

## DAFTAR LAMPIRAN

### Lampiran 1

#### Daftar Perusahaan

| No | Kode Emiten | Nama Perusahaan                       |
|----|-------------|---------------------------------------|
| 1  | ADCP        | PT. Adhi Commuter Properti Tbk        |
| 2  | AMAN        | PT. Makmur Berkah Amanda Tbk          |
| 3  | ASRI        | PT. Alam Sutera Realty Tbk            |
| 4  | ATAP        | PT. Trimitra Prawara Goldland Tbk     |
| 5  | BAPA        | PT. Bekasi Asri Pemula Tbk            |
| 6  | BAPI        | PT. Bhakti Agung Propertindo Tbk      |
| 7  | BBSS        | PT. Bumi Benowo Sukses Sejahtera Tbk  |
| 8  | BEST        | PT. Bekasi Fajar Industrial Estate    |
| 9  | BIPP        | PT. Bhuwanatala Indah Permai Tbk      |
| 10 | BSDE        | PT. Bumi Serpong Damai Tbk            |
| 11 | CSIS        | PT. Cahayasakti Investindo Sukses     |
| 12 | CTRA        | PT. Ciputra Development Tbk           |
| 13 | DART        | PT. Duta Anggada Realty Tbk           |
| 14 | DMAS        | PT. Puradelta Lestari Tbk             |
| 15 | DUTI        | PT. Duta Pertiwi Tbk                  |
| 16 | EMDE        | PT. Megapolitan Developments Tbk      |
| 17 | FMII        | PT. Fortune Mate Indonesia Tbk        |
| 18 | GMTD        | PT. Gowa Makassar Tourism Development |
| 19 | HOMI        | PT. Grand House Mulia Tbk             |
| 20 | INPP        | PT. Indonesian Paradise Property Tbk  |
| 21 | IPAC        | PT. Era Graharealty Tbk.              |
| 22 | KBAG        | PT. Karya Bersama Anugerah Tbk        |
| 23 | KIJA        | PT. Kawasan Industri Jababeka Tbk     |
| 24 | LAND        | PT. Trimitra Propertindo Tbk          |
| 25 | LPCCK       | PT. Lippo Cikarang Tbk                |
| 26 | LPKR        | PT. Lippo Karawaci Tbk                |
| 27 | LPLI        | PT. Star Pacific Tbk                  |
| 28 | MDLN        | PT. Modernland Realty Tbk             |
| 29 | MMLP        | PT. Mega Manunggal Property Tbk       |
| 30 | MPRO        | PT. Maha Properti Indonesia Tbk       |
| 31 | MTSM        | PT. Metro Realty Tbk                  |
| 32 | NASA        | PT. Andalan Perkasa Abadi Tbk         |
| 33 | NIRO        | PT. City Retail Developments Tbk      |
| 34 | NZIA        | PT. Nusantara Almazia Tbk             |
| 35 | MORE        | PT. Indonesia Prima Property Tbk      |

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| No | Kode Emiten | Nama Perusahaan                      |
|----|-------------|--------------------------------------|
| 36 | PAMG        | PT. Bima Sakti Pertiwi Tbk           |
| 37 | POLI        | PT. Pollux Hotels Group Tbk          |
| 38 | PPRO        | PT. PP Properti Tbk                  |
| 39 | PURI        | PT. Puri Global Sukses Tbk           |
| 40 | PWON        | PT. Pakuwon Jati Tbk                 |
| 41 | RBMS        | PT. Ristia Bintang Mahkotasejati Tbk |
| 42 | REAL        | PT. Repower Asia Indonesia Tbk       |
| 43 | RISE        | PT. Jaya Sukses Makmur Sentosa Tbk   |
| 44 | ROCK        | PT. Rockfields Properti Indonesia    |
| 45 | RODA        | PT. Pikko Land Development Tbk       |
| 46 | SMDM        | PT. Suryamas Dutamakmur Tbk          |
| 47 | SMRA        | PT. Summarecon Agung Tbk             |
| 48 | TARA        | PT. Agung Semesta Sejahtera Tbk      |
| 49 | TRUE        | PT. Trinita Dinamik Tbk              |
| 50 | URBN        | PT. Urban Jakarta Propertindo Tbk    |
| 51 | WINR        | PT. Winner Nusantara Jaya Tbk        |

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Lampiran 2

Rekapitulasi Data Variabel

| No | Kode Emiten | Tahun | DACC   | ROA     | FCF     | DAR    | ACMEET |
|----|-------------|-------|--------|---------|---------|--------|--------|
| 1  | ADCP        | 2021  | 0.1842 | 0.0218  | -0.0261 | 0.6487 | 6      |
| 2  | AMAN        | 2021  | 0.0291 | 0.0351  | 0.0388  | 0.2814 | 3      |
| 3  | ASRI        | 2021  | 0.1327 | 0.0065  | 0.0902  | 0.5652 | 5      |
| 4  | ATAP        | 2021  | 0.2282 | 0.0598  | 0.0908  | 0.1525 | 4      |
| 5  | BAPA        | 2021  | 0.0211 | -0.0147 | -0.0127 | 0.0514 | 4      |
| 6  | BAPI        | 2021  | 0.0281 | -0.0016 | -0.0015 | 0.3422 | 4      |
| 7  | BBSS        | 2021  | 0.0405 | -0.0043 | -0.0036 | 0.0152 | 4      |
| 8  | BEST        | 2021  | 0.0101 | -0.0118 | 0.0077  | 0.2898 | 5      |
| 9  | BIPP        | 2021  | 0.2920 | 0.0096  | 0.0743  | 0.4606 | 4      |
| 10 | BSDE        | 2021  | 0.0433 | 0.0250  | 0.0478  | 0.4161 | 6      |
| 11 | CSIS        | 2021  | 0.0093 | 0.0377  | 0.0513  | 0.4546 | 8      |
| 12 | CTRA        | 2021  | 0.0753 | 0.0513  | 0.1156  | 0.5231 | 7      |
| 13 | DART        | 2021  | 0.0171 | -0.0623 | -0.0156 | 0.6209 | 4      |
| 14 | DMAS        | 2021  | 0.3265 | 0.1169  | 0.0211  | 0.1248 | 6      |
| 15 | DUTI        | 2021  | 0.0455 | 0.0477  | 0.0675  | 0.2840 | 6      |
| 16 | EMDE        | 2021  | 0.3922 | 0.2774  | 0.0037  | 0.5454 | 5      |
| 17 | FMII        | 2021  | 0.0028 | 0.0099  | 0.0211  | 0.2685 | 6      |
| 18 | GMTD        | 2021  | 0.0480 | -0.0255 | 0.0825  | 0.4808 | 4      |
| 19 | HOMI        | 2021  | 0.2365 | 0.0202  | 0.0766  | 0.5489 | 2      |
| 20 | INPP        | 2021  | 0.0086 | -0.0047 | 0.0530  | 0.3650 | 4      |
| 21 | IPAC        | 2021  | 0.4237 | 0.1187  | 0.2360  | 0.2177 | 0      |
| 22 | KBAG        | 2021  | 0.0570 | 0.0034  | -0.1047 | 0.1684 | 11     |
| 23 | KIJA        | 2021  | 0.0134 | 0.0071  | 0.0494  | 0.4816 | 6      |
| 24 | LAND        | 2021  | 0.0494 | -0.0152 | 0.0216  | 0.3766 | 2      |
| 25 | LPCK        | 2021  | 0.0201 | 0.0154  | 0.0163  | 0.2986 | 5      |
| 26 | LPKR        | 2021  | 0.1436 | -0.0312 | 0.0708  | 0.5682 | 5      |
| 27 | LPLI        | 2021  | 0.3296 | 0.2549  | -0.5015 | 0.0125 | 4      |
| 28 | MDLN        | 2021  | 0.0968 | -0.0029 | -0.0599 | 0.7122 | 7      |
| 29 | MMLP        | 2021  | 0.0521 | 0.0515  | 0.1298  | 0.1337 | 8      |
| 30 | MPRO        | 2021  | 0.0543 | -0.0079 | -0.0053 | 0.2313 | 4      |
| 31 | MTSM        | 2021  | 1.0276 | -0.0446 | -0.1785 | 0.3894 | 4      |
| 32 | NASA        | 2021  | 0.9914 | -0.0044 | -0.0626 | 0.0546 | 4      |
| 33 | NIRO        | 2021  | 0.0057 | -0.0140 | 0.1040  | 0.4502 | 0      |
| 34 | NZIA        | 2021  | 0.0893 | 0.0048  | 0.0683  | 0.1928 | 3      |
| 35 | OMRE        | 2021  | 0.0095 | -0.0415 | -0.0181 | 0.1748 | 4      |
| 36 | PAMG        | 2021  | 0.0027 | -0.0179 | 0.0397  | 0.2700 | 5      |
| 37 | POLI        | 2021  | 0.0213 | 0.0147  | 0.0411  | 0.2904 | 4      |

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|----|-------------|-------|--------|---------|---------|--------|--------|
| 38 | PPRO        | 2021  | 0.1969 | 0.0010  | 0.0442  | 0.7867 | 18     |
| 39 | PURI        | 2021  | 0.0765 | 0.0404  | 0.0310  | 0.4345 | 4      |
| 40 | PWON        | 2021  | 0.0870 | 0.0537  | 0.0884  | 0.3356 | 4      |
| 41 | RBMS        | 2021  | 0.0269 | 0.0307  | 0.0515  | 0.2788 | 5      |
| 42 | REAL        | 2021  | 0.0279 | 0.0036  | 0.0001  | 0.0070 | 12     |
| 43 | RISE        | 2021  | 0.0337 | 0.0155  | -0.0325 | 0.1439 | 4      |
| 44 | ROCK        | 2021  | 0.0117 | -0.0051 | 0.0394  | 0.2718 | 4      |
| 45 | RODA        | 2021  | 0.1513 | 0.0090  | 0.0421  | 0.3891 | 4      |
| 46 | SMDM        | 2021  | 0.0878 | 0.0356  | 0.0704  | 0.1586 | 4      |
| 47 | SMRA        | 2021  | 0.0896 | 0.0211  | 0.1128  | 0.5689 | 4      |
| 48 | TARA        | 2021  | 0.0331 | 0.0198  | 0.0344  | 0.0208 | 4      |
| 49 | TRUE        | 2021  | 0.1486 | 0.0357  | 0.1281  | 0.6104 | 4      |
| 50 | URBN        | 2021  | 0.0023 | 0.0173  | 0.0520  | 0.5030 | 4      |
| 51 | WINR        | 2021  | 2.1376 | 0.4119  | -0.2585 | 0.3298 | 4      |
| 52 | ADCP        | 2022  | 0.0010 | 0.0166  | 0.0535  | 0.6111 | 12     |
| 53 | AMAN        | 2022  | 0.0056 | 0.0357  | 0.0099  | 0.3248 | 4      |
| 54 | ASRI        | 2022  | 0.1456 | 0.0493  | 0.1389  | 0.5227 | 5      |
| 55 | ATAP        | 2022  | 0.2510 | 0.0186  | -0.0350 | 0.3102 | 4      |
| 56 | BAPA        | 2022  | 0.0005 | -0.0274 | -0.0297 | 0.0487 | 4      |
| 57 | BAPI        | 2022  | 0.0019 | -0.0001 | -0.0002 | 0.3551 | 1      |
| 58 | BBSS        | 2022  | 0.0354 | -0.0071 | 0.0129  | 0.0183 | 4      |
| 59 | BEST        | 2022  | 0.0530 | 0.0055  | 0.0343  | 0.2879 | 5      |
| 60 | BIPP        | 2022  | 0.1513 | 0.0134  | 0.1059  | 0.4270 | 4      |
| 61 | BSDE        | 2022  | 0.0461 | 0.0409  | 0.0406  | 0.4147 | 6      |
| 62 | CSIS        | 2022  | 0.0360 | 0.0432  | 0.0332  | 0.4321 | 8      |
| 63 | CTRA        | 2022  | 0.0055 | 0.0476  | 0.1066  | 0.5000 | 7      |
| 64 | DART        | 2022  | 0.0347 | -0.0652 | -0.0088 | 0.6778 | 4      |
| 65 | DMAS        | 2022  | 0.0648 | 0.1840  | 0.2314  | 0.1357 | 6      |
| 66 | DUTI        | 2022  | 0.0764 | 0.0543  | 0.0732  | 0.2990 | 6      |
| 67 | EMDE        | 2022  | 0.0018 | -0.0182 | -0.0036 | 0.5656 | 5      |
| 68 | FMII        | 2022  | 0.0194 | 0.0230  | -0.0479 | 0.1340 | 6      |
| 69 | GMTD        | 2022  | 0.1751 | 0.0078  | -0.0142 | 0.5121 | 4      |
| 70 | HOMI        | 2022  | 0.0850 | 0.0265  | 0.1335  | 0.5216 | 2      |
| 71 | INPP        | 2022  | 0.0724 | 0.0076  | 0.0622  | 0.3736 | 4      |
| 72 | IPAC        | 2022  | 0.2320 | 0.1207  | 0.1341  | 0.2186 | 0      |
| 73 | KBAG        | 2022  | 0.0882 | 0.0210  | 0.0522  | 0.1204 | 6      |
| 74 | KIJA        | 2022  | 0.0452 | 0.0031  | 0.0800  | 0.5038 | 8      |
| 75 | LAND        | 2022  | 0.0181 | -0.0108 | -0.0490 | 0.3628 | 2      |
| 76 | LPCK        | 2022  | 0.1380 | 0.0324  | -0.0096 | 0.2839 | 7      |
| 77 | LPKR        | 2022  | 0.0454 | -0.0467 | 0.0256  | 0.6162 | 11     |
| 78 | LPLI        | 2022  | 0.0408 | 0.0344  | 0.1682  | 0.0126 | 4      |

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|-----|-------------|-------|--------|---------|---------|--------|--------|
| 79  | MDLN        | 2022  | 0.1427 | 0.0015  | -0.0429 | 0.6876 | 6      |
| 80  | MMLP        | 2022  | 0.0009 | 0.0255  | 0.0230  | 0.1902 | 5      |
| 81  | MPRO        | 2022  | 0.0553 | -0.0169 | -0.0201 | 0.2317 | 4      |
| 82  | MTSM        | 2022  | 0.0793 | -0.1123 | -0.0725 | 0.4136 | 4      |
| 83  | NASA        | 2022  | 0.0162 | -0.0002 | 0.0216  | 0.0513 | 4      |
| 84  | NIRO        | 2022  | 0.0348 | -0.0275 | 0.0949  | 0.5291 | 0      |
| 85  | NZIA        | 2022  | 0.0184 | 0.0025  | 0.0368  | 0.1531 | 3      |
| 86  | OMRE        | 2022  | 0.0150 | -0.0591 | -0.0259 | 0.2074 | 5      |
| 87  | PAMG        | 2022  | 0.0276 | -0.0055 | 0.0107  | 0.2742 | 6      |
| 88  | POLI        | 2022  | 0.0229 | 0.0600  | 0.0895  | 0.2644 | 4      |
| 89  | PPRO        | 2022  | 0.0308 | 0.0011  | 0.0196  | 0.7912 | 7      |
| 90  | PURI        | 2022  | 0.2439 | 0.0023  | -0.0156 | 0.6019 | 4      |
| 91  | PWON        | 2022  | 0.0203 | 0.0598  | 0.1403  | 0.3230 | 4      |
| 92  | RBMS        | 2022  | 0.1035 | -0.0554 | 0.0210  | 0.2772 | 5      |
| 93  | REAL        | 2022  | 0.0890 | 0.0005  | -0.0068 | 0.0023 | 12     |
| 94  | RISE        | 2022  | 0.0044 | 0.0132  | 0.0553  | 0.1514 | 1      |
| 95  | ROCK        | 2022  | 0.0460 | 0.0055  | 0.0516  | 0.2585 | 4      |
| 96  | RODA        | 2022  | 0.1193 | -0.0073 | 0.0026  | 0.3746 | 4      |
| 97  | SMDM        | 2022  | 0.0701 | 0.0525  | 0.0138  | 0.1355 | 4      |
| 98  | SMRA        | 2022  | 0.0628 | 0.0271  | 0.1236  | 0.5868 | 4      |
| 99  | TARA        | 2022  | 0.0651 | -0.0028 | -0.0078 | 0.0191 | 4      |
| 100 | TRUE        | 2022  | 0.1929 | -0.0215 | 0.0564  | 0.5807 | 4      |
| 101 | URBN        | 2022  | 0.0903 | 0.0026  | -0.0652 | 0.5255 | 4      |
| 102 | WINR        | 2022  | 0.2042 | 0.0112  | 0.1500  | 0.2177 | 1      |
| 103 | ADCP        | 2023  | 0.0166 | 0.0175  | 0.0116  | 0.6125 | 23     |
| 104 | AMAN        | 2023  | 0.0174 | 0.0525  | 0.1727  | 0.3463 | 4      |
| 105 | ASRI        | 2023  | 0.0337 | 0.0287  | 0.0595  | 0.4931 | 4      |
| 106 | ATAP        | 2023  | 0.2381 | 0.0014  | -0.0298 | 0.3004 | 4      |
| 107 | BAPA        | 2023  | 0.0661 | -0.0212 | -0.0117 | 0.0672 | 4      |
| 108 | BAPI        | 2023  | 0.0168 | -0.0020 | 0.0000  | 0.3661 | 1      |
| 109 | BBSS        | 2023  | 0.0018 | -0.0048 | -0.0060 | 0.0164 | 4      |
| 110 | BEST        | 2023  | 0.0054 | 0.0067  | 0.0274  | 0.2647 | 5      |
| 111 | BIPP        | 2023  | 0.0102 | -0.0023 | 0.1503  | 0.4585 | 4      |
| 112 | BSDE        | 2023  | 0.0117 | 0.0338  | 0.0173  | 0.3835 | 6      |
| 113 | CSIS        | 2023  | 0.0779 | 0.0099  | 0.0112  | 0.4240 | 8      |
| 114 | CTRA        | 2023  | 0.0302 | 0.0433  | 0.1143  | 0.4871 | 7      |
| 115 | DART        | 2023  | 0.0603 | -0.0544 | 0.0060  | 0.7248 | 4      |
| 116 | DMAS        | 2023  | 0.0228 | 0.1802  | 0.2021  | 0.1247 | 6      |
| 117 | DUTI        | 2023  | 0.0158 | 0.0849  | 0.0177  | 0.2426 | 6      |
| 118 | EMDE        | 2023  | 0.0557 | -0.0772 | -0.0056 | 0.6141 | 4      |
| 119 | FMII        | 2023  | 0.0189 | 0.0222  | 0.0674  | 0.1445 | 6      |

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| 120 | GMTD        | 2023  | 0.0302 | 0.1072  | 0.0353  | 0.4217 | 5      |
| 121 | HOMI        | 2023  | 0.0020 | 0.0194  | 0.1232  | 0.4099 | 2      |
| 122 | INPP        | 2023  | 0.0017 | 0.0198  | 0.0596  | 0.3656 | 4      |
| 123 | IPAC        | 2023  | 0.1276 | 0.0640  | 0.1462  | 0.2205 | 0      |
| 124 | KBAG        | 2023  | 0.0071 | -0.0221 | 0.0477  | 0.1041 | 6      |
| 125 | KIJA        | 2023  | 0.0081 | 0.0408  | 0.0740  | 0.4647 | 7      |
| 126 | LAND        | 2023  | 0.0718 | -0.0159 | -0.0823 | 0.3827 | 2      |
| 127 | LPCK        | 2023  | 0.0487 | 0.0112  | 0.0026  | 0.2985 | 5      |
| 128 | LPKR        | 2023  | 0.0381 | 0.0132  | 0.0613  | 0.6045 | 6      |
| 129 | LPLI        | 2023  | 0.3277 | 0.1890  | -0.0969 | 0.0401 | 4      |
| 130 | MDLN        | 2023  | 0.0035 | -0.0077 | 0.0168  | 0.6993 | 6      |
| 131 | MMLP        | 2023  | 0.0007 | 0.0169  | 0.2059  | 0.3223 | 4      |
| 132 | MPRO        | 2023  | 0.0304 | -0.0228 | -0.0330 | 0.2477 | 5      |
| 133 | MTSM        | 2023  | 0.1417 | -0.1317 | -0.0563 | 0.4717 | 4      |
| 134 | NASA        | 2023  | 0.0094 | 0.0056  | 0.0118  | 0.0425 | 4      |
| 135 | NIRO        | 2023  | 0.0336 | -0.0230 | 0.0943  | 0.5725 | 6      |
| 136 | NZIA        | 2023  | 0.0918 | -0.0144 | -0.0085 | 0.1711 | 3      |
| 137 | OMRE        | 2023  | 0.0059 | -0.0410 | -0.0200 | 0.1025 | 5      |
| 138 | PAMG        | 2023  | 0.0157 | 0.0007  | -0.0030 | 0.2736 | 7      |
| 139 | POLI        | 2023  | 0.0477 | 0.0285  | 0.1843  | 0.3835 | 4      |
| 140 | PPRO        | 2023  | 0.0146 | -0.0652 | -0.0676 | 0.8331 | 4      |
| 141 | PURI        | 2023  | 0.0098 | 0.0032  | -0.0444 | 0.6284 | 4      |
| 142 | PWON        | 2023  | 0.0033 | 0.0728  | 0.1538  | 0.3031 | 5      |
| 143 | RBMS        | 2023  | 0.1363 | -0.0291 | 0.0713  | 0.3003 | 5      |
| 144 | REAL        | 2023  | 0.0014 | 0.0005  | -0.0018 | 0.0035 | 4      |
| 145 | RISE        | 2023  | 0.0712 | 0.0046  | 0.1267  | 0.2407 | 1      |
| 146 | ROCK        | 2023  | 0.0413 | 0.0120  | 0.0561  | 0.1914 | 4      |
| 147 | RODA        | 2023  | 0.0356 | -0.0102 | -0.0116 | 0.3595 | 4      |
| 148 | SMDM        | 2023  | 0.0735 | 0.0275  | 0.0027  | 0.1347 | 4      |
| 149 | SMRA        | 2023  | 0.0423 | 0.0339  | 0.1102  | 0.6053 | 4      |
| 150 | TARA        | 2023  | 0.0075 | -0.0024 | 0.0000  | 0.0197 | 4      |
| 151 | TRUE        | 2023  | 0.0591 | -0.0259 | 0.0784  | 0.5933 | 4      |
| 152 | URBN        | 2023  | 0.0008 | 0.0060  | -0.0343 | 0.5040 | 4      |
| 153 | WINR        | 2023  | 0.0492 | 0.0677  | 0.0455  | 0.2111 | 4      |

1. Ditanya 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.

### Lampiran 3

#### Rekapitulasi Variabel Manajemen Laba

| No | Kode Emiten | Tahun | NI <sub>it</sub>  | CFO <sub>it</sub> | TAC <sub>it</sub>  | A <sub>it-1</sub>  |
|----|-------------|-------|-------------------|-------------------|--------------------|--------------------|
| 1  | ADCP        | 2021  | 130,360,626,634   | -137,027,104,396  | 267,387,731,030    | 4,676,206,827,346  |
| 2  | AMAN        | 2021  | 30,282,784,000    | 27,933,266,000    | 2,349,518,000      | 799,397,510,000    |
| 3  | ASRI        | 2021  | 142,928,791,000   | 1,614,167,598,000 | -1,471,238,807,000 | 21,226,814,871,000 |
| 4  | ATAP        | 2021  | 5,523,720,887     | 8,509,645,225     | -2,985,924,338     | 100,138,039,699    |
| 5  | BAPA        | 2021  | -2,052,255,452    | -1,127,593,317    | -924,662,135       | 142,306,771,029    |
| 6  | BAPI        | 2021  | -1,016,507,793    | -980,531,801      | -35,975,992        | 626,301,225,193    |
| 7  | BBSS        | 2021  | -1,094,508,876    | 2,586,499,959     | -3,681,008,835     | 256,020,467,272    |
| 8  | BEST        | 2021  | -71,095,023,263   | -12,674,355,456   | -58,420,667,807    | 6,282,180,229,732  |
| 9  | BIPP        | 2021  | 19,556,643,069    | 89,058,299,094    | -69,501,656,025    | 2,126,525,330,314  |
| 10 | BSDE        | 2021  | 1,538,840,956,173 | 3,305,687,034,045 | -1,766,846,077,872 | 60,862,926,586,750 |
| 11 | CSIS        | 2021  | 19,810,506,330    | 28,119,004,452    | -8,308,498,122     | 538,263,035,994    |
| 12 | CTRA        | 2021  | 2,087,716,000,000 | 3,625,210,000,000 | -1,537,494,000,000 | 39,255,187,000,000 |
| 13 | DART        | 2021  | -411,222,141,000  | -149,787,211,000  | -261,434,930,000   | 6,656,120,982,000  |
| 14 | DMAS        | 2021  | 714,858,418,799   | 122,905,385,625   | 591,953,033,174    | 6,752,233,240,104  |
| 15 | DUTI        | 2021  | 730,113,120,884   | 970,669,842,620   | -240,556,721,736   | 13,753,624,738,885 |
| 16 | EMDE        | 2021  | 1,034,201,610,092 | 13,411,642,182    | 1,020,789,967,910  | 2,454,054,273,495  |
| 17 | FMII        | 2021  | 8,562,317,113     | 15,366,535,222    | -6,804,218,109     | 870,707,453,070    |
| 18 | GMTD        | 2021  | -27,376,369,761   | 70,420,571,462    | -97,796,941,223    | 987,323,142,096    |
| 19 | HOMI        | 2021  | 5,363,772,499     | 16,991,914,547    | -11,628,142,048    | 234,755,380,515    |
| 20 | INPP        | 2021  | -42,055,463,453   | 156,319,057,299   | -198,374,520,752   | 7,657,106,251,566  |
| 21 | IPAC        | 2021  | 3,911,116,806     | 6,265,078,985     | -2,353,962,179     | 24,033,756,766     |

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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.



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Hak Cipta Dilindungi Undang-Undang

**Institut Bisnis**

| No | Kode Emiten | Tahun | REV               | REV <sub>t-1</sub> | ΔREV <sub>it</sub> | ΔREV <sub>it</sub> /A <sub>it-1</sub> |
|----|-------------|-------|-------------------|--------------------|--------------------|---------------------------------------|
| 1  | ADCP        | 2021  | 563,688,066,425   | 977,221,009,504    | -413,532,943,079   | -0.0884                               |
| 2  | AMAN        | 2021  | 100,601,055,000   | 89,548,973,000     | 11,052,082,000     | 0.0138                                |
| 3  | ASRI        | 2021  | 2,847,323,717,000 | 1,413,251,961,000  | 1,434,071,756,000  | 0.0676                                |
| 4  | ATAP        | 2021  | 55,019,322,393    | 40,309,472,225     | 14,709,850,168     | 0.1469                                |
| 5  | BAPA        | 2021  | 6,194,779,683     | 9,518,983,284      | -3,324,203,601     | -0.0234                               |
| 6  | BAPI        | 2021  | 4,992,804,633     | 13,272,828,632     | -8,280,023,999     | -0.0132                               |
| 7  | BBSS        | 2021  | 8,974,592,074     | 3,432,000,000      | 5,542,592,074      | 0.0216                                |
| 8  | BEST        | 2021  | 229,835,755,986   | 242,320,700,845    | -12,484,944,859    | -0.0020                               |
| 9  | BIPP        | 2021  | 29,399,135,499    | 529,839,404,669    | -500,440,269,170   | -0.2353                               |
| 10 | BSDE        | 2021  | 7,654,802,250,986 | 6,180,589,086,059  | 1,474,213,164,927  | 0.0242                                |
| 11 | CSIS        | 2021  | 83,521,161,705    | 85,537,603,294     | -2,016,441,589     | -0.0037                               |
| 12 | CTRA        | 2021  | 9,729,651,000,000 | 8,070,737,000,000  | 1,658,914,000,000  | 0.0423                                |
| 13 | DART        | 2021  | 290,570,233,000   | 324,131,001,000    | -33,560,768,000    | -0.0050                               |
| 14 | DMAS        | 2021  | 1,440,736,819,516 | 2,629,300,300,189  | -1,188,563,480,673 | -0.1760                               |
| 15 | DUTI        | 2021  | 2,177,783,404,033 | 1,724,797,535,246  | 452,985,868,787    | 0.0329                                |
| 16 | EMDE        | 2021  | 173,510,721,755   | 85,684,403,962     | 87,826,317,793     | 0.0358                                |
| 17 | FMII        | 2021  | 52,738,265,883    | 51,320,798,915     | 1,417,466,968      | 0.0016                                |
| 18 | GMTD        | 2021  | 141,833,536,671   | 171,579,489,556    | -29,745,952,885    | -0.0301                               |
| 19 | HOMI        | 2021  | 62,895,985,398    | 28,839,344,166     | 34,056,641,232     | 0.1451                                |
| 20 | INPP        | 2021  | 427,677,089,386   | 397,049,609,531    | 30,627,479,855     | 0.0040                                |
| 21 | IPAC        | 2021  | 20,278,257,636    | 16,101,328,277     | 4,176,929,359      | 0.1738                                |

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.



| No | Kode Emiten | Tahun | PPE <sub>it</sub> | REC             | REC <sub>t-1</sub> | ΔREC <sub>it</sub> | DACC (Y) | DACC (ABSOLUT) |
|----|-------------|-------|-------------------|-----------------|--------------------|--------------------|----------|----------------|
| 1  | ADCP        | 2021  | 1,915,910,894     | 41,696,808,428  | 42,325,334,928     | -628,526,500       | 0.1842   | 0.1842         |
| 2  | AMAN        | 2021  | 183,234,444,000   | 6,431,870,000   | 2,274,788,000      | 4,157,082,000      | 0.0291   | 0.0291         |
| 3  | ASRI        | 2021  | 1,207,694,618,000 | 132,152,036,000 | 65,563,563,000     | 66,588,473,000     | -0.1327  | 0.1327         |
| 4  | ATAP        | 2021  | 7,623,156,209     | -               | -                  | -                  | -0.2282  | 0.2282         |
| 5  | BAPA        | 2021  | 435,606,877       | 707,255,148     | 127,550,000        | 579,705,148        | 0.0211   | 0.0211         |
| 6  | BAPI        | 2021  | 34,566,740        | 4,321,468,923   | 3,041,415,794      | 1,280,053,129      | 0.0281   | 0.0281         |
| 7  | BBSS        | 2021  | 31,675,000        | 1,068,891,311   | 957,658,426        | 111,232,885        | -0.0405  | 0.0405         |
| 8  | BEST        | 2021  | 155,684,144,026   | 55,218,476,349  | 50,448,571,531     | 4,769,904,818      | 0.0101   | 0.0101         |
| 9  | BIPP        | 2021  | 175,375,574,152   | 10,499,204,735  | 13,696,859,069     | -3,197,654,334     | 0.2920   | 0.2920         |
| 10 | BSDE        | 2021  | 530,203,479,403   | 134,874,523,726 | 5,336,308,148      | 129,538,215,578    | -0.0433  | 0.0433         |
| 11 | CSIS        | 2021  | 30,015,217,562    | 3,925,950,982   | 1,622,487,883      | 2,303,463,099      | 0.0093   | 0.0093         |
| 12 | CTRA        | 2021  | 2,503,919,000,000 | 866,993,000,000 | 937,471,000,000    | -70,478,000,000    | -0.0753  | 0.0753         |
| 13 | DART        | 2021  | 759,682,221,000   | 64,822,321,000  | 121,684,575,000    | -56,862,254,000    | -0.0171  | 0.0171         |
| 14 | DMAS        | 2021  | 308,791,131,863   | -               | 39,220,875,000     | -39,220,875,000    | 0.3265   | 0.3265         |
| 15 | DUTI        | 2021  | 244,177,290,719   | 22,277,801,183  | 28,402,553,813     | -6,124,752,630     | -0.0455  | 0.0455         |
| 16 | EMDE        | 2021  | 14,596,286,258    | 43,403,679,217  | 24,741,733,296     | 18,661,945,921     | 0.3922   | 0.3922         |
| 17 | FMII        | 2021  | 217,699,095       | 2,013,997,008   | 52,846,500         | 1,961,150,508      | 0.0028   | 0.0028         |
| 18 | GMTD        | 2021  | 14,365,911,610    | 198,661,519     | 121,541,778        | 77,119,741         | -0.0480  | 0.0480         |
| 19 | HOMI        | 2021  | 312,648,341       | 2,464,226,515   | 2,359,633,190      | 104,593,325        | -0.2365  | 0.2365         |
| 20 | INPP        | 2021  | 1,461,467,390,881 | 57,407,010,847  | 36,176,821,448     | 21,230,189,399     | 0.0086   | 0.0086         |
| 21 | IPAC        | 2021  | 6,770,150,579     | 78,426,176      | 457,784,027        | -379,357,851       | -0.4237  | 0.4237         |

g. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.  
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| No | Kode Emiten | Tahun | NI <sub>it</sub>   | CFO <sub>it</sub> | TAC <sub>it</sub>  | A <sub>it-1</sub>  |
|----|-------------|-------|--------------------|-------------------|--------------------|--------------------|
| 22 | KBAG        | 2021  | 1,559,972,648      | -20,045,522,251   | 21,605,494,899     | 463,491,459,004    |
| 23 | KIJA        | 2021  | 87,635,897,475     | 335,479,241,697   | -247,843,344,222   | 12,200,175,979,870 |
| 24 | LAND        | 2021  | -11,601,943,202    | 14,680,922,751    | -26,282,865,953    | 755,728,123,635    |
| 25 | LPCK        | 2021  | 140,369,000,000    | 84,756,000,000    | 55,613,000,000     | 9,719,570,000,000  |
| 26 | LPKR        | 2021  | -1,623,183,000,000 | 1,627,995,000,000 | -3,251,178,000,000 | 51,865,480,000,000 |
| 27 | LPLI        | 2021  | 248,262,000,000    | -37,584,000,000   | 285,846,000,000    | 935,197,000,000    |
| 28 | MDLN        | 2021  | -41,994,106,784    | 86,467,822,658    | -128,461,929,442   | 14,850,039,389,857 |
| 29 | MMLP        | 2021  | 366,262,697,000    | 149,765,357,000   | 216,497,340,000    | 6,726,005,150,000  |
| 30 | MPRO        | 2021  | -13,969,360,000    | -10,918,343,000   | -3,051,017,000     | 1,770,238,845,000  |
| 31 | MTSM        | 2021  | -3,121,418,234     | 69,927,105,928    | -73,048,524,162    | 72,921,362,051     |
| 32 | NASA        | 2021  | -4,933,144,785     | 1,133,852,216,949 | -1,138,785,361,734 | 1,135,507,968,087  |
| 33 | NIRO        | 2021  | -164,129,909,756   | -295,679,471,553  | 131,549,561,797    | 10,608,390,520,541 |
| 34 | NZIA        | 2021  | 3,061,999,615      | 33,516,821,558    | -30,454,821,943    | 663,378,054,003    |
| 35 | OMRE        | 2021  | -170,621,337,468   | -90,670,893,454   | -79,950,444,014    | 4,133,988,674,027  |
| 36 | PAMG        | 2021  | -10,461,119,551    | -960,560,334      | -9,500,559,217     | 582,806,214,350    |
| 37 | POLI        | 2021  | 35,847,355,212     | 94,228,502,205    | -58,381,146,993    | 2,473,039,414,917  |
| 38 | PPRO        | 2021  | 21,019,897,927     | -106,810,932,705  | 127,830,830,632    | 18,496,821,048,659 |
| 39 | PURI        | 2021  | 9,071,721,203      | 6,768,208,209     | 2,303,512,994      | 220,351,043,085    |
| 40 | PWON        | 2021  | 1,550,434,339,000  | 2,238,566,096,000 | -688,131,757,000   | 26,458,805,377,000 |
| 41 | RBMS        | 2021  | 23,700,030,500     | 22,027,583,404    | 1,672,447,096      | 760,445,865,842    |
| 42 | REAL        | 2021  | 1,266,587,627      | 32,615,595        | 1,233,972,032      | 352,590,228,523    |

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| No | Kode Emiten | Tahun | REV                | REV <sub>t-1</sub> | ΔREV <sub>it</sub> | ΔREV <sub>it</sub> /A <sub>it-1</sub> |
|----|-------------|-------|--------------------|--------------------|--------------------|---------------------------------------|
| 22 | KBAG        | 2021  | 39,083,155,931     | 33,167,727,826     | 5,915,428,105      | 0.0128                                |
| 23 | KIJA        | 2021  | 2,490,256,211,002  | 2,396,086,017,034  | 94,170,193,968     | 0.0077                                |
| 24 | LAND        | 2021  | 42,588,345,942     | 27,226,572,869     | 15,361,773,073     | 0.0203                                |
| 25 | LPCK        | 2021  | 1,844,739,000,000  | 1,844,373,000,000  | 366,000,000        | 0.0000                                |
| 26 | LPKR        | 2021  | 16,529,816,000,000 | 11,966,299,000,000 | 4,563,517,000,000  | 0.0880                                |
| 27 | LPLI        | 2021  | 6,210,000,000      | 14,937,000,000     | -8,727,000,000     | -0.0093                               |
| 28 | MDLN        | 2021  | 2,008,645,648,830  | 731,507,824,075    | 1,277,137,824,755  | 0.0860                                |
| 29 | MMLP        | 2021  | 316,572,333,000    | 336,776,801,000    | -20,204,468,000    | -0.0030                               |
| 30 | MPRO        | 2021  | 66,958,886,000     | 127,195,488,000    | -60,236,602,000    | -0.0340                               |
| 31 | MTSM        | 2021  | 27,015,774,778     | 22,905,174,633     | 4,110,600,145      | 0.0564                                |
| 32 | NASA        | 2021  | 4,235,194,746      | 658,372,961        | 3,576,821,785      | 0.0031                                |
| 33 | NIRO        | 2021  | 732,650,579,963    | 529,195,143,400    | 203,455,436,563    | 0.0192                                |
| 34 | NZIA        | 2021  | 100,416,453,220    | 80,627,075,000     | 19,789,378,220     | 0.0298                                |
| 35 | OMRE        | 2021  | 85,195,697,693     | 72,735,015,093     | 12,460,682,600     | 0.0030                                |
| 36 | PAMG        | 2021  | 46,931,553,767     | 48,438,205,011     | -1,506,651,244     | -0.0026                               |
| 37 | POLI        | 2021  | 203,197,973,528    | 231,624,097,738    | -28,426,124,210    | -0.0115                               |
| 38 | PPRO        | 2021  | 862,464,587,830    | 2,075,242,421,357  | -1,212,777,833,527 | -0.0656                               |
| 39 | PURI        | 2021  | 63,302,355,439     | 75,820,719,507     | -12,518,364,068    | -0.0568                               |
| 40 | PWON        | 2021  | 5,713,272,952,000  | 3,977,211,311,000  | 1,736,061,641,000  | 0.0656                                |
| 41 | RBMS        | 2021  | 44,538,508,242     | 25,316,005,286     | 19,222,502,956     | 0.0253                                |
| 42 | REAL        | 2021  | 23,946,969,756     | 12,688,128,000     | 11,258,841,756     | 0.0319                                |

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| No | Kode Emiten | Tahun | PPE <sub>it</sub>  | REC               | REC <sub>t-1</sub> | ΔREC <sub>it</sub> | DACC (Y) | DACC (ABSOLUT) |
|----|-------------|-------|--------------------|-------------------|--------------------|--------------------|----------|----------------|
| 22 | KBAG        | 2021  | 3,576,039,995      | 18,647,418,431    | 11,739,318,543     | 6,908,099,888      | 0.0570   | 0.0570         |
| 23 | KIJA        | 2021  | 1,948,427,461,045  | 415,514,694,793   | 309,741,525,487    | 105,773,169,306    | 0.0134   | 0.0134         |
| 24 | LAND        | 2021  | 37,850,365,314     | 4,677,601,148     | 6,785,184,741      | -2,107,583,593     | -0.0494  | 0.0494         |
| 25 | LPCK        | 2021  | 65,953,000,000     | 26,092,000,000    | 21,189,000,000     | 4,903,000,000      | 0.0201   | 0.0201         |
| 26 | LPKR        | 2021  | 11,109,411,000,000 | 1,633,466,000,000 | 1,882,320,000,000  | -248,854,000,000   | -0.1436  | 0.1436         |
| 27 | LPLI        | 2021  | 7,884,000,000      | 7,702,000,000     | 7,079,000,000      | 623,000,000        | 0.3296   | 0.3296         |
| 28 | MDLN        | 2021  | 1,318,241,843,307  | 122,768,342,049   | 130,435,846,494    | -7,667,504,445     | -0.0968  | 0.0968         |
| 29 | MMLP        | 2021  | 1,738,527,000      | 97,669,756,000    | 81,193,567,000     | 16,476,189,000     | 0.0521   | 0.0521         |
| 30 | MPRO        | 2021  | 4,513,126,000      | 2,205,038,000     | 2,084,402,000      | 120,636,000        | 0.0543   | 0.0543         |
| 31 | MTSM        | 2021  | 32,813,585,101     | 3,359,262,703     | 2,161,007,216      | 1,198,255,487      | -1.0276  | 1.0276         |
| 32 | NASA        | 2021  | 47,074,316,024     | 6,409,755         | 38,454,943         | -32,045,188        | -0.9914  | 0.9914         |
| 33 | NIRO        | 2021  | 238,581,013,938    | 131,944,863,259   | 112,179,452,425    | 19,765,410,834     | 0.0057   | 0.0057         |
| 34 | NZIA        | 2021  | 486,188,201        | 18,665,132,963    | 25,590,830,599     | -6,925,697,636     | -0.0893  | 0.0893         |
| 35 | OMRE        | 2021  | 57,223,465,079     | 3,716,002,209     | 5,170,599,627      | -1,454,597,418     | -0.0095  | 0.0095         |
| 36 | PAMG        | 2021  | 4,109,000,000      | 5,896,239,930     | 2,849,690,603      | 3,046,549,327      | 0.0027   | 0.0027         |
| 37 | POLI        | 2021  | 501,332,446,435    | 43,676,631,602    | 56,309,539,776     | -12,632,908,174    | 0.0213   | 0.0213         |
| 38 | PPRO        | 2021  | 1,393,557,773,191  | 1,743,933,211,945 | 562,153,277,794    | 1,181,779,934,151  | 0.1969   | 0.1969         |
| 39 | PURI        | 2021  | 2,133,586,185      | 2,068,002,725     | 3,439,849,753      | -1,371,847,028     | 0.0765   | 0.0765         |
| 40 | PWON        | 2021  | 2,318,296,002,000  | 105,828,175,000   | 101,923,579,000    | 3,904,596,000      | -0.0870  | 0.0870         |
| 41 | RBMS        | 2021  | 323,365,643,991    | 14,937,446,715    | 16,969,023,291     | -2,031,576,576     | 0.0269   | 0.0269         |
| 42 | REAL        | 2021  | 21,953,726,644     | 3,921,591,406     | 4,531,446,929      | -609,855,523       | -0.0279  | 0.0279         |

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



| No | Kode Emiten | Tahun | NI <sub>it</sub>  | CFO <sub>it</sub> | TAC <sub>it</sub>  | A <sub>it-1</sub>  |
|----|-------------|-------|-------------------|-------------------|--------------------|--------------------|
| 43 | RISE        | 2021  | 40,965,480,325    | -73,201,077,269   | 114,166,557,594    | 2,362,014,962,050  |
| 44 | ROCK        | 2021  | -5,316,068,984    | 32,991,230,774    | -38,307,299,758    | 1,070,221,739,644  |
| 45 | RODA        | 2021  | 32,760,960,104    | 152,824,669,091   | -120,063,708,987   | 3,936,147,888,286  |
| 46 | SMDM        | 2021  | 117,647,293,156   | 230,500,652,436   | -112,853,359,280   | 3,201,910,904,021  |
| 47 | SMRA        | 2021  | 549,696,051,000   | 2,443,280,647,000 | -1,893,584,596,000 | 24,922,534,224,000 |
| 48 | TARA        | 2021  | 21,493,351,688    | 18,493,658,920    | 2,999,692,768      | 1,086,597,471,370  |
| 49 | TRUE        | 2021  | 32,599,209,219    | -3,419,234,547    | 36,018,443,766     | 974,900,992,389    |
| 50 | URBN        | 2021  | 70,290,569,392    | 210,825,595,584   | -140,535,026,192   | 3,983,157,272,037  |
| 51 | WINR        | 2021  | 108,614,062,121   | -77,911,268,224   | 186,525,330,345    | 83,951,659,639     |
| 52 | ADCP        | 2022  | 105,019,195,202   | 122,114,790,323   | -17,095,595,121    | 5,978,673,938,137  |
| 53 | AMAN        | 2022  | 34,531,399,000    | 5,458,276,000     | 29,073,123,000     | 861,888,870,000    |
| 54 | ASRI        | 2022  | 1,098,364,937,000 | 2,486,489,945,000 | -1,388,125,008,000 | 21,933,974,714,000 |
| 55 | ATAP        | 2022  | 2,152,362,165     | -5,648,188,169    | 7,800,550,334      | 92,377,902,100     |
| 56 | BAPA        | 2022  | -3,712,072,464    | -2,377,065,023    | -1,335,007,441     | 139,570,998,335    |
| 57 | BAPI        | 2022  | -97,843,557       | -144,067,753      | 46,224,196         | 650,261,732,915    |
| 58 | BBSS        | 2022  | -1,810,683,043    | -371,580,179      | -1,439,102,864     | 254,694,458,906    |
| 59 | BEST        | 2022  | 33,729,572,546    | 127,302,617,404   | -93,573,044,858    | 6,046,212,385,412  |
| 60 | BIPP        | 2022  | 25,273,691,937    | 5,882,889,243     | 19,390,802,694     | 2,045,283,188,218  |
| 61 | BSDE        | 2022  | 2,656,885,590,302 | 3,091,638,015,054 | -434,752,424,752   | 61,469,712,165,656 |
| 62 | CSIS        | 2022  | 23,619,897,053    | 16,023,243,442    | 7,596,653,611      | 526,136,140,616    |
| 63 | CTRA        | 2022  | 2,002,076,000,000 | 3,759,340,000,000 | -1,757,264,000,000 | 40,668,411,000,000 |

Hak Cipta Dilindungi Undang-Undang

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



| No | Kode Emiten | Tahun | REV                | REV <sub>t-1</sub> | ΔREV <sub>it</sub> | ΔREV <sub>it</sub> /A <sub>it-1</sub> |
|----|-------------|-------|--------------------|--------------------|--------------------|---------------------------------------|
| 43 | RISE        | 2021  | 249,103,324,854    | 155,372,926,625    | 93,730,398,229     | 0.0397                                |
| 44 | ROCK        | 2021  | 83,747,116,116     | 96,117,574,668     | -12,370,458,552    | -0.0116                               |
| 45 | RODA        | 2021  | 521,971,241,002    | 116,594,281,314    | 405,376,959,688    | 0.1030                                |
| 46 | SMDM        | 2021  | 567,052,209,003    | 386,541,149,828    | 180,511,059,175    | 0.0564                                |
| 47 | SMRA        | 2021  | 5,567,912,577,000  | 5,029,984,099,000  | 537,928,478,000    | 0.0216                                |
| 48 | TARA        | 2021  | 47,807,714,524     | 8,918,828,413      | 38,888,886,111     | 0.0358                                |
| 49 | TRUE        | 2021  | 372,941,087,252    | 201,113,764,686    | 171,827,322,566    | 0.1763                                |
| 50 | URBN        | 2021  | 71,126,409,759     | 128,943,932,680    | -57,817,522,921    | -0.0145                               |
| 51 | WINR        | 2021  | 37,274,617,311     | 26,784,674,177     | 10,489,943,134     | 0.1250                                |
| 52 | ADCP        | 2022  | 592,687,713,783    | 563,688,066,425    | 28,999,647,358     | 0.0049                                |
| 53 | AMAN        | 2022  | 137,940,281,000    | 100,601,055,000    | 37,339,226,000     | 0.0433                                |
| 54 | ASRI        | 2022  | 4,493,531,259,000  | 2,847,323,717,000  | 1,646,207,542,000  | 0.0751                                |
| 55 | ATAP        | 2022  | 42,519,109,151     | 55,019,322,393     | -12,500,213,242    | -0.1353                               |
| 56 | BAPA        | 2022  | 3,716,043,983      | 6,194,779,683      | -2,478,735,700     | -0.0178                               |
| 57 | BAPI        | 2022  | 11,033,432,727     | 4,992,804,633      | 6,040,628,094      | 0.0093                                |
| 58 | BBSS        | 2022  | 482,000,000        | 8,974,592,074      | -8,492,592,074     | -0.0333                               |
| 59 | BEST        | 2022  | 542,834,010,731    | 229,835,755,986    | 312,998,254,745    | 0.0518                                |
| 60 | BIPP        | 2022  | 327,320,863,485    | 29,399,135,499     | 297,921,727,986    | 0.1457                                |
| 61 | BSDE        | 2022  | 10,235,479,955,727 | 7,654,802,250,986  | 2,580,677,704,741  | 0.0420                                |
| 62 | CSIS        | 2022  | 80,804,762,931     | 83,521,161,705     | -2,716,398,774     | -0.0052                               |
| 63 | CTRA        | 2022  | 9,126,799,000,000  | 9,729,651,000,000  | -602,852,000,000   | -0.0148                               |

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| No | Kode Emiten | Tahun | PPE <sub>it</sub> | REC             | REC <sub>t-1</sub> | ΔREC <sub>it</sub> | DACC (Y) | DACC (ABSOLUT) |
|----|-------------|-------|-------------------|-----------------|--------------------|--------------------|----------|----------------|
| 43 | RISE        | 2021  | 466,637,434,299   | 4,687,557,179   | 3,378,310,529      | 1,309,246,650      | 0.0337   | 0.0337         |
| 44 | ROCK        | 2021  | 698,223,591       | 7,533,519,759   | 8,658,724,484      | -1,125,204,725     | -0.0117  | 0.0117         |
| 45 | RODA        | 2021  | 4,114,025,373     | -               | -                  | -                  | -0.1513  | 0.1513         |
| 46 | SMDM        | 2021  | 263,174,344,891   | 6,919,217,261   | 11,393,752,015     | -4,474,534,754     | -0.0878  | 0.0878         |
| 47 | SMRA        | 2021  | 317,846,663,000   | 249,078,502,000 | 256,538,258,000    | -7,459,756,000     | -0.0896  | 0.0896         |
| 48 | TARA        | 2021  | 12,031,250        | -               | -                  | -                  | -0.0331  | 0.0331         |
| 49 | TRUE        | 2021  | 28,804,833,945    | 57,658,284,762  | 35,847,578,220     | 21,810,706,542     | -0.1486  | 0.1486         |
| 50 | URBN        | 2021  | 10,733,122,843    | 26,893,687,897  | 22,683,370,502     | 4,210,317,395      | -0.0023  | 0.0023         |
| 51 | WINR        | 2021  | 16,536,823,607    | 6,411,529,319   | 1,423,590,130      | 4,987,939,189      | 2.1376   | 2.1376         |
| 52 | ADCP        | 2022  | 766,364,354       | 29,649,759,112  | 41,696,808,428     | -12,047,049,316    | 0.0010   | 0.0010         |
| 53 | AMAN        | 2022  | 171,068,716,000   | 2,543,090,000   | 6,431,870,000      | -3,888,780,000     | 0.0056   | 0.0056         |
| 54 | ASRI        | 2022  | 1,201,749,623,000 | 49,324,293,000  | 132,152,036,000    | -82,827,743,000    | -0.1456  | 0.1456         |
| 55 | ATAP        | 2022  | 8,559,062,077     | -               | -                  | -                  | 0.2510   | 0.2510         |
| 56 | BAPA        | 2022  | 44,252,513        | 139,737,271     | 707,255,148        | -567,517,877       | -0.0005  | 0.0005         |
| 57 | BAPI        | 2022  | 24,156,986        | 6,965,962,541   | 4,321,468,923      | 2,644,493,618      | 0.0019   | 0.0019         |
| 58 | BBSS        | 2022  | -                 | 407,565,686     | 1,068,891,311      | -661,325,625       | 0.0354   | 0.0354         |
| 59 | BEST        | 2022  | 147,876,782,641   | 119,381,558,158 | 55,218,476,349     | 64,163,081,809     | -0.0530  | 0.0530         |
| 60 | BIPP        | 2022  | 261,479,046,159   | 11,319,079,130  | 10,499,204,735     | 819,874,395        | -0.1513  | 0.1513         |
| 61 | BSDE        | 2022  | 548,157,192,272   | 181,547,784,363 | 134,874,523,726    | 46,673,260,637     | -0.0461  | 0.0461         |
| 62 | CSIS        | 2022  | 48,495,944,776    | 2,373,747,905   | 3,925,950,982      | -1,552,203,077     | 0.0360   | 0.0360         |
| 63 | CTRA        | 2022  | 2,691,013,000,000 | 780,610,000,000 | 866,993,000,000    | -86,383,000,000    | -0.0055  | 0.0055         |

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penulisan kritik dan tinjauan suatu masalah.

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.



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

Hak Cipta Dilindungi Undang-Undang

**Institut Bisnis**

| No | Kode Emiten | Tahun | NI <sub>it</sub>   | CFO <sub>it</sub> | TAC <sub>it</sub>  | A <sub>it-1</sub>  |
|----|-------------|-------|--------------------|-------------------|--------------------|--------------------|
| 64 | DART        | 2022  | -421,159,213,000   | -91,409,371,000   | -329,749,842,000   | 6,604,034,590,000  |
| 65 | DMAS        | 2022  | 1,218,496,386,998  | 1,270,130,626,473 | -51,634,239,475    | 6,113,941,603,354  |
| 66 | DUTI        | 2022  | 846,697,244,502    | 1,156,735,614,511 | -310,038,370,009   | 15,308,923,447,779 |
| 67 | EMDE        | 2022  | -68,275,169,424    | -12,859,463,581   | -55,415,705,843    | 3,728,638,990,780  |
| 68 | FMII        | 2022  | 17,293,843,958     | 9,172,971,165     | 8,120,872,793      | 869,030,674,625    |
| 69 | GMTD        | 2022  | 8,998,249,188      | -23,554,795,284   | 32,553,044,472     | 1,072,934,636,699  |
| 70 | HOMI        | 2022  | 7,022,211,935      | 14,551,162,782    | -7,528,950,847     | 265,809,234,206    |
| 71 | INPP        | 2022  | 69,492,222,999     | 337,513,573,583   | -268,021,350,584   | 8,970,902,805,805  |
| 72 | IPAC        | 2022  | 4,716,567,779      | 5,083,165,647     | -366,597,868       | 32,957,177,249     |
| 73 | KBAG        | 2022  | 9,322,110,495      | 13,397,024,751    | -4,074,914,256     | 458,744,601,288    |
| 74 | KIJA        | 2022  | 40,980,837,130     | 654,670,792,060   | -613,689,954,930   | 12,292,090,330,026 |
| 75 | LAND        | 2022  | -7,918,635,681     | -24,413,958,176   | 16,495,322,495     | 763,357,981,904    |
| 76 | LPCK        | 2022  | 302,814,000,000    | -86,753,000,000   | 389,567,000,000    | 9,134,537,000,000  |
| 77 | LPKR        | 2022  | -2,327,495,000,000 | -235,055,000,000  | -2,092,440,000,000 | 52,080,936,000,000 |
| 78 | LPLI        | 2022  | 38,673,000,000     | -14,166,000,000   | 52,839,000,000     | 974,069,000,000    |
| 79 | MDLN        | 2022  | 20,170,729,245     | -535,171,810,759  | 555,342,540,004    | 14,539,539,040,795 |
| 80 | MMLP        | 2022  | 194,546,174,000    | 241,340,715,000   | -46,794,541,000    | 7,107,303,861,000  |
| 81 | MPRO        | 2022  | -29,208,883,000    | -37,717,016,000   | 8,508,133,000      | 1,762,114,841,000  |
| 82 | MTSM        | 2022  | -6,947,090,119     | -5,477,875,333    | -1,469,214,786     | 69,927,105,928     |
| 83 | NASA        | 2022  | -279,278,890       | 22,979,290,134    | -23,258,569,024    | 1,133,852,216,949  |
| 84 | NIRO        | 2022  | -355,490,918,415   | 33,117,788,752    | -388,608,707,167   | 11,691,071,599,377 |

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Hak Cipta Dilindungi Undang-Undang

| No | Kode Emiten | Tahun | REV                | REV <sub>t-1</sub> | ΔREV <sub>it</sub> | ΔREV <sub>it</sub> /A <sub>it-1</sub> |
|----|-------------|-------|--------------------|--------------------|--------------------|---------------------------------------|
| 64 | DART        | 2022  | 330,155,372,000    | 290,570,233,000    | 39,585,139,000     | 0.0060                                |
| 65 | DMAS        | 2022  | 1,932,425,763,139  | 1,440,736,819,516  | 491,688,943,623    | 0.0804                                |
| 66 | DUTI        | 2022  | 3,017,085,551,871  | 2,177,783,404,033  | 839,302,147,838    | 0.0548                                |
| 67 | EMDE        | 2022  | 153,441,610,795    | 173,510,721,755    | -20,069,110,960    | -0.0054                               |
| 68 | FMII        | 2022  | 52,372,680,139     | 52,738,265,883     | -365,585,744       | -0.0004                               |
| 69 | GMTD        | 2022  | 322,368,818,129    | 141,833,536,671    | 180,535,281,458    | 0.1683                                |
| 70 | HOMI        | 2022  | 74,323,254,468     | 62,895,985,398     | 11,427,269,070     | 0.0430                                |
| 71 | INPP        | 2022  | 955,541,184,718    | 427,677,089,386    | 527,864,095,332    | 0.0588                                |
| 72 | IPAC        | 2022  | 26,000,934,247     | 20,278,257,636     | 5,722,676,611      | 0.1736                                |
| 73 | KBAG        | 2022  | 77,358,766,402     | 39,083,155,931     | 38,275,610,471     | 0.0834                                |
| 74 | KIJA        | 2022  | 2,747,185,440,534  | 2,490,256,211,002  | 256,929,229,532    | 0.0209                                |
| 75 | LAND        | 2022  | 52,968,882,351     | 42,588,345,942     | 10,380,536,409     | 0.0136                                |
| 76 | LPCK        | 2022  | 1,267,725,000,000  | 1,844,739,000,000  | -577,014,000,000   | -0.0632                               |
| 77 | LPKR        | 2022  | 14,808,570,000,000 | 16,529,816,000,000 | -1,721,246,000,000 | -0.0330                               |
| 78 | LPLI        | 2022  | 25,021,000,000     | 6,210,000,000      | 18,811,000,000     | 0.0193                                |
| 79 | MDLN        | 2022  | 1,098,860,308,931  | 2,008,645,648,830  | -909,785,339,899   | -0.0626                               |
| 80 | MMLP        | 2022  | 334,523,481,000    | 316,572,333,000    | 17,951,148,000     | 0.0025                                |
| 81 | MPRO        | 2022  | 14,462,704,000     | 66,958,886,000     | -52,496,182,000    | -0.0298                               |
| 82 | MTSM        | 2022  | 21,747,242,062     | 27,015,774,778     | -5,268,532,716     | -0.0753                               |
| 83 | NASA        | 2022  | 14,258,055,710     | 4,235,194,746      | 10,022,860,964     | 0.0088                                |
| 84 | NIRO        | 2022  | 908,453,615,821    | 732,650,579,963    | 175,803,035,858    | 0.0150                                |

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| No | Kode Emiten | Tahun | PPE <sub>it</sub>  | REC               | REC <sub>t-1</sub> | ΔREC <sub>it</sub> | DACC (Y) | DACC (ABSOLUT) |
|----|-------------|-------|--------------------|-------------------|--------------------|--------------------|----------|----------------|
| 64 | DART        | 2022  | 695,932,107,000    | 51,243,053,000    | 64,822,321,000     | -13,579,268,000    | -0.0347  | 0.0347         |
| 65 | DMAS        | 2022  | 378,385,478,630    | 130,019,400,000   | -                  | 130,019,400,000    | -0.0648  | 0.0648         |
| 66 | DUTI        | 2022  | 233,050,518,655    | 20,840,140,629    | 22,277,801,183     | -1,437,660,554     | -0.0764  | 0.0764         |
| 67 | EMDE        | 2022  | 12,413,553,905     | 23,910,616,636    | 43,403,679,217     | -19,493,062,581    | -0.0018  | 0.0018         |
| 68 | FMII        | 2022  | 145,057,332        | 1,826,270,648     | 2,013,997,008      | -187,726,360       | 0.0194   | 0.0194         |
| 69 | GMTD        | 2022  | 19,040,304,377     | 124,668,077       | 198,661,519        | -73,993,442        | -0.1751  | 0.1751         |
| 70 | HOMI        | 2022  | 304,751,565        | 1,868,121,954     | 2,464,226,515      | -596,104,561       | -0.0850  | 0.0850         |
| 71 | INPP        | 2022  | 1,505,710,173,973  | 60,029,363,148    | 57,407,010,847     | 2,622,352,301      | -0.0724  | 0.0724         |
| 72 | IPAC        | 2022  | 6,122,223,990      | 1,638,690,838     | 78,426,176         | 1,560,264,662      | -0.2320  | 0.2320         |
| 73 | KBAG        | 2022  | 4,408,746,188      | 26,063,639,282    | 18,647,418,431     | 7,416,220,851      | -0.0882  | 0.0882         |
| 74 | KIJA        | 2022  | 2,062,260,296,206  | 400,134,368,274   | 415,514,694,793    | -15,380,326,519    | -0.0452  | 0.0452         |
| 75 | LAND        | 2022  | 33,510,913,653     | 4,376,887,609     | 4,677,601,148      | -300,713,539       | 0.0181   | 0.0181         |
| 76 | LPCK        | 2022  | 53,328,000,000     | 25,461,000,000    | 26,092,000,000     | -631,000,000       | 0.1380   | 0.1380         |
| 77 | LPKR        | 2022  | 11,490,955,000,000 | 1,741,571,000,000 | 1,633,466,000,000  | 108,105,000,000    | 0.0454   | 0.0454         |
| 78 | LPLI        | 2022  | 5,865,000,000      | 8,195,000,000     | 7,702,000,000      | 493,000,000        | 0.0408   | 0.0408         |
| 79 | MDLN        | 2022  | 1,268,972,579,746  | 119,926,080,296   | 122,768,342,049    | -2,842,261,753     | 0.1427   | 0.1427         |
| 80 | MMLP        | 2022  | 4,404,797,000      | 85,537,961,000    | 97,669,756,000     | -12,131,795,000    | 0.0009   | 0.0009         |
| 81 | MPRO        | 2022  | 4,167,464,000      | 2,253,038,000     | 2,205,038,000      | 48,000,000         | 0.0553   | 0.0553         |
| 82 | MTSM        | 2022  | 22,159,112,298     | 3,082,509,750     | 3,359,262,703      | -276,752,953       | 0.0793   | 0.0793         |
| 83 | NASA        | 2022  | 47,969,802,977     | 46,678,400        | 6,409,755          | 40,268,645         | -0.0162  | 0.0162         |
| 84 | NIRO        | 2022  | 325,435,002,119    | 145,750,916,936   | 131,944,863,259    | 13,806,053,677     | -0.0348  | 0.0348         |



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| No  | Kode Emiten | Tahun | NI <sub>it</sub>  | CFO <sub>it</sub> | TAC <sub>it</sub>  | A <sub>it-1</sub>  |
|-----|-------------|-------|-------------------|-------------------|--------------------|--------------------|
| 85  | NZIA        | 2022  | 1,539,821,684     | 12,283,044,908    | -10,743,223,224    | 633,543,391,000    |
| 86  | OMRE        | 2022  | -235,810,272,617  | -117,766,495,601  | -118,043,777,016   | 4,109,589,029,627  |
| 87  | PAMG        | 2022  | -3,204,647,893    | 1,766,177,208     | -4,970,825,101     | 583,578,892,476    |
| 88  | POLI        | 2022  | 155,049,779,830   | 130,097,510,671   | 24,952,269,159     | 2,440,573,927,925  |
| 89  | PPRO        | 2022  | 24,274,414,866    | -214,592,025,963  | 238,866,440,829    | 21,086,427,083,575 |
| 90  | PURI        | 2022  | 721,876,100       | -5,091,795,002    | 5,813,671,102      | 224,744,062,680    |
| 91  | PWON        | 2022  | 1,831,130,001,000 | 2,719,573,422,000 | -888,443,421,000   | 28,866,081,129,000 |
| 92  | RBMS        | 2022  | -39,783,212,530   | 5,453,136,405     | -45,236,348,935    | 771,096,800,598    |
| 93  | REAL        | 2022  | 167,069,190       | -2,408,694,422    | 2,575,763,612      | 353,731,723,320    |
| 94  | RISE        | 2022  | 35,845,759,726    | 31,170,812,283    | 4,674,947,443      | 2,646,552,344,998  |
| 95  | ROCK        | 2022  | 5,734,158,172     | 47,532,443,579    | -41,798,285,407    | 1,046,987,621,332  |
| 96  | RODA        | 2022  | -25,847,148,542   | 15,946,190,046    | -41,793,338,588    | 3,650,686,851,644  |
| 97  | SMDM        | 2022  | 179,796,943,605   | 42,370,152,285    | 137,426,791,320    | 3,303,511,723,151  |
| 98  | SMRA        | 2022  | 771,743,500,000   | 2,656,645,215,000 | -1,884,901,715,000 | 26,049,716,678,000 |
| 99  | TARA        | 2022  | -3,047,336,103    | -3,973,359,917    | 926,023,814        | 1,085,232,564,474  |
| 100 | TRUE        | 2022  | -17,331,087,758   | 42,075,243,385    | -59,406,331,143    | 912,679,449,957    |
| 101 | URBN        | 2022  | 11,253,523,334    | -281,466,460,799  | 292,719,984,133    | 4,053,223,772,464  |
| 102 | WINR        | 2022  | 4,712,034,772     | -42,326,153,112   | 47,038,187,884     | 263,721,747,744    |
| 103 | ADCP        | 2023  | 116,165,351,465   | 1,956,752,242     | 114,208,599,223    | 6,321,024,480,878  |
| 104 | AMAN        | 2023  | 57,009,157,000    | 65,550,535,000    | -8,541,378,000     | 966,109,133,000    |
| 105 | ASRI        | 2023  | 637,639,854,000   | 1,021,655,345,000 | -384,015,491,000   | 22,298,925,271,000 |

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  - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
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| No  | Kode Emiten | Tahun | REV               | REV <sub>t-1</sub> | ΔREV <sub>it</sub> | ΔREV <sub>it</sub> /A <sub>it-1</sub> |
|-----|-------------|-------|-------------------|--------------------|--------------------|---------------------------------------|
| 85  | NZIA        | 2022  | 84,683,945,000    | 100,416,453,220    | -15,732,508,220    | -0.0248                               |
| 86  | OMRE        | 2022  | 88,296,513,447    | 85,195,697,693     | 3,100,815,754      | 0.0008                                |
| 87  | PAMG        | 2022  | 54,825,067,000    | 46,931,553,767     | 7,893,513,233      | 0.0135                                |
| 88  | POLI        | 2022  | 330,487,533,012   | 203,197,973,528    | 127,289,559,484    | 0.0522                                |
| 89  | PPRO        | 2022  | 1,704,677,634,556 | 862,464,587,830    | 842,213,046,726    | 0.0399                                |
| 90  | PURI        | 2022  | 32,201,432,195    | 63,302,355,439     | -31,100,923,244    | -0.1384                               |
| 91  | PWON        | 2022  | 5,987,432,707,000 | 5,713,272,952,000  | 274,159,755,000    | 0.0095                                |
| 92  | RBMS        | 2022  | 115,906,538,007   | 44,538,508,242     | 71,368,029,765     | 0.0926                                |
| 93  | REAL        | 2022  | 6,034,680,552     | 23,946,969,756     | -17,912,289,204    | -0.0506                               |
| 94  | RISE        | 2022  | 319,782,354,630   | 249,103,324,854    | 70,679,029,776     | 0.0267                                |
| 95  | ROCK        | 2022  | 97,965,210,524    | 83,747,116,116     | 14,218,094,408     | 0.0136                                |
| 96  | RODA        | 2022  | 188,852,058,036   | 521,971,241,002    | -333,119,182,966   | -0.0912                               |
| 97  | SMDM        | 2022  | 566,402,723,465   | 567,052,209,003    | -649,485,538       | -0.0002                               |
| 98  | SMRA        | 2022  | 5,719,396,239,000 | 5,567,912,577,000  | 151,483,662,000    | 0.0058                                |
| 99  | TARA        | 2022  | 2,727,272,000     | 47,807,714,524     | -45,080,442,524    | -0.0415                               |
| 100 | TRUE        | 2022  | 210,537,267,933   | 372,941,087,252    | -162,403,819,319   | -0.1779                               |
| 101 | URBN        | 2022  | 39,804,064,636    | 71,126,409,759     | -31,322,345,123    | -0.0077                               |
| 102 | WINR        | 2022  | 35,250,188,377    | 37,274,617,311     | -2,024,428,934     | -0.0077                               |
| 103 | ADCP        | 2023  | 651,958,903,770   | 592,687,713,783    | 59,271,189,987     | 0.0094                                |
| 104 | AMAN        | 2023  | 178,268,259,000   | 137,940,281,000    | 40,327,978,000     | 0.0417                                |
| 105 | ASRI        | 2023  | 3,956,015,546,000 | 4,493,531,259,000  | -537,515,713,000   | -0.0241                               |



| No  | Kode Emiten | Tahun | PPE <sub>it</sub> | REC               | REC <sub>t-1</sub> | ΔREC <sub>it</sub> | DACC (Y) | DACC (ABSOLUT) |
|-----|-------------|-------|-------------------|-------------------|--------------------|--------------------|----------|----------------|
| 85  | NZIA        | 2022  | 1,568,134,093     | 15,934,253,187    | 18,665,132,963     | -2,730,879,776     | 0.0184   | 0.0184         |
| 86  | OMRE        | 2022  | 57,217,660,322    | 5,185,854,052     | 3,716,002,209      | 1,469,851,843      | -0.0150  | 0.0150         |
| 87  | PAMG        | 2022  | 3,821,650,015     | 1,202,922,272     | 5,896,239,930      | -4,693,317,658     | -0.0276  | 0.0276         |
| 88  | POLI        | 2022  | 480,600,464,612   | 40,701,427,096    | 43,676,631,602     | -2,975,204,506     | -0.0229  | 0.0229         |
| 89  | PPRO        | 2022  | 1,152,905,207,878 | 2,581,290,275,752 | 1,743,933,211,945  | 837,357,063,807    | 0.0308   | 0.0308         |
| 90  | PURI        | 2022  | 1,655,248,593     | 8,713,440,959     | 2,068,002,725      | 6,645,438,234      | 0.2439   | 0.2439         |
| 91  | PWON        | 2022  | 2,326,872,517,000 | 101,574,666,000   | 105,828,175,000    | -4,253,509,000     | -0.0203  | 0.0203         |
| 92  | RBMS        | 2022  | 302,822,412,421   | 25,657,545,730    | 14,937,446,715     | 10,720,099,015     | -0.1035  | 0.1035         |
| 93  | REAL        | 2022  | 20,905,252,607    | 5,101,604,385     | 3,921,591,406      | 1,180,012,979      | 0.0890   | 0.0890         |
| 94  | RISE        | 2022  | 438,379,778,423   | 14,789,301,619    | 4,687,557,179      | 10,101,744,440     | 0.0044   | 0.0044         |
| 95  | ROCK        | 2022  | 460,298,771       | 8,385,122,751     | 7,533,519,759      | 851,602,992        | -0.0460  | 0.0460         |
| 96  | RODA        | 2022  | 3,521,905,193     | -                 | -                  | -                  | 0.1193   | 0.1193         |
| 97  | SMDM        | 2022  | 253,410,149,718   | 23,603,320,974    | 6,919,217,261      | 16,684,103,713     | 0.0701   | 0.0701         |
| 98  | SMRA        | 2022  | 370,444,862,000   | 293,870,590,000   | 249,078,502,000    | 44,792,088,000     | -0.0628  | 0.0628         |
| 99  | TARA        | 2022  | 9,406,250         | -                 | -                  | -                  | 0.0651   | 0.0651         |
| 100 | TRUE        | 2022  | 27,204,009,124    | 67,513,228,275    | 57,658,284,762     | 9,854,943,513      | 0.1929   | 0.1929         |
| 101 | URBN        | 2022  | 12,060,299,218    | 11,785,395,569    | 26,893,687,897     | -15,108,292,328    | 0.0903   | 0.0903         |
| 102 | WINR        | 2022  | 15,919,131,503    | 7,819,644,810     | 6,411,529,319      | 1,408,115,491      | 0.2042   | 0.2042         |
| 103 | ADCP        | 2023  | -                 | 19,253,948,616    | 29,649,759,112     | -10,395,810,496    | 0.0166   | 0.0166         |
| 104 | AMAN        | 2023  | 218,663,067,000   | 8,421,915,000     | 2,543,090,000      | 5,878,825,000      | -0.0174  | 0.0174         |
| 105 | ASRI        | 2023  | 1,224,816,900,000 | 47,861,089,000    | 49,324,293,000     | -1,463,204,000     | 0.0337   | 0.0337         |

| No  | Kode Emiten | Tahun | NI <sub>it</sub>  | CFO <sub>it</sub> | TAC <sub>it</sub>  | A <sub>it-1</sub>  |
|-----|-------------|-------|-------------------|-------------------|--------------------|--------------------|
| 106 | ATAP        | 2023  | 162,823,729       | -3,434,166,433    | 3,596,990,162      | 115,428,413,973    |
| 107 | BAPA        | 2023  | -2,857,333,912    | -761,158,682      | -2,096,175,230     | 135,434,013,488    |
| 108 | BAPI        | 2023  | -1,322,620,236    | -14,354,523       | -1,308,265,713     | 663,258,694,473    |
| 109 | BBSS        | 2023  | -1,211,181,769    | -1,519,445,990    | 308,264,221        | 253,436,945,894    |
| 110 | BEST        | 2023  | 39,528,179,905    | 105,336,180,049   | -65,808,000,144    | 6,078,468,909,026  |
| 111 | BIPP        | 2023  | -4,472,990,784    | 110,932,193,003   | -115,405,183,787   | 1,888,336,506,757  |
| 112 | BSDE        | 2023  | 2,259,456,837,723 | 840,493,807,756   | 1,418,963,029,967  | 64,999,403,480,787 |
| 113 | CSIS        | 2023  | 5,406,258,674     | 3,299,571,664     | 2,106,687,010      | 546,666,448,170    |
| 114 | CTRA        | 2023  | 1,909,025,000,000 | 3,864,820,000,000 | -1,955,795,000,000 | 42,032,615,000,000 |
| 115 | DART        | 2023  | -343,797,532,000  | 30,187,779,000    | -373,985,311,000   | 6,462,680,097,000  |
| 116 | DMAS        | 2023  | 1,210,892,246,433 | 1,341,862,408,505 | -130,970,162,072   | 6,623,414,189,145  |
| 117 | DUTI        | 2023  | 1,285,261,384,857 | 178,769,057,440   | 1,106,492,327,417  | 15,586,178,093,961 |
| 118 | EMDE        | 2023  | -271,564,578,143  | -20,576,068,680   | -250,988,509,463   | 3,743,751,737,058  |
| 119 | FMII        | 2023  | 17,362,764,969    | 21,227,843,351    | -3,865,078,382     | 752,865,843,071    |
| 120 | GMTD        | 2023  | 129,014,313,359   | 40,213,492,933    | 88,800,820,426     | 1,160,940,485,132  |
| 121 | HOMI        | 2023  | 4,304,206,492     | 20,269,533,686    | -15,965,327,194    | 265,322,673,542    |
| 122 | INPP        | 2023  | 184,896,859,617   | 274,300,933,052   | -89,404,073,435    | 9,163,821,178,882  |
| 123 | IPAC        | 2023  | 2,852,895,634     | 3,728,380,667     | -875,485,033       | 39,088,524,959     |
| 124 | KBAG        | 2023  | -9,407,003,883    | 20,102,128,965    | -29,509,132,848    | 443,422,913,606    |
| 125 | KIJA        | 2023  | 528,623,322,076   | 564,167,990,318   | -35,544,668,242    | 13,110,459,383,600 |
| 126 | LAND        | 2023  | -11,742,307,395   | -32,954,501,104   | 21,212,193,709     | 734,346,966,843    |

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| No  | Kode Emiten | Tahun | REV                | REV <sub>t-1</sub> | ΔREV <sub>it</sub> | ΔREV <sub>it</sub> /A <sub>it-1</sub> |
|-----|-------------|-------|--------------------|--------------------|--------------------|---------------------------------------|
| 106 | ATAP        | 2023  | 23,653,459,265     | 42,519,109,151     | -18,865,649,886    | -0.1634                               |
| 107 | BAPA        | 2023  | 8,119,901,265      | 3,716,043,983      | 4,403,857,282      | 0.0325                                |
| 108 | BAPI        | 2023  | 2,196,000,000      | 11,033,432,727     | -8,837,432,727     | -0.0133                               |
| 109 | BBSS        | 2023  | 450,555,555        | 482,000,000        | -31,444,445        | -0.0001                               |
| 110 | BEST        | 2023  | 544,314,875,513    | 542,834,010,731    | 1,480,864,782      | 0.0002                                |
| 111 | BIPP        | 2023  | 264,064,990,351    | 327,320,863,485    | -63,255,873,134    | -0.0335                               |
| 112 | BSDE        | 2023  | 11,539,141,250,155 | 10,235,479,955,727 | 1,303,661,294,428  | 0.0201                                |
| 113 | CSIS        | 2023  | 55,985,137,786     | 80,804,762,931     | -24,819,625,145    | -0.0454                               |
| 114 | CTRA        | 2023  | 9,245,032,000,000  | 9,126,799,000,000  | 118,233,000,000    | 0.0028                                |
| 115 | DART        | 2023  | 433,200,487,000    | 330,155,372,000    | 103,045,115,000    | 0.0159                                |
| 116 | DMAS        | 2023  | 1,921,421,675,246  | 1,932,425,763,139  | -11,004,087,893    | -0.0017                               |
| 117 | DUTI        | 2023  | 3,862,424,155,689  | 3,017,085,551,871  | 845,338,603,818    | 0.0542                                |
| 118 | EMDE        | 2023  | 154,587,592,125    | 153,441,610,795    | 1,145,981,330      | 0.0003                                |
| 119 | FMII        | 2023  | 42,580,151,783     | 52,372,680,139     | -9,792,528,356     | -0.0130                               |
| 120 | GMTD        | 2023  | 429,119,067,755    | 322,368,818,129    | 106,750,249,626    | 0.0920                                |
| 121 | HOMI        | 2023  | 63,279,657,791     | 74,323,254,468     | -11,043,596,677    | -0.0416                               |
| 122 | INPP        | 2023  | 1,104,710,911,002  | 955,541,184,718    | 149,169,726,284    | 0.0163                                |
| 123 | IPAC        | 2023  | 28,793,867,081     | 26,000,934,247     | 2,792,932,834      | 0.0715                                |
| 124 | KBAG        | 2023  | 47,216,191,935     | 77,358,766,402     | -30,142,574,467    | -0.0680                               |
| 125 | KIJA        | 2023  | 3,291,891,181,655  | 2,747,185,440,534  | 544,705,741,121    | 0.0415                                |
| 126 | LAND        | 2023  | 34,630,899,517     | 52,968,882,351     | -18,337,982,834    | -0.0250                               |

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| No  | Kode Emiten | Tahun | PPE <sub>it</sub> | REC             | REC <sub>t-1</sub> | ΔREC <sub>it</sub> | DACC (Y) | DACC (ABSOLUT) |
|-----|-------------|-------|-------------------|-----------------|--------------------|--------------------|----------|----------------|
| F06 | ATAP        | 2023  | 8,144,943,599     | -               | -                  | -                  | 0.2381   | 0.2381         |
| F07 | BAPA        | 2023  | 19,983,000        | 224,527,499     | 139,737,271        | 84,790,228         | -0.0661  | 0.0661         |
| F08 | BAPI        | 2023  | 14,327,136        | 3,312,738,186   | 6,965,962,541      | -3,653,224,355     | 0.0168   | 0.0168         |
| F09 | BBSS        | 2023  | -                 | 252,000,000     | 407,565,686        | -155,565,686       | 0.0018   | 0.0018         |
| F10 | BEST        | 2023  | 135,398,528,356   | 124,242,271,121 | 119,381,558,158    | 4,860,712,963      | 0.0054   | 0.0054         |
| F11 | BIPP        | 2023  | 260,609,159,034   | 10,556,149,322  | 11,319,079,130     | -762,929,808       | 0.0102   | 0.0102         |
| F12 | BSDE        | 2023  | 531,685,784,258   | 261,760,438,291 | 181,547,784,363    | 80,212,653,928     | 0.0117   | 0.0117         |
| F13 | CSIS        | 2023  | 50,212,651,738    | 857,363,364     | 2,373,747,905      | -1,516,384,541     | 0.0779   | 0.0779         |
| F14 | CTRA        | 2023  | 2,834,852,000,000 | 733,754,000,000 | 780,610,000,000    | -46,856,000,000    | -0.0302  | 0.0302         |
| F15 | DART        | 2023  | 645,874,656,000   | 17,510,597,000  | 51,243,053,000     | -33,732,456,000    | -0.0603  | 0.0603         |
| F16 | DMAS        | 2023  | 403,089,811,160   | -               | 130,019,400,000    | -130,019,400,000   | -0.0228  | 0.0228         |
| F17 | DUTI        | 2023  | 226,825,796,246   | 23,545,226,114  | 20,840,140,629     | 2,705,085,485      | 0.0158   | 0.0158         |
| F18 | EMDE        | 2023  | 11,559,131,991    | 20,749,232,171  | 23,910,616,636     | -3,161,384,465     | -0.0557  | 0.0557         |
| F19 | FMII        | 2023  | 963,534,375       | 563,220,448     | 1,826,270,648      | -1,263,050,200     | 0.0189   | 0.0189         |
| F20 | GMTD        | 2023  | 17,762,574,154    | 56,664,455      | 124,668,077        | -68,003,622        | -0.0302  | 0.0302         |
| F21 | HOMI        | 2023  | 197,066,457       | 2,374,652,760   | 1,868,121,954      | 506,530,806        | -0.0020  | 0.0020         |
| F22 | INPP        | 2023  | 1,595,985,520,728 | 48,702,152,515  | 60,029,363,148     | -11,327,210,633    | 0.0017   | 0.0017         |
| F23 | IPAC        | 2023  | 6,021,692,030     | 2,662,197,249   | 1,638,690,838      | 1,023,506,411      | -0.1276  | 0.1276         |
| F24 | KBAG        | 2023  | 7,690,651,438     | 18,241,377,371  | 26,063,639,282     | -7,822,261,911     | 0.0071   | 0.0071         |
| F25 | KIJA        | 2023  | 2,046,245,446,530 | 566,347,116,090 | 400,134,368,274    | 166,212,747,816    | -0.0081  | 0.0081         |
| F26 | LAND        | 2023  | 28,842,388,258    | 2,491,597,419   | 4,376,887,609      | -1,885,290,190     | 0.0718   | 0.0718         |



| No  | Kode Emiten | Tahun | NI <sub>it</sub>   | CFO <sub>it</sub> | TAC <sub>it</sub>  | A <sub>it-1</sub>  |
|-----|-------------|-------|--------------------|-------------------|--------------------|--------------------|
| 127 | LPCK        | 2023  | 108,583,000,000    | 22,343,000,000    | 86,240,000,000     | 9,349,613,000,000  |
| 128 | LPKR        | 2023  | 653,699,000,000    | 2,060,530,000,000 | -1,406,831,000,000 | 49,870,897,000,000 |
| 129 | LPLI        | 2023  | 318,156,000,000    | -38,483,000,000   | 356,639,000,000    | 1,125,536,000,000  |
| 130 | MDLN        | 2023  | -104,841,134,375   | 84,192,652,688    | -189,033,787,063   | 13,528,168,874,943 |
| 131 | MMLP        | 2023  | 113,353,569,000    | 209,136,116,000   | -95,782,547,000    | 7,635,870,085,000  |
| 132 | MPRO        | 2023  | -38,956,228,000    | -56,773,932,000   | 17,817,704,000     | 1,725,176,255,000  |
| 133 | MTSM        | 2023  | -7,269,897,244     | -3,820,102,611    | -3,449,794,633     | 61,883,551,310     |
| 134 | NASA        | 2023  | 6,340,233,341      | 13,237,579,315    | -6,897,345,974     | 1,129,527,346,470  |
| 135 | NIRO        | 2023  | -312,805,581,582   | 39,723,878,715    | -352,529,460,297   | 12,930,967,694,757 |
| 136 | NZIA        | 2023  | -8,766,448,830     | -11,027,990,032   | 2,261,541,202      | 605,500,645,195    |
| 137 | OMRE        | 2023  | -164,441,180,567   | -110,347,019,716  | -54,094,160,851    | 3,989,682,804,521  |
| 138 | PAMG        | 2023  | 427,395,581        | 1,544,796,575     | -1,117,400,994     | 582,565,037,552    |
| 139 | POLI        | 2023  | 92,392,176,458     | 43,449,639,956    | 48,942,536,502     | 2,583,234,248,023  |
| 140 | PPRO        | 2023  | -1,284,104,623,688 | -91,196,338,348   | -1,192,908,285,340 | 21,812,999,448,669 |
| 141 | PURI        | 2023  | 1,098,964,037      | -21,955,590,535   | 23,054,554,572     | 316,737,170,421    |
| 142 | PWON        | 2023  | 2,381,869,254,000  | 2,734,231,333,000 | -352,362,079,000   | 30,602,179,916,000 |
| 143 | RBMS        | 2023  | -20,706,826,771    | 31,942,400,374    | -52,649,227,145    | 717,606,761,078    |
| 144 | REAL        | 2023  | 177,770,573        | -651,309,028      | 829,079,601        | 352,269,524,066    |
| 145 | RISE        | 2023  | 14,790,723,518     | -29,607,941,336   | 44,398,664,854     | 2,712,160,950,002  |
| 146 | ROCK        | 2023  | 11,717,512,039     | 54,689,920,887    | -42,972,408,848    | 1,036,286,843,364  |
| 147 | RODA        | 2023  | -34,572,647,655    | -9,278,482,804    | -25,294,164,851    | 3,547,426,939,513  |

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| No  | Kode Emiten | Tahun | REV                | REV <sub>t-1</sub> | ΔREV <sub>it</sub> | ΔREV <sub>it</sub> /A <sub>it-1</sub> |
|-----|-------------|-------|--------------------|--------------------|--------------------|---------------------------------------|
| 127 | LPCK        | 2023  | 1,075,474,000,000  | 1,267,725,000,000  | -192,251,000,000   | -0.0206                               |
| 128 | LPKR        | 2023  | 16,990,094,000,000 | 14,808,570,000,000 | 2,181,524,000,000  | 0.0437                                |
| 129 | LPLI        | 2023  | 21,040,000,000     | 25,021,000,000     | -3,981,000,000     | -0.0035                               |
| 130 | MDLN        | 2023  | 1,152,307,658,513  | 1,098,860,308,931  | 53,447,349,582     | 0.0040                                |
| 131 | MMLP        | 2023  | 348,348,965,000    | 334,523,481,000    | 13,825,484,000     | 0.0018                                |
| 132 | MPRO        | 2023  | 5,458,044,000      | 14,462,704,000     | -9,004,660,000     | -0.0052                               |
| 133 | MTSM        | 2023  | 25,517,108,065     | 21,747,242,062     | 3,769,866,003      | 0.0609                                |
| 134 | NASA        | 2023  | 14,921,808,997     | 14,258,055,710     | 663,753,287        | 0.0006                                |
| 135 | NIRO        | 2023  | 1,145,464,858,602  | 908,453,615,821    | 237,011,242,781    | 0.0183                                |
| 136 | NZIA        | 2023  | 45,096,150,000     | 84,683,945,000     | -39,587,795,000    | -0.0654                               |
| 137 | OMRE        | 2023  | 71,374,127,445     | 88,296,513,447     | -16,922,386,002    | -0.0042                               |
| 138 | PAMG        | 2023  | 51,476,967,511     | 54,825,067,000     | -3,348,099,489     | -0.0057                               |
| 139 | POLI        | 2023  | 360,929,836,864    | 330,487,533,012    | 30,442,303,852     | 0.0118                                |
| 140 | PPRO        | 2023  | 983,511,392,626    | 1,704,677,634,556  | -721,166,241,930   | -0.0331                               |
| 141 | PURI        | 2023  | 65,608,463,022     | 32,201,432,195     | 33,407,030,827     | 0.1055                                |
| 142 | PWON        | 2023  | 6,200,438,405,000  | 5,987,432,707,000  | 213,005,698,000    | 0.0070                                |
| 143 | RBMS        | 2023  | 179,626,694,402    | 115,906,538,007    | 63,720,156,395     | 0.0888                                |
| 144 | REAL        | 2023  | 8,367,950,449      | 6,034,680,552      | 2,333,269,897      | 0.0066                                |
| 145 | RISE        | 2023  | 279,072,020,902    | 319,782,354,630    | -40,710,333,728    | -0.0150                               |
| 146 | ROCK        | 2023  | 106,928,671,183    | 97,965,210,524     | 8,963,460,659      | 0.0086                                |
| 147 | RODA        | 2023  | 106,172,382,612    | 188,852,058,036    | -82,679,675,424    | -0.0233                               |

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| No  | Kode Emiten | Tahun | PPE <sub>it</sub>  | REC               | REC <sub>t-1</sub> | ΔREC <sub>it</sub> | DACC (Y) | DACC (ABSOLUT) |
|-----|-------------|-------|--------------------|-------------------|--------------------|--------------------|----------|----------------|
| 127 | LPCK        | 2023  | 33,005,000,000     | 21,282,000,000    | 25,461,000,000     | -4,179,000,000     | 0.0487   | 0.0487         |
| 128 | LPKR        | 2023  | 11,697,587,000,000 | 1,934,065,000,000 | 1,741,571,000,000  | 192,494,000,000    | -0.0381  | 0.0381         |
| 129 | EPLI        | 2023  | 1,157,000,000      | 4,388,000,000     | 8,195,000,000      | -3,807,000,000     | 0.3277   | 0.3277         |
| 130 | MDLN        | 2023  | 1,299,386,781,669  | 97,092,969,088    | 119,926,080,296    | -22,833,111,208    | 0.0035   | 0.0035         |
| 131 | MMLP        | 2023  | 6,190,605,000      | 92,716,726,000    | 85,537,961,000     | 7,178,765,000      | -0.0007  | 0.0007         |
| 132 | MPRO        | 2023  | 3,780,432,000      | 4,269,795,000     | 2,253,038,000      | 2,016,757,000      | 0.0304   | 0.0304         |
| 133 | MTSM        | 2023  | 21,444,474,133     | 2,469,066,362     | 3,082,509,750      | -613,443,388       | -0.1417  | 0.1417         |
| 134 | NASA        | 2023  | 47,455,128,918     | 525,396,376       | 46,678,400         | 478,717,976        | 0.0094   | 0.0094         |
| 135 | NIRO        | 2023  | 323,522,517,767    | 158,453,678,904   | 145,750,916,936    | 12,702,761,968     | -0.0336  | 0.0336         |
| 136 | NZIA        | 2023  | 2,966,651,403      | 13,388,142,918    | 15,934,253,187     | -2,546,110,269     | 0.0918   | 0.0918         |
| 137 | OMRE        | 2023  | 57,517,090,399     | 4,249,601,150     | 5,185,854,052      | -936,252,902       | 0.0059   | 0.0059         |
| 138 | PAMG        | 2023  | 3,326,297,021      | 1,863,182,999     | 1,202,922,272      | 660,260,727        | 0.0157   | 0.0157         |
| 139 | POLI        | 2023  | 480,879,676,725    | 59,230,900,186    | 40,701,427,096     | 18,529,473,090     | 0.0477   | 0.0477         |
| 140 | PPRO        | 2023  | 940,676,173,592    | 2,717,232,225,151 | 2,581,290,275,752  | 135,941,949,399    | 0.0146   | 0.0146         |
| 141 | PURI        | 2023  | 10,807,781,061     | 20,032,446,880    | 8,713,440,959      | 11,319,005,921     | -0.0098  | 0.0098         |
| 142 | PWON        | 2023  | 2,576,224,417,000  | 110,433,776,000   | 101,574,666,000    | 8,859,110,000      | 0.0033   | 0.0033         |
| 143 | RBMS        | 2023  | 282,652,845,146    | 22,982,803,019    | 25,657,545,730     | -2,674,742,711     | -0.1363  | 0.1363         |
| 144 | REAL        | 2023  | 19,856,778,567     | 3,315,890,675     | 5,101,604,385      | -1,785,713,710     | -0.0014  | 0.0014         |
| 145 | RISE        | 2023  | 431,000,265,755    | 23,059,936,056    | 14,789,301,619     | 8,270,634,437      | 0.0712   | 0.0712         |
| 146 | ROCK        | 2023  | 3,749,494,477      | 8,876,178,602     | 8,385,122,751      | 491,055,851        | -0.0413  | 0.0413         |
| 147 | RODA        | 2023  | 3,240,202,179      | -                 | -                  | -                  | 0.0356   | 0.0356         |

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| No  | Kode Emiten | Tahun | NI <sub>it</sub>  | CFO <sub>it</sub> | TAC <sub>it</sub> | A <sub>it-1</sub>  |
|-----|-------------|-------|-------------------|-------------------|-------------------|--------------------|
| 148 | SMDM        | 2023  | 97,309,514,650    | 4,898,500,755     | 92,411,013,895    | 3,423,278,470,836  |
| 149 | SMRA        | 2023  | 1,057,692,007,000 | 1,397,968,852,000 | -340,276,845,000  | 28,433,574,878,000 |
| 150 | TARA        | 2023  | -2,618,358,656    | -531,806,490      | -2,086,552,166    | 1,080,248,725,557  |
| 151 | TRUE        | 2023  | -20,233,287,898   | 48,470,043,634    | -68,703,331,532   | 804,466,848,921    |
| 152 | URBN        | 2023  | 24,925,909,185    | -143,997,302,876  | 168,923,212,061   | 4,269,806,195,058  |
| 153 | WINR        | 2023  | 30,801,873,331    | 8,716,857,783     | 22,085,015,548    | 419,280,591,650    |

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| No  | Kode Emiten | Tahun | REV               | REV <sub>t-1</sub> | ΔREV <sub>it</sub> | ΔREV <sub>it</sub> /A <sub>it-1</sub> |
|-----|-------------|-------|-------------------|--------------------|--------------------|---------------------------------------|
| 148 | SMDM        | 2023  | 496,497,903,464   | 566,402,723,465    | -69,904,820,001    | -0.0204                               |
| 149 | SMRA        | 2023  | 6,658,782,663,000 | 5,719,396,239,000  | 939,386,424,000    | 0.0330                                |
| 150 | TARA        | 2023  | 3,545,453,600     | 2,727,272,000      | 818,181,600        | 0.0008                                |
| 151 | TRUE        | 2023  | 95,125,448,551    | 210,537,267,933    | -115,411,819,382   | -0.1435                               |
| 152 | URBN        | 2023  | 221,525,651,655   | 39,804,064,636     | 181,721,587,019    | 0.0426                                |
| 153 | WINR        | 2023  | 35,649,396,624    | 35,250,188,377     | 399,208,247        | 0.0010                                |

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| No  | Kode Emiten | Tahun | PPE <sub>it</sub> | REC             | REC <sub>t-1</sub> | ΔREC <sub>it</sub> | DACC (Y) | DACC (ABSOLUT) |
|-----|-------------|-------|-------------------|-----------------|--------------------|--------------------|----------|----------------|
| 148 | SMDM        | 2023  | 249,665,429,390   | 20,420,781,224  | 23,603,320,974     | -3,182,539,750     | 0.0735   | 0.0735         |
| 149 | SMRA        | 2023  | 442,052,669,000   | 235,912,490,000 | 293,870,590,000    | -57,958,100,000    | -0.0423  | 0.0423         |
| 150 | TARA        | 2023  | 16,048,963        | -               | -                  | -                  | 0.0075   | 0.0075         |
| 151 | TRUE        | 2023  | 25,363,995,047    | 33,607,973,618  | 67,513,228,275     | -33,905,254,657    | 0.0591   | 0.0591         |
| 152 | URBN        | 2023  | 12,847,814,743    | 17,953,547,508  | 11,785,395,569     | 6,168,151,939      | -0.0008  | 0.0008         |
| 153 | WINR        | 2023  | 18,303,400,311    | 3,453,714,046   | 7,819,644,810      | -4,365,930,764     | 0.0492   | 0.0492         |

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Lampiran 4

Rekapitulasi Variabel Profitabilitas

| No | Kode Emiten | Tahun | Laba Setelah Pajak (Rp) | Total Aktiva (Rp)  | ROA     |
|----|-------------|-------|-------------------------|--------------------|---------|
| 1  | ADCP        | 2021  | 130,360,626,634         | 5,978,673,938,137  | 0.0218  |
| 2  | AMAN        | 2021  | 30,282,784,000          | 861,888,870,000    | 0.0351  |
| 3  | ASRI        | 2021  | 142,928,791,000         | 21,933,974,714,000 | 0.0065  |
| 4  | ATAP        | 2021  | 5,523,720,887           | 92,377,902,100     | 0.0598  |
| 5  | BAPA        | 2021  | -2,052,255,452          | 139,570,998,335    | -0.0147 |
| 6  | BAPI        | 2021  | -1,016,507,793          | 650,261,732,915    | -0.0016 |
| 7  | BBSS        | 2021  | -1,094,508,876          | 254,694,458,906    | -0.0043 |
| 8  | BEST        | 2021  | -71,095,023,263         | 6,046,212,385,412  | -0.0118 |
| 9  | BIPP        | 2021  | 19,556,643,069          | 2,045,283,188,218  | 0.0096  |
| 10 | BSDE        | 2021  | 1,538,840,956,173       | 61,469,712,165,656 | 0.0250  |
| 11 | CSIS        | 2021  | 19,810,506,330          | 526,136,140,616    | 0.0377  |
| 12 | CTRA        | 2021  | 2,087,716,000,000       | 40,668,411,000,000 | 0.0513  |
| 13 | DART        | 2021  | -411,222,141,000        | 6,604,034,590,000  | -0.0623 |
| 14 | DMAS        | 2021  | 714,858,418,799         | 6,113,941,603,354  | 0.1169  |
| 15 | DUTI        | 2021  | 730,113,120,884         | 15,308,923,447,779 | 0.0477  |
| 16 | EMDE        | 2021  | 1,034,201,610,092       | 3,728,638,990,780  | 0.2774  |
| 17 | FMII        | 2021  | 8,562,317,113           | 869,030,674,625    | 0.0099  |
| 18 | GMTD        | 2021  | -27,376,369,761         | 1,072,934,636,699  | -0.0255 |
| 19 | HOMI        | 2021  | 5,363,772,499           | 265,809,234,206    | 0.0202  |
| 20 | INPP        | 2021  | -42,055,463,453         | 8,970,902,805,805  | -0.0047 |
| 21 | IPAC        | 2021  | 3,911,116,806           | 32,957,177,249     | 0.1187  |
| 22 | KBAG        | 2021  | 1,559,972,648           | 458,744,601,288    | 0.0034  |
| 23 | KIJA        | 2021  | 87,635,897,475          | 12,292,090,330,026 | 0.0071  |
| 24 | LAND        | 2021  | -11,601,943,202         | 763,357,981,904    | -0.0152 |
| 25 | LPCK        | 2021  | 140,369,000,000         | 9,134,537,000,000  | 0.0154  |
| 26 | LPKR        | 2021  | -1,623,183,000,000      | 52,080,936,000,000 | -0.0312 |
| 27 | LPLI        | 2021  | 248,262,000,000         | 974,069,000,000    | 0.2549  |
| 28 | MDLN        | 2021  | -41,994,106,784         | 14,539,539,040,795 | -0.0029 |
| 29 | MMLP        | 2021  | 366,262,697,000         | 7,107,303,861,000  | 0.0515  |
| 30 | MPRO        | 2021  | -13,969,360,000         | 1,762,114,841,000  | -0.0079 |
| 31 | MTSM        | 2021  | -3,121,418,234          | 69,927,105,928     | -0.0446 |
| 32 | NASA        | 2021  | -4,933,144,785          | 1,133,852,216,949  | -0.0044 |
| 33 | NIRO        | 2021  | -164,129,909,756        | 11,691,071,599,377 | -0.0140 |
| 34 | NZIA        | 2021  | 3,061,999,615           | 633,543,391,000    | 0.0048  |
| 35 | OMRE        | 2021  | -170,621,337,468        | 4,109,589,029,627  | -0.0415 |
| 36 | PAMG        | 2021  | -10,461,119,551         | 583,578,892,476    | -0.0179 |
| 37 | POLI        | 2021  | 35,847,355,212          | 2,440,573,927,925  | 0.0147  |

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

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
  - 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 | Tahun | Laba Setelah Pajak (Rp) | Total Aktiva (Rp)  | ROA     |
|----|-------------|-------|-------------------------|--------------------|---------|
| 38 | PPRO        | 2021  | 21,019,897,927          | 21,086,427,083,575 | 0.0010  |
| 39 | PURI        | 2021  | 9,071,721,203           | 224,744,062,680    | 0.0404  |
| 40 | PWON        | 2021  | 1,550,434,339,000       | 28,866,081,129,000 | 0.0537  |
| 41 | RBMS        | 2021  | 23,700,030,500          | 771,096,800,598    | 0.0307  |
| 42 | REAL        | 2021  | 1,266,587,627           | 353,731,723,320    | 0.0036  |
| 43 | RISE        | 2021  | 40,965,480,325          | 2,646,552,344,998  | 0.0155  |
| 44 | ROCK        | 2021  | -5,316,068,984          | 1,046,987,621,332  | -0.0051 |
| 45 | RODA        | 2021  | 32,760,960,104          | 3,650,686,851,644  | 0.0090  |
| 46 | SMDM        | 2021  | 117,647,293,156         | 3,303,511,723,151  | 0.0356  |
| 47 | SMRA        | 2021  | 549,696,051,000         | 26,049,716,678,000 | 0.0211  |
| 48 | TARA        | 2021  | 21,493,351,688          | 1,085,232,564,474  | 0.0198  |
| 49 | TRUE        | 2021  | 32,599,209,219          | 912,679,449,957    | 0.0357  |
| 50 | URBN        | 2021  | 70,290,569,392          | 4,053,223,772,464  | 0.0173  |
| 51 | WINR        | 2021  | 108,614,062,121         | 263,721,747,744    | 0.4119  |
| 52 | ADCP        | 2022  | 105,019,195,202         | 6,321,024,480,878  | 0.0166  |
| 53 | AMAN        | 2022  | 34,531,399,000          | 966,109,133,000    | 0.0357  |
| 54 | ASRI        | 2022  | 1,098,364,937,000       | 22,298,925,271,000 | 0.0493  |
| 55 | ATAP        | 2022  | 2,152,362,165           | 115,428,413,973    | 0.0186  |
| 56 | BAPA        | 2022  | -3,712,072,464          | 135,434,013,488    | -0.0274 |
| 57 | BAPI        | 2022  | -97,843,557             | 663,258,694,473    | -0.0001 |
| 58 | BBSS        | 2022  | -1,810,683,043          | 253,436,945,894    | -0.0071 |
| 59 | BEST        | 2022  | 33,729,572,546          | 6,078,468,909,026  | 0.0055  |
| 60 | BIPP        | 2022  | 25,273,691,937          | 1,888,336,506,757  | 0.0134  |
| 61 | BSDE        | 2022  | 2,656,885,590,302       | 64,999,403,480,787 | 0.0409  |
| 62 | CSIS        | 2022  | 23,619,897,053          | 546,666,448,170    | 0.0432  |
| 63 | CTRA        | 2022  | 2,002,076,000,000       | 42,032,615,000,000 | 0.0476  |
| 64 | DART        | 2022  | -421,159,213,000        | 6,462,680,097,000  | -0.0652 |
| 65 | DMAS        | 2022  | 1,218,496,386,998       | 6,623,414,189,145  | 0.1840  |
| 66 | DUTI        | 2022  | 846,697,244,502         | 15,586,178,093,961 | 0.0543  |
| 67 | EMDE        | 2022  | -68,275,169,424         | 3,743,751,737,058  | -0.0182 |
| 68 | FMII        | 2022  | 17,293,843,958          | 752,865,843,071    | 0.0230  |
| 69 | GMTD        | 2022  | 8,998,249,188           | 1,160,940,485,132  | 0.0078  |
| 70 | HOMI        | 2022  | 7,022,211,935           | 265,322,673,542    | 0.0265  |
| 71 | INPP        | 2022  | 69,492,222,999          | 9,163,821,178,882  | 0.0076  |
| 72 | IPAC        | 2022  | 4,716,567,779           | 39,088,524,959     | 0.1207  |
| 73 | KBAG        | 2022  | 9,322,110,495           | 443,422,913,606    | 0.0210  |
| 74 | KIJA        | 2022  | 40,980,837,130          | 13,110,459,383,600 | 0.0031  |
| 75 | LAND        | 2022  | -7,918,635,681          | 734,346,966,843    | -0.0108 |
| 76 | LPCK        | 2022  | 302,814,000,000         | 9,349,613,000,000  | 0.0324  |
| 77 | LPKR        | 2022  | -2,327,495,000,000      | 49,870,897,000,000 | -0.0467 |
| 78 | LPLI        | 2022  | 38,673,000,000          | 1,125,536,000,000  | 0.0344  |

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 | Tahun | Laba Setelah Pajak (Rp) | Total Aktiva (Rp)  | ROA     |
|-----|-------------|-------|-------------------------|--------------------|---------|
| 79  | MDLN        | 2022  | 20,170,729,245          | 13,528,168,874,943 | 0.0015  |
| 80  | MMLP        | 2022  | 194,546,174,000         | 7,635,870,085,000  | 0.0255  |
| 81  | MPRO        | 2022  | -29,208,883,000         | 1,725,176,255,000  | -0.0169 |
| 82  | MTSM        | 2022  | -6,947,090,119          | 61,883,551,310     | -0.1123 |
| 83  | NASA        | 2022  | -279,278,890            | 1,129,527,346,470  | -0.0002 |
| 84  | NIRO        | 2022  | -355,490,918,415        | 12,930,967,694,757 | -0.0275 |
| 85  | NZIA        | 2022  | 1,539,821,684           | 605,500,645,195    | 0.0025  |
| 86  | OMRE        | 2022  | -235,810,272,617        | 3,989,682,804,521  | -0.0591 |
| 87  | PAMG        | 2022  | -3,204,647,893          | 582,565,037,552    | -0.0055 |
| 88  | POLI        | 2022  | 155,049,779,830         | 2,583,234,248,023  | 0.0600  |
| 89  | PPRO        | 2022  | 24,274,414,866          | 21,812,999,448,669 | 0.0011  |
| 90  | PURI        | 2022  | 721,876,100             | 316,737,170,421    | 0.0023  |
| 91  | PWON        | 2022  | 1,831,130,001,000       | 30,602,179,916,000 | 0.0598  |
| 92  | RBMS        | 2022  | -39,783,212,530         | 717,606,761,078    | -0.0554 |
| 93  | REAL        | 2022  | 167,069,190             | 352,269,524,066    | 0.0005  |
| 94  | RISE        | 2022  | 35,845,759,726          | 2,712,160,950,002  | 0.0132  |
| 95  | ROCK        | 2022  | 5,734,158,172           | 1,036,286,843,364  | 0.0055  |
| 96  | RODA        | 2022  | -25,847,148,542         | 3,547,426,939,513  | -0.0073 |
| 97  | SMDM        | 2022  | 179,796,943,605         | 3,423,278,470,836  | 0.0525  |
| 98  | SMRA        | 2022  | 771,743,500,000         | 28,433,574,878,000 | 0.0271  |
| 99  | TARA        | 2022  | -3,047,336,103          | 1,080,248,725,557  | -0.0028 |
| 100 | TRUE        | 2022  | -17,331,087,758         | 804,466,848,921    | -0.0215 |
| 101 | URBN        | 2022  | 11,253,523,334          | 4,269,806,195,058  | 0.0026  |
| 102 | WINR        | 2022  | 4,712,034,772           | 419,280,591,650    | 0.0112  |
| 103 | ADCP        | 2023  | 116,165,351,465         | 6,643,815,019,188  | 0.0175  |
| 104 | AMAN        | 2023  | 57,009,157,000          | 1,085,440,454,000  | 0.0525  |
| 105 | ASRI        | 2023  | 637,639,854,000         | 22,236,236,864,000 | 0.0287  |
| 106 | ATAP        | 2023  | 162,823,729             | 113,772,662,961    | 0.0014  |
| 107 | BAPA        | 2023  | -2,857,333,912          | 134,862,326,695    | -0.0212 |
| 108 | BAPI        | 2023  | -1,322,620,236          | 672,664,749,162    | -0.0020 |
| 109 | BBSS        | 2023  | -1,211,181,769          | 251,691,605,707    | -0.0048 |
| 110 | BEST        | 2023  | 39,528,179,905          | 5,940,104,349,120  | 0.0067  |
| 111 | BIPP        | 2023  | -4,472,990,784          | 1,945,323,867,233  | -0.0023 |
| 112 | BSDE        | 2023  | 2,259,456,837,723       | 66,827,648,486,393 | 0.0338  |
| 113 | CSIS        | 2023  | 5,406,258,674           | 548,709,679,878    | 0.0099  |
| 114 | CTRA        | 2023  | 1,909,025,000,000       | 44,115,215,000,000 | 0.0433  |
| 115 | DART        | 2023  | -343,797,532,000        | 6,316,969,636,000  | -0.0544 |
| 116 | DMAS        | 2023  | 1,210,892,246,433       | 6,718,508,462,422  | 0.1802  |
| 117 | DUTI        | 2023  | 1,285,261,384,857       | 15,131,488,996,266 | 0.0849  |
| 118 | EMDE        | 2023  | -271,564,578,143        | 3,519,255,242,883  | -0.0772 |
| 119 | FMII        | 2023  | 17,362,764,969          | 782,335,410,889    | 0.0222  |

1. Ditaring mengikuti 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 | Tahun | Laba Setelah Pajak (Rp) | Total Aktiva (Rp)  | ROA     |
|-----|-------------|-------|-------------------------|--------------------|---------|
| 120 | GMTD        | 2023  | 129,014,313,359         | 1,203,935,508,128  | 0.1072  |
| 121 | HOMI        | 2023  | 4,304,206,492           | 222,378,640,251    | 0.0194  |
| 122 | INPP        | 2023  | 184,896,859,617         | 9,345,250,655,467  | 0.0198  |
| 123 | IPAC        | 2023  | 2,852,895,634           | 44,556,390,018     | 0.0640  |
| 124 | KBAG        | 2023  | -9,407,003,883          | 424,846,170,502    | -0.0221 |
| 125 | KIJA        | 2023  | 528,623,322,076         | 12,947,435,320,238 | 0.0408  |
| 126 | LAND        | 2023  | -11,742,307,395         | 739,023,696,638    | -0.0159 |
| 127 | LPCK        | 2023  | 108,583,000,000         | 9,681,725,000,000  | 0.0112  |
| 128 | LPKR        | 2023  | 653,699,000,000         | 49,570,824,000,000 | 0.0132  |
| 129 | LPLI        | 2023  | 318,156,000,000         | 1,683,667,000,000  | 0.1890  |
| 130 | MDLN        | 2023  | -104,841,134,375        | 13,688,937,894,339 | -0.0077 |
| 131 | MMLP        | 2023  | 113,353,569,000         | 6,711,972,112,000  | 0.0169  |
| 132 | MPRO        | 2023  | -38,956,228,000         | 1,710,197,826,000  | -0.0228 |
| 133 | MTSM        | 2023  | -7,269,897,244          | 55,219,775,774     | -0.1317 |
| 134 | NASA        | 2023  | 6,340,233,341           | 1,125,838,109,607  | 0.0056  |
| 135 | NIRO        | 2023  | -312,805,581,582        | 13,584,895,893,410 | -0.0230 |
| 136 | NZIA        | 2023  | -8,766,448,830          | 608,022,418,033    | -0.0144 |
| 137 | OMRE        | 2023  | -164,441,180,567        | 4,014,581,267,198  | -0.0410 |
| 138 | PAMG        | 2023  | 427,395,581             | 582,636,888,840    | 0.0007  |
| 139 | POLI        | 2023  | 92,392,176,458          | 3,245,188,408,916  | 0.0285  |
| 140 | PPRO        | 2023  | -1,284,104,623,688      | 19,693,388,488,647 | -0.0652 |
| 141 | PURI        | 2023  | 1,098,964,037           | 344,855,500,227    | 0.0032  |
| 142 | PWON        | 2023  | 2,381,869,254,000       | 32,710,786,983,000 | 0.0728  |
| 143 | RBMS        | 2023  | -20,706,826,771         | 712,079,911,955    | -0.0291 |
| 144 | REAL        | 2023  | 177,770,573             | 352,934,080,004    | 0.0005  |
| 145 | RISE        | 2023  | 14,790,723,518          | 3,210,704,543,066  | 0.0046  |
| 146 | ROCK        | 2023  | 11,717,512,039          | 979,580,354,552    | 0.0120  |
| 147 | RODA        | 2023  | -34,572,647,655         | 3,400,853,313,022  | -0.0102 |
| 148 | SMDM        | 2023  | 97,309,514,650          | 3,534,588,823,995  | 0.0275  |
| 149 | SMRA        | 2023  | 1,057,692,007,000       | 31,168,375,086,000 | 0.0339  |
| 150 | TARA        | 2023  | -2,618,358,656          | 1,078,259,501,580  | -0.0024 |
| 151 | TRUE        | 2023  | -20,233,287,898         | 780,407,465,167    | -0.0259 |
| 152 | URBN        | 2023  | 24,925,909,185          | 4,135,250,142,217  | 0.0060  |
| 153 | WINR        | 2023  | 30,801,873,331          | 454,815,233,099    | 0.0677  |

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

## Lampiran 5

### Rekapitulasi Variabel *Free Cash Flow*

| No | Kode Emiten | Tahun | Arus Kas Operasi (Rp) | Arus Kas Investasi (Rp) | Total Aktiva (Rp)  | FCF     |
|----|-------------|-------|-----------------------|-------------------------|--------------------|---------|
| 1  | ADCP        | 2021  | 137,027,104,396       | 292,989,543,188         | 5,978,673,938,137  | -0.0261 |
| 2  | AMAN        | 2021  | 27,933,266,000        | -5,547,021,000          | 861,888,870,000    | 0.0388  |
| 3  | ASRI        | 2021  | 1,614,167,598,000     | -363,365,649,000        | 21,933,974,714,000 | 0.0902  |
| 4  | ATAP        | 2021  | 8,509,645,225         | 121,015,800             | 92,377,902,100     | 0.0908  |
| 5  | BAPA        | 2021  | -1,127,593,317        | 646,553,184             | 139,570,998,335    | -0.0127 |
| 6  | BAPI        | 2021  | -980,531,801          | -                       | 650,261,732,915    | -0.0015 |
| 7  | BBSS        | 2021  | 2,586,499,959         | 3,500,000,000           | 254,694,458,906    | -0.0036 |
| 8  | BEST        | 2021  | -12,674,355,456       | -59,329,956,706         | 6,046,212,385,412  | 0.0077  |
| 9  | BIPP        | 2021  | 110,361,924,128       | -41,560,641,438         | 2,045,283,188,218  | 0.0743  |
| 10 | BSDE        | 2021  | 3,305,687,034,045     | 368,787,171,489         | 61,469,712,165,656 | 0.0478  |
| 11 | CSIS        | 2021  | 28,119,004,452        | 1,103,217,976           | 526,136,140,616    | 0.0513  |
| 12 | CTRA        | 2021  | 3,625,210,000,000     | -1,077,884,000,000      | 40,668,411,000,000 | 0.1156  |
| 13 | DART        | 2021  | -149,787,211,000      | -46,448,671,000         | 6,604,034,590,000  | -0.0156 |
| 14 | DMAS        | 2021  | 122,905,385,625       | -6,302,067,480          | 6,113,941,603,354  | 0.0211  |
| 15 | DUTI        | 2021  | 970,669,842,620       | -62,184,759,623         | 15,308,923,447,779 | 0.0675  |
| 16 | EMDE        | 2021  | 13,411,642,182        | -361,229,735            | 3,728,638,990,780  | 0.0037  |
| 17 | FMII        | 2021  | 15,366,535,222        | -2,945,646,777          | 869,030,674,625    | 0.0211  |
| 18 | GMTD        | 2021  | 70,420,571,462        | -18,101,417,533         | 1,072,934,636,699  | 0.0825  |
| 19 | HOMI        | 2021  | 16,991,914,547        | -3,367,414,148          | 265,809,234,206    | 0.0766  |
| 20 | INPP        | 2021  | 156,319,057,299       | -318,893,183,965        | 8,970,902,805,805  | 0.0530  |
| 21 | IPAC        | 2021  | 6,265,078,985         | -1,511,532,810          | 32,957,177,249     | 0.2360  |

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



| No | Kode Emiten | Tahun | Arus Kas Operasi (Rp) | Arus Kas Investasi (Rp) | Total Aktiva (Rp)  | FCF     |
|----|-------------|-------|-----------------------|-------------------------|--------------------|---------|
| 22 | KBAG        | 2021  | -20,045,522,251       | 27,968,970,134          | 458,744,601,288    | -0.1047 |
| 23 | KIJA        | 2021  | 335,479,241,697       | -272,173,782,309        | 12,292,090,330,026 | 0.0494  |
| 24 | LAND        | 2021  | 14,680,922,751        | -1,796,259,249          | 763,357,981,904    | 0.0216  |
| 25 | LPCK        | 2021  | 84,726,000,000        | -63,786,000,000         | 9,134,537,000,000  | 0.0163  |
| 26 | LPKR        | 2021  | 1,627,995,000,000     | -2,061,077,000,000      | 52,080,936,000,000 | 0.0708  |
| 27 | LPLI        | 2021  | -37,584,000,000       | 450,938,000,000         | 974,069,000,000    | -0.5015 |
| 28 | MDLN        | 2021  | 86,467,822,658        | 957,279,108,327         | 14,539,539,040,795 | -0.0599 |
| 29 | MMLP        | 2021  | 149,765,357,000       | -772,596,194,000        | 7,107,303,861,000  | 0.1298  |
| 30 | MPRO        | 2021  | -10,918,343,000       | -1,627,277,000          | 1,762,114,841,000  | -0.0053 |
| 31 | MTSM        | 2021  | 575,416,147           | 13,054,231,040          | 69,927,105,928     | -0.1785 |
| 32 | NASA        | 2021  | 5,272,385,364         | 76,261,700,000          | 1,133,852,216,949  | -0.0626 |
| 33 | NIRO        | 2021  | -295,679,471,553      | -1,511,624,611,449      | 11,691,071,599,377 | 0.1040  |
| 34 | NZIA        | 2021  | 33,516,821,558        | -9,744,345,851          | 633,543,391,000    | 0.0683  |
| 35 | OMRE        | 2021  | -90,670,893,454       | -16,384,888,042         | 4,109,589,029,627  | -0.0181 |
| 36 | PAMG        | 2021  | -960,560,334          | -24,100,644,712         | 583,578,892,476    | 0.0397  |
| 37 | POLI        | 2021  | 94,228,502,205        | -6,041,571,726          | 2,440,573,927,925  | 0.0411  |
| 38 | PPRO        | 2021  | -106,810,932,705      | -1,039,545,396,174      | 21,086,427,083,575 | 0.0442  |
| 39 | PURI        | 2021  | 6,768,208,209         | -192,430,977            | 224,744,062,680    | 0.0310  |
| 40 | PWON        | 2021  | 2,238,566,096,000     | -313,992,816,000        | 28,866,081,129,000 | 0.0884  |
| 41 | RBMS        | 2021  | 22,027,583,404        | -17,704,258,426         | 771,096,800,598    | 0.0515  |
| 42 | REAL        | 2021  | 32,615,595            | -                       | 353,731,723,320    | 0.0001  |
| 43 | RISE        | 2021  | -73,201,077,269       | 12,827,503,310          | 2,646,552,344,998  | -0.0325 |
| 44 | ROCK        | 2021  | 32,991,230,774        | -8,299,895,573          | 1,046,987,621,332  | 0.0394  |
| 45 | RODA        | 2021  | 152,824,669,091       | -1,045,970,483          | 3,650,686,851,644  | 0.0421  |
| 46 | SMDM        | 2021  | 230,500,652,436       | -1,947,588,896          | 3,303,511,723,151  | 0.0704  |

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| No | Kode Emiten | Tahun | Arus Kas Operasi (Rp) | Arus Kas Investasi (Rp) | Total Aktiva (Rp)  | FCF     |
|----|-------------|-------|-----------------------|-------------------------|--------------------|---------|
| 47 | SMRA        | 2021  | 2,443,280,647,000     | -495,679,553,000        | 26,049,716,678,000 | 0.1128  |
| 48 | TARA        | 2021  | 18,493,658,920        | -18,807,251,831         | 1,085,232,564,474  | 0.0344  |
| 49 | TRUE        | 2021  | -3,419,234,547        | -120,340,607,136        | 912,679,449,957    | 0.1281  |
| 50 | URBN        | 2021  | 210,825,595,584       | -52,948,182             | 4,053,223,772,464  | 0.0520  |
| 51 | WINR        | 2021  | -77,911,268,224       | -9,741,412,031          | 263,721,747,744    | -0.2585 |
| 52 | ADCP        | 2022  | 122,114,790,323       | -216,185,967,905        | 6,321,024,480,878  | 0.0535  |
| 53 | AMAN        | 2022  | 5,458,276,000         | -4,117,022,000          | 966,109,133,000    | 0.0099  |
| 54 | ASRI        | 2022  | 2,486,489,945,000     | -610,462,376,000        | 22,298,925,271,000 | 0.1389  |
| 55 | ATAP        | 2022  | -5,648,188,169        | -1,607,169,193          | 115,428,413,973    | -0.0350 |
| 56 | BAPA        | 2022  | -2,377,065,023        | 1,651,185,038           | 135,434,013,488    | -0.0297 |
| 57 | BAPI        | 2022  | -144,067,753          | -                       | 663,258,694,473    | -0.0002 |
| 58 | BBSS        | 2022  | -371,580,179          | -3,630,365,738          | 253,436,945,894    | 0.0129  |
| 59 | BEST        | 2022  | 127,302,617,404       | -81,338,213,223         | 6,078,468,909,026  | 0.0343  |
| 60 | BIPP        | 2022  | 34,627,950,784        | -165,417,708,752        | 1,888,336,506,757  | 0.1059  |
| 61 | BSDE        | 2022  | 3,091,638,015,054     | 451,039,272,020         | 64,999,403,480,787 | 0.0406  |
| 62 | CSIS        | 2022  | 16,023,243,442        | -2,149,979,901          | 546,666,448,170    | 0.0332  |
| 63 | CTRA        | 2022  | 3,759,340,000,000     | -722,420,000,000        | 42,032,615,000,000 | 0.1066  |
| 64 | DART        | 2022  | -91,409,371,000       | -34,820,510,000         | 6,462,680,097,000  | -0.0088 |
| 65 | DMAS        | 2022  | 1,270,130,626,473     | -262,213,153,930        | 6,623,414,189,145  | 0.2314  |
| 66 | DUTI        | 2022  | 1,156,735,614,511     | 16,425,332,997          | 15,586,178,093,961 | 0.0732  |
| 67 | EMDE        | 2022  | -12,859,463,581       | 776,713,214             | 3,743,751,737,058  | -0.0036 |
| 68 | FMII        | 2022  | 9,172,971,165         | 45,203,742,827          | 752,865,843,071    | -0.0479 |
| 69 | GMTD        | 2022  | -23,554,795,284       | -7,126,416,162          | 1,160,940,485,132  | -0.0142 |
| 70 | HOMI        | 2022  | 14,551,162,782        | -20,880,648,000         | 265,322,673,542    | 0.1335  |
| 71 | INPP        | 2022  | 337,513,573,583       | -232,385,123,230        | 9,163,821,178,882  | 0.0622  |

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|----|-------------|-------|-----------------------|-------------------------|--------------------|---------|
| 72 | IPAC        | 2022  | 5,083,165,647         | -159,833,653            | 39,088,524,959     | 0.1341  |
| 73 | KBAG        | 2022  | 13,397,024,751        | -9,740,679,678          | 443,422,913,606    | 0.0522  |
| 74 | KIJA        | 2022  | 654,670,792,060       | -394,747,128,023        | 13,110,459,383,600 | 0.0800  |
| 75 | LAND        | 2022  | -24,413,958,176       | 11,564,526,889          | 734,346,966,843    | -0.0490 |
| 76 | LPCK        | 2022  | -86,753,000,000       | 3,245,000,000           | 9,349,613,000,000  | -0.0096 |
| 77 | LPKR        | 2022  | -235,055,000,000      | -1,513,117,000,000      | 49,870,897,000,000 | 0.0256  |
| 78 | LPLI        | 2022  | 14,166,000,000        | -175,178,000,000        | 1,125,536,000,000  | 0.1682  |
| 79 | MDLN        | 2022  | -535,171,810,759      | 44,996,053,868          | 13,528,168,874,943 | -0.0429 |
| 80 | MMLP        | 2022  | 241,340,715,000       | 65,598,558,000          | 7,635,870,085,000  | 0.0230  |
| 81 | MPRO        | 2022  | -37,717,016,000       | -3,071,296,000          | 1,725,176,255,000  | -0.0201 |
| 82 | MTSM        | 2022  | -5,477,875,333        | -989,195,987            | 61,883,551,310     | -0.0725 |
| 83 | NASA        | 2022  | 22,979,290,134        | -1,381,092,770          | 1,129,527,346,470  | 0.0216  |
| 84 | NIRO        | 2022  | 33,117,788,752        | -1,194,524,392,543      | 12,930,967,694,757 | 0.0949  |
| 85 | NZIA        | 2022  | 12,283,044,908        | -10,021,731,885         | 605,500,645,195    | 0.0368  |
| 86 | OMRE        | 2022  | -117,766,495,601      | -14,281,804,421         | 3,989,682,804,521  | -0.0259 |
| 87 | PAMG        | 2022  | 1,766,177,208         | -4,449,415,290          | 582,565,037,552    | 0.0107  |
| 88 | POLI        | 2022  | 130,097,510,671       | -101,140,902,394        | 2,583,234,248,023  | 0.0895  |
| 89 | PPRO        | 2022  | -214,592,025,963      | -642,211,658,705        | 21,812,999,448,669 | 0.0196  |
| 90 | PURI        | 2022  | -5,091,795,002        | -138,454,040            | 316,737,170,421    | -0.0156 |
| 91 | PWON        | 2022  | 2,719,573,422,000     | -1,574,187,021,000      | 30,602,179,916,000 | 0.1403  |
| 92 | RBMS        | 2022  | 5,453,136,405         | -9,581,086,464          | 717,606,761,078    | 0.0210  |
| 93 | REAL        | 2022  | -2,408,694,422        | -                       | 352,269,524,066    | -0.0068 |
| 94 | RISE        | 2022  | 31,170,812,283        | -118,796,187,390        | 2,712,160,950,002  | 0.0553  |
| 95 | ROCK        | 2022  | 47,532,443,579        | -5,990,735,836          | 1,036,286,843,364  | 0.0516  |
| 96 | RODA        | 2022  | 15,946,190,046        | 6,750,001,361           | 3,547,426,939,513  | 0.0026  |

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| No  | Kode Emiten | Tahun | Arus Kas Operasi (Rp) | Arus Kas Investasi (Rp) | Total Aktiva (Rp)  | FCF     |
|-----|-------------|-------|-----------------------|-------------------------|--------------------|---------|
| 97  | SMDM        | 2022  | 42,370,152,285        | -4,888,777,761          | 3,423,278,470,836  | 0.0138  |
| 98  | SMRA        | 2022  | 2,656,645,215,000     | -859,052,307,000        | 28,433,574,878,000 | 0.1236  |
| 99  | TARA        | 2022  | -3,973,359,917        | 4,482,370,100           | 1,080,248,725,557  | -0.0078 |
| 100 | TRUE        | 2022  | 42,075,243,385        | -3,261,188,939          | 804,466,848,921    | 0.0564  |
| 101 | URBN        | 2022  | -281,466,460,799      | -3,132,040,463          | 4,269,806,195,058  | -0.0652 |
| 102 | WINR        | 2022  | -42,326,153,112       | -105,217,224,758        | 419,280,591,650    | 0.1500  |
| 103 | ADCP        | 2023  | 1,956,752,242         | -75,216,087,332         | 6,643,815,019,188  | 0.0116  |
| 104 | AMAN        | 2023  | 65,550,535,000        | -121,908,771,000        | 1,085,440,454,000  | 0.1727  |
| 105 | ASRI        | 2023  | 1,021,655,345,000     | -301,279,163,000        | 22,236,236,864,000 | 0.0595  |
| 106 | ATAP        | 2023  | -3,434,166,433        | -46,102,500             | 113,772,662,961    | -0.0298 |
| 107 | BAPA        | 2023  | -761,158,682          | 812,874,740             | 134,862,326,695    | -0.0117 |
| 108 | BAPI        | 2023  | -14,354,523           | -                       | 672,664,749,162    | 0.0000  |
| 109 | BBSS        | 2023  | -1,519,445,990        | -                       | 251,691,605,707    | -0.0060 |
| 110 | BEST        | 2023  | 105,336,180,049       | -57,262,690,015         | 5,940,104,349,120  | 0.0274  |
| 111 | BIPP        | 2023  | 84,448,775,952        | -207,867,883,024        | 1,945,323,867,233  | 0.1503  |
| 112 | BSDE        | 2023  | 840,493,807,756       | -315,001,477,009        | 66,827,648,486,393 | 0.0173  |
| 113 | CSIS        | 2023  | 3,299,571,664         | -2,855,309,319          | 548,709,679,878    | 0.0112  |
| 114 | CTRA        | 2023  | 3,864,820,000,000     | -1,176,280,000,000      | 44,115,215,000,000 | 0.1143  |
| 115 | DART        | 2023  | 30,187,779,000        | -7,823,168,000          | 6,316,969,636,000  | 0.0060  |
| 116 | DMAS        | 2023  | 1,341,862,408,505     | -15,875,444,359         | 6,718,508,462,422  | 0.2021  |
| 117 | DUTI        | 2023  | 178,769,057,440       | -88,844,569,112         | 15,131,488,996,266 | 0.0177  |
| 118 | EMDE        | 2023  | -20,576,068,680       | -729,867,591            | 3,519,255,242,883  | -0.0056 |
| 119 | FMII        | 2023  | 21,227,843,351        | -31,485,889,998         | 782,335,410,889    | 0.0674  |
| 120 | GMTD        | 2023  | 40,213,492,933        | -2,284,623,345          | 1,203,935,508,128  | 0.0353  |
| 121 | HOMI        | 2023  | 20,269,533,686        | -7,130,510,000          | 222,378,640,251    | 0.1232  |

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|-----|-------------|-------|-----------------------|-------------------------|--------------------|---------|
| 122 | INPP        | 2023  | 274,300,933,052       | -282,915,356,700        | 9,345,250,655,467  | 0.0596  |
| 123 | IPAC        | 2023  | 3,728,380,667         | -2,783,968,787          | 44,556,390,018     | 0.1462  |
| 124 | KBAG        | 2023  | 20,102,128,965        | -175,392,591            | 424,846,170,502    | 0.0477  |
| 125 | KIJA        | 2023  | 564,167,990,318       | -394,393,611,975        | 12,947,435,320,238 | 0.0740  |
| 126 | LAND        | 2023  | -32,954,501,104       | 27,853,844,590          | 739,023,696,638    | -0.0823 |
| 127 | LPCK        | 2023  | 22,343,000,000        | -2,960,000,000          | 9,681,725,000,000  | 0.0026  |
| 128 | LPKR        | 2023  | 2,060,530,000,000     | -978,844,000,000        | 49,570,824,000,000 | 0.0613  |
| 129 | LPLI        | 2023  | -38,483,000,000       | 124,684,000,000         | 1,683,667,000,000  | -0.0969 |
| 130 | MDLN        | 2023  | 84,192,652,688        | -146,354,497,544        | 13,688,937,894,339 | 0.0168  |
| 131 | MMLP        | 2023  | 209,136,116,000       | -1,172,953,602,000      | 6,711,972,112,000  | 0.2059  |
| 132 | MPRO        | 2023  | -56,773,932,000       | -301,860,000            | 1,710,197,826,000  | -0.0330 |
| 133 | MTSM        | 2023  | -3,820,102,611        | -710,546,583            | 55,219,775,774     | -0.0563 |
| 134 | NASA        | 2023  | 13,237,579,315        | -23,629,850             | 1,125,838,109,607  | 0.0118  |
| 135 | NIRO        | 2023  | 39,723,878,715        | -1,241,236,560,176      | 13,584,895,893,410 | 0.0943  |
| 136 | NZIA        | 2023  | -11,027,990,032       | -5,865,191,638          | 608,022,418,033    | -0.0085 |
| 137 | OMRE        | 2023  | -110,347,019,716      | -29,902,609,452         | 4,014,581,267,198  | -0.0200 |
| 138 | PAMG        | 2023  | 1,544,796,575         | 3,275,331,245           | 582,636,888,840    | -0.0030 |
| 139 | POLI        | 2023  | 43,449,639,956        | -554,737,478,999        | 3,245,188,408,916  | 0.1843  |
| 140 | PPRO        | 2023  | -91,196,338,348       | 1,239,119,488,534       | 19,693,388,488,647 | -0.0676 |
| 141 | PURI        | 2023  | -21,955,590,535       | -6,631,386,808          | 344,855,500,227    | -0.0444 |
| 142 | PWON        | 2023  | 2,734,231,333,000     | -2,295,757,605,000      | 32,710,786,983,000 | 0.1538  |
| 143 | RBMS        | 2023  | 31,942,400,374        | -18,840,519,716         | 712,079,911,955    | 0.0713  |
| 144 | REAL        | 2023  | -651,309,028          | -                       | 352,934,080,004    | -0.0018 |
| 145 | RISE        | 2023  | -29,607,941,336       | -436,329,109,777        | 3,210,704,543,066  | 0.1267  |
| 146 | ROCK        | 2023  | 54,689,920,887        | -307,534,315            | 979,580,354,552    | 0.0561  |

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|-----|-------------|-------|-----------------------|-------------------------|--------------------|---------|
| 147 | RODA        | 2023  | -9,278,482,804        | 30,198,961,674          | 3,400,853,313,022  | -0.0116 |
| 148 | SMDM        | 2023  | 4,898,500,755         | -4,553,819,656          | 3,534,588,823,995  | 0.0027  |
| 149 | SMRA        | 2023  | 1,397,968,852,000     | -2,037,236,394,000      | 31,168,375,086,000 | 0.1102  |
| 150 | TARA        | 2023  | -531,806,490          | -489,805,900            | 1,078,259,501,580  | 0.0000  |
| 151 | TRUE        | 2023  | 48,470,043,634        | -12,748,351,053         | 780,407,465,167    | 0.0784  |
| 152 | URBN        | 2023  | -143,997,302,876      | -2,271,369,260          | 4,135,250,142,217  | -0.0343 |
| 153 | WINR        | 2023  | 8,716,857,783         | -11,999,257,200         | 454,815,233,099    | 0.0455  |

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Lampiran 6

Rekapitulasi Variabel *Leverage*

| No | Kode Emiten | Tahun | Total Hutang (Rp)  | Total Aktiva (Rp)  | DAR    |
|----|-------------|-------|--------------------|--------------------|--------|
| 1  | ADCP        | 2021  | 3.878.478.491.633  | 5.978.673.938.137  | 0,6487 |
| 2  | AMAN        | 2021  | 242.578.454.000    | 861.888.870.000    | 0,2814 |
| 3  | ASRI        | 2021  | 12.397.883.478.000 | 21.933.974.714.000 | 0,5652 |
| 4  | ATAP        | 2021  | 14.085.534.430     | 92.377.902.100     | 0,1525 |
| 5  | BAPA        | 2021  | 7.171.085.839      | 139.570.998.335    | 0,0514 |
| 6  | BAPI        | 2021  | 222.518.049.973    | 650.261.732.915    | 0,3422 |
| 7  | BBSS        | 2021  | 3.875.797.009      | 254.694.458.906    | 0,0152 |
| 8  | BEST        | 2021  | 1.752.315.039.995  | 6.046.212.385.412  | 0,2898 |
| 9  | BIPP        | 2021  | 942.012.364.746    | 2.045.283.188.218  | 0,4606 |
| 10 | BSDE        | 2021  | 25.575.995.151.814 | 61.469.712.165.656 | 0,4161 |
| 11 | CSIS        | 2021  | 239.158.814.425    | 526.136.140.616    | 0,4546 |
| 12 | CTRA        | 2021  | 21.274.214.000.000 | 40.668.411.000.000 | 0,5231 |
| 13 | DART        | 2021  | 4.100.747.128.000  | 6.604.034.590.000  | 0,6209 |
| 14 | DMAS        | 2021  | 762.768.422.674    | 6.113.941.603.354  | 0,1248 |
| 15 | DUTI        | 2021  | 4.347.434.120.813  | 15.308.923.447.779 | 0,2840 |
| 16 | EMDE        | 2021  | 2.033.688.077.681  | 3.728.638.990.780  | 0,5454 |
| 17 | FMII        | 2021  | 233.332.307.567    | 869.030.674.625    | 0,2685 |
| 18 | GMTD        | 2021  | 515.861.813.615    | 1.072.934.636.699  | 0,4808 |
| 19 | HOMI        | 2021  | 145.908.301.262    | 265.809.234.206    | 0,5489 |
| 20 | INPP        | 2021  | 3.274.357.557.173  | 8.970.902.805.805  | 0,3650 |
| 21 | IPAC        | 2021  | 7.173.987.349      | 32.957.177.249     | 0,2177 |
| 22 | KBAG        | 2021  | 77.243.842.432     | 458.744.601.288    | 0,1684 |
| 23 | KIJA        | 2021  | 5.920.079.958.943  | 12.292.090.330.026 | 0,4816 |
| 24 | LAND        | 2021  | 287.516.419.432    | 763.357.981.904    | 0,3766 |
| 25 | LPCK        | 2021  | 2.727.591.000.000  | 9.134.537.000.000  | 0,2986 |
| 26 | LPKR        | 2021  | 29.594.927.000.000 | 52.080.936.000.000 | 0,5682 |
| 27 | LPLI        | 2021  | 12.195.000.000     | 974.069.000.000    | 0,0125 |
| 28 | MDLN        | 2021  | 10.355.441.282.714 | 14.539.539.040.795 | 0,7122 |
| 29 | MMLP        | 2021  | 949.949.854.000    | 7.107.303.861.000  | 0,1337 |
| 30 | MPRO        | 2021  | 407.517.539.000    | 1.762.114.841.000  | 0,2313 |
| 31 | MTSM        | 2021  | 27.228.089.007     | 69.927.105.928     | 0,3894 |
| 32 | NASA        | 2021  | 61.953.985.743     | 1.133.852.216.949  | 0,0546 |
| 33 | NIRO        | 2021  | 5.263.849.675.728  | 11.691.071.599.377 | 0,4502 |
| 34 | NZIA        | 2021  | 122.172.014.040    | 633.543.391.000    | 0,1928 |
| 35 | OMRE        | 2021  | 718.406.241.142    | 4.109.589.029.627  | 0,1748 |
| 36 | PAMG        | 2021  | 157.557.462.326    | 583.578.892.476    | 0,2700 |
| 37 | POLI        | 2021  | 708.818.433.520    | 2.440.573.927.925  | 0,2904 |

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| No | Kode Emiten | Tahun | Total Hutang (Rp)  | Total Aktiva (Rp)  | DAR    |
|----|-------------|-------|--------------------|--------------------|--------|
| 38 | PPRO        | 2021  | 16.588.283.290.255 | 21.086.427.083.575 | 0,7867 |
| 39 | PURI        | 2021  | 97.656.580.033     | 224.744.062.680    | 0,4345 |
| 40 | PWON        | 2021  | 9.687.642.670.000  | 28.866.081.129.000 | 0,3356 |
| 41 | RBMS        | 2021  | 214.953.290.839    | 771.096.800.598    | 0,2788 |
| 42 | REAL        | 2021  | 2.492.305.309      | 353.731.723.320    | 0,0070 |
| 43 | RISE        | 2021  | 380.753.760.351    | 2.646.552.344.998  | 0,1439 |
| 44 | ROCK        | 2021  | 284.519.543.666    | 1.046.987.621.332  | 0,2718 |
| 45 | RODA        | 2021  | 1.420.522.013.633  | 3.650.686.851.644  | 0,3891 |
| 46 | SMDM        | 2021  | 523.995.257.470    | 3.303.511.723.151  | 0,1586 |
| 47 | SMRA        | 2021  | 14.819.493.511.000 | 26.049.716.678.000 | 0,5689 |
| 48 | TARA        | 2021  | 22.543.782.865     | 1.085.232.564.474  | 0,0208 |
| 49 | TRUE        | 2021  | 557.078.003.156    | 912.679.449.957    | 0,6104 |
| 50 | URBN        | 2021  | 2.038.788.906.308  | 4.053.223.772.464  | 0,5030 |
| 51 | WINR        | 2021  | 86.978.093.173     | 263.721.747.744    | 0,3298 |
| 52 | ADCP        | 2022  | 3.863.027.035.700  | 6.321.024.480.878  | 0,6111 |
| 53 | AMAN        | 2022  | 313.827.161.000    | 966.109.133.000    | 0,3248 |
| 54 | ASRI        | 2022  | 11.656.300.706.000 | 22.298.925.271.000 | 0,5227 |
| 55 | ATAP        | 2022  | 35.810.133.789     | 115.428.413.973    | 0,3102 |
| 56 | BAPA        | 2022  | 6.589.092.293      | 135.434.013.488    | 0,0487 |
| 57 | BAPI        | 2022  | 235.520.230.604    | 663.258.694.473    | 0,3551 |
| 58 | BBSS        | 2022  | 4.649.445.404      | 253.436.945.894    | 0,0183 |
| 59 | BEST        | 2022  | 1.749.964.841.755  | 6.078.468.909.026  | 0,2879 |
| 60 | BIPP        | 2022  | 806.384.409.413    | 1.888.336.506.757  | 0,4270 |
| 61 | BSDE        | 2022  | 26.953.967.352.972 | 64.999.403.480.787 | 0,4147 |
| 62 | CSIS        | 2022  | 236.219.079.799    | 546.666.448.170    | 0,4321 |
| 63 | CTRA        | 2022  | 21.017.685.000.000 | 42.032.615.000.000 | 0,5000 |
| 64 | DART        | 2022  | 4.380.333.825.000  | 6.462.680.097.000  | 0,6778 |
| 65 | DMAS        | 2022  | 898.765.268.060    | 6.623.414.189.145  | 0,1357 |
| 66 | DUTI        | 2022  | 4.659.937.738.573  | 15.586.178.093.961 | 0,2990 |
| 67 | EMDE        | 2022  | 2.117.499.934.233  | 3.743.751.737.058  | 0,5656 |
| 68 | FMII        | 2022  | 100.867.958.685    | 752.865.843.071    | 0,1340 |
| 69 | GMTD        | 2022  | 594.503.930.604    | 1.160.940.485.132  | 0,5121 |
| 70 | HOMI        | 2022  | 138.397.781.663    | 265.322.673.542    | 0,5216 |
| 71 | INPP        | 2022  | 3.423.931.216.118  | 9.163.821.178.882  | 0,3736 |
| 72 | IPAC        | 2022  | 8.545.901.600      | 39.088.524.959     | 0,2186 |
| 73 | KBAG        | 2022  | 53.394.262.317     | 443.422.913.606    | 0,1204 |
| 74 | KIJA        | 2022  | 6.605.083.823.533  | 13.110.459.383.600 | 0,5038 |

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



| No  | Kode Emiten | Tahun | Total Hutang (Rp)  | Total Aktiva (Rp)  | DAR    |
|-----|-------------|-------|--------------------|--------------------|--------|
| 75  | LAND        | 2022  | 266.411.204.052    | 734.346.966.843    | 0,3628 |
| 76  | LPCCK       | 2022  | 2.654.442.000.000  | 9.349.613.000.000  | 0,2839 |
| 77  | LPKR        | 2022  | 30.731.006.000.000 | 49.870.897.000.000 | 0,6162 |
| 78  | LPLI        | 2022  | 14.159.000.000     | 1.125.536.000.000  | 0,0126 |
| 79  | MDLN        | 2022  | 9.302.635.472.833  | 13.528.168.874.943 | 0,6876 |
| 80  | MMLP        | 2022  | 1.452.118.870.000  | 7.635.870.085.000  | 0,1902 |
| 81  | MPRO        | 2022  | 399.652.279.000    | 1.725.176.255.000  | 0,2317 |
| 82  | MTSM        | 2022  | 25.598.023.852     | 61.883.551.310     | 0,4136 |
| 83  | NASA        | 2022  | 57.908.394.154     | 1.129.527.346.470  | 0,0513 |
| 84  | NIRO        | 2022  | 6.842.019.184.618  | 12.930.967.694.757 | 0,5291 |
| 85  | NZIA        | 2022  | 92.722.724.763     | 605.500.645.195    | 0,1531 |
| 86  | OMRE        | 2022  | 827.629.121.014    | 3.989.682.804.521  | 0,2074 |
| 87  | PAMG        | 2022  | 159.757.005.714    | 582.565.037.552    | 0,2742 |
| 88  | POLI        | 2022  | 683.099.929.963    | 2.583.234.248.023  | 0,2644 |
| 89  | PPRO        | 2022  | 17.257.435.445.777 | 21.812.999.448.669 | 0,7912 |
| 90  | PURI        | 2022  | 190.636.178.048    | 316.737.170.421    | 0,6019 |
| 91  | PWON        | 2022  | 9.883.903.905.000  | 30.602.179.916.000 | 0,3230 |
| 92  | RBMS        | 2022  | 198.940.136.778    | 717.606.761.078    | 0,2772 |
| 93  | REAL        | 2022  | 814.437.215        | 352.269.524.066    | 0,0023 |
| 94  | RISE        | 2022  | 410.744.836.206    | 2.712.160.950.002  | 0,1514 |
| 95  | ROCK        | 2022  | 267.856.320.572    | 1.036.286.843.364  | 0,2585 |
| 96  | RODA        | 2022  | 1.328.897.208.760  | 3.547.426.939.513  | 0,3746 |
| 97  | SMDM        | 2022  | 463.973.692.434    | 3.423.278.470.836  | 0,1355 |
| 98  | SMRA        | 2022  | 16.683.534.371.000 | 28.433.574.878.000 | 0,5868 |
| 99  | TARA        | 2022  | 20.607.280.051     | 1.080.248.725.557  | 0,0191 |
| 100 | TRUE        | 2022  | 467.184.538.768    | 804.466.848.921    | 0,5807 |
| 101 | URBN        | 2022  | 2.243.809.623.642  | 4.269.806.195.058  | 0,5255 |
| 102 | WINR        | 2022  | 91.264.143.852     | 419.280.591.650    | 0,2177 |
| 103 | ADCP        | 2023  | 4.069.652.222.545  | 6.643.815.019.188  | 0,6125 |
| 104 | AMAN        | 2023  | 375.900.801.000    | 1.085.440.454.000  | 0,3463 |
| 105 | ASRI        | 2023  | 10.965.051.102.000 | 22.236.236.864.000 | 0,4931 |
| 106 | ATAP        | 2023  | 34.182.353.828     | 113.772.662.961    | 0,3004 |
| 107 | BAPA        | 2023  | 9.062.277.504      | 134.862.326.695    | 0,0672 |
| 108 | BAPI        | 2023  | 246.253.061.442    | 672.664.749.162    | 0,3661 |
| 109 | BBSS        | 2023  | 4.136.795.967      | 251.691.605.707    | 0,0164 |
| 110 | BEST        | 2023  | 1.572.306.529.495  | 5.940.104.349.120  | 0,2647 |
| 111 | BIPP        | 2023  | 891.896.202.079    | 1.945.323.867.233  | 0,4585 |
| 112 | BSDE        | 2023  | 25.626.062.282.715 | 66.827.648.486.393 | 0,3835 |

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



| No  | Kode Emiten | Tahun | Total Hutang (Rp)  | Total Aktiva (Rp)  | DAR    |
|-----|-------------|-------|--------------------|--------------------|--------|
| 113 | CSIS        | 2023  | 232.668.850.115    | 548.709.679.878    | 0,4240 |
| 114 | CTRA        | 2023  | 21.490.499.000.000 | 44.115.215.000.000 | 0,4871 |
| 115 | DART        | 2023  | 4.578.440.529.000  | 6.316.969.636.000  | 0,7248 |
| 116 | DMAS        | 2023  | 838.114.431.026    | 6.718.508.462.422  | 0,1247 |
| 117 | DUTI        | 2023  | 3.670.601.789.706  | 15.131.488.996.266 | 0,2426 |
| 118 | EMDE        | 2023  | 2.161.295.035.484  | 3.519.255.242.883  | 0,6141 |
| 119 | FMII        | 2023  | 113.016.805.012    | 782.335.410.889    | 0,1445 |
| 120 | GMTD        | 2023  | 507.651.355.382    | 1.203.935.508.128  | 0,4217 |
| 121 | HOMI        | 2023  | 91.161.779.880     | 222.378.640.251    | 0,4099 |
| 122 | INPP        | 2023  | 3.416.917.697.137  | 9.345.250.655.467  | 0,3656 |
| 123 | IPAC        | 2023  | 9.825.138.629      | 44.556.390.018     | 0,2205 |
| 124 | KBAG        | 2023  | 44.234.161.390     | 424.846.170.502    | 0,1041 |
| 125 | KIJA        | 2023  | 6.016.058.083.818  | 12.947.435.320.238 | 0,4647 |
| 126 | LAND        | 2023  | 282.832.730.242    | 739.023.696.638    | 0,3827 |
| 127 | LPCK        | 2023  | 2.890.399.000.000  | 9.681.725.000.000  | 0,2985 |
| 128 | LPKR        | 2023  | 29.964.393.000.000 | 49.570.824.000.000 | 0,6045 |
| 129 | LPLI        | 2023  | 67.563.000.000     | 1.683.667.000.000  | 0,0401 |
| 130 | MDLN        | 2023  | 9.572.111.264.549  | 13.688.937.894.339 | 0,6993 |
| 131 | MMLP        | 2023  | 2.163.000.359.000  | 6.711.972.112.000  | 0,3223 |
| 132 | MPRO        | 2023  | 423.663.595.000    | 1.710.197.826.000  | 0,2477 |
| 133 | MTSM        | 2023  | 26.046.650.758     | 55.219.775.774     | 0,4717 |
| 134 | NASA        | 2023  | 47.878.196.882     | 1.125.838.109.607  | 0,0425 |
| 135 | NIRO        | 2023  | 7.778.011.312.836  | 13.584.895.893.410 | 0,5725 |
| 136 | NZIA        | 2023  | 104.046.589.784    | 608.022.418.033    | 0,1711 |
| 137 | OMRE        | 2023  | 411.372.974.666    | 4.014.581.267.198  | 0,1025 |
| 138 | PAMG        | 2023  | 159.410.883.598    | 582.636.888.840    | 0,2736 |
| 139 | POLI        | 2023  | 1.244.558.880.638  | 3.245.188.408.916  | 0,3835 |
| 140 | PPRO        | 2023  | 16.406.624.892.865 | 19.693.388.488.647 | 0,8331 |
| 141 | PURI        | 2023  | 216.701.146.700    | 344.855.500.227    | 0,6284 |
| 142 | PWON        | 2023  | 9.915.452.617.000  | 32.710.786.983.000 | 0,3031 |
| 143 | RBMS        | 2023  | 213.839.610.198    | 712.079.911.955    | 0,3003 |
| 144 | REAL        | 2023  | 1.247.287.259      | 352.934.080.004    | 0,0035 |
| 145 | RISE        | 2023  | 772.706.002.001    | 3.210.704.543.066  | 0,2407 |
| 146 | ROCK        | 2023  | 187.476.255.817    | 979.580.354.552    | 0,1914 |
| 147 | RODA        | 2023  | 1.222.550.700.928  | 3.400.853.313.022  | 0,3595 |
| 148 | SMDM        | 2023  | 476.254.570.089    | 3.534.588.823.995  | 0,1347 |
| 149 | SMRA        | 2023  | 18.865.313.214.000 | 31.168.375.086.000 | 0,6053 |
| 150 | TARA        | 2023  | 21.236.414.730     | 1.078.259.501.580  | 0,0197 |

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.
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| No  | Kode Emiten | Tahun | Total Hutang (Rp) | Total Aktiva (Rp) | DAR    |
|-----|-------------|-------|-------------------|-------------------|--------|
| 151 | TRUE        | 2023  | 463.037.384.324   | 780.407.465.167   | 0,5933 |
| 152 | URBN        | 2023  | 2.084.130.297.342 | 4.135.250.142.217 | 0,5040 |
| 153 | WINR        | 2023  | 96.003.388.817    | 454.815.233.099   | 0,2111 |

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## Lampiran 7

### Rekapitulasi Variabel Komite Audit

| No | Kode Emiten | Tahun | ACMEET |
|----|-------------|-------|--------|
| 1  | ADCP        | 2021  | 6      |
| 2  | AMAN        | 2021  | 3      |
| 3  | ASRI        | 2021  | 5      |
| 4  | ATAP        | 2021  | 4      |
| 5  | BAPA        | 2021  | 4      |
| 6  | BAPI        | 2021  | 4      |
| 7  | BBSS        | 2021  | 4      |
| 8  | BEST        | 2021  | 5      |
| 9  | BIPP        | 2021  | 4      |
| 10 | BSDE        | 2021  | 6      |
| 11 | CSIS        | 2021  | 8      |
| 12 | CTRA        | 2021  | 7      |
| 13 | DART        | 2021  | 4      |
| 14 | DMAS        | 2021  | 6      |
| 15 | DUTI        | 2021  | 6      |
| 16 | EMDE        | 2021  | 5      |
| 17 | FMII        | 2021  | 6      |
| 18 | GMTD        | 2021  | 4      |
| 19 | HOMI        | 2021  | 2      |
| 20 | INPP        | 2021  | 4      |
| 21 | IPAC        | 2021  | 0      |
| 22 | KBAG        | 2021  | 11     |
| 23 | KIJA        | 2021  | 6      |
| 24 | LAND        | 2021  | 2      |
| 25 | LPCK        | 2021  | 5      |
| 26 | LPKR        | 2021  | 5      |
| 27 | LPLI        | 2021  | 4      |
| 28 | MDLN        | 2021  | 7      |
| 29 | MMLP        | 2021  | 8      |
| 30 | MPRO        | 2021  | 4      |
| 31 | MTSM        | 2021  | 4      |
| 32 | NASA        | 2021  | 4      |
| 33 | NIRO        | 2021  | 0      |
| 34 | NZIA        | 2021  | 3      |
| 35 | OMRE        | 2021  | 4      |
| 36 | PAMG        | 2021  | 5      |
| 37 | POLI        | 2021  | 4      |

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



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| No | Kode Emiten | Tahun | ACMEET |
|----|-------------|-------|--------|
| 38 | PPRO        | 2021  | 18     |
| 39 | PURI        | 2021  | 4      |
| 40 | PWON        | 2021  | 4      |
| 41 | RBMS        | 2021  | 5      |
| 42 | REAL        | 2021  | 12     |
| 43 | RISE        | 2021  | 4      |
| 44 | ROCK        | 2021  | 4      |
| 45 | RODA        | 2021  | 4      |
| 46 | SMDM        | 2021  | 4      |
| 47 | SMRA        | 2021  | 4      |
| 48 | TARA        | 2021  | 4      |
| 49 | TRUE        | 2021  | 4      |
| 50 | URBN        | 2021  | 4      |
| 51 | WINR        | 2021  | 4      |
| 52 | ADCP        | 2022  | 12     |
| 53 | AMAN        | 2022  | 4      |
| 54 | ASRI        | 2022  | 5      |
| 55 | ATAP        | 2022  | 4      |
| 56 | BAPA        | 2022  | 4      |
| 57 | BAPI        | 2022  | 1      |
| 58 | BBSS        | 2022  | 4      |
| 59 | BEST        | 2022  | 5      |
| 60 | BIPP        | 2022  | 4      |
| 61 | BSDE        | 2022  | 6      |
| 62 | CSIS        | 2022  | 8      |
| 63 | CTRA        | 2022  | 7      |
| 64 | DART        | 2022  | 4      |
| 65 | DMAS        | 2022  | 6      |
| 66 | DUTI        | 2022  | 6      |
| 67 | EMDE        | 2022  | 5      |
| 68 | FMII        | 2022  | 6      |
| 69 | GMTD        | 2022  | 4      |
| 70 | HOMI        | 2022  | 2      |
| 71 | INPP        | 2022  | 4      |
| 72 | IPAC        | 2022  | 0      |
| 73 | KBAG        | 2022  | 6      |
| 74 | KIJA        | 2022  | 8      |
| 75 | LAND        | 2022  | 2      |
| 76 | LPCK        | 2022  | 7      |
| 77 | LPKR        | 2022  | 11     |
| 78 | LPLI        | 2022  | 4      |

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| No  | Kode Emiten | Tahun | ACMEET |
|-----|-------------|-------|--------|
| 79  | MDLN        | 2022  | 6      |
| 80  | MMLP        | 2022  | 5      |
| 81  | MPRO        | 2022  | 4      |
| 82  | MTSM        | 2022  | 4      |
| 83  | NASA        | 2022  | 4      |
| 84  | NIRO        | 2022  | 0      |
| 85  | NZIA        | 2022  | 3      |
| 86  | OMRE        | 2022  | 5      |
| 87  | PAMG        | 2022  | 6      |
| 88  | POLI        | 2022  | 4      |
| 89  | PPRO        | 2022  | 7      |
| 90  | PURI        | 2022  | 4      |
| 91  | PWON        | 2022  | 4      |
| 92  | RBMS        | 2022  | 5      |
| 93  | REAL        | 2022  | 12     |
| 94  | RISE        | 2022  | 1      |
| 95  | ROCK        | 2022  | 4      |
| 96  | RODA        | 2022  | 4      |
| 97  | SMDM        | 2022  | 4      |
| 98  | SMRA        | 2022  | 4      |
| 99  | TARA        | 2022  | 4      |
| 100 | TRUE        | 2022  | 4      |
| 101 | URBN        | 2022  | 4      |
| 102 | WINR        | 2022  | 1      |
| 103 | ADCP        | 2023  | 23     |
| 104 | AMAN        | 2023  | 4      |
| 105 | ASRI        | 2023  | 4      |
| 106 | ATAP        | 2023  | 4      |
| 107 | BAPA        | 2023  | 4      |
| 108 | BAPI        | 2023  | 1      |
| 109 | BBSS        | 2023  | 4      |
| 110 | BEST        | 2023  | 5      |
| 111 | BIPP        | 2023  | 4      |
| 112 | BSDE        | 2023  | 6      |
| 113 | CSIS        | 2023  | 8      |
| 114 | CTRA        | 2023  | 7      |
| 115 | DART        | 2023  | 4      |
| 116 | DMAS        | 2023  | 6      |
| 117 | DUTI        | 2023  | 6      |
| 118 | EMDE        | 2023  | 4      |
| 119 | FMII        | 2023  | 6      |

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| No  | Kode Emiten | Tahun | ACMEET |
|-----|-------------|-------|--------|
| 120 | GMTD        | 2023  | 5      |
| 121 | HOMI        | 2023  | 2      |
| 122 | INPP        | 2023  | 4      |
| 123 | IPAC        | 2023  | 0      |
| 124 | KBAG        | 2023  | 6      |
| 125 | KIJA        | 2023  | 7      |
| 126 | LAND        | 2023  | 2      |
| 127 | LPCK        | 2023  | 5      |
| 128 | LPKR        | 2023  | 6      |
| 129 | LPLI        | 2023  | 4      |
| 130 | MDLN        | 2023  | 6      |
| 131 | MMLP        | 2023  | 4      |
| 132 | MPRO        | 2023  | 5      |
| 133 | MTSM        | 2023  | 4      |
| 134 | NASA        | 2023  | 4      |
| 135 | NIRO        | 2023  | 6      |
| 136 | NZIA        | 2023  | 3      |
| 137 | OMRE        | 2023  | 5      |
| 138 | PAMG        | 2023  | 7      |
| 139 | POLI        | 2023  | 4      |
| 140 | PPRO        | 2023  | 4      |
| 141 | PURI        | 2023  | 4      |
| 142 | PWON        | 2023  | 5      |
| 143 | RBMS        | 2023  | 5      |
| 144 | REAL        | 2023  | 4      |
| 145 | RISE        | 2023  | 1      |
| 146 | ROCK        | 2023  | 4      |
| 147 | RODA        | 2023  | 4      |
| 148 | SMDM        | 2023  | 4      |
| 149 | SMRA        | 2023  | 4      |
| 150 | TARA        | 2023  | 4      |
| 151 | TRUE        | 2023  | 4      |
| 152 | URBN        | 2023  | 4      |
| 153 | WINR        | 2023  | 4      |



## Lampiran 8 Hasil Uji SPSS

### 1. Hasil Uji Statistik Deskriptif

Descriptive Statistics

|                    | N   | Minimum | Maximum | Mean     | Std. Deviation |
|--------------------|-----|---------|---------|----------|----------------|
| DACC               | 153 | .0005   | 2.1376  | .095321  | .2140648       |
| ROA                | 153 | -.1317  | .4119   | .018263  | .0618225       |
| FCF                | 153 | -.5015  | .2360   | .032920  | .0837984       |
| DAR                | 153 | .0023   | .8331   | .342071  | .1991958       |
| ACMEET             | 153 | .0000   | 23.0000 | 4.823529 | 2.7532699      |
| Valid N (listwise) | 153 |         |         |          |                |

### 2. Hasil Uji Kesamaan Koefisien Regresi (*Pooling*)

Coefficients<sup>a</sup>

| Model         |               | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|---------------|---------------|-----------------------------|------------|---------------------------|--------|------|
|               |               | B                           | Std. Error | Beta                      |        |      |
| 1             | (Constant)    | .048                        | .073       |                           | .664   | .508 |
|               | ROA           | 1.499                       | 2.283      | .433                      | .656   | .513 |
|               | FCF           | -.256                       | 1.002      | -.100                     | -.255  | .799 |
|               | DAR           | .005                        | .178       | .005                      | .028   | .977 |
|               | ACMEET        | .001                        | .012       | .017                      | .106   | .916 |
|               | D1            | .006                        | .070       | .013                      | .083   | .934 |
|               | D2            | -.016                       | .069       | -.036                     | -.235  | .815 |
|               | ROA_ACMEET    | -.246                       | .498       | -.328                     | -.495  | .621 |
|               | FCF_ACMEET    | -.019                       | .242       | -.034                     | -.078  | .938 |
|               | DAR_ACMEET    | .000                        | .027       | .004                      | .015   | .988 |
|               | ROA_D1        | 4.882                       | 2.689      | 1.109                     | 1.816  | .072 |
|               | FCF_D1        | -1.566                      | 1.214      | -.452                     | -1.290 | .199 |
|               | DAR_D1        | .307                        | .232       | .281                      | 1.324  | .188 |
|               | ROA_ACMEET_D1 | -.741                       | .599       | -.731                     | -1.238 | .218 |
|               | FCF_ACMEET_D1 | .236                        | .288       | .306                      | .818   | .415 |
|               | DAR_ACMEET_D1 | -.020                       | .025       | -.140                     | -.829  | .408 |
|               | ROA_D2        | -.549                       | 2.693      | -.067                     | -.204  | .839 |
|               | FCF_D2        | .532                        | 1.435      | .104                      | .371   | .711 |
|               | DAR_D2        | .141                        | .261       | .131                      | .541   | .590 |
|               | ROA_ACMEET_D2 | .135                        | .577       | .084                      | .234   | .816 |
| FCF_ACMEET_D2 | -.080         | .338                        | -.074      | -.237                     | .813   |      |
| DAR_ACMEET_D2 | -.010         | .036                        | -.059      | -.282                     | .778   |      |

a. Dependent Variable: DACC

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### 3. Hasil Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 153                     |
| Normal Parameters <sup>a,b</sup> | Mean           | .000000                 |
|                                  | Std. Deviation | .1621738                |
| Most Extreme Differences         | Absolute       | .179                    |
|                                  | Positive       | .179                    |
|                                  | Negative       | -.172                   |
| Test Statistic                   |                | .179                    |
| Asymp. Sig. (2-tailed)           |                | .000 <sup>c</sup>       |

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

### 4. Hasil Uji Multikolonieritas

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|       |            | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1     | (Constant) | .091                        | .035       |                           | 2.596  | .010 |                         |       |
|       | ROA        | 1.772                       | .225       | .512                      | 7.873  | .000 | .964                    | 1.037 |
|       | FCF        | -.932                       | .165       | -.365                     | -5.655 | .000 | .980                    | 1.021 |
|       | DAR        | .147                        | .071       | .137                      | 2.056  | .042 | .924                    | 1.082 |
|       | ACMEET     | -.010                       | .005       | -.127                     | -1.955 | .052 | .959                    | 1.043 |

a. Dependent Variable: DACC

### 5. Hasil Uji Autokorelasi

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .661 <sup>a</sup> | .437     | .410              | .1651539                   | 1.961         |

a. Predictors: (Constant), LAG\_Z1, LAG\_X1, LAG\_X2, LAG\_X3, LAG\_Z1X2, LAG\_Z1X3, LAG\_Z1X1

b. Dependent Variable: LAG\_Y

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## 6. Hasil Uji Heterokedastisitas

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | -5.933                      | .960       |                           | -6.181 | .000 |
|       | ROA        | 22.059                      | 12.654     | .526                      | 1.743  | .083 |
|       | FCF        | -5.159                      | 6.548      | -.167                     | -.788  | .432 |
|       | DAR        | -.009                       | 2.025      | -.001                     | -.005  | .996 |
|       | ACMEET     | -.112                       | .177       | -.119                     | -.635  | .527 |
|       | ROA_ACMEET | -2.796                      | 2.816      | -.307                     | -.993  | .322 |
|       | FCF_ACMEET | -.568                       | 1.514      | -.084                     | -.375  | .708 |
|       | DAR_ACMEET | .240                        | .322       | .179                      | .746   | .457 |

a. Dependent Variable: LnU2i

## 7. Hasil Uji Moderated Regression Analysis (MRA)

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |        |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|--------|
|       |            | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF    |
| 1     | (Constant) | .071                        | .065       |                           | 1.095  | .275 |                         |        |
|       | ROA        | 3.583                       | .851       | 1.035                     | 4.212  | .000 | .066                    | 15.247 |
|       | FCF        | -.905                       | .440       | -.354                     | -2.057 | .042 | .133                    | 7.499  |
|       | DAR        | .134                        | .136       | .125                      | .984   | .327 | .247                    | 4.054  |
|       | ACMEET     | -.005                       | .012       | -.067                     | -.436  | .663 | .170                    | 5.885  |
|       | ROA_ACMEET | -.416                       | .189       | -.554                     | -2.198 | .030 | .062                    | 16.064 |
|       | FCF_ACMEET | -.001                       | .102       | -.002                     | -.010  | .992 | .120                    | 8.339  |
|       | DAR_ACMEET | .003                        | .022       | .024                      | .124   | .902 | .104                    | 9.593  |

a. Dependent Variable: DACC

## 8. Hasil Uji Statistik F

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

| Model |            | Sum of Squares | df  | Mean Square | F      | Sig.              |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1     | Regression | 2.968          | 7   | .424        | 15.377 | .000 <sup>b</sup> |
|       | Residual   | 3.998          | 145 | .028        |        |                   |
|       | Total      | 6.965          | 152 |             |        |                   |

a. Dependent Variable: DACC

b. Predictors: (Constant), DAR\_ACMEET, ROA\_ACMEET, FCF, DAR, ACMEET, FCF\_ACMEET, ROA

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## 9. Hasil Uji Statistik t

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | .071                        | .065       |                           | 1.095  | .275 |
|       | ROA        | 3.583                       | .851       | 1.035                     | 4.212  | .000 |
|       | FCF        | -.905                       | .440       | -.354                     | -2.057 | .042 |
|       | DAR        | .134                        | .136       | .125                      | .984   | .327 |
|       | ACMEET     | -.005                       | .012       | -.067                     | -.436  | .663 |
|       | ROA_ACMEET | -.416                       | .189       | -.554                     | -2.198 | .030 |
|       | FCF_ACMEET | -.001                       | .102       | -.002                     | -.010  | .992 |
|       | DAR_ACMEET | .003                        | .022       | .024                      | .124   | .902 |

a. Dependent Variable: DACC

## 10. Hasil Uji Koefisien Determinasi (R<sup>2</sup>)

### Model Summary

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .653 <sup>a</sup> | .426     | .398              | .1660422                   |

a. Predictors: (Constant), DAR\_ACMEET, ROA\_ACMEET, FCF, DAR, ACMEET, FCF\_ACMEET, ROA



## SURAT PERNYATAAN

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Saya yang bertandatangan di bawah ini :

Nama : lia indawati  
Program Studi : Akuntansi  
NIM : 39219008  
Alamat Lengkap : Jalan Taruna v, gang B, no.27A, RT 020 / RW 03,  
Serdang, kemayoran, Jakarta pusat  
Kode pos : 10650  
Telp Kantor : -  
Telp Rumah : -  
No. HP : 085717 289 396

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1. Keabsahan data dan hal-hal lain yang berkenaan dengan keaslian dalam penyusunan karya akhir ini merupakan tanggung jawab pribadi.
2. Apabila dikemudian hari timbul masalah dengan keabsahan data dan keaslian/originalitas karya akhir adalah di luar tanggung jawab Institut Bisnis Dan Informatika Kwik Kian Gie dan saya bersedia menanggung segala resiko sanksi yang dikeluarkan Institut Bisnis Dan Informatika Kwik Kian Gie dan gugatan yang oleh pihak lain yang merasa dirugikan.

Demikian agar yang berkepentingan maklum

Jakarta, 07 April 2015

Yang membuat pernyataan



( Nama Lengkap )

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**KARTU PROSES BIMBINGAN KARYA AKHIR**

| Nomor Dokumen                  | Tanggal Pembuatan | Tanggal Revisi         | Disahkan Oleh |
|--------------------------------|-------------------|------------------------|---------------|
| IBIKKG/SPMI/FORM-A.04.06.02-01 | Nopember 2017     | Edisi 1: Nopember 2017 | AREA/UPT/LPM  |

**Nama** : Lia Undawati NIM : 39219008  
**Konsentrasi** : Akuntansi (Audit) Topik : manajemen laba  
**KRS/Registrasi** : Semester Ganjil/Genap Th. Akademik : 2024 / 2025  
**Dosen Pembimbing** : Pak Ngi Suhartoro, S.E., M.Ak  
**Judul** : Pengaruh Profitabilitas, Free Cash Flow, dan Leverage Terhadap Manajemen Laba Perjan Komite Audit sebagai Pemoderasi pada Perusahaan Sektor Properti dan Real Estate yang Terdaftar di Bursa Efek Indonesia periode 2021-2023

| No | Tanggal    | Pokok Bahasan                       | Paraf Mahasiswa | Paraf Dosen | Catatan |
|----|------------|-------------------------------------|-----------------|-------------|---------|
| 1. | 18/09/2024 | Konsultasi judul dan mapping jurnal | da.             | [Signature] |         |
| 2. | 25/09/2024 | Pembahasan Bab 1                    | da.             | [Signature] |         |
| 3. | 09/10/2024 | Revisi Bab 1                        | da.             | [Signature] |         |
| 4. | 23/10/2024 | Pembahasan Bab 2                    | da.             | [Signature] |         |
| 5. | 13/11/2024 | Pembahasan Bab 3                    | da.             | [Signature] |         |
| 6. | 18/12/2024 | pembahasan Bab 4                    | da.             | [Signature] |         |
| 7. | 08/01/2025 | revisi Bab 4                        | da.             | [Signature] |         |
| 8. | 05/02/2025 | review Bab 1-5                      | da.             | [Signature] |         |
| 9. | 07/02/2025 | Acc Sidang Skripsi                  | da.             | [Signature] |         |
|    |            |                                     |                 |             |         |
|    |            |                                     |                 |             |         |

**Catatan: - \*)** Gret yang tidak perlu  
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