | 295.733.976.001   | 226.803.599.461   | 203.459.115.043   | 186.331.318.094   | 244.324.892.193   | 238.647.541.874   | 1,59               | 0,93 | 0,85 |
| 54  | TRIS        | 424.244.191.110   | 402.102.775.491   | 465.783.569.972   | 644.695.509.420   | 658.639.967.153   | 712.024.029.526   | 0,66               | 0,61 | 0,65 |
| 55  | WOOD        | 2.896.837.453.547 | 3.158.497.024.662 | 3.195.737.865.490 | 2.959.921.468.593 | 3.642.537.753.968 | 3.760.607.401.264 | 0,98               | 0,87 | 0,85 |
| 56  | YELO        | 1.798.977.435     | 1.960.081.102     | 430.700.572.467   | 97.759.999.128    | 291.328.053.425   | 605.586.722.250   | 0,02               | 0,01 | 0,71 |
| 57  | ZONE        | 303.194.542.523   | 278.967.627.189   | 304.933.003.760   | 260.434.007.262   | 283.771.473.913   | 651.781.230.958   | 1,16               | 0,98 | 0,47 |



## 5. Data Umur Perusahaan

| No. | Kode Emiten | Berdiri | Umur Perusahaan |      |      |
|-----|-------------|---------|-----------------|------|------|
|     |             |         | 2020            | 2021 | 2022 |
| 1   | ACES        | 1995    | 25              | 26   | 27   |
| 2   | AKKU        | 2001    | 19              | 20   | 21   |
| 3   | ARTA        | 1992    | 28              | 29   | 30   |
| 4   | AUTO        | 1991    | 29              | 30   | 31   |
| 5   | BATA        | 1931    | 89              | 90   | 91   |
| 6   | BELL        | 1971    | 49              | 50   | 51   |
| 7   | BOGA        | 2011    | 9               | 10   | 11   |
| 8   | BOLA        | 2014    | 6               | 7    | 8    |
| 9   | BOLT        | 1966    | 54              | 55   | 56   |
| 10  | CINT        | 1978    | 42              | 43   | 44   |
| 11  | EAST        | 2011    | 9               | 10   | 11   |
| 12  | ERAA        | 1996    | 24              | 25   | 26   |
| 13  | FAST        | 1978    | 42              | 43   | 44   |
| 14  | GEMA        | 1984    | 36              | 37   | 38   |
| 15  | GJTL        | 1951    | 69              | 70   | 71   |
| 16  | HRME        | 2007    | 13              | 14   | 15   |
| 17  | HRTA        | 2004    | 16              | 17   | 18   |
| 18  | IMAS        | 1976    | 44              | 45   | 46   |
| 19  | INOV        | 2001    | 19              | 20   | 21   |
| 20  | IPTV        | 2006    | 14              | 15   | 16   |
| 21  | JHHD        | 1969    | 51              | 52   | 53   |
| 22  | JSPT        | 1975    | 45              | 46   | 47   |
| 23  | KICI        | 1974    | 46              | 47   | 48   |
| 24  | KOTA        | 2011    | 9               | 10   | 11   |
| 25  | KPIG        | 1990    | 30              | 31   | 32   |
| 26  | LMPI        | 1976    | 44              | 45   | 46   |
| 27  | LPIN        | 1982    | 38              | 39   | 40   |
| 28  | MAPA        | 2015    | 5               | 6    | 7    |
| 29  | MAPB        | 2013    | 7               | 8    | 9    |
| 30  | MAPI        | 1995    | 25              | 26   | 27   |
| 31  | MARI        | 2006    | 14              | 15   | 16   |
| 32  | MICE        | 1990    | 30              | 31   | 32   |
| 33  | MINA        | 1993    | 27              | 28   | 29   |
| 34  | MNCN        | 1997    | 23              | 24   | 25   |
| 35  | MPMX        | 1987    | 33              | 34   | 35   |
| 36  | MSIN        | 2000    | 20              | 21   | 22   |
| 37  | NATO        | 2015    | 5               | 6    | 7    |
| 38  | PANR        | 1995    | 25              | 26   | 27   |
| 39  | PGLI        | 1994    | 26              | 27   | 28   |
| 40  | PJAA        | 1992    | 28              | 29   | 30   |
| 41  | PMJS        | 2003    | 17              | 18   | 19   |
| 42  | PNSE        | 1970    | 50              | 51   | 52   |
| 43  | PRAS        | 1984    | 36              | 37   | 38   |

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| No. | Kode Emiten | Berdiri | Umur Perusahaan |      |      |
|-----|-------------|---------|-----------------|------|------|
|     |             |         | 2020            | 2021 | 2022 |
| 44  | PSKT        | 1989    | 31              | 32   | 33   |
| 45  | PTSP        | 1983    | 37              | 38   | 39   |
| 46  | PZZA        | 1987    | 33              | 34   | 35   |
| 47  | RALS        | 1978    | 42              | 43   | 44   |
| 48  | SCMA        | 1999    | 21              | 22   | 23   |
| 49  | SHID        | 1969    | 51              | 52   | 53   |
| 50  | SLIS        | 1996    | 24              | 25   | 26   |
| 51  | SONA        | 1978    | 42              | 43   | 44   |
| 52  | SOTS        | 2004    | 16              | 17   | 18   |
| 53  | SSTM        | 1972    | 48              | 49   | 50   |
| 54  | TRIS        | 1968    | 52              | 53   | 54   |
| 55  | WOOD        | 1989    | 31              | 32   | 33   |
| 56  | YELO        | 2016    | 4               | 5    | 6    |
| 57  | ZONE        | 2005    | 15              | 16   | 17   |

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

Hak Cipta Dilindungi Undang-Undang

**Institut Bisnis dan Informatika Kwik Kian Gie**

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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.



## 6. Rekapitulasi Data Variabel

| No. | Tahun | Kode Emiten | SIZE | ROA      | DER      | Umur Perusahaan |
|-----|-------|-------------|------|----------|----------|-----------------|
| 1   | 2020  | ACES        | 126  | 29.61162 | 0.38773  | 0.100911291     |
| 2   | 2020  | AKKU        | 181  | 27.31157 | 0.227999 | -0.012012808    |
| 3   | 2020  | ARTA        | 147  | 26.70033 | 0.150541 | -0.028429692    |
| 4   | 2020  | AUTO        | 55   | 30.35101 | 0.346853 | -0.002494319    |
| 5   | 2020  | BATA        | 187  | 27.37655 | 0.622208 | -0.229272943    |
| 6   | 2020  | BELL        | 110  | 27.04086 | 1.160533 | -0.02987657     |
| 7   | 2020  | BOGA        | 187  | 27.11206 | 0.361393 | 0.016258545     |
| 8   | 2020  | BOLA        | 148  | 27.0333  | 0.168261 | 0.006076585     |
| 9   | 2020  | BOLT        | 113  | 27.74353 | 0.598603 | -0.051281814    |
| 10  | 2020  | CINT        | 165  | 26.93391 | 0.29236  | 0.000500133     |
| 11  | 2020  | EAST        | 123  | 26.29477 | 0.073492 | 0.019722164     |
| 12  | 2020  | ERAA        | 185  | 30.04795 | 0.971058 | 0.059865315     |
| 13  | 2020  | FAST        | 175  | 28.94662 | 1.98953  | -0.10120331     |
| 14  | 2020  | GEMA        | 64   | 27.60264 | 1.621094 | 0.001645842     |
| 15  | 2020  | GJTL        | 246  | 30.50919 | 1.593914 | 0.017934996     |
| 16  | 2020  | HRME        | 117  | 27.56021 | 0.360326 | -0.028593855    |
| 17  | 2020  | HRTA        | 151  | 28.67154 | 1.084248 | 0.060439238     |
| 18  | 2020  | IMAS        | 151  | 31.5107  | 2.806812 | -0.013958462    |
| 19  | 2020  | INOV        | 151  | 27.40351 | 1.587107 | -0.011593666    |
| 20  | 2020  | IPTV        | 151  | 30.03478 | 0.514893 | 0.021723855     |
| 21  | 2020  | JIHD        | 151  | 29.53602 | 0.377362 | -0.009754016    |
| 22  | 2020  | JSPT        | 152  | 29.38051 | 0.906675 | -0.040992304    |
| 23  | 2020  | KICI        | 89   | 25.77966 | 0.94409  | -0.000678808    |
| 24  | 2020  | KOTA        | 147  | 28.08498 | 0.236502 | -0.018724254    |
| 25  | 2020  | KPIG        | 139  | 31.01295 | 0.264113 | 0.008794888     |
| 26  | 2020  | LMPI        | 103  | 27.27185 | 1.832728 | -0.059192484    |
| 27  | 2020  | LPIN        | 141  | 26.5457  | 0.08978  | 0.019930818     |
| 28  | 2020  | MAPA        | 106  | 29.31372 | 0.440427 | 0.000806315     |
| 29  | 2020  | MAPB        | 106  | 28.52379 | 1.393813 | -0.067488353    |
| 30  | 2020  | MAPI        | 106  | 30.50178 | 1.715705 | -0.033160852    |
| 31  | 2020  | MARI        | 237  | 26.48256 | 0.612988 | -0.156366657    |
| 32  | 2020  | MICE        | 90   | 27.69225 | 0.469468 | 0.002540986     |
| 33  | 2020  | MINA        | 96   | 25.47605 | 0.044606 | -0.084579843    |
| 34  | 2020  | MNCN        | 151  | 30.57141 | 0.308488 | 0.098874637     |
| 35  | 2020  | MPMX        | 100  | 29.85129 | 0.456359 | 0.014503187     |
| 36  | 2020  | MSIN        | 151  | 28.46679 | 2.597289 | 0.07321435      |
| 37  | 2020  | NATO        | 142  | 27.41878 | 0.000146 | 0.00112169      |
| 38  | 2020  | PANR        | 151  | 28.21087 | 1.520091 | -0.120773701    |
| 39  | 2020  | PGLI        | 152  | 25.18527 | 0.489343 | -0.071356799    |
| 40  | 2020  | PJAA        | 152  | 29.02791 | 1.294614 | -0.097428424    |
| 41  | 2020  | PMJS        | 105  | 28.83354 | 0.384779 | 0.020632633     |
| 42  | 2020  | PNSE        | 148  | 26.72429 | 0.879316 | -0.104213188    |

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

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| No. | Tahun | Kode Emiten | SIZE | ROA      | DER      | Umur Perusahaan |
|-----|-------|-------------|------|----------|----------|-----------------|
| 43  | 2020  | PRAS        | 119  | 28.1432  | 2.210385 | -0.002965074    |
| 44  | 2020  | PSKT        | 105  | 26.8019  | 0.187469 | -0.027801498    |
| 45  | 2020  | PTSP        | 151  | 26.66472 | 1.614852 | -0.128806911    |
| 46  | 2020  | PZZA        | 127  | 28.43359 | 0.939611 | -0.041913378    |
| 47  | 2020  | RALS        | 104  | 29.29593 | 0.421237 | -0.026275927    |
| 48  | 2020  | SCMA        | 95   | 29.54306 | 0.736623 | 0.169954136     |
| 49  | 2020  | SHID        | 151  | 27.98852 | 0.619999 | -0.029223499    |
| 50  | 2020  | SLIS        | 145  | 26.67287 | 1.147099 | 0.069074299     |
| 51  | 2020  | SONA        | 118  | 27.47309 | 0.213771 | -0.154063262    |
| 52  | 2020  | SOTS        | 151  | 26.7585  | 0.488518 | -0.066134496    |
| 53  | 2020  | SSTM        | 109  | 26.90135 | 1.58714  | -0.03185124     |
| 54  | 2020  | TRIS        | 116  | 27.69769 | 0.658054 | -0.003730145    |
| 55  | 2020  | WOOD        | 117  | 29.39862 | 0.978687 | 0.053675771     |
| 56  | 2020  | YELO        | 55   | 25.32402 | 0.018402 | -0.016443062    |
| 57  | 2020  | ZONE        | 97   | 27.05766 | 1.16419  | -0.066746586    |
| 58  | 2021  | ACES        | 89   | 29.60369 | 0.285385 | 0.098028733     |
| 59  | 2021  | AKKU        | 147  | 27.31739 | 0.554598 | -0.166811982    |
| 60  | 2021  | ARTA        | 13   | 26.6696  | 0.055352 | -0.029734448    |
| 61  | 2021  | AUTO        | 53   | 30.46112 | 0.430667 | 0.037996423     |
| 62  | 2021  | BATA        | 157  | 27.20445 | 0.528937 | -0.078489885    |
| 63  | 2021  | BELL        | 124  | 26.98566 | 1.018972 | 0.007956026     |
| 64  | 2021  | BOGA        | 150  | 27.42492 | 0.75064  | 0.034010908     |
| 65  | 2021  | BOLA        | 112  | 27.36054 | 0.086803 | 0.242380682     |
| 66  | 2021  | BOLT        | 117  | 27.94467 | 0.673677 | 0.060470937     |
| 67  | 2021  | CINT        | 119  | 26.92316 | 0.409662 | -0.199333265    |
| 68  | 2021  | EAST        | 275  | 26.28252 | 0.057589 | 0.046785361     |
| 69  | 2021  | ERAA        | 104  | 30.0622  | 0.431742 | 0.098302419     |
| 70  | 2021  | FAST        | 120  | 28.88409 | 2.593131 | 0.084756512     |
| 71  | 2021  | GEMA        | 119  | 27.69568 | 1.732033 | 0.012317261     |
| 72  | 2021  | GJTL        | 94   | 30.54604 | 1.647728 | 0.004330624     |
| 73  | 2021  | HRME        | 248  | 27.55371 | 0.412194 | -0.031846208    |
| 74  | 2021  | HRTA        | 145  | 28.8775  | 1.294922 | 0.055902314     |
| 75  | 2021  | IMAS        | 118  | 31.56331 | 2.971878 | -0.00500435     |
| 76  | 2021  | INOV        | 117  | 27.51531 | 1.661113 | 0.030674557     |
| 77  | 2021  | IPTV        | 103  | 30.1419  | 0.513181 | 0.015627752     |
| 78  | 2021  | JIHD        | 118  | 29.51951 | 0.384666 | -0.017190504    |
| 79  | 2021  | JSPT        | 248  | 29.36842 | 1.097937 | -0.058665017    |
| 80  | 2021  | KICI        | 87   | 25.94739 | 0.6439   | 0.116864065     |
| 81  | 2021  | KOTA        | 123  | 28.07589 | 0.239038 | -0.009744792    |
| 82  | 2021  | KPIG        | 118  | 31.06217 | 0.263199 | 0.004675233     |
| 83  | 2021  | LMPI        | 116  | 27.28014 | 2.08796  | -0.020398952    |
| 84  | 2021  | LPIN        | 104  | 26.46267 | 0.094558 | 0.075298081     |
| 85  | 2021  | MAPA        | 101  | 29.30164 | 0.638417 | 0.042096076     |
| 86  | 2021  | MAPB        | 101  | 28.43811 | 1.208798 | -0.004428974    |

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| No. | Tahun | Kode Emiten | SIZE | ROA      | DER      | Umur Perusahaan |
|-----|-------|-------------|------|----------|----------|-----------------|
| 87  | 2021  | MAPI        | 101  | 30.45139 | 1.365172 | 0.029205432     |
| 88  | 2021  | MARI        | 120  | 26.51698 | 0.344799 | -0.08228395     |
| 89  | 2021  | MICE        | 90   | 27.69225 | 0.496172 | 0.028328017     |
| 90  | 2021  | MINA        | 97   | 27.73892 | 0.065954 | -0.00428934     |
| 91  | 2021  | MNCN        | 108  | 30.69296 | 0.219779 | 0.120581146     |
| 92  | 2021  | MPMX        | 90   | 29.92049 | 0.576895 | 0.041718247     |
| 93  | 2021  | MSIN        | 103  | 29.53445 | 0.282233 | 0.044884484     |
| 94  | 2021  | NATO        | 118  | 27.41332 | 0.003423 | -0.007427451    |
| 95  | 2021  | PANR        | 116  | 28.01361 | 1.759869 | -0.091952541    |
| 96  | 2021  | PGLI        | 120  | 25.33334 | 0.484234 | 0.093556592     |
| 97  | 2021  | PJAA        | 55   | 29.11808 | 1.963571 | -0.062472042    |
| 98  | 2021  | PMJS        | 89   | 29.0153  | 0.618899 | 0.048956862     |
| 99  | 2021  | PNSE        | 118  | 26.67001 | 1.051522 | -0.112640629    |
| 100 | 2021  | PRAS        | 95   | 28.12437 | 2.360599 | -0.000433561    |
| 101 | 2021  | PSKT        | 102  | 26.77386 | 0.187469 | -0.02859208     |
| 102 | 2021  | PTSP        | 95   | 26.50151 | 1.527339 | -0.054518224    |
| 103 | 2021  | PZZA        | 94   | 28.42656 | 0.901282 | 0.027427599     |
| 104 | 2021  | RALS        | 90   | 29.25591 | 0.401319 | 0.032722669     |
| 105 | 2021  | SCMA        | 92   | 29.92491 | 0.32867  | 0.134966839     |
| 106 | 2021  | SHID        | 117  | 27.92708 | 0.655117 | -0.031075321    |
| 107 | 2021  | SLIS        | 129  | 26.70353 | 0.000933 | 0.063824967     |
| 108 | 2021  | SONA        | 116  | 27.32987 | 0.142018 | -0.07743743     |
| 109 | 2021  | SOTS        | 159  | 26.74645 | 0.599995 | -0.056239363    |
| 110 | 2021  | SSTM        | 165  | 26.8784  | 0.928287 | 0.120455084     |
| 111 | 2021  | TRIS        | 94   | 27.68999 | 0.610505 | 0.016992415     |
| 112 | 2021  | WOOD        | 117  | 29.56269 | 0.867114 | 0.077567442     |
| 113 | 2021  | YELO        | 101  | 26.40442 | 0.006728 | 0.049995453     |
| 114 | 2021  | ZONE        | 98   | 27.05608 | 0.983071 | 0.054698993     |
| 115 | 2022  | ACES        | 96   | 29.61192 | 0.22165  | 0.087960335     |
| 116 | 2022  | AKKU        | 132  | 27.31137 | 0.672236 | -0.049223632    |
| 117 | 2022  | ARTA        | 79   | 26.6114  | 0.040572 | -0.000837134    |
| 118 | 2022  | AUTO        | 52   | 30.54994 | 0.419084 | 0.079599332     |
| 119 | 2022  | BATA        | 185  | 27.30816 | 1.264375 | -0.146563789    |
| 120 | 2022  | BELL        | 76   | 26.98815 | 1.011135 | 0.008486755     |
| 121 | 2022  | BOGA        | 90   | 27.53105 | 0.886714 | 0.016308116     |
| 122 | 2022  | BOLA        | 150  | 27.37407 | 0.082712 | 0.023240782     |
| 123 | 2022  | BOLT        | 63   | 27.97126 | 0.655716 | 0.040893463     |
| 124 | 2022  | CINT        | 83   | 26.92186 | 0.446979 | -0.015302317    |
| 125 | 2022  | EAST        | 153  | 26.33636 | 0.097278 | 0.108624113     |
| 126 | 2022  | ERAA        | 63   | 30.46765 | 1.368255 | 0.063110655     |
| 127 | 2022  | FAST        | 90   | 28.9719  | 2.602567 | -0.020261502    |
| 128 | 2022  | GEMA        | 87   | 27.72146 | 1.795015 | 0.000637719     |
| 129 | 2022  | GJTL        | 90   | 30.5763  | 1.631728 | -0.01002166     |
| 130 | 2022  | HRME        | 96   | 27.58301 | 0.434744 | 0.023862419     |

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| No. | Tahun | Kode Emiten | SIZE | ROA      | DER      | Umur Perusahaan |
|-----|-------|-------------|------|----------|----------|-----------------|
| 131 | 2022  | HRTA        | 150  | 28.97886 | 0.123371 | 0.066022831     |
| 132 | 2022  | IMAS        | 63   | 31.68185 | 3.054758 | 0.009792851     |
| 133 | 2022  | INOV        | 63   | 27.63059 | 2.409659 | -0.036407729    |
| 134 | 2022  | IPTV        | 83   | 30.04311 | 0.428025 | -0.012578231    |
| 135 | 2022  | JIHD        | 90   | 29.51488 | 0.392092 | 0.020151825     |
| 136 | 2022  | JSPT        | 104  | 29.43658 | 1.252052 | -0.008579739    |
| 137 | 2022  | KICI        | 90   | 25.92544 | 0.586528 | 0.002373941     |
| 138 | 2022  | KOTA        | 110  | 28.06413 | 0.24531  | 0.013658167     |
| 139 | 2022  | KPIG        | 94   | 31.09537 | 0.253774 | 0.005617209     |
| 140 | 2022  | LMPI        | 89   | 27.26615 | 2.370928 | -0.035448006    |
| 141 | 2022  | LPIN        | 96   | 26.54466 | 0.107243 | 0.079045162     |
| 142 | 2022  | MAPA        | 90   | 29.63712 | 0.657414 | 0.157839481     |
| 143 | 2022  | MAPB        | 88   | 28.57789 | 1.193366 | 0.05675599      |
| 144 | 2022  | MAPI        | 88   | 30.67402 | 1.155517 | 0.119486718     |
| 145 | 2022  | MARI        | 120  | 27.10752 | 2.517177 | -0.168092726    |
| 146 | 2022  | MICE        | 89   | 27.81009 | 0.596904 | 0.039888786     |
| 147 | 2022  | MINA        | 89   | 25.39797 | 0.075323 | 0.032633231     |
| 148 | 2022  | MNCN        | 83   | 30.74104 | 0.126217 | 0.100090007     |
| 149 | 2022  | MPMX        | 83   | 29.81593 | 0.436798 | 0.074438869     |
| 150 | 2022  | MSIN        | 83   | 29.50851 | 2.097287 | 0.052127676     |
| 151 | 2022  | NATO        | 91   | 27.41065 | 0.002621 | -0.001654872    |
| 152 | 2022  | PANR        | 89   | 28.05885 | 1.721106 | 0.019156209     |
| 153 | 2022  | PGLI        | 104  | 25.4303  | 0.613475 | 0.057765505     |
| 154 | 2022  | PJAA        | 90   | 28.99015 | 1.493889 | 0.039175048     |
| 155 | 2022  | PMJS        | 102  | 29.05999 | 0.535842 | 0.08071854      |
| 156 | 2022  | PNSE        | 95   | 26.64401 | 1.106829 | 0.033555418     |
| 157 | 2022  | PRAS        | 119  | 28.08649 | 3.211416 | -0.057463014    |
| 158 | 2022  | PSKT        | 67   | 26.74114 | 0.170527 | 0.018065898     |
| 159 | 2022  | PTSP        | 90   | 26.39907 | 1.159683 | 0.033478433     |
| 160 | 2022  | PZZA        | 95   | 28.55114 | 1.139614 | -0.00934663     |
| 161 | 2022  | RALS        | 90   | 29.28641 | 0.404089 | 0.067237886     |
| 162 | 2022  | SCMA        | 90   | 30.02519 | 0.258322 | 0.062037503     |
| 163 | 2022  | SHID        | 91   | 27.89626 | 0.666805 | -0.023959402    |
| 164 | 2022  | SLIS        | 152  | 26.82366 | 0.814606 | 0.094926498     |
| 165 | 2022  | SONA        | 90   | 27.60582 | 0.62539  | -0.049522635    |
| 166 | 2022  | SOTS        | 89   | 26.72719 | 0.675215 | -0.040785791    |
| 167 | 2022  | SSTM        | 108  | 26.81482 | 0.852551 | -0.013672859    |
| 168 | 2022  | TRIS        | 79   | 27.79468 | 0.654168 | 0.054781026     |
| 169 | 2022  | WOOD        | 89   | 29.57068 | 0.849793 | 0.025462239     |
| 170 | 2022  | YELO        | 91   | 27.66667 | 0.711212 | 0.00033331      |
| 171 | 2022  | ZONE        | 93   | 27.20297 | 0.467846 | 0.111909504     |

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## Lampiran 4: Output SPSS

### 1. Statistik Deskriptif

#### Descriptive Statistics

|                    | N   | Minimum | Maximum | Mean     | Std. Deviation |
|--------------------|-----|---------|---------|----------|----------------|
| AUDEL              | 171 | 13.00   | 275.00  | 115.0351 | 38.29451       |
| SIZE               | 171 | 25.19   | 31.68   | 28.1509  | 1.49345        |
| ROA                | 171 | -.23    | .24     | .0057    | .06937         |
| DER                | 171 | .00     | 3.21    | .8392    | .71765         |
| CA                 | 171 | 4.00    | 91.00   | 31.1228  | 16.96752       |
| Valid N (listwise) | 171 |         |         |          |                |

### 2. Uji Pooling Data

#### Coefficients<sup>a</sup>

|       |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| Model |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | 18.432                      | 98.009     |                           | .188   | .851 |
|       | SIZE       | 3.817                       | 3.565      | .149                      | 1.071  | .286 |
|       | ROA        | -116.657                    | 81.812     | -.211                     | -1.426 | .156 |
|       | DER        | 1.656                       | 7.502      | .031                      | .221   | .826 |
|       | CA         | .140                        | .307       | .062                      | .456   | .649 |
|       | D1         | 238.869                     | 135.624    | 2.949                     | 1.761  | .080 |
|       | D2         | 179.925                     | 135.274    | 2.221                     | 1.330  | .185 |
|       | SIZE_D1    | -8.616                      | 4.904      | -3.003                    | -1.757 | .081 |
|       | ROA_D1     | 55.084                      | 105.270    | .063                      | .523   | .602 |
|       | DER_D1     | -1.730                      | 10.489     | -.025                     | -.165  | .869 |
|       | CA_D1      | -.296                       | .424       | -.137                     | -.698  | .486 |
|       | SIZE_D2    | -7.157                      | 4.924      | -2.498                    | -1.454 | .148 |
|       | ROA_D2     | 19.665                      | 129.345    | .018                      | .152   | .879 |
|       | DER_D2     | -6.298                      | 10.250     | -.103                     | -.614  | .540 |
|       | CA_D2      | -.214                       | .426       | -.101                     | -.503  | .616 |

a. Dependent Variable: AUDEL

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### 3. Uji Asumsi Klasik



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#### a. Uji Normalitas

##### One-Sample Kolmogorov-Smirnov Test

|                                   |                | Unstandardized Residual |
|-----------------------------------|----------------|-------------------------|
| N                                 |                | 171                     |
| Normal Parameters <sup>a, b</sup> | Mean           | .0000000                |
|                                   | Std. Deviation | 37.01111760             |
| Most Extreme Differences          | Absolute       | .132                    |
|                                   | Positive       | .132                    |
|                                   | Negative       | -.102                   |
| Test Statistic                    |                | .132                    |
| Asymp. Sig. (2-tailed)            |                | .000 <sup>c</sup>       |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

#### b. Uji Multikolinearitas

##### Coefficients<sup>a</sup>

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|       |            | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1     | (Constant) | 146.408                     | 57.606     |                           | 2.542  | .012 |                         |       |
|       | SIZE       | -.894                       | 2.083      | -.035                     | -.429  | .668 | .853                    | 1.173 |
|       | ROA        | -139.605                    | 45.878     | -.253                     | -3.043 | .003 | .815                    | 1.227 |
|       | DER        | -3.110                      | 4.326      | -.058                     | -.719  | .473 | .856                    | 1.168 |
|       | CA         | -.090                       | .180       | -.040                     | -.498  | .619 | .881                    | 1.135 |

a. Dependent Variable: AUDEL

#### c. Uji Heteroskedastisitas

##### Coefficients<sup>a</sup>

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | 38.322                      | 38.801     |                           | .988   | .325 |
|       | SIZE       | -.341                       | 1.403      | -.020                     | -.243  | .808 |
|       | ROA        | -34.388                     | 30.902     | -.095                     | -1.113 | .267 |
|       | DER        | -1.293                      | 2.914      | -.037                     | -.444  | .658 |
|       | CA         | -.009                       | .122       | -.006                     | -.077  | .939 |

a. Dependent Variable: ABS\_RES

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#### d. Uji Autokorelasi

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .257 <sup>a</sup> | .066     | .043              | 37.45438                   | 1.905         |

a. Predictors: (Constant), CA, SIZE, DER, ROA

b. Dependent Variable: AUDEL

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

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#### 4. Uji Analisis Regresi

**Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | 146.408                     | 57.606     |                           | 2.542  | .012 |
|       | SIZE       | -.894                       | 2.083      | -.035                     | -.429  | .668 |
|       | ROA        | -139.605                    | 45.878     | -.253                     | -3.043 | .003 |
|       | DER        | -3.110                      | 4.326      | -.058                     | -.719  | .473 |
|       | CA         | -.090                       | .180       | -.040                     | -.498  | .619 |

a. Dependent Variable: AUDEL

#### 5. Uji Hipotesis

##### a. Uji Statistik Keseluruhan dari Regresi Sampel (Uji F)

**ANOVA<sup>a</sup>**

| Model |            | Sum of Squares | df  | Mean Square | F     | Sig.              |
|-------|------------|----------------|-----|-------------|-------|-------------------|
| 1     | Regression | 16429.909      | 4   | 4107.477    | 2.928 | .023 <sup>b</sup> |
|       | Residual   | 232869.880     | 166 | 1402.831    |       |                   |
|       | Total      | 249299.789     | 170 |             |       |                   |

a. Dependent Variable: AUDEL

b. Predictors: (Constant), CA, SIZE, DER, ROA

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## b. Uji Signifikansi Parameter Individual (Uji t)

**Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | 146.408                     | 57.606     |                           | 2.542  | .012 |
|       | SIZE       | -.894                       | 2.083      | -.035                     | -.429  | .668 |
|       | ROA        | -139.605                    | 45.878     | -.253                     | -3.043 | .003 |
|       | DER        | -3.110                      | 4.326      | -.058                     | -.719  | .473 |
|       | CA         | -.090                       | .180       | -.040                     | -.498  | .619 |

a. Dependent Variable: AUDEL

## c. Uji Koefisien Determinasi

**Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .257 <sup>a</sup> | .066     | .043              | 37.45438                   |

a. Predictors: (Constant), CA, SIZE, DER, ROA

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