

LAMPIRAN

Lampiran 1.1 Daftar Nama Perusahaan

No.	Kode Saham	Nama Perusahaan
1	ABDA	Asuransi Bina Dana Arta Tbk.
2	ADMF	Adira Dinamika Multi Finance Tbk.
3	AGRO	Bank Raya Indonesia Tbk.
4	AGRS	Bank IBK Indonesia Tbk.
5	AHAP	Asuransi Harta Aman Pratama Tbk.
6	AMAG	Asuransi Multi Artha Guna Tbk.
7	ASBI	Asuransi Bintang Tbk.
8	ASDM	Asuransi Dayin Mitra Tbk.
9	ASJT	Asuransi Jasa Tania Tbk.
10	ASMI	Asuransi Maximus Graha Persada
11	ASRM	Asuransi Ramayana Tbk.
12	BABP	Bank MNC Internasional Tbk.
13	BBHI	Allo Bank Indonesia Tbk.
14	BBKP	Bank KB Bukopin Tbk.
15	BBLD	Buana Finance Tbk.
16	BBMD	Bank Mestika Dharma Tbk.
17	BBYB	Bank Neo Commerce Tbk.
18	BCAP	MNC Kapital Indonesia Tbk.
19	BDMN	Bank Danamon Indonesia Tbk.
20	BEKS	Bank Pembangunan Daerah Banten
21	BFIN	BFI Finance Indonesia Tbk.
22	BGTG	Bank Ganesha Tbk.
23	BNBA	Bank Bumi Arta Tbk.
24	BPFI	Woori Finance Indonesia Tbk.
25	BSWD	Bank Of India Indonesia Tbk.
26	CFIN	Clipan Finance Indonesia Tbk.
27	DNET	Indoritel Makmur Internasional
28	GSMF	Equity Development Investment
29	HDFA	Radana Bhaskara Finance Tbk.
30	INPC	Bank Artha Graha Internasional
31	LPGI	Lippo General Insurance Tbk.
32	LPPS	Lenox Pasifik Investama Tbk.
33	MAYA	Bank Mayapada Internasional Tb
34	MCOR	Bank China Construction Bank I
35	MFIN	Mandala Multifinance Tbk.
36	MREI	Maskapai Reasuransi Indonesia
37	NISP	Bank OCBC NISP Tbk.
38	PANS	Panin Sekuritas Tbk.

No.	Kode Saham	Nama Perusahaan
39	PNBN	Bank Pan Indonesia Tbk
40	PNIN	Paninvest Tbk.
41	PNLF	Panin Financial Tbk.
42	SDRA	Bank Woori Saudara Indonesia 1
43	SMMA	Sinarmas Multiartha Tbk.
44	SRTG	Saratoga Investama Sedaya Tbk.
45	STAR	Buana Artha Anugerah Tbk.
46	TIFA	KDB Tifa Finance Tbk.
47	VINS	Victoria Insurance Tbk.
48	YULE	Yulie Sekuritas Indonesia Tbk.
49	CASA	Capital Financial Indonesia Tb
50	BRIS	Bank Syariah Indonesia Tbk.
51	BTPS	Bank BTPN Syariah Tbk.
52	LIFE	MSIG Life Insurance Indonesia
53	FUJI	Fuji Finance Indonesia Tbk.
54	AMAR	Bank Amar Indonesia Tbk.
55	BHAT	Bhakti Multi Artha Tbk.
56	BBSI	Krom Bank Indonesia Tbk.
57	TRIM	Trimegah Sekuritas Indonesia T
58	TRUS	Trust Finance Indonesia Tbk
59	RELI	Reliance Sekuritas Indonesia T

Lampiran 1.2 Data Rekapitulasi Variabel Tahun 2021

No	Kode	Tahun	ARL	ROA	DAR	KA	KAP
1	ABDA	2021	90	0.063	0.651	7	0
2	ADMF	2021	129	0.051	1.650	5	1
3	AGRO	2021	87	-0.181	5.863	8	1
4	AGRS	2021	112	0.001	3.769	7	0
5	AHAP	2021	285	0.023	4.460	10	0
6	AMAG	2021	88	0.032	1.502	5	0
7	ASBI	2021	91	0.017	1.684	13	0
8	ASDM	2021	109	0.025	1.286	4	1
9	ASJT	2021	118	0.001	0.711	12	0
10	ASMI	2021	120	0.020	1.120	4	0
11	ASRM	2021	119	0.046	1.570	4	0
12	BABP	2021	104	0.001	4.925	4	0
13	BBHI	2021	90	0.041	2.567	6	0
14	BBKP	2021	110	0.000	5.756	14	0
15	BBLD	2021	98	0.008	1.881	13	0
16	BBMD	2021	90	0.003	2.726	11	0
17	BBYB	2021	118	-0.087	2.923	4	1
18	BCAP	2021	108	0.007	2.604	4	0
19	BDMN	2021	48	0.009	3.253	6	1
20	BEKS	2021	90	-0.030	3.679	12	0
21	BFIN	2021	48	0.072	1.104	4	0
22	BGTG	2021	90	0.001	2.991	5	0
23	BNBA	2021	88	0.005	2.865	7	1
24	BPFI	2021	68	0.035	0.410	13	0
25	BSWD	2021	115	-0.010	1.108	5	0
26	CFIN	2021	87	0.000	0.482	5	1
27	DNET	2021	119	0.054	0.608	4	1
28	GSMF	2021	118	0.244	1.141	4	1
29	HDFA	2021	90	0.028	1.034	12	0
30	INPC	2021	90	-0.006	5.608	12	0
31	LPGI	2021	89	0.011	2.439	4	0
32	LPSS	2021	119	0.096	0.000	5	0
33	MAYA	2021	120	0.000	7.521	6	0
34	MCOR	2021	70	0.003	3.307	21	1
35	MFIN	2021	76	0.091	0.935	5	1
36	MREI	2021	129	-0.073	1.879	4	0
37	NISP	2021	31	0.012	5.632	20	1
38	PANS	2021	76	0.077	0.411	8	0

No	Kode	Tahun	ARL	ROA	DAR	KA	KAP
39	PNBN	2021	87	0.009	3.212	5	1
40	PNIN	2021	118	0.007	2.598	4	0
41	PNLF	2021	118	0.007	2.691	4	0
42	SDRA	2021	63	0.014	3.732	13	0
43	SMMA	2021	118	0.008	4.158	4	0
44	SRTG	2021	73	0.407	0.092	4	0
45	STAR	2021	118	0.021	0.004	4	0
46	TIFA	2021	193	0.019	0.352	4	0
47	VINS	2021	115	0.035	0.482	4	0
48	YULE	2021	118	0.179	0.053	4	0
49	CASA	2021	118	0.001	3.234	4	0
50	BRIS	2021	28	0.011	2.474	26	1
51	BTPS	2021	101	0.079	0.358	6	1
52	LIFE	2021	119	0.005	1.123	9	1
53	FUJI	2021	73	0.060	0.029	4	0
54	AMAR	2021	99	0.001	3.878	11	1
55	BHAT	2021	118	0.013	0.364	4	0
56	BBSI	2021	90	0.265	0.195	12	1
57	TRIM	2021	112	0.028	1.120	4	1
58	TRUS	2021	90	0.001	0.074	4	0
59	RELI	2021	117	0.032	0.375	12	0

Lampiran 1.3 Data Rekapitulasi Variabel Tahun 2022

No	Kode	Tahun	ARL	ROA	DAR	KA	KAP
1	ABDA	2022	74	0.037	0.642	6	0
2	ADMF	2022	41	0.064	1.482	11	1
3	AGRO	2022	107	0.001	3.101	13	1
4	AGRS	2022	73	0.006	3.391	12	0
5	AHAP	2022	90	-0.008	3.443	14	0
6	AMAG	2022	87	0.036	1.775	4	0
7	ASBI	2022	91	0.005	1.681	15	0
8	ASDM	2022	93	0.021	1.435	4	1
9	ASJT	2022	90	0.001	0.570	12	0
10	ASMI	2022	94	-0.081	1.821	4	0
11	ASRM	2022	107	0.053	1.650	4	0
12	BABP	2022	90	0.003	5.217	4	0
13	BBHI	2022	68	0.024	0.725	6	0
14	BBKP	2022	103	0.000	7.023	14	0

No	Kode	Tahun	ARL	ROA	DAR	KA	KAP
15	BBLD	2022	89	0.019	2.519	10	0
16	BBMD	2022	101	0.032	2.643	10	0
17	BBYB	2022	90	-0.040	4.259	4	1
18	BCAP	2022	90	0.006	2.920	4	0
19	BDMN	2022	47	0.017	3.165	6	1
20	BEKS	2022	89	-0.042	3.400	16	0
21	BFIN	2022	44	0.082	1.505	4	0
22	BGTG	2022	95	0.005	1.857	5	1
23	BNBA	2022	69	0.005	1.669	8	1
24	BPFI	2022	83	0.039	0.343	12	0
25	BSWD	2022	95	0.003	0.819	4	0
26	CFIN	2022	66	0.039	0.575	4	1
27	DNET	2022	90	0.072	0.535	4	1
28	GSMF	2022	102	0.294	1.181	4	1
29	HDFA	2022	90	0.024	1.581	12	0
30	INPC	2022	90	0.002	5.352	12	0
31	LPGI	2022	66	0.024	3.157	4	0
32	LPPS	2022	102	-0.273	0.000	5	0
33	MAYA	2022	101	0.000	8.770	6	0
34	MCOR	2022	51	0.005	3.036	20	1
35	MFIN	2022	69	0.100	1.030	5	1
36	MREI	2022	90	0.009	2.081	4	0
37	NISP	2022	32	0.014	5.971	20	1
38	PANS	2022	72	0.122	0.313	10	0
39	PNBN	2022	68	0.015	2.994	5	1
40	PNIN	2022	93	0.020	2.565	4	0
41	PNLF	2022	90	0.018	2.645	4	0
42	SDRA	2022	60	0.017	4.186	12	0
43	SMMA	2022	95	0.008	3.832	4	0
44	SRTG	2022	72	0.073	0.066	7	0
45	STAR	2022	89	0.003	0.002	2	0
46	TIFA	2022	73	0.036	0.469	4	0
47	VINS	2022	88	0.029	0.592	6	0
48	YULE	2022	116	0.110	0.033	4	0
49	CASA	2022	96	0.001	2.554	4	0
50	BRIS	2022	45	0.014	2.198	25	1
51	BTPS	2022	46	0.084	0.346	8	1
52	LIFE	2022	90	0.024	0.985	12	1
53	FUJI	2022	69	0.051	0.035	4	0

No	Kode	Tahun	ARL	ROA	DAR	KA	KAP
54	AMAR	2022	101	-0.034	0.418	14	1
55	BHAT	2022	90	0.003	0.919	4	0
56	BBSI	2022	101	0.023	0.081	12	1
57	TRIM	2022	104	0.084	0.998	4	1
58	TRUS	2022	455	0.006	0.067	4	0
59	RELI	2022	109	0.050	0.222	10	0

Lampiran 1.4 Data Rekapitulasi Variabel Tahun 2023

No	Kode	Tahun	ARL	ROA	DAR	KA	KAP
1	ABDA	2023	90	0.032	0.720	5	1
2	ADMF	2023	113	0.063	1.790	7	1
3	AGRO	2023	75	0.002	2.637	11	1
4	AGRS	2023	75	0.009	2.609	9	0
5	AHAP	2023	87	0.005	3.618	15	0
6	AMAG	2023	86	0.029	1.999	4	0
7	ASBI	2023	89	0.006	1.503	12	0
8	ASDM	2023	88	0.021	1.644	4	1
9	ASJT	2023	81	0.008	0.537	13	0
10	ASMI	2023	93	0.008	1.493	6	0
11	ASRM	2023	90	0.048	1.728	4	0
12	BABP	2023	88	0.004	4.059	6	0
13	BBHI	2023	51	0.035	0.852	10	0
14	BBKP	2023	143	0.000	4.975	8	0
15	BBLD	2023	88	0.018	3.151	11	0
16	BBMD	2023	88	0.026	2.274	10	0
17	BBYB	2023	65	-0.032	4.468	9	1
18	BCAP	2023	92	0.003	2.693	4	0
19	BDMN	2023	64	0.017	3.430	7	1
20	BEKS	2023	66	0.004	3.075	12	0
21	BFIN	2023	54	0.069	1.525	4	0
22	BGTG	2023	89	0.011	1.898	11	1
23	BNBA	2023	94	0.006	1.560	9	1
24	BPFI	2023	86	0.047	0.748	12	0
25	BSWD	2023	87	0.008	0.814	5	0
26	CFIN	2023	54	0.082	0.793	4	1
27	DNET	2023	89	0.038	0.584	4	1
28	GSMF	2023	135	0.214	1.276	4	1
29	HDFA	2023	121	-0.023	2.995	12	0

No	Kode	Tahun	ARL	ROA	DAR	KA	KAP
30	INPC	2023	92	0.006	5.258	12	0
31	LPGI	2023	136	0.009	2.282	4	0
32	LPPS	2023	88	0.023	0.000	4	0
33	MAYA	2023	136	0.000	7.917	8	0
34	MCOR	2023	53	0.009	3.258	12	1
35	MFIN	2023	88	0.063	0.962	4	1
36	MREI	2023	92	0.013	2.298	5	0
37	NISP	2023	61	0.016	5.692	23	1
38	PANS	2023	50	0.062	0.427	12	0
39	PNBN	2023	54	0.014	2.966	7	1
40	PNIN	2023	136	0.015	2.542	4	0
41	PNLF	2023	94	0.015	2.614	4	0
42	SDRA	2023	54	0.013	4.336	12	0
43	SMMA	2023	95	0.010	3.590	4	0
44	SRTG	2023	78	-0.199	0.044	5	0
45	STAR	2023	88	0.005	0.003	4	0
46	TIFA	2023	75	0.033	0.567	4	0
47	VINS	2023	87	0.027	0.581	6	0
48	YULE	2023	88	0.048	0.077	4	0
49	CASA	2023	138	0.003	2.301	4	0
50	BRIS	2023	73	0.016	2.252	18	1
51	BTPS	2023	54	0.050	0.312	12	1
52	LIFE	2023	121	0.008	0.964	12	1
53	FUJI	2023	57	0.024	0.021	4	0
54	AMAR	2023	121	0.041	0.329	16	1
55	BHAT	2023	88	0.003	1.036	4	0
56	BBSI	2023	92	0.036	0.139	8	1
57	TRIM	2023	68	0.057	1.359	4	1
58	TRUS	2023	79	0.061	0.133	4	0
59	RELI	2023	96	0.048	0.205	5	0

Lampiran 1. 5 Data Audit Report Lag

Tahun	Kode	Tanggal Publikasi Laporan Keuangan	Tanggal Tutup Buku Laporan Keuangan	Audit Report Lag
2021	ABDA	31-Mar-22	31-Dec-21	90
2022	ABDA	15-Mar-23	31-Dec-22	74
2023	ABDA	30-Mar-24	31-Dec-23	90
2021	ADMF	9-May-22	31-Dec-21	129

Tahun	Kode	Tanggal Publikasi Laporan Keuangan	Tanggal Tutup Buku Laporan Keuangan	<i>Audit Report Lag</i>
2022	ADMF	10-Feb-23	31-Dec-22	41
2023	ADMF	22-Apr-24	31-Dec-23	113
2021	AGRO	28-Mar-22	31-Dec-21	87
2022	AGRO	17-Apr-23	31-Dec-22	107
2023	AGRO	15-Mar-24	31-Dec-23	75
2021	AGRS	22-Apr-22	31-Dec-21	112
2022	AGRS	14-Mar-23	31-Dec-22	73
2023	AGRS	15-Mar-24	31-Dec-23	75
2021	AHAP	12-Oct-22	31-Dec-21	285
2022	AHAP	31-Mar-23	31-Dec-22	90
2023	AHAP	27-Mar-24	31-Dec-23	87
2021	AMAG	29-Mar-22	31-Dec-21	88
2022	AMAG	28-Mar-23	31-Dec-22	87
2023	AMAG	26-Mar-24	31-Dec-23	86
2021	ASBI	1-Apr-22	31-Dec-21	91
2022	ASBI	1-Apr-23	31-Dec-22	91
2023	ASBI	29-Mar-24	31-Dec-23	89
2021	ASDM	19-Apr-22	31-Dec-21	109
2022	ASDM	3-Apr-23	31-Dec-22	93
2023	ASDM	28-Mar-24	31-Dec-23	88
2021	ASJT	28-Apr-22	31-Dec-21	118
2022	ASJT	31-Mar-23	31-Dec-22	90
2023	ASJT	21-Mar-24	31-Dec-23	81
2021	ASMI	30-Apr-22	31-Dec-21	120
2022	ASMI	4-Apr-23	31-Dec-22	94
2023	ASMI	2-Apr-24	31-Dec-23	93
2021	ASRM	29-Apr-22	31-Dec-21	119
2022	ASRM	17-Apr-23	31-Dec-22	107
2023	ASRM	30-Mar-24	31-Dec-23	90
2021	BABP	14-Apr-22	31-Dec-21	104
2022	BABP	31-Mar-23	31-Dec-22	90
2023	BABP	28-Mar-24	31-Dec-23	88
2021	BBHI	31-Mar-22	31-Dec-21	90
2022	BBHI	9-Mar-23	31-Dec-22	68
2023	BBHI	20-Feb-24	31-Dec-23	51
2021	BBKP	20-Apr-22	31-Dec-21	110
2022	BBKP	13-Apr-23	31-Dec-22	103
2023	BBKP	22-May-24	31-Dec-23	143

Tahun	Kode	Tanggal Publikasi Laporan Keuangan	Tanggal Tutup Buku Laporan Keuangan	<i>Audit Report Lag</i>
2021	BBLD	8-Apr-22	31-Dec-21	98
2022	BBLD	30-Mar-23	31-Dec-22	89
2023	BBLD	28-Mar-24	31-Dec-23	88
2021	BBMD	31-Mar-22	31-Dec-21	90
2022	BBMD	11-Apr-23	31-Dec-22	101
2023	BBMD	28-Mar-24	31-Dec-23	88
2021	BBYB	28-Apr-22	31-Dec-21	118
2022	BBYB	31-Mar-23	31-Dec-22	90
2023	BBYB	5-Mar-24	31-Dec-23	65
2021	BCAP	18-Apr-22	31-Dec-21	108
2022	BCAP	31-Mar-23	31-Dec-22	90
2023	BCAP	1-Apr-24	31-Dec-23	92
2021	BDMN	17-Feb-22	31-Dec-21	48
2022	BDMN	16-Feb-23	31-Dec-22	47
2023	BDMN	4-Mar-24	31-Dec-23	64
2021	BEKS	31-Mar-22	31-Dec-21	90
2022	BEKS	30-Mar-23	31-Dec-22	89
2023	BEKS	6-Mar-24	31-Dec-23	66
2021	BFIN	17-Feb-22	31-Dec-21	48
2022	BFIN	13-Feb-23	31-Dec-22	44
2023	BFIN	23-Feb-24	31-Dec-23	54
2021	BGTG	31-Mar-22	31-Dec-21	90
2022	BGTG	5-Apr-23	31-Dec-22	95
2023	BGTG	29-Mar-24	31-Dec-23	89
2021	BNBA	29-Mar-22	31-Dec-21	88
2022	BNBA	10-Mar-23	31-Dec-22	69
2023	BNBA	3-Apr-24	31-Dec-23	94
2021	BPFI	9-Mar-22	31-Dec-21	68
2022	BPFI	24-Mar-23	31-Dec-22	83
2023	BPFI	26-Mar-24	31-Dec-23	86
2021	BSWD	25-Apr-22	31-Dec-21	115
2022	BSWD	5-Apr-23	31-Dec-22	95
2023	BSWD	27-Mar-24	31-Dec-23	87
2021	CFIN	28-Mar-22	31-Dec-21	87
2022	CFIN	7-Mar-23	31-Dec-22	66
2023	CFIN	23-Feb-24	31-Dec-23	54
2021	DNET	29-Apr-22	31-Dec-21	119
2022	DNET	31-Mar-23	31-Dec-22	90

Tahun	Kode	Tanggal Publikasi Laporan Keuangan	Tanggal Tutup Buku Laporan Keuangan	<i>Audit Report Lag</i>
2023	DNET	29-Mar-24	31-Dec-23	89
2021	GSMF	28-Apr-22	31-Dec-21	118
2022	GSMF	12-Apr-23	31-Dec-22	102
2023	GSMF	14-May-24	31-Dec-23	135
2021	H DFA	31-Mar-22	31-Dec-21	90
2022	H DFA	31-Mar-23	31-Dec-22	90
2023	H DFA	30-Apr-24	31-Dec-23	121
2021	INPC	31-Mar-22	31-Dec-21	90
2022	INPC	31-Mar-23	31-Dec-22	90
2023	INPC	1-Apr-24	31-Dec-23	92
2021	LPGI	30-Mar-22	31-Dec-21	89
2022	LPGI	7-Mar-23	31-Dec-22	66
2023	LPGI	15-May-24	31-Dec-23	136
2021	LPPS	29-Apr-22	31-Dec-21	119
2022	LPPS	12-Apr-23	31-Dec-22	102
2023	LPPS	28-Mar-24	31-Dec-23	88
2021	MAYA	30-Apr-22	31-Dec-21	120
2022	MAYA	11-Apr-23	31-Dec-22	101
2023	MAYA	15-May-24	31-Dec-23	136
2021	MCOR	11-Mar-22	31-Dec-21	70
2022	MCOR	20-Feb-23	31-Dec-22	51
2023	MCOR	22-Feb-24	31-Dec-23	53
2021	MFIN	17-Mar-22	31-Dec-21	76
2022	MFIN	10-Mar-23	31-Dec-22	69
2023	MFIN	28-Mar-24	31-Dec-23	88
2021	MREI	9-May-22	31-Dec-21	129
2022	MREI	31-Mar-23	31-Dec-22	90
2023	MREI	1-Apr-24	31-Dec-23	92
2021	NISP	31-Jan-22	31-Dec-21	31
2022	NISP	1-Feb-23	31-Dec-22	32
2023	NISP	1-Mar-24	31-Dec-23	61
2021	PANS	17-Mar-22	31-Dec-21	76
2022	PANS	13-Mar-23	31-Dec-22	72
2023	PANS	19-Feb-24	31-Dec-23	50
2021	PNBN	28-Mar-22	31-Dec-21	87
2022	PNBN	9-Mar-23	31-Dec-22	68
2023	PNBN	23-Feb-24	31-Dec-23	54
2021	PNIN	28-Apr-22	31-Dec-21	118

Tahun	Kode	Tanggal Publikasi Laporan Keuangan	Tanggal Tutup Buku Laporan Keuangan	<i>Audit Report Lag</i>
2022	PNIN	3-Apr-23	31-Dec-22	93
2023	PNIN	15-May-24	31-Dec-23	136
2021	PNLF	28-Apr-22	31-Dec-21	118
2022	PNLF	31-Mar-23	31-Dec-22	90
2023	PNLF	3-Apr-24	31-Dec-23	94
2021	SDRA	4-Mar-22	31-Dec-21	63
2022	SDRA	1-Mar-23	31-Dec-22	60
2023	SDRA	23-Feb-24	31-Dec-23	54
2021	SMMA	28-Apr-22	31-Dec-21	118
2022	SMMA	5-Apr-23	31-Dec-22	95
2023	SMMA	4-Apr-24	31-Dec-23	95
2021	SRTG	14-Mar-22	31-Dec-21	73
2022	SRTG	13-Mar-23	31-Dec-22	72
2023	SRTG	18-Mar-24	31-Dec-23	78
2021	STAR	28-Apr-22	31-Dec-21	118
2022	STAR	30-Mar-23	31-Dec-22	89
2023	STAR	28-Mar-24	31-Dec-23	88
2021	TIFA	12-Jul-22	31-Dec-21	193
2022	TIFA	14-Mar-23	31-Dec-22	73
2023	TIFA	15-Mar-24	31-Dec-23	75
2021	VINS	25-Apr-22	31-Dec-21	115
2022	VINS	29-Mar-23	31-Dec-22	88
2023	VINS	27-Mar-24	31-Dec-23	87
2021	YULE	28-Apr-22	31-Dec-21	118
2022	YULE	26-Apr-23	31-Dec-22	116
2023	YULE	28-Mar-24	31-Dec-23	88
2021	CASA	28-Apr-22	31-Dec-21	118
2022	CASA	6-Apr-23	31-Dec-22	96
2023	CASA	17-May-24	31-Dec-23	138
2021	BRIS	28-Jan-22	31-Dec-21	28
2022	BRIS	14-Feb-23	31-Dec-22	45
2023	BRIS	13-Mar-24	31-Dec-23	73
2021	BTPS	11-Apr-22	31-Dec-21	101
2022	BTPS	15-Feb-23	31-Dec-22	46
2023	BTPS	23-Feb-24	31-Dec-23	54
2021	LIFE	29-Apr-22	31-Dec-21	119
2022	LIFE	31-Mar-23	31-Dec-22	90
2023	LIFE	30-Apr-24	31-Dec-23	121

Tahun	Kode	Tanggal Publikasi Laporan Keuangan	Tanggal Tutup Buku Laporan Keuangan	<i>Audit Report Lag</i>
2021	FUJI	14-Mar-22	31-Dec-21	73
2022	FUJI	10-Mar-23	31-Dec-22	69
2023	FUJI	26-Feb-24	31-Dec-23	57
2021	AMAR	9-Apr-22	31-Dec-21	99
2022	AMAR	11-Apr-23	31-Dec-22	101
2023	AMAR	30-Apr-24	31-Dec-23	121
2021	BHAT	28-Apr-22	31-Dec-21	118
2022	BHAT	31-Mar-23	31-Dec-22	90
2023	BHAT	28-Mar-24	31-Dec-23	88
2021	BBSI	31-Mar-22	31-Dec-21	90
2022	BBSI	11-Apr-23	31-Dec-22	101
2023	BBSI	1-Apr-24	31-Dec-23	92
2021	TRIM	22-Apr-22	31-Dec-21	112
2022	TRIM	14-Apr-23	31-Dec-22	104
2023	TRIM	8-Mar-24	31-Dec-23	68
2021	TRUS	31-Mar-22	31-Dec-21	90
2022	TRUS	30-Mar-24	31-Dec-22	455
2023	TRUS	19-Mar-24	31-Dec-23	79
2021	RELI	27-Apr-22	31-Dec-21	117
2022	RELI	19-Apr-23	31-Dec-22	109
2023	RELI	5-Apr-24	31-Dec-23	96

Lampiran 1. 6 Data Profitabilitas (ROA)

Tahun	Kode	Net Income	Total Assets	<i>ROA (Profitability)</i>
2021	ABDA	157.351.069.000	2.495.890.568.000	0,063
2022	ABDA	91.138.279.000	2.472.105.924.000	0,037
2023	ABDA	84.575.723.000	2.664.450.707.000	0,032
2021	ADMF	1.213.316.000	23.709.140.000	0,051
2022	ADMF	1.605.555.000	24.897.205.000	0,064
2023	ADMF	1.944.047.000	31.077.220.000	0,063
2021	AGRO	-3.045.701.407.000	16.866.522.655.000	-0,181
2022	AGRO	11.460.505.000	13.898.775.065.000	0,001
2023	AGRO	24.351.039.000	12.440.642.239.000	0,002
2021	AGRS	12.737.000.000	14.286.910.000.000	0,001
2022	AGRS	103.454.000.000	18.304.587.000.000	0,006
2023	AGRS	183.295.000.000	19.377.403.000.000	0,009
2021	AHAP	15.415.671.336	666.903.762.608	0,023

Tahun	Kode	Net Income	Total Assets	ROA (Profitability)
2022	AHAP	-7.469.383.207	933.279.448.053	-0,008
2023	AHAP	4.978.731.371	997.499.063.265	0,005
2021	AMAG	149.438.469.000	4.652.817.906.000	0,032
2022	AMAG	169.774.422.000	4.717.862.245.000	0,036
2023	AMAG	148.073.877.000	5.116.000.794.000	0,029
2021	ASBI	16.469.192.000	954.657.152.000	0,017
2022	ASBI	5.147.620.000	989.810.930.000	0,005
2023	ASBI	5.826.993.000	970.378.457.000	0,006
2021	ASDM	20.284.359.000	822.740.369.000	0,025
2022	ASDM	18.551.067.000	888.973.513.000	0,021
2023	ASDM	21.037.991.000	982.940.217.000	0,021
2021	ASJT	345.717.216	527.852.244.647	0,001
2022	ASJT	574.002.859	499.031.756.093	0,001
2023	ASJT	4.019.555.927	498.723.136.080	0,008
2021	ASMI	19.550.788.783	981.089.572.950	0,020
2022	ASMI	-86.331.829.021	1.063.470.852.516	-0,081
2023	ASMI	7.568.967.642	961.063.073.477	0,008
2021	ASRM	64.950.423.205	1.411.160.148.272	0,046
2022	ASRM	86.497.518.155	1.627.241.657.686	0,053
2023	ASRM	88.798.205.216	1.850.769.013.354	0,048
2021	BABP	12.868.000.000	14.015.360.000.000	0,001
2022	BABP	52.505.000.000	16.862.363.000.000	0,003
2023	BABP	77.916.000.000	18.147.378.000.000	0,004
2021	BBHI	192.474.618.193	4.649.357.148.732	0,041
2022	BBHI	270.029.411.193	11.058.956.402.885	0,024
2023	BBHI	444.566.134.304	12.750.434.573.380	0,035
2021	BBKP	-2.302.279.000	89.215.674.000.000	0,000
2022	BBKP	-5.145.656.000	89.995.352.000.000	0,000
2023	BBKP	-6.787.387.000	84.307.300.000.000	0,000
2021	BBLD	28.703.000.000	3.582.868.000.000	0,008
2022	BBLD	87.460.000.000	4.630.150.000.000	0,019
2023	BBLD	105.013.000.000	5.789.617.000.000	0,018
2021	BBMD	51.958.002.642	15.983.152.301.240	0,003
2022	BBMD	523.103.882.225	16.583.990.927.531	0,032
2023	BBMD	417.136.268.995	16.054.823.605.763	0,026
2021	BBYB	-986.289.462.473	11.337.809.000.000	-0,087
2022	BBYB	-789.059.000.000	19.694.280.000.000	-0,040
2023	BBYB	-573.180.000.000	18.169.541.000.000	-0,032
2021	BCAP	147.170.000.000	21.653.968.000.000	0,007

Tahun	Kode	Net Income	Total Assets	ROA (Profitability)
2022	BCAP	148.008.000.000	24.306.227.000.000	0,006
2023	BCAP	77.585.000.000	25.863.812.000.000	0,003
2021	BDMN	1.667.687.000.000	192.207.461.000.000	0,009
2022	BDMN	3.429.634.000.000	197.729.688.000.000	0,017
2023	BDMN	3.658.045.000.000	221.304.532.000.000	0,017
2021	BEKS	-265.176.000.000	8.849.611.000.000	-0,030
2022	BEKS	-305.568.000.000	7.223.058.000.000	-0,042
2023	BEKS	29.100.000.000	6.800.821.000.000	0,004
2021	BFIN	1.131.338.000.000	15.635.739.000.000	0,072
2022	BFIN	1.806.679.000.000	21.929.634.000.000	0,082
2023	BFIN	1.643.799.000.000	23.991.435.000.000	0,069
2021	BGTG	10.866.000.000	8.575.950.000.000	0,001
2022	BGTG	46.043.000.000	8.968.132.000.000	0,005
2023	BGTG	103.965.000.000	9.402.309.000.000	0,011
2021	BNBA	42.675.045.867	8.664.310.151.340	0,005
2022	BNBA	38.939.042.725	8.211.291.790.399	0,005
2023	BNBA	44.365.911.946	7.991.554.506.433	0,006
2021	BPFI	45.920.466.508	1.297.609.119.758	0,035
2022	BPFI	51.897.934.983	1.316.472.328.512	0,039
2023	BPFI	86.665.575.762	1.850.404.325.358	0,047
2021	BSWD	-44.051.239.526	4.255.493.556.351	-0,010
2022	BSWD	16.589.767.385	6.060.045.883.689	0,003
2023	BSWD	48.831.391.424	6.128.562.060.955	0,008
2021	CFIN	463.061.000	7.123.904.019.000	0,000
2022	CFIN	310.722.192.000	8.049.255.816.000	0,039
2023	CFIN	815.005.393.000	9.911.254.148.000	0,082
2021	DNET	968.473.000.000	18.046.214.000.000	0,054
2022	DNET	1.357.750.000.000	18.918.152.000.000	0,072
2023	DNET	786.842.000.000	20.710.860.000.000	0,038
2021	GSMF	1.351.033.000.000	5.543.310.000.000	0,244
2022	GSMF	1.658.208.000.000	5.636.441.000.000	0,294
2023	GSMF	1.230.832.000.000	5.762.168.000.000	0,214
2021	H DFA	35.481.812.000	1.279.780.398.000	0,028
2022	H DFA	41.814.262.000	1.736.997.457.000	0,024
2023	H DFA	-57.092.994.000	2.460.165.722.000	-0,023
2021	INPC	-168.063.000.000	26.127.820.000.000	-0,006
2022	INPC	54.997.000.000	25.437.633.000.000	0,002
2023	INPC	146.753.000.000	26.103.611.000.000	0,006
2021	LPGI	33.154.077.785	2.924.160.478.596	0,011

Tahun	Kode	Net Income	Total Assets	ROA (Profitability)
2022	LPGI	73.838.714.374	3.035.235.615.174	0,024
2023	LPGI	24.885.327.757	2.769.428.113.972	0,009
2021	LPPS	117.016.768.947	1.213.947.255.400	0,096
2022	LPPS	-270.497.495.814	992.402.611.122	-0,273
2023	LPPS	23.324.186.836	1.015.758.277.211	0,023
2021	MAYA	44.127.000.000	119.104.185.000.000	0,000
2022	MAYA	25.997.000.000	135.382.812.000.000	0,000
2023	MAYA	22.103.000.000	141.488.996.000.000	0,000
2021	MCOR	79.392.000.000	26.194.548.000.000	0,003
2022	MCOR	135.959.000.000	25.022.953.000.000	0,005
2023	MCOR	241.291.000.000	27.851.946.000.000	0,009
2021	MFIN	485.251.000.000	5.345.296.000.000	0,091
2022	MFIN	658.514.000.000	6.568.387.000.000	0,100
2023	MFIN	422.910.000.000	6.663.576.000.000	0,063
2021	MREI	-291.039.505.535	3.981.209.430.121	-0,073
2022	MREI	37.587.592.590	4.304.159.530.575	0,009
2023	MREI	61.356.884.330	4.772.680.650.982	0,013
2021	NISP	2.519.619.000.000	214.395.608.000.000	0,012
2022	NISP	3.326.930.000.000	238.498.560.000.000	0,014
2023	NISP	4.091.043.000.000	249.757.139.000.000	0,016
2021	PANS	157.800.517.676	2.054.791.094.477	0,077
2022	PANS	255.629.407.542	2.102.240.427.904	0,122
2023	PANS	138.013.677.348	2.235.128.553.852	0,062
2021	PNBN	1.816.976.000.000	204.462.542.000.000	0,009
2022	PNBN	3.273.010.000.000	212.431.881.000.000	0,015
2023	PNBN	3.005.536.000.000	222.010.050.000.000	0,014
2021	PNIN	1.486.100.000.000	218.756.092.000.000	0,007
2022	PNIN	4.495.772.000.000	226.231.385.000.000	0,020
2023	PNIN	3.542.151.000.000	236.301.404.000.000	0,015
2021	PNLF	1.496.356.000.000	216.684.373.000.000	0,007
2022	PNLF	4.076.849.000.000	224.412.397.000.000	0,018
2023	PNLF	3.607.334.000.000	234.576.028.000.000	0,015
2021	SDRA	629.168.000.000	43.801.571.000.000	0,014
2022	SDRA	860.571.000.000	51.499.424.000.000	0,017
2023	SDRA	697.864.000.000	54.822.181.000.000	0,013
2021	SMMA	991.780.000.000	117.509.999.000.000	0,008
2022	SMMA	902.000.000.000	114.406.803.000.000	0,008
2023	SMMA	1.188.715.000.000	113.966.010.000.000	0,010
2021	SRTG	24.891.826.000.000	61.151.527.000.000	0,407

Tahun	Kode	Net Income	Total Assets	ROA (Profitability)
2022	SRTG	4.626.223.000.000	63.771.150.000.000	0,073
2023	SRTG	-10.151.341.000.000	50.945.120.000.000	-0,199
2021	STAR	10.513.086.262	508.447.134.690	0,021
2022	STAR	1.749.860.911	509.387.241.941	0,003
2023	STAR	2.730.169.479	512.334.216.189	0,005
2021	TIFA	26.731.688.000	1.396.548.426.000	0,019
2022	TIFA	56.904.251.000	1.601.438.462.000	0,036
2023	TIFA	59.896.029.000	1.801.376.731.000	0,033
2021	VINS	12.309.015.432	356.588.372.475	0,035
2022	VINS	8.663.549.352	297.046.208.202	0,029
2023	VINS	6.479.063.389	242.935.248.490	0,027
2021	YULE	80.683.608.662	450.241.828.700	0,179
2022	YULE	56.244.585.803	509.738.705.089	0,110
2023	YULE	27.133.850.615	566.179.895.199	0,048
2021	CASA	42.982.000.000	38.129.561.000.000	0,001
2022	CASA	34.888.000.000	34.937.618.000.000	0,001
2023	CASA	96.825.000.000	30.807.448.000.000	0,003
2021	BRIS	3.028.205.000.000	265.289.081.000.000	0,011
2022	BRIS	4.260.182.000.000	305.727.438.000.000	0,014
2023	BRIS	5.703.743.000.000	353.624.124.000.000	0,016
2021	BTPS	1.465.005.000.000	18.543.856.000.000	0,079
2022	BTPS	1.779.680.000.000	21.161.976.000.000	0,084
2023	BTPS	1.080.588.000.000	21.435.366.000.000	0,050
2021	LIFE	73.824.000.000	16.344.767.000.000	0,005
2022	LIFE	367.773.000.000	15.536.442.000.000	0,024
2023	LIFE	126.488.000.000	14.953.956.000.000	0,008
2021	FUJI	9.199.918.110	153.713.575.228	0,060
2022	FUJI	8.312.404.568	162.856.818.189	0,051
2023	FUJI	3.875.778.650	164.693.228.194	0,024
2021	AMAR	4.115.012.000	5.203.044.896.000	0,001
2022	AMAR	-155.381.000.000	4.505.046.000.000	-0,034
2023	AMAR	177.972.000.000	4.379.417.000.000	0,041
2021	BHAT	9.446.641.246	736.066.661.447	0,013
2022	BHAT	3.322.103.916	1.038.909.850.191	0,003
2023	BHAT	3.447.356.988	1.114.751.529.283	0,003
2021	BBSI	65.718.454.436	247.755.007.876	0,265
2022	BBSI	74.812.406.596	3.313.589.745.696	0,023
2023	BBSI	132.570.188.586	3.638.412.543.437	0,036
2021	TRIM	51.932.954.000	1.859.546.193.000	0,028

Tahun	Kode	Net Income	Total Assets	ROA (Profitability)
2022	TRIM	177.534.161.000	2.109.833.544.000	0,084
2023	TRIM	162.514.168.000	2.873.246.491.000	0,057
2021	TRUS	239.068.178	350.941.420.850	0,001
2022	TRUS	2.389.236.349	374.677.518.097	0,006
2023	TRUS	25.994.152.366	427.533.538.148	0,061
2021	RELI	21.167.143.364	660.311.259.078	0,032
2022	RELI	36.239.960.446	729.118.589.473	0,050
2023	RELI	36.087.566.094	758.808.075.462	0,048

Lampiran 1. 7 Data Leverage (DAR)

Tahun	Kode	Total Liability	Total Equity	DAR (Leverage)
2021	ABDA	983.787.506.000	1.512.103.062.000	0,651
2022	ABDA	966.617.847.000	1.505.488.077.000	0,642
2023	ABDA	1.115.590.529.000	1.548.860.178.000	0,720
2021	ADMF	14.762.768.000	8.946.372.000	1,650
2022	ADMF	14.864.819.000	10.032.386.000	1,482
2023	ADMF	19.895.036.000	11.112.186.000	1,790
2021	AGRO	14.408.859.476.000	2.457.663.179.000	5,863
2022	AGRO	10.509.687.783.000	3.389.087.282.000	3,101
2023	AGRO	9.020.392.264.000	3.420.249.975.000	2,637
2021	AGRS	11.291.328.000.000	2.995.582.000.000	3,769
2022	AGRS	14.136.322.000.000	4.168.265.000.000	3,391
2023	AGRS	14.008.724.000.000	5.368.679.000.000	2,609
2021	AHAP	544.767.542.250	122.136.220.358	4,460
2022	AHAP	723.212.184.767	210.067.263.286	3,443
2023	AHAP	781.519.951.544	215.979.111.721	3,618
2021	AMAG	2.793.055.857.000	1.859.762.049.000	1,502
2022	AMAG	3.017.525.352.000	1.700.336.893.000	1,775
2023	AMAG	3.410.344.046.000	1.705.656.748.000	1,999
2021	ASBI	598.914.685.000	355.742.467.000	1,684
2022	ASBI	620.559.335.000	369.251.595.000	1,681
2023	ASBI	582.681.646.000	387.696.811.000	1,503
2021	ASDM	462.797.631.000	359.942.738.000	1,286
2022	ASDM	523.847.643.000	365.125.870.000	1,435
2023	ASDM	611.216.174.000	371.724.043.000	1,644
2021	ASJT	219.398.368.810	308.453.875.837	0,711
2022	ASJT	181.189.695.973	317.842.060.120	0,570
2023	ASJT	174.349.279.333	324.373.856.747	0,537

Tahun	Kode	Total Liability	Total Equity	DAR (Leverage)
2021	ASMI	518.209.589.004	462.879.983.946	1,120
2022	ASMI	686.518.502.953	376.952.349.563	1,821
2023	ASMI	575.621.048.674	385.442.024.803	1,493
2021	ASRM	862.113.850.198	549.046.298.074	1,570
2022	ASRM	1.013.123.874.462	614.117.783.224	1,650
2023	ASRM	1.172.290.013.843	678.478.999.511	1,728
2021	BABP	11.649.903.000.000	2.365.457.000.000	4,925
2022	BABP	14.150.029.000.000	2.712.334.000.000	5,217
2023	BABP	14.559.944.000.000	3.587.434.000.000	4,059
2021	BBHI	3.346.086.245.899	1.303.270.902.833	2,567
2022	BBHI	4.647.687.466.123	6.411.268.936.762	0,725
2023	BBHI	5.865.358.695.582	6.885.075.877.798	0,852
2021	BBKP	76.009.770.000.000	13.205.904.000.000	5,756
2022	BBKP	78.778.747.000.000	11.216.605.000.000	7,023
2023	BBKP	70.197.137.000.000	14.110.163.000.000	4,975
2021	BBLD	2.339.047.000.000	1.243.821.000.000	1,881
2022	BBLD	3.314.209.000.000	1.315.941.000.000	2,519
2023	BBLD	4.394.881.000.000	1.394.736.000.000	3,151
2021	BBMD	11.693.332.176.560	4.289.820.124.680	2,726
2022	BBMD	12.031.692.974.122	4.552.297.953.409	2,643
2023	BBMD	11.151.169.361.070	4.903.654.244.693	2,274
2021	BBYB	8.447.982.000.000	2.889.827.000.000	2,923
2022	BBYB	15.949.690.000.000	3.744.590.000.000	4,259
2023	BBYB	14.846.502.000.000	3.323.039.000.000	4,468
2021	BCAP	15.646.157.000.000	6.007.811.000.000	2,604
2022	BCAP	18.105.414.000.000	6.200.813.000.000	2,920
2023	BCAP	18.860.818.000.000	7.002.994.000.000	2,693
2021	BDMN	147.010.107.000.000	45.197.354.000.000	3,253
2022	BDMN	150.251.206.000.000	47.478.482.000.000	3,165
2023	BDMN	171.345.164.000.000	49.959.368.000.000	3,430
2021	BEKS	6.958.464.000.000	1.891.147.000.000	3,679
2022	BEKS	5.581.282.000.000	1.641.776.000.000	3,400
2023	BEKS	5.131.756.000.000	1.669.065.000.000	3,075
2021	BFIN	8.205.513.000.000	7.430.226.000.000	1,104
2022	BFIN	13.173.725.000.000	8.755.909.000.000	1,505
2023	BFIN	14.491.639.000.000	9.499.796.000.000	1,525
2021	BGTG	6.427.061.000.000	2.148.889.000.000	2,991
2022	BGTG	5.829.370.000.000	3.138.762.000.000	1,857
2023	BGTG	6.158.107.000.000	3.244.202.000.000	1,898

Tahun	Kode	Total Liability	Total Equity	DAR (Leverage)
2021	BNBA	6.422.689.306.419	2.241.620.844.921	2,865
2022	BNBA	5.134.517.792.869	3.076.773.997.530	1,669
2023	BNBA	4.869.599.435.614	3.121.955.070.819	1,560
2021	BPFI	377.313.272.913	920.295.846.845	0,410
2022	BPFI	335.938.183.508	980.534.145.004	0,343
2023	BPFI	791.891.646.490	1.058.512.678.868	0,748
2021	BSWD	2.236.747.328.869	2.018.746.227.482	1,108
2022	BSWD	2.727.803.735.018	3.332.242.148.671	0,819
2023	BSWD	2.750.121.056.629	3.378.441.004.326	0,814
2021	CFIN	2.317.783.818.000	4.806.120.201.000	0,482
2022	CFIN	2.938.173.032.000	5.111.082.784.000	0,575
2023	CFIN	4.384.495.690.000	5.526.758.458.000	0,793
2021	DNET	6.825.270.000.000	11.220.944.000.000	0,608
2022	DNET	6.590.854.000.000	12.327.298.000.000	0,535
2023	DNET	7.637.304.000.000	13.073.556.000.000	0,584
2021	GSMF	2.953.836.000.000	2.589.474.000.000	1,141
2022	GSMF	3.051.778.000.000	2.584.663.000.000	1,181
2023	GSMF	3.230.636.000.000	2.531.532.000.000	1,276
2021	H DFA	650.558.755.000	629.221.643.000	1,034
2022	H DFA	1.064.093.674.000	672.903.783.000	1,581
2023	H DFA	1.844.413.485.000	615.752.237.000	2,995
2021	INPC	22.173.871.000.000	3.953.949.000.000	5,608
2022	INPC	21.433.263.000.000	4.004.370.000.000	5,352
2023	INPC	21.932.578.000.000	4.171.033.000.000	5,258
2021	LPGI	2.073.969.973.490	850.190.505.106	2,439
2022	LPGI	2.305.086.921.951	730.148.693.223	3,157
2023	LPGI	1.925.683.411.166	843.744.702.806	2,282
2021	LPPS	124.081.660	1.213.823.173.740	0,000
2022	LPPS	161.148.780	992.241.462.342	0,000
2023	LPPS	199.133.233	1.015.559.143.978	0,000
2021	MAYA	105.125.905.000.000	13.978.280.000.000	7,521
2022	MAYA	121.526.152.000.000	13.856.660.000.000	8,770
2023	MAYA	125.621.379.000.000	15.867.617.000.000	7,917
2021	MCOR	20.113.342.000.000	6.081.206.000.000	3,307
2022	MCOR	18.823.716.000.000	6.199.237.000.000	3,036
2023	MCOR	21.311.389.000.000	6.540.557.000.000	3,258
2021	MFIN	2.582.347.000.000	2.762.949.000.000	0,935
2022	MFIN	3.332.443.000.000	3.235.944.000.000	1,030
2023	MFIN	3.267.146.000.000	3.396.430.000.000	0,962

Tahun	Kode	Total Liability	Total Equity	DAR (Leverage)
2021	MREI	2.598.192.156.244	1.383.017.273.877	1,879
2022	MREI	2.907.193.898.400	1.396.965.632.175	2,081
2023	MREI	3.325.712.066.169	1.446.968.584.813	2,298
2021	NISP	182.068.037.000.000	32.327.571.000.000	5,632
2022	NISP	204.287.525.000.000	34.211.035.000.000	5,971
2023	NISP	212.436.871.000.000	37.320.268.000.000	5,692
2021	PANS	598.640.549.214	1.456.150.545.263	0,411
2022	PANS	501.706.622.757	1.600.533.805.147	0,313
2023	PANS	668.943.220.789	1.566.185.333.063	0,427
2021	PNBN	155.914.795.000.000	48.547.747.000.000	3,212
2022	PNBN	151.844.644.000.000	50.716.094.000.000	2,994
2023	PNBN	158.149.035.000.000	53.312.485.000.000	2,966
2021	PNIN	152.585.243.000.000	58.722.126.000.000	2,598
2022	PNIN	155.639.089.000.000	60.668.926.000.000	2,565
2023	PNIN	161.979.201.000.000	63.717.769.000.000	2,542
2021	PNLF	152.549.623.000.000	56.686.027.000.000	2,691
2022	PNLF	155.644.138.000.000	58.844.889.000.000	2,645
2023	PNLF	161.990.652.000.000	61.980.942.000.000	2,614
2021	SDRA	34.544.380.000.000	9.257.191.000.000	3,732
2022	SDRA	41.568.671.000.000	9.930.753.000.000	4,186
2023	SDRA	44.549.099.000.000	10.273.082.000.000	4,336
2021	SMMA	94.727.715.000.000	22.782.284.000.000	4,158
2022	SMMA	90.731.743.000.000	23.675.060.000.000	3,832
2023	SMMA	89.137.464.000.000	24.828.546.000.000	3,590
2021	SRTG	5.136.745.000.000	56.014.782.000.000	0,092
2022	SRTG	3.954.713.000.000	59.816.437.000.000	0,066
2023	SRTG	2.156.896.000.000	48.788.224.000.000	0,044
2021	STAR	2.068.066.845	506.379.067.845	0,004
2022	STAR	1.263.425.284	508.123.816.657	0,002
2023	STAR	1.484.531.992	510.849.684.197	0,003
2021	TIFA	363.487.524.000	1.033.060.902.000	0,352
2022	TIFA	511.314.538.000	1.090.123.924.000	0,469
2023	TIFA	651.585.024.000	1.149.791.707.000	0,567
2021	VINS	115.984.412.838	240.603.959.637	0,482
2022	VINS	110.511.030.657	186.535.177.545	0,592
2023	VINS	89.305.716.000	153.629.532.490	0,581
2021	YULE	22.770.030.485	427.471.798.215	0,053
2022	YULE	16.115.587.810	493.623.117.279	0,033
2023	YULE	40.472.929.717	525.706.965.482	0,077

Tahun	Kode	Total Liability	Total Equity	DAR (Leverage)
2021	CASA	26.806.260.000.000	8.288.059.000.000	3,234
2022	CASA	22.699.190.000.000	8.887.733.000.000	2,554
2023	CASA	19.838.195.000.000	8.621.965.000.000	2,301
2021	BRIS	61.886.476.000.000	25.013.934.000.000	2,474
2022	BRIS	73.655.791.000.000	33.505.610.000.000	2,198
2023	BRIS	87.222.911.000.000	38.739.121.000.000	2,252
2021	BTPS	2.543.053.000.000	7.094.900.000.000	0,358
2022	BTPS	2.910.720.000.000	8.407.995.000.000	0,346
2023	BTPS	2.737.413.000.000	8.777.133.000.000	0,312
2021	LIFE	8.501.397.000.000	7.567.616.000.000	1,123
2022	LIFE	7.569.825.000.000	7.684.570.000.000	0,985
2023	LIFE	7.221.590.000.000	7.491.535.000.000	0,964
2021	FUJI	4.296.566.297	149.417.008.931	0,029
2022	FUJI	5.447.275.670	157.409.542.519	0,035
2023	FUJI	3.359.611.640	161.333.616.554	0,021
2021	AMAR	4.136.460.660.000	1.066.584.236.000	3,878
2022	AMAR	1.328.847.000.000	3.176.199.000.000	0,418
2023	AMAR	1.083.948.000.000	3.295.469.000.000	0,329
2021	BHAT	196.357.274.613	539.709.386.834	0,364
2022	BHAT	497.542.929.476	541.366.920.715	0,919
2023	BHAT	567.319.781.674	547.431.747.609	1,036
2021	BBSI	40.350.574.159	207.404.433.717	0,195
2022	BBSI	248.248.586.432	3.065.341.159.264	0,081
2023	BBSI	443.043.060.218	3.195.369.483.219	0,139
2021	TRIM	982.374.722.000	877.171.471.000	1,120
2022	TRIM	1.054.059.625.000	1.055.773.919.000	0,998
2023	TRIM	1.655.409.421.000	1.217.837.070.000	1,359
2021	TRUS	24.088.177.933	326.853.242.917	0,074
2022	TRUS	23.615.487.064	351.062.031.033	0,067
2023	TRUS	50.279.928.865	377.253.609.283	0,133
2021	RELI	180.228.132.616	480.083.126.462	0,375
2022	RELI	132.227.797.068	596.890.792.405	0,222
2023	RELI	128.931.972.407	629.876.103.055	0,205

Lampiran 1. 8 Data Komite Audit (Frekuensi Rapat)

No	Kode	Frekuensi Rapat Komite Audit		
		2021	2022	2023
1	ABDA	7	6	5

No	Kode	Frekuensi Rapat Komite Audit		
		2021	2022	2023
2	ADMF	5	11	7
3	AGRO	8	13	11
4	AGRS	7	12	9
5	AHAP	10	14	15
6	AMAG	5	4	4
7	ASBI	13	15	12
8	ASDM	4	4	4
9	ASJT	12	12	13
10	ASMI	4	4	6
11	ASRM	4	4	4
12	BABP	4	4	6
13	BBHI	6	6	10
14	BBKP	14	14	8
15	BBLD	13	10	11
16	BBMD	11	10	10
17	BBYB	4	4	9
18	BCAP	4	4	4
19	BDMN	6	6	7
20	BEKS	12	16	12
21	BFIN	4	4	4
22	BGTG	5	5	11
23	BNBA	7	8	9
24	BPFI	13	12	12
25	BSWD	5	4	5
26	CFIN	5	4	4
27	DNET	4	4	4
28	GSMF	4	4	4
29	HDFA	12	12	12
30	INPC	12	12	12
31	LPGI	4	4	4
32	LPPS	5	5	4
33	MAYA	6	6	8
34	MCOR	21	20	12
35	MFIN	5	5	4
36	MREI	4	4	5
37	NISP	20	20	23
38	PANS	8	10	12
39	PNBN	5	5	7

No	Kode	Frekuensi Rapat Komite Audit		
		2021	2022	2023
40	PNIN	4	4	4
41	PNLF	4	4	4
42	SDRA	13	12	12
43	SMMA	4	4	4
44	SRTG	4	7	5
45	STAR	4	2	4
46	TIFA	4	4	4
47	VINS	4	6	6
48	YULE	4	4	4
49	CASA	4	4	4
50	BRIS	26	25	18
51	BTPS	6	8	12
52	LIFE	9	12	12
53	FUJI	4	4	4
54	AMAR	11	14	16
55	BHAT	4	4	4
56	BBSI	12	12	8
57	TRIM	4	4	4
58	TRUS	4	4	4
59	RELI	12	10	5

Lampiran 1. 9 Data Kantor Akuntan Publik

No	Kode	Nama KAP			KAP		
		2021	2022	2023	2021	2022	2023
1	ABDA	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	0	0	0
2	ADMF	IMELDA & REKAN	IMELDA & REKAN	IMELDA & REKAN	1	1	1
3	AGRO	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	1	1	1
4	AGRS	Suharli, Sugiharto & Rekan	Suharli, Sugiharto & Rekan	Suharli, Sugiharto & Rekan	0	0	0
5	AHAP	KANAKA PURADIREDDJA, SUHARTONO	KANAKA PURADIREDDJA, SUHARTONO	KANAKA PURADIREDDJA, SUHARTONO	0	0	0
6	AMAG	MIRAWATI SENSI IDRIS	MIRAWATI SENSI IDRIS	MIRAWATI SENSI IDRIS	0	0	0
7	AMAR	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	1	1	1
8	ASBI	MIRAWATI SENSI IDRIS	MIRAWATI SENSI IDRIS	MIRAWATI SENSI IDRIS	0	0	0
9	ASDM	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	1	1	1
10	ASJT	MIRAWATI SENSI IDRIS	MIRAWATI SENSI IDRIS	MIRAWATI SENSI IDRIS	0	0	0
11	ASMI	KANAKA PURADIREDDJA, SUHARTONO	KANAKA PURADIREDDJA, SUHARTONO	KANAKA PURADIREDDJA, SUHARTONO	0	0	0
12	ASRM	MIRAWATI SENSI IDRIS	MIRAWATI SENSI IDRIS	MIRAWATI SENSI IDRIS	0	0	0

No	Kode	Nama KAP			KAP		
		2021	2022	2023	2021	2022	2023
13	BABP	KANAKA PURADIREDDJA, SUHARTONO	KANAKA PURADIREDDJA, SUHARTONO	KANAKA PURADIREDDJA, SUHARTONO	0	0	0
14	BBHI	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	0	0
15	BBKP	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	0	0
16	BBLD	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	0	0
17	BBMD	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	0	0	0
18	BBSI	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	0	0	0
19	BBYB	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	1	1	1
20	BCAP	KANAKA PURADIREDDJA, SUHARTONO	KANAKA PURADIREDDJA, SUHARTONO	KANAKA PURADIREDDJA, SUHARTONO	0	0	0
21	BDMN	IMELDA & REKAN	IMELDA & REKAN	IMELDA & REKAN	1	1	1
22	BEKS	KANAKA PURADIREDDJA, SUHARTONO	KANAKA PURADIREDDJA, SUHARTONO	KANAKA PURADIREDDJA, SUHARTONO	0	0	0
23	BFIN	Tanubrata Sutanto Fami Bambang & Rekan	Tanubrata Sutanto Fami Bambang & Rekan	Tanubrata Sutanto Fami Bambang & Rekan	0	0	0
24	BGTG	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	0	0

No	Kode	Nama KAP			KAP		
		2021	2022	2023	2021	2022	2023
25	BHAT	Y. Santoso dan Rekan	Y. Santoso dan Rekan	Y. Santoso dan Rekan	0	0	0
26	BNBA	Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan	Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan	Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan	1	1	1
27	BPFI	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	0	0
28	BRIS	Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan	Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan	Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan	1	1	1
29	BSWD	Tanubrata Sutanto Fami Bambang & Rekan	Tanubrata Sutanto Fami Bambang & Rekan	Tanubrata Sutanto Fami Bambang & Rekan	0	0	0
30	BTPS	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	1	1	1
31	CASA	Y. Santoso dan Rekan	Y. Santoso dan Rekan	Y. Santoso dan Rekan	0	0	0
32	CFIN	KAP Drs. Bambang Sudaryono & Rekan	KAP Drs. Bambang Sudaryono & Rekan	KAP Drs. Bambang Sudaryono & Rekan	1	1	1
33	DNET	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	1	1	1
34	FUJI	Johannes Juara & Rekan	Johannes Juara & Rekan	Johannes Juara & Rekan	0	0	0
35	GSMF	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	1	1	1
36	HDFA	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	0	0
37	INPC	KANAKA PURADIREDDJA, SUHARTONO	KANAKA PURADIREDDJA, SUHARTONO	KANAKA PURADIREDDJA, SUHARTONO	0	0	0
38	LIFE	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	1	1	1

No	Kode	Nama KAP			KAP		
		2021	2022	2023	2021	2022	2023
39	LPGI	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	0	0	0
40	LPPS	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	0	0	0
41	MAYA	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	0	0
42	MCOR	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	1	1	1
43	MFIN	Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan	Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan	Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan	1	1	1
44	MREI	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	0	0
45	NISP	Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan	Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan	Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan	1	1	1
46	PANS	Tanubrata Sutanto Fami Bambang & Rekan	Tanubrata Sutanto Fami Bambang & Rekan	Tanubrata Sutanto Fami Bambang & Rekan	0	0	0
47	PNBN	Imelda dan Rekan	Imelda dan Rekan	Imelda dan Rekan	1	1	1
48	PNIN	Anwar dan Rekan	Anwar dan Rekan	Anwar dan Rekan	0	0	0
49	PNLF	Anwar dan Rekan	Anwar dan Rekan	Anwar dan Rekan	0	0	0
50	RELI	Heliantono dan rekan	Heliantono dan rekan	Heliantono dan rekan	0	0	0
51	SDRA	Suharli, Sugiharto & Rekan	Suharli, Sugiharto & Rekan	Suharli, Sugiharto & Rekan	0	0	0
52	SMMA	MIRAWATI SENSI IDRIS	MIRAWATI SENSI IDRIS	MIRAWATI SENSI IDRIS	0	0	0

No	Kode	Nama KAP			KAP		
		2021	2022	2023	2021	2022	2023
53	SRTG	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	1	1	1
54	STAR	Heru Satria Rukmana & Rekan	Heru Satria Rukmana & Rekan	Heru Satria Rukmana & Rekan	0	0	0
55	TIFA	MIRAWATI SENSI IDRIS	MIRAWATI SENSI IDRIS	MIRAWATI SENSI IDRIS	0	0	0
56	TRIM	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	Purwanto,Sungkoro, & Surja	1	1	1
57	TRUS	S. Mannan, Ardiansyah dan rekan	S. Mannan, Ardiansyah dan rekan	S. Mannan, Ardiansyah dan rekan	0	0	0
58	VINS	Tjahjadi dan Tamara	Tjahjadi dan Tamara	Tjahjadi dan Tamara	0	0	0
59	YULE	Jojo Sunarjo dan Rekan	Jojo Sunarjo dan Rekan	Jojo Sunarjo dan Rekan	0	0	0

Lampiran 1. 10 Data Perusahaan yang di Outlier

No	Tahun	Kode	ARL	ROA	DAR	KA	KAP
1	2021	BACA	91	0.001558	9.51733	8	0
2	2022		241	0.001558	5.27476	7	0
3	2023		94	0.005284	4.68064	6	0
4	2021	BBCA	28	0.025596	5.02726	28	1
5	2022		26	0.030999	4.91501	23	1
6	2023		25	0.034556	4.77318	30	1
7	2021	BBNI	26	0.011377	6.62597	29	1
8	2022		24	0.017946	6.34561	41	1
9	2023		52	0.019423	6.02285	34	1
10	2021	BBRI	35	0.018328	4.75111	16	1
11	2022		41	0.027555	5.14920	22	1
12	2023		54	0.030751	5.20910	23	1
13	2021	BBTN	39	0.00639	15.30803	30	1
14	2022		49	0.007572	13.56177	41	1
15	2023		65	0.007979	12.50574	35	1
16	2021	BCIC	61	-0.02089	7.01477	15	0
17	2022		87	0.002577	8.02147	15	0
18	2023		127	0.000711	9.43540	20	0
19	2021	BINA	117	0.00264	5.34284	7	1
20	2022		90	0.007641	5.25066	16	1
21	2023		107	0.008525	5.85700	16	1
22	2021	BJBR	69	0.012748	10.54380	16	0
23	2022		59	0.012388	10.72298	16	0
24	2023		305	0.008928	10.58832	15	0
25	2021	BJTM	77	0.015121	8.06078	13	0
26	2022		69	0.014974	7.83825	7	0
27	2023		52	0.014155	7.35221	8	0
28	2021	BKSW	64	-0.08919	3.39620	9	0
29	2022		89	-0.02397	2.59243	12	0
30	2023		61	0.005892	1.50530	18	1
31	2021	BMAS	76	0.005632	9.69279	5	0
32	2022		90	0.007685	3.74410	8	0
33	2023		86	0.003216	1.92533	10	0
34	2021	BMRI	28	0.017705	5.97265	22	1
35	2022		32	0.02256	6.12141	25	1
36	2023		53	0.02762	5.77555	28	1
37	2021	BNGA	52	0.013188	6.16291	13	1
38	2022		48	0.016615	5.77517	12	1
39	2023		63	0.019593	5.77720	13	1
40	2021	BNII	49	0.010082	4.84056	24	1

No	Tahun	Kode	ARL	ROA	DAR	KA	KAP
41	2022		49	0.009534	4.44505	22	1
42	2023		82	0.01058	4.57874	19	1
43	2021	BNLI	73	0.005253	5.40140	12	1
44	2022		53	0.007892	5.78179	11	1
45	2023		52	0.010042	5.43734	15	1
46	2021	BSIM	90	0.002425	5.27211	9	0
47	2022		91	0.004671	4.60496	8	0
48	2023		90	0.00144	4.82816	11	0
49	2021	BTPN	55	0.016175	4.07254	25	1
50	2022		60	0.017352	4.05738	20	1
51	2023		64	0.013316	3.63937	23	1
52	2021	BVIC	118	-0.00477	6.86772	5	1
53	2022		116	0.008722	6.00777	7	1
54	2023		92	0.003437	6.74533	9	1
55	2021	DEFI	117	-0.00632	0.01073	4	0
56	2022		89	-0.21867	0.00801	4	0
57	2023		87	-0.07773	0.00971	4	0
58	2021	DNAR	84	0.002261	1.54016	6	0
59	2022		80	0.001297	1.86666	5	0
60	2023		82	0.002587	2.08975	6	0
61	2021	MEGA	35	0.030163	5.94088	11	0
62	2022		33	0.02859	5.86986	10	0
63	2023		52	0.026586	5.06973	14	0
64	2021	NOBU	108	0.003094	10.75432	7	0
65	2022		68	0.004695	10.81051	6	0
66	2023		64	0.005316	6.98268	8	0
67	2021	OCAP	118	-0.6669	-1.07139	4	0
68	2022		86	-8.89562	-1.01571	4	0
69	2023		87	-0.5719	-1.04490	4	0
70	2021	PADI	118	-0.21131	0.10176	4	0
71	2022		102	-0.21657	0.12718	4	0
72	2023		92	-0.10186	0.43978	4	0
73	2021	PALM	56	0.343301	0.00686	4	0
74	2022		83	0.04155	0.41761	4	0
75	2023		88	-0.37523	2.57906	5	0
76	2021	PEGE	103	-0.1884	0.29456	4	0
77	2022		93	-0.27397	0.44679	4	0
78	2023		87	-0.29274	0.17648	4	0
79	2021	PNBS	88	-0.05671	0.31591	4	1
80	2022		69	0.016937	0.80434	5	1
81	2023		54	0.014109	1.43667	6	1

No	Tahun	Kode	ARL	ROA	DAR	KA	KAP
82	2021	VICO	120	-0.00039	5.75708	4	0
83	2022		151	0.008487	4.59050	4	0
84	2023		92	0.000334	5.35844	4	0
85	2021	VRNA	70	-0.00334	2.71559	4	1
86	2022		76	0.025154	2.57541	5	1
87	2023		74	0.021889	2.72237	6	1
88	2021	WOMF	49	0.021381	2.82623	7	1
89	2022		51	0.034997	2.72680	9	1
90	2023		151	0.035572	2.91275	8	1
91	2021	NICK	73	0.068553	0.00329	4	0
92	2022		69	-0.19229	0.00416	4	0
93	2023		58	-0.34869	0.00660	4	0
94	2021	POLA	326	-0.18452	0.01571	4	0
95	2022		200	0.001942	0.04140	4	0
96	2023		120	-0.00679	0.03752	4	0
97	2021	SFAN	91	-0.05959	0.51146	4	0
98	2022		95	-0.08112	0.47899	4	0
99	2023		88	-0.05305	0.42989	4	0
100	2021	BANK	90	-0.05581	0.08539	7	1
101	2022		102	-0.05597	0.25307	6	1
102	2023		95	-0.03197	0.24370	5	1
103	2021	MASB	103	0.009185	7.59038	12	0
104	2022		90	0.01432	5.22312	12	0
105	2023		88	0.008904	6.43691	14	0

Lampiran 1. 11 Uji SPSS

1. Statistika Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ARL	177	28.00	455.00	92.8644	39.31984
ROA	177	-.27	.41	.0256	.06442
DAR	177	.00	8.77	2.0306	1.76016
KA	177	2.00	26.00	7.7571	4.69680
Valid N (listwise)	177				

2. Frekuensi

KAP

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	117	66.1	66.1	66.1
	1.00	60	33.9	33.9	100.0
Total		177	100.0	100.0	

3. Uji *Pooling*

4.

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	120.647	13.288		9.079	.000
	ROA	-94.996	89.720	-.156	-1.059	.291
	DAR	2.218	3.520	.099	.630	.530
	KA	-1.995	1.602	-.238	-1.245	.215
	KAP	-5.484	14.851	-.066	-.369	.712
	D1	-29.445	17.348	-.354	-1.697	.092
	D2	-8.389	16.555	-.101	-.507	.613
	X1Z	110.408	138.876	.128	.795	.428
	X2Z	-4.372	7.529	-.143	-.581	.562
	X3Z	-.590	2.163	-.083	-.273	.786
	D1X1	24.504	176.911	.017	.139	.890
	D1X2	5.238	5.094	.177	1.028	.305
	D1X3	-.243	2.290	-.028	-.106	.915
	D1X1Z	115.219	255.002	.059	.452	.652
	D1X2Z	-10.501	10.212	-.207	-1.028	.305
	D1X3Z	3.489	2.915	.304	1.197	.233
	D2X1	-1.492	137.378	-.001	-.011	.991
	D2X2	-5.353	4.696	-.194	-1.140	.256
	D2X3	.822	2.124	.099	.387	.699
	D2X1Z	-77.429	202.157	-.052	-.383	.702
	D2X2Z	1.390	9.534	.027	.146	.884
	D2X3Z	.035	2.697	.003	.013	.990

a. Dependent Variable: ARL

5. Uji Normalita0073

One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual	
N		177	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	37.72854567	
Most Extreme Differences	Absolute	.157	
	Positive	.157	
	Negative	-.119	
Test Statistic		.157	
Asymp. Sig. (2-tailed) ^c		.000	
Monte Carlo Sig. (2- tailed) ^d	Sig.	.000	
	99% Confidence Interval	Lower Bound	.000
		Upper Bound	.000

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

6. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.282 ^a	.079	.058	38.16473	1.994

a. Predictors: (Constant), KAP, DAR, ROA, KA

b. Dependent Variable: ARL

7. Uji Multikolonieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	111.080	6.449		17.225	.000		
	ROA	-29.412	47.251	-.048	-.622	.534	.893	1.120
	DAR	.343	1.780	.015	.193	.847	.844	1.185
	KA	-1.857	.657	-.222	-2.826	.005	.870	1.150
	KAP	-11.086	6.266	-.134	-1.769	.079	.935	1.069

a. Dependent Variable: ARL

8. Uji Heteroskedastisitas.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	25.315	5.335		4.745	.000
	ROA	17.670	39.093	.036	.452	.652
	DAR	-.955	1.472	-.054	-.649	.517
	KA	-.303	.543	-.045	-.557	.578
	KAP	-1.720	5.185	-.026	-.332	.741

a. Dependent Variable: ABS_RES1

9. Moderated Regression Analyze dan uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	107.863	6.677		16.154	.000
	ROA	-69.907	60.138	-.115	-1.162	.247
	DAR	1.848	1.958	.083	.944	.347
	KA	-1.732	.887	-.207	-1.952	.053
	ROA*KAP	56.430	87.594	.065	.644	.520
	DAR*KAP	-7.019	3.859	-.230	-1.819	.071
	KA*KAP	.156	1.085	.022	.144	.886

a. Dependent Variable: ARL

10. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27812.928	6	4635.488	3.226	.005 ^b
	Residual	244291.818	170	1437.011		
	Total	272104.746	176			

a. Dependent Variable: ARL

b. Predictors: (Constant), KA*KAP, ROA, DAR, KA, ROA*KAP, DAR*KAP

11. Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.320 ^a	.102	.071	37.90792

a. Predictors: (Constant), KA*KAP, ROA, DAR, KA, ROA*KAP, DAR*KAP