



**LAMPIRAN-LAMPIRAN**

### Lampiran 01. Data Sampel Perusahaan

No	Kode	Nama Perusahaan
1.	HMSP	H.M. Sampoerna Tbk
2.	WIIM	Wismilak Inti Makmur Tbk
3.	KLBF	Kalbe Farma Tbk
4.	PEHA	Phapros Tbk
5.	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
6.	UNVR	Unilever Indonesia Tbk
7.	INTP	Indocement Tunggul Prakarsa Tbk
8.	SMCB	Solusi Bangun Indonesia Tbk PT
9.	SMGR	Semen Indonesia (Persero) Tbk
10.	WTON	Wijaya Karya Beton Tbk
11.	IMPC	Impack Pratama Industri Tbk
12.	CPIN	Charoen Pokphand Indonesia Tbk
13.	JPFA	Japfa Comfeed Indonesia Tbk
14.	IFII	Indonesia Fibreboard Industry Tbk
15.	ASII	Astra International Tbk
16.	MLBI	Multi Bintang Indonesia Tbk
17.	ARNA	Arwana Citramulia Tbk
18.	SMBR	Semen Baturaja (Persero) Tbk
19.	CAKK	Cahyaputra Asa Keramik Tbk
20.	MARK	Mark Dynamics Indonesia Tbk
21.	MLIA	Mulia Industrindo Tbk
22.	DPNS	Duta Pertiwi Nusantara Tbk
23.	EKAD	Ekadharna International Tbk
24.	MDKI	Emdeki Utama Tbk
25.	SRSN	Indo Acidatama Tbk
26.	INCI	Intanwijaya Internasional Tbk
27.	AGII	Samator Indo Gas Tbk
28.	ALKA	Alakasa Industrindo Tbk
29.	INAI	Indal Aluminium Industry Tbk
30.	BAJA	Saranacentral Bajatama Tbk
31.	ISSP	Steel Pipe Industry Of Indonesia Tbk
32.	AKPI	Argha Karya Prima Industry Tbk
33.	IGAR	Champion Pacific Indonesia Tbk
34.	PBID	Panca Budi Idaman Tbk
35.	TRST	Trias Sentosa Tbk
36.	KINO	Kino Indonesia Tbk
37.	ADES	Akasha Wira International Tbk
38.	HOKI	Buyung Poetra Sembada Tbk
39.	CAMP	Campina Ice Cream Industry Tbk
40.	DLTA	Delta Djakarta Tbk
41.	AISA	PT FKS Food Sejahtera Tbk
42.	GOOD	Garudafood Putra Putri Jaya Tbk

43.	ICBP	Indofood CBP Sukses Makmur Tbk
44.	INDF	Indofood Sukses Makmur Tbk
45.	MYOR	Mayora Indah Tbk
46.	ROTI	Nippon Indosari Corpindo Tbk
47.	CLEO	Sariguna Primatira Tbk
48.	SKBM	Sekar Bumi Tbk
49.	SKLT	Sekar Laut Tbk
50.	STTP	Siantar Top Tbk
51.	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
52.	CEKA	Wilmar Cahaya Indonesia Tbk
53.	WOOD	Integra Indocabinet Tbk
54.	KDSI	Kedawung Setia Industrial Tbk
55.	HRTA	Harta Dinata Abadi Tbk
56.	MOLI	Madusari Murni Indah Tbk
57.	DVLA	Darya-Varia Laboratoria Tbk
58.	MERK	Merck Tbk
59.	PYFA	Pyridam Farma Tbk
60.	TSPC	Tempo Scan Pacific Tbk
61.	GGRM	Gudang Garam Tbk
62.	GJTL	Gajah Tunggal Tbk
63.	INDS	Indospring Tbk
64.	LPIN	Multi Prima Sejahtera Tbk
65.	SMSM	Selamat Sempurna Tbk
66.	SCCO	Supreme Cable Manufacturing & Commerce
67.	STAR	Buana Artha Anugerah Tbk

Sumber: [www.idx.co.id](http://www.idx.co.id)



**Lampiran 02. Data Pengungkapan CSR Perusahaan Manufaktur Periode 2019-2021**

No	Kode	Skor Pengungkapan			Item Pengungkapan			Hasil		
		2019	2020	2021	2019	2020	2021	2019	2020	2021
1	HMSP	20	21	21	91	91	91	0.088	0.297	0.297
2	WIIM	17	18	36	91	91	91	0.187	0.198	0.396
3	KLBF	13	29	30	91	91	91	0.143	0.319	0.330
4	PEHA	24	24	30	91	91	91	0.264	0.264	0.330
5	SIDO	23	26	26	91	91	91	0.253	0.286	0.286
6	UNVR	20	28	26	91	91	91	0.220	0.308	0.286
7	INTP	11	16	36	91	91	91	0.121	0.176	0.396
8	SMCB	30	30	34	91	91	91	0.330	0.330	0.374
9	SMGR	20	34	35	91	91	91	0.220	0.374	0.385
10	WTON	17	20	24	91	91	91	0.187	0.220	0.264
11	IMPC	16	27	26	91	91	91	0.176	0.297	0.286
12	CPIN	19	19	16	91	91	91	0.209	0.209	0.176
13	JPFA	25	45	45	91	91	91	0.275	0.495	0.495
14	IFII	6	17	22	91	91	91	0.066	0.187	0.242
15	ASII	22	21	11	91	91	91	0.242	0.231	0.121
16	MLBI	28	29	29	91	91	91	0.308	0.319	0.319
17	ARNA	5	9	20	91	91	91	0.055	0.099	0.220
18	SMBR	38	28	18	91	91	91	0.418	0.308	0.198
19	CAKK	2	15	20	91	91	91	0.022	0.165	0.220
20	MARK	4	15	12	91	91	91	0.044	0.165	0.132
21	MLIA	16	14	12	91	91	91	0.176	0.154	0.132
22	DPNS	18	18	12	91	91	91	0.198	0.198	0.132

23	EKAD	7	7	9	91	91	91	0.077	0.077	0.099
24	MDKI	24	22	15	91	91	91	0.264	0.242	0.165
25	SRSN	11	11	30	91	91	91	0.121	0.121	0.330
26	INCI	16	16	27	91	91	91	0.176	0.176	0.297
27	AGII	14	12	13	91	91	91	0.154	0.132	0.143
28	ALKA	15	15	23	91	91	91	0.165	0.165	0.253
29	INAI	9	18	18	91	91	91	0.099	0.198	0.198
30	BAJA	25	26	16	91	91	91	0.275	0.286	0.176
31	ISSP	18	25	14	91	91	91	0.198	0.275	0.154
32	AKPI	16	18	18	91	91	91	0.176	0.198	0.198
33	IGAR	10	16	26	91	91	91	0.110	0.176	0.286
34	PBID	5	5	17	91	91	91	0.055	0.055	0.187
35	TRST	4	7	10	91	91	91	0.044	0.077	0.110
36	KINO	16	18	19	91	91	91	0.176	0.198	0.209
37	ADES	14	17	10	91	91	91	0.154	0.187	0.110
38	HOKI	8	8	12	91	91	91	0.088	0.088	0.132
39	CAMP	9	17	11	91	91	91	0.099	0.187	0.121
40	DLTA	10	13	19	91	91	91	0.110	0.143	0.209
41	AISA	9	8	32	91	91	91	0.099	0.088	0.352
42	GOOD	8	17	14	91	91	91	0.088	0.187	0.154
43	ICBP	20	20	11	91	91	91	0.220	0.220	0.121
44	INDF	21	22	10	91	91	91	0.231	0.242	0.110
45	MYOR	15	15	21	91	91	91	0.165	0.165	0.231
46	ROTI	13	13	11	91	91	91	0.143	0.143	0.121
47	CLEO	13	12	20	91	91	91	0.143	0.132	0.220
48	SKBM	12	12	17	91	91	91	0.132	0.132	0.187
49	SKLT	12	13	13	91	91	91	0.132	0.143	0.143

50	STTP	19	19	21	91	91	91	0.209	0.209	0.231
51	ULTJ	5	5	20	91	91	91	0.055	0.055	0.220
52	CEKA	11	12	11	91	91	91	0.121	0.132	0.121
53	WOOD	5	9	11	91	91	91	0.055	0.099	0.121
54	KDSI	8	10	11	91	91	91	0.088	0.110	0.121
55	HRTA	17	18	20	91	91	91	0.187	0.198	0.220
56	MOLI	2	6	20	91	91	91	0.022	0.066	0.220
57	DVLA	8	18	20	91	91	91	0.088	0.198	0.220
58	MERK	78	68	27	91	91	91	0.857	0.747	0.297
59	PYFA	4	5	11	91	91	91	0.044	0.055	0.121
60	TSPC	2	11	10	91	91	91	0.022	0.121	0.110
61	GGRM	14	16	20	91	91	91	0.154	0.176	0.220
62	GJTL	12	12	44	91	91	91	0.132	0.132	0.484
63	INDS	7	6	7	91	91	91	0.077	0.066	0.077
64	LPIN	5	5	42	91	91	91	0.055	0.055	0.462
65	SMSM	13	15	16	91	91	91	0.143	0.165	0.176
66	SCCO	10	10	19	91	91	91	0.110	0.110	0.209
67	STAR	4	3	49	91	91	91	0.044	0.033	0.538



**Lampiran 03. Data Profitabilitas (ROA) Perusahaan Manufaktur Periode 2019-2021**

No	Kode	LABA BERSIH SETELAH PAJAK (Rp)			TOTAL ASSET (Rp)			PROFITABILITAS (%)		
		2019	2020	2021	2019	2020	2021	2019	2020	2021
1	HMSP	13.721.513.000.000	8.581.378.000.000	7.137.097.000.000	50.902.806.000.000	49.674.030.000.000	53.090.428.000.000	26.96	17.28	13.44
2	WIIM	27.328.091.481	172.506.562.986	176.877.010.231	1.299.521.608.556	1.614.442.007.528	1.891.169.731.202	2.10	10.69	9.35
3	KLBF	2.537.601.823.645	2.799.622.515.814	3.232.007.683.281	20.264.726.862.584	22.564.300.317.374	25.666.635.156.271	12.52	12.41	12.59
4	PEHA	102.310.124.000	48.665.150.000	11.296.951.000	2.096.719.180.000	1.838.539.299.000	1.915.989.375.000	4.88	2.65	0.59
5	SIDO	807.689.000.000	934.016.000.000	1.260.898.000.000	3.536.898.000.000	3.849.516.000.000	4.068.970.000.000	22.84	24.26	30.99
6	UNVR	7.392.837.000.000	7.163.536.000.000	5.758.148.000.000	20.649.371.000.000	20.534.632.000.000	19.068.532.000.000	35.80	34.89	30.20
7	INTP	1.835.305.000.000	1.806.337.000.000	1.778.496.000.000	27.707.749.000.000	27.344.672.000.000	26.136.114.000.000	6.62	6.61	6.80
8	SMCB	499.052.000.000	650.988.000.000	720.933.000.000	19.567.498.000.000	20.738.125.000.000	21.491.716.000.000	2.55	3.14	3.35
9	SMGR	2.371.233.000.000	2.674.343.000.000	2.082.347.000.000	79.807.067.000.000	78.006.244.000.000	76.504.240.000.000	2.97	3.43	2.72
10	WTON	510.711.733.403	123.147.079.420	81.433.957.569	10.337.895.087.207	8.509.017.299.594	8.928.183.492.920	4.94	1.45	0.91
11	IMPC	93.145.200.039	115.805.324.362	206.588.977.295	2.501.132.856.219	2.697.100.062.756	2.861.498.208.364	3.72	4.29	7.22
12	CPIN	3.632.174.000.000	3.845.833.000.000	3.619.010.000.000	29.353.041.000.000	31.159.291.000.000	35.446.051.000.000	12.37	12.34	10.21
13	JPFA	1.883.857.000.000	1.221.904.000.000	2.130.896.000.000	25.185.009.000.000	25.951.760.000.000	28.589.656.000.000	7.48	4.71	7.45
14	IFII	59.266.142.810	73.585.850.462	82.349.452.240	1.101.538.734.976	1.074.238.575.530	1.158.730.182.420	5.38	6.85	7.11
15	ASII	26.621.000.000.000	18.571.000.000.000	25.586.000.000.000	351.958.000.000.000	338.203.000.000.000	367.311.000.000.000	7.56	5.49	6.97
16	MLBI	1.206.059.000.000	285.617.000.000	665.850.000.000	2.896.950.000.000	2.907.425.000.000	2.922.017.000.000	41.63	9.82	22.79
17	ARNA	217.675.239.509	326.241.511.507	475.983.374.390	1.799.137.069.343	1.970.340.289.520	2.243.523.072.803	12.10	16.56	21.22
18	SMBR	30.073.855.000	10.981.673.000	51.817.305.000	5.571.270.204.000	5.737.175.560.000	5.817.745.619.000	0.54	0.19	0.89
19	CAKK	2.065.725.940	144.403.410	12.203.830.050	329.920.473.800	354.900.568.480	441.237.863.690	0.63	0.04	2.77
20	MARK	88.002.544.533	144.194.690.952	392.149.133.254	441.254.067.741	719.726.855.599	1.078.458.868.349	19.94	20.03	36.36
21	MLIA	126.773.341.000	55.089.347.000	647.249.607.000	5.758.102.626.000	5.745.215.496.000	6.122.669.723.000	2.20	0.96	10.57
22	DPNS	3.937.685.121	2.400.715.154	22.723.655.893	318.141.387.900	317.310.718.779	362.242.571.405	1.24	0.76	6.27

23	EKAD	77.402.572.552	95.929.070.814	108.490.477.354	968.234.349.565	1.081.979.820.386	1.165.564.745.263	7.99	8.87	9.31
24	MDKI	32.859.000.000	40.085.000.000	38.851.000.000	923.795.000.000	973.684.000.000	985.400.000.000	3.56	4.12	3.94
25	SRSN	42.829.128.000	44.152.245.000	26.542.985.000	779.246.858.000	906.846.895.000	860.162.908.000	5.50	4.87	3.09
26	INCI	13.812.970.940	30.064.224.290	11.036.394.770	405.445.049.450	444.865.800.670	510.698.600.200	3.41	6.76	2.16
27	AGII	103.431.000.000	99.862.000.000	211.485.000.000	7.020.980.000.000	7.121.458.000.000	8.164.599.000.000	1.47	1.40	2.59
28	ALKA	7.354.721.000	6.684.414.000	17.445.033.000	604.824.614.000	418.630.902.000	499.393.053.000	1.22	1.60	3.49
29	INAI	33.558.115.190	3.991.581.550	4.319.665.242	1.212.894.403.676	1.395.969.637.460	1.543.478.061.330	2.77	0.29	0.28
30	BAJA	1.112.983.748	55.118.520.227	88.527.078.771	836.870.774.001	760.425.479.630	726.173.017.525	0.13	7.25	12.19
31	ISSP	185.694.000.000	175.835.000.000	486.061.000.000	6.424.507.000.000	6.076.604.000.000	7.097.322.000.000	2.89	2.89	6.85
32	AKPI	54.355.268.000	66.005.547.000	147.822.236.000	2.776.775.756.000	2.644.267.716.000	3.335.740.359.000	1.96	2.50	4.43
33	IGAR	60.836.752.751	60.770.710.445	104.034.299.846	617.594.780.669	665.863.417.240	809.371.584.010	9.85	9.13	12.85
34	PBID	223.626.619.000	373.653.845.000	412.552.472.000	2.338.919.728.000	2.421.301.079.000	2.801.186.958.000	9.56	15.43	14.73
35	TRST	38.911.968.283	73.277.742.422	200.975.805.947	4.349.022.887.699	4.202.255.124.270	4.628.831.951.931	0.89	1.74	4.34
36	KINO	515.603.339.649	113.665.219.638	100.649.538.230	4.695.764.958.883	5.255.359.155.030	5.346.800.159.052	10.98	2.16	1.88
37	ADES	83.885.000.000	135.789.000.000	265.758.000.000	822.375.000.000	958.791.000.000	1.304.108.000.000	10.20	14.16	20.38
38	HOKI	103.723.228.650	38.038.419.405	12.533.087.704	848.676.035.300	906.924.214.170	989.119.315.334	12.22	4.19	1.27
39	CAMP	76.758.829.460	44.045.828.310	100.066.615.090	1.057.529.235.985	1.086.873.666.640	1.147.260.611.700	7.26	4.05	8.72
40	DLTA	317.815.177.000	123.465.762.000	187.992.998.000	1.425.983.722.000	1.225.580.913.000	1.308.722.065.000	22.29	10.07	14.36
41	AISA	1.134.776.000.000	1.204.972.000.000	8.771.000.000	1.868.966.000.000	2.011.557.000.000	1.761.634.000.000	60.72	59.90	0.50
42	GOOD	435.766.359.480	245.103.761.907	492.637.672.186	5.063.067.672.414	6.670.943.518.686	6.766.602.280.143	8.61	3.67	7.28
43	ICBP	5.360.029.000.000	7.418.574.000.000	7.900.282.000.000	38.709.314.000.000	103.588.325.000.000	118.066.628.000.000	13.85	7.16	6.69
44	INDF	5.902.729.000.000	8.752.066.000.000	11.203.585.000.000	96.198.559.000.000	163.136.516.000.000	179.356.193.000.000	6.14	5.36	6.25
45	MYOR	2.039.404.206.764	2.098.168.514.645	1.211.052.647.953	19.037.918.806.473	19.777.500.514.550	19.917.653.265.530	10.71	10.61	6.08
46	ROTI	236.518.557.420	168.610.282.478	281.340.682.456	4.682.083.844.951	4.452.166.671.985	4.191.284.422.677	5.05	3.79	6.71
47	CLEO	130.756.566.410	132.772.234.500	180.711.667.020	1.245.144.303.719	1.310.940.121.622	1.348.181.576.913	10.50	10.13	13.40
48	SKBM	957.169.058	5.415.741.808	29.707.421.605	1.820.383.352.811	1.768.660.546.754	1.970.428.120.056	0.05	0.31	1.51
49	SKLT	44.988.552.440	42.521.324.250	84.524.776.900	790.845.543.830	773.863.042.440	889.125.250.790	5.69	5.49	9.51



50	STTP	482.621.766.980	628.562.854.880	617.506.021.901	2.881.563.083.954	3.448.995.059.880	3.919.243.683.748	16.75	18.22	15.76
51	ULTJ	1.035.865.000.000	1.109.666.000.000	1.276.793.000.000	6.608.422.000.000	8.754.116.000.000	7.406.856.000.000	15.67	12.68	17.24
52	CEKA	215.459.200.240	181.812.593.990	187.066.990.090	1.393.079.542.074	1.566.673.828.070	1.697.387.196.210	15.47	11.61	11.02
53	WOOD	218.064.313.042	314.366.052.372	535.295.612.635	5.348.826.322.351	5.856.758.922.140	6.801.034.778.630	4.08	5.37	7.87
54	KDSI	64.090.903.510	60.178.290.460	72.634.468.540	1.253.650.408.380	1.245.707.236.960	1.348.730.229.280	5.11	4.83	5.39
55	HRTA	149.990.636.633	171.084.530.868	194.432.397.219	2.311.190.054.987	2.830.686.417.461	3.478.074.220.547	6.49	6.04	5.59
56	MOLI	60.910.956.000	79.288.256.000	38.800.766.000	1.872.712.715.000	2.279.580.714.000	2.275.216.679.000	3.25	3.48	1.71
57	DVLA	221.783.249.000	162.072.984.000	146.725.628.000	1.829.960.714.000	1.986.711.872.000	2.085.904.980.000	12.12	8.16	7.03
58	MERK	78.256.797.000	71.902.263.000	131.660.834.000	901.060.986.000	929.901.046.000	1.026.266.866.000	8.68	7.73	12.83
59	PYFA	9.342.718.040	22.104.000.000	5.478.944.087	190.786.208.250	228.575.380.870	806.221.575.272	4.90	9.67	0.68
60	TSPC	595.154.912.874	834.369.751.682	877.817.637.643	8.372.769.580.743	9.104.657.533.366	9.644.326.662.780	7.11	9.16	9.10
61	GGRM	10.880.701.000.000	7.647.725.000.000	5.605.315.000.000	78.647.274.000.000	78.191.409.000.000	89.964.369.000.000	13.83	9.78	6.23
62	GJTL	269.107.000.000	318.914.000.000	79.896.000.000	18.856.075.000.000	17.781.660.000.000	18.449.075.000.000	1.43	1.79	0.43
63	INDS	101.465.560.351	58.921.397.140	158.606.750.776	2.834.422.741.208	2.826.260.084.700	3.165.018.057.203	3.58	2.08	5.01
64	LPIN	29.918.599.920	6.732.558.860	23.408.646.130	324.916.202.730	337.792.393.010	310.880.071.850	9.21	1.99	7.53
65	SMSM	638.676.000.000	539.116.000.000	728.263.000.000	3.106.981.000.000	3.375.526.000.000	3.868.862.000.000	20.56	15.97	18.82
66	SCCO	303.593.922.331	238.152.486.485	141.762.816.916	4.400.655.628.146	3.743.659.818.720	4.698.864.127.230	6.90	6.36	3.02
67	STAR	1.951.068.300	5.808.132.880	10.513.057.064	579.813.156.839	497.557.497.470	508.447.134.690	0.34	1.17	2.07



**Lampiran 04. Ukuran Perusahaan (LN) Perusahaan Manufaktur Periode 2019-2021**

NO	KODE	TOTAL ASSET (Rp)			UKURAN PERUSAHAAN BERDASARKAN LnTA		
		2019	2020	2021	2019	2020	2021
1	HMSP	50.902.806.000.000	49.674.030.000.000	53.090.428.000.000	31.560939	31.536503	31.603018
2	WIIM	1.299.521.608.556	1.614.442.007.528	1.891.169.731.202	27.893017	28.110011	28.268217
3	KLBF	20.264.726.862.584	22.564.300.317.374	25.666.635.156.271	30.639903	30.747390	30.876213
4	PEHA	2.096.719.180.000	1.838.539.299.000	1.915.989.375.000	28.371395	28.239993	28.281255
5	SIDO	3.536.898.000.000	3.849.516.000.000	4.068.970.000.000	28.894271	28.978969	29.034411
6	UNVR	20.649.371.000.000	20.534.632.000.000	19.068.532.000.000	30.658706	30.653134	30.579061
7	INTP	27.707.749.000.000	27.344.672.000.000	26.136.114.000.000	30.952733	30.939543	30.894339
8	SMCB	19.567.498.000.000	20.738.125.000.000	21.491.716.000.000	30.604891	30.662995	30.698689
9	SMGR	79.807.067.000.000	78.006.244.000.000	76.504.240.000.000	32.010633	31.987810	31.968367
10	WTON	10.337.895.087.207	8.509.017.299.594	8.928.183.492.920	29.966837	29.772148	29.820234
11	IMPC	2.501.132.856.219	2.697.100.062.756	2.861.498.208.364	28.547765	28.623198	28.682366
12	CPIN	29.353.041.000.000	31.159.291.000.000	35.446.051.000.000	31.010417	31.070134	31.199033
13	JPFA	25.185.009.000.000	25.951.760.000.000	28.589.656.000.000	30.857270	30.887261	30.984066
14	IFII	1.101.538.734.976	1.074.238.575.530	1.158.730.182.420	27.727729	27.702633	27.778346
15	ASII	351.958.000.000.000	338.203.000.000.000	367.311.000.000.000	33.494533	33.454667	33.537230
16	MLBI	2.896.950.000.000	2.907.425.000.000	2.922.017.000.000	28.694680	28.698289	28.703295
17	ARNA	1.799.137.069.343	1.970.340.289.520	2.243.523.072.803	28.218328	28.309227	28.439069
18	SMBR	5.571.270.204.000	5.737.175.560.000	5.817.745.619.000	29.348644	29.377988	29.391934
19	CAKK	329.920.473.800	354.900.568.480	441.237.863.690	26.522117	26.595103	26.812850
20	MARK	441.254.067.741	719.726.855.599	1.078.458.868.349	26.812887	27.302138	27.706554
21	MLIA	5.758.102.626.000	5.745.215.496.000	6.122.669.723.000	29.381629	29.379389	29.443019
22	DPNS	318.141.387.900	317.310.718.779	362.242.571.405	26.485762	26.483147	26.615580

23	EKAD	968.234.349.565	1.081.979.820.386	1.165.564.745.263	27.598740	27.709814	27.784227
24	MDKI	923.795.000.000	973.684.000.000	985.400.000.000	27.551756	27.604353	27.616313
25	SRSN	779.246.858.000	906.846.895.000	860.162.908.000	27.381594	27.533239	27.480388
26	INCI	405.445.049.450	444.865.800.670	510.698.600.200	26.728251	26.821039	26.959045
27	AGII	7.020.980.000.000	7.121.458.000.000	8.164.599.000.000	29.579924	29.594134	29.730829
28	ALKA	604.824.614.000	418.630.902.000	499.393.053.000	27.128204	26.760255	26.936659
29	INAI	1.212.894.403.676	1.395.969.637.460	1.543.478.061.330	27.824031	27.964610	28.065059
30	BAJA	836.870.774.001	760.425.479.630	726.173.017.525	27.452936	27.357144	27.311054
31	ISSP	6.424.507.000.000	6.076.604.000.000	7.097.322.000.000	29.491141	29.435467	29.590739
32	AKPI	2.776.775.756.000	2.644.267.716.000	3.335.740.359.000	28.652312	28.603415	28.835716
33	IGAR	617.594.780.669	665.863.417.240	809.371.584.010	27.149098	27.224350	27.419524
34	PBID	2.338.919.728.000	2.421.301.079.000	2.801.186.958.000	28.480710	28.515326	28.661064
35	TRST	4.349.022.887.699	4.202.255.124.270	4.628.831.951.931	29.100972	29.066642	29.163326
36	KINO	4.695.764.958.883	5.255.359.155.030	5.346.800.159.052	29.177682	29.290269	29.307519
37	ADES	822.375.000.000	958.791.000.000	1.304.108.000.000	27.435462	27.588939	27.896540
38	HOKI	848.676.035.300	906.924.214.170	989.119.315.334	27.466943	27.533325	27.620081
39	CAMP	1.057.529.235.985	1.086.873.666.640	1.147.260.611.700	27.686956	27.714326	27.768398
40	DLTA	1.425.983.722.000	1.225.580.913.000	1.308.722.065.000	27.985883	27.834436	27.900072
41	AISA	1.868.966.000.000	2.011.557.000.000	1.761.634.000.000	28.256406	28.329930	28.197263
42	GOOD	5.063.067.672.414	6.670.943.518.686	6.766.602.280.143	29.252994	29.528782	29.543020
43	ICBP	38.709.314.000.000	103.588.325.000.000	118.066.628.000.000	31.287101	32.271446	32.402270
44	INDF	96.198.559.000.000	163.136.516.000.000	179.356.193.000.000	32.197435	32.725608	32.820395
45	MYOR	19.037.918.806.473	19.777.500.514.550	19.917.653.265.530	30.577454	30.615566	30.622628
46	ROTI	4.682.083.844.951	4.452.166.671.985	4.191.284.422.677	29.174764	29.124412	29.064028
47	CLEO	1.245.144.303.719	1.310.940.121.622	1.348.181.576.913	27.850273	27.901766	27.929778
48	SKBM	1.820.383.352.811	1.768.660.546.754	1.970.428.120.056	28.230068	28.201244	28.309272
49	SKLT	790.845.543.830	773.863.042.440	889.125.250.790	27.396369	27.374661	27.513504

50	STTP	2.881.563.083.954	3.448.995.059.880	3.919.243.683.748	28.689354	28.869104	28.996920
51	ULTJ	6.608.422.000.000	8.754.116.000.000	7.406.856.000.000	29.519366	29.800545	29.633427
52	CEKA	1.393.079.542.074	1.566.673.828.070	1.697.387.196.210	27.962538	28.079976	28.160111
53	WOOD	5.348.826.322.351	5.856.758.922.140	6.801.034.778.630	29.307898	29.398617	29.548096
54	KDSI	1.253.650.408.380	1.245.707.236.960	1.348.730.229.280	27.857081	27.850725	27.930185
55	HRTA	2.311.190.054.987	2.830.686.417.461	3.478.074.220.547	28.468784	28.671540	28.877500
56	MOLI	1.872.712.715.000	2.279.580.714.000	2.275.216.679.000	28.258409	28.455013	28.453096
57	DVLA	1.829.960.714.000	1.986.711.872.000	2.085.904.980.000	28.235316	28.317502	28.366224
58	MERK	901.060.986.000	929.901.046.000	1.026.266.866.000	27.526839	27.558344	27.656949
59	PYFA	190.786.208.250	228.575.380.870	806.221.575.272	25.974419	26.155132	27.415624
60	TSPC	8.372.769.580.743	9.104.657.533.366	9.644.326.662.780	29.756006	29.839807	29.897391
61	GGRM	78.647.274.000.000	78.191.409.000.000	89.964.369.000.000	31.995994	31.990181	32.130435
62	GJTL	18.856.075.000.000	17.781.660.000.000	18.449.075.000.000	30.567856	30.509189	30.546035
63	INDS	2.834.422.741.208	2.826.260.084.700	3.165.018.057.203	28.672859	28.669975	28.783180
64	LPIN	324.916.202.730	337.792.393.010	310.880.071.850	26.506833	26.545697	26.462673
65	SMSM	3.106.981.000.000	3.375.526.000.000	3.868.862.000.000	28.764673	28.847572	28.983982
66	SCCO	4.400.655.628.146	3.743.659.818.720	4.698.864.127.230	29.112775	28.951085	29.178342
67	STAR	579.813.156.839	497.557.497.470	508.447.134.690	27.085972	26.932977	26.954627



**Lampiran 05. Data Leverage (DAR) Perusahaan Manufaktur Periode 2019-2021**

NO	KODE	TOTAL UTANG (Rp)			TOTAL ASSET (Rp)			LEVERAGE (%)		
		2019	2020	2021	2019	2020	2021	2019	2020	2021
1	HMSP	15.223.076.000.000	19.432.604.000.000	23.899.022.000.000	50.902.806.000.000	49.674.030.000.000	53.090.428.000.000	29.91	39.12	45.02
2	WIIM	266.351.031.079	428.590.166.019	572.784.572.607	1.299.521.608.556	1.614.442.007.528	1.891.169.731.202	20.50	26.55	30.29
3	KLBF	3.559.144.386.553	5.158.767.387.980	6.087.108.913.660	20.264.726.862.584	22.564.300.317.374	25.666.635.156.271	17.56	22.86	23.72
4	PEHA	1.275.109.831.000	1.175.080.321.000	1.097.562.036.000	2.096.719.180.000	1.838.539.299.000	1.915.989.375.000	60.81	63.91	57.28
5	SIDO	472.191.000.000	627.783.000.000	597.785.000.000	3.536.898.000.000	3.849.516.000.000	4.068.970.000.000	13.35	16.31	14.69
6	UNVR	15.367.509.000.000	15.597.264.000.000	14.747.263.000.000	20.649.371.000.000	20.534.632.000.000	19.068.532.000.000	74.42	75.96	77.34
7	INTP	4.627.488.000.000	5.168.424.000.000	5.515.150.000.000	27.707.749.000.000	27.344.672.000.000	26.136.114.000.000	16.70	18.90	21.10
8	SMCB	12.584.886.000.000	13.171.946.000.000	10.309.519.000.000	19.567.498.000.000	20.738.125.000.000	21.491.716.000.000	64.32	63.52	47.97
9	SMGR	43.915.143.000.000	40.571.674.000.000	34.940.122.000.000	79.807.067.000.000	78.006.244.000.000	76.504.240.000.000	55.03	52.01	45.67
10	WTON	6.829.449.147.200	5.118.444.300.470	5.480.299.148.683	10.337.895.087.207	8.509.017.299.594	8.928.183.492.920	66.06	60.15	61.38
11	IMPC	1.092.845.023.431	1.231.192.233.990	1.184.949.828.309	2.501.132.856.219	2.697.100.062.756	2.861.498.208.364	43.69	45.65	41.41
12	CPIN	8.281.441.000.000	7.809.608.000.000	10.296.502.000.000	29.353.041.000.000	31.159.291.000.000	35.446.051.000.000	28.21	25.06	29.05
13	JPFA	13.736.841.000.000	14.539.790.000.000	15.486.946.000.000	25.185.009.000.000	25.951.760.000.000	28.589.656.000.000	54.54	56.03	54.17
14	IFII	129.293.906.698	74.720.281.430	75.361.117.834	1.101.538.734.976	1.074.238.575.530	1.158.730.182.420	11.74	6.96	6.50
15	ASII	165.195.000.000.000	142.749.000.000.000	151.696.000.000.000	351.958.000.000.000	338.203.000.000.000	367.311.000.000.000	46.94	42.21	41.30
16	MLBI	1.750.943.000.000	1.474.019.000.000	1.822.860.000.000	2.896.950.000.000	2.907.425.000.000	2.922.017.000.000	60.44	50.70	62.38
17	ARNA	622.355.306.743	665.401.637.797	670.353.190.326	1.799.137.069.343	1.970.340.289.520	2.243.523.072.803	34.59	33.77	29.88
18	SMBR	2.088.977.112.000	2.329.286.953.000	2.351.501.098.000	5.571.270.204.000	5.737.175.560.000	5.817.745.619.000	37.50	40.60	40.42
19	CAKK	108.071.619.870	129.373.263.190	200.791.063.580	329.920.473.800	354.900.568.480	441.237.863.690	32.76	36.45	45.51
20	MARK	142.230.988.429	310.254.413.728	334.818.456.747	441.254.067.741	719.726.855.599	1.078.458.868.349	32.23	43.11	31.05
21	MLIA	3.225.135.741.000	3.066.953.863.000	2.711.753.688.000	5.758.102.626.000	5.745.215.496.000	6.122.669.723.000	56.01	53.38	44.29
22	DPNS	36.039.752.024	32.487.055.094	54.285.716.417	318.141.387.900	317.310.718.779	362.242.571.405	11.33	10.24	14.99
23	EKAD	115.690.798.743	129.617.262.724	135.165.299.199	968.234.349.565	1.081.979.820.386	1.165.564.745.263	11.95	11.98	11.60
24	MDKI	89.397.000.000	83.704.000.000	80.106.000.000	923.795.000.000	973.684.000.000	985.400.000.000	9.68	8.60	8.13

25	SRSN	264.646.295.000	318.959.497.000	251.955.480.000	779.246.858.000	906.846.895.000	860.162.908.000	33.96	35.17	29.29
26	INCI	65.323.258.479	75.990.820.673	131.138.919.060	405.445.049.450	444.865.800.670	510.698.600.200	16.11	17.08	25.68
27	AGII	3.721.416.000.000	3.739.317.000.000	4.581.674.000.000	7.020.980.000.000	7.121.458.000.000	8.164.599.000.000	53.00	52.51	56.12
28	ALKA	500.032.251.000	313.427.196.000	370.570.531.000	604.824.614.000	418.630.902.000	499.393.053.000	82.67	74.87	74.20
29	INAI	893.625.998.063	1.074.565.554.860	1.156.834.558.736	1.212.894.403.676	1.395.969.637.460	1.543.478.061.330	73.68	76.98	74.95
30	BAJA	762.683.580.285	632.586.391.150	512.088.665.876	836.870.774.001	760.425.479.630	726.173.017.525	91.14	83.19	70.52
31	ISSP	2.214.814.000.000	2.741.337.000.000	3.310.281.000.000	6.424.507.000.000	6.076.604.000.000	7.097.322.000.000	34.47	45.11	46.64
32	AKPI	1.531.819.965.000	1.330.294.565.000	1.872.631.768.000	2.776.775.756.000	2.644.267.716.000	3.335.740.359.000	55.17	50.31	56.14
33	IGAR	80.669.409.164	72.281.042.223	117.903.045.612	617.594.780.669	665.863.417.240	809.371.584.010	13.06	10.86	14.57
34	PBID	670.694.230.000	492.491.798.000	524.108.151.000	2.338.919.728.000	2.421.301.079.000	2.801.186.958.000	28.68	20.34	18.71
35	TRST	2.174.561.951.424	1.935.444.689.989	2.166.143.898.397	4.349.022.887.699	4.202.255.124.270	4.628.831.951.931	50.00	46.06	46.80
36	KINO	1.992.902.779.331	2.678.123.608.810	2.683.168.655.955	4.695.764.958.883	5.255.359.155.030	5.346.800.159.052	42.44	50.96	50.18
37	ADES	254.438.000.000	258.283.000.000	334.291.000.000	822.375.000.000	958.791.000.000	1.304.108.000.000	30.94	26.94	25.63
38	HOKI	207.108.590.481	244.509.737.760	320.458.715.888	848.676.035.300	906.924.214.170	989.119.315.334	24.40	26.96	32.40
39	CAMP	122.136.752.135	125.161.736.940	124.445.640.570	1.057.529.235.985	1.086.873.666.640	1.147.260.611.700	11.55	11.52	10.85
40	DLTA	212.420.390.000	205.681.950.000	298.548.048.000	1.425.983.722.000	1.225.580.913.000	1.308.722.065.000	14.90	16.78	22.81
41	AISA	3.526.819.000.000	1.183.300.000.000	942.744.000.000	1.868.966.000.000	2.011.557.000.000	1.761.634.000.000	188.70	58.83	53.52
42	GOOD	2.297.546.907.499	3.713.983.005.151	3.735.944.249.731	5.063.067.672.414	6.670.943.518.686	6.766.602.280.143	45.38	55.67	55.21
43	ICBP	12.038.210.000.000	53.270.272.000.000	63.342.765.000.000	38.709.314.000.000	103.588.325.000.000	118.066.628.000.000	31.10	51.42	53.65
44	INDF	41.996.071.000.000	83.998.472.000.000	92.724.082.000.000	96.198.559.000.000	163.136.516.000.000	179.356.193.000.000	43.66	51.49	51.70
45	MYOR	9.137.978.611.155	8.506.032.464.592	8.657.621.889.393	19.037.918.806.473	19.777.500.514.550	19.917.653.265.530	48.00	43.01	43.47
46	ROTI	1.589.486.465.854	1.224.495.624.254	1.341.864.891.951	4.682.083.844.951	4.452.166.671.985	4.191.284.422.677	33.95	27.50	32.02
47	CLEO	478.844.867.693	416.194.010.942	346.601.683.606	1.245.144.303.719	1.310.940.121.622	1.348.181.576.913	38.46	31.75	25.71
48	SKBM	784.562.971.811	806.678.887.419	977.942.627.046	1.820.383.352.811	1.768.660.546.754	1.970.428.120.056	43.10	45.61	49.63
49	SKLT	409.885.723.200	366.329.369.890	346.709.030.600	790.845.543.830	773.863.042.440	889.125.250.790	51.83	47.34	38.99
50	STTP	733.556.075.974	806.784.691.470	618.395.061.219	2.881.563.083.954	3.448.995.059.880	3.919.243.683.748	25.46	23.39	15.78
51	ULTJ	953.283.000.000	3.972.379.000.000	2.268.730.000.000	6.608.422.000.000	8.754.116.000.000	7.406.856.000.000	14.43	45.38	30.63

52	CEKA	261.784.845.240	305.958.833.200	310.020.233.370	1.393.079.542.074	1.566.673.828.070	1.697.387.196.210	18.79	19.53	18.26
53	WOOD	2.740.996.000.834	2.896.837.453.547	3.158.497.024.662	5.348.826.322.351	5.856.758.922.140	6.801.034.778.630	51.24	49.46	46.44
54	KDSI	645.444.999.360	582.239.031.320	628.998.263.090	1.253.650.408.380	1.245.707.236.960	1.348.730.229.280	51.49	46.74	46.64
55	HRTA	1.099.162.513.991	1.472.553.226.961	1.962.521.802.121	2.311.190.054.987	2.830.686.417.461	3.478.074.220.547	47.56	52.02	56.43
56	MOLI	691.923.883.000	889.592.205.000	781.382.414.000	1.872.712.715.000	2.279.580.714.000	2.275.216.679.000	36.95	39.02	34.34
57	DVLA	523.881.726.000	660.424.729.000	705.106.719.000	1.829.960.714.000	1.986.711.872.000	2.085.904.980.000	28.63	33.24	33.80
58	MERK	307.049.328.000	317.218.021.000	342.223.078.000	901.060.986.000	929.901.046.000	1.026.266.866.000	34.08	34.11	33.35
59	PYFA	66.060.214.687	70.943.630.710	639.121.007.816	190.786.208.250	228.575.380.870	806.221.575.272	34.63	31.04	79.27
60	TSPC	2.581.733.610.850	2.727.421.825.611	2.769.022.665.619	8.372.769.580.743	9.104.657.533.366	9.644.326.662.780	30.83	29.96	28.71
61	GGRM	27.716.516.000.000	19.668.941.000.000	30.676.161.000.000	78.647.274.000.000	78.191.409.000.000	89.964.369.000.000	35.24	25.15	34.10
62	GJTL	12.620.444.000.000	10.929.706.000.000	11.477.911.000.000	18.856.075.000.000	17.781.660.000.000	18.449.075.000.000	66.93	61.47	62.21
63	INDS	262.135.613.148	275.070.191.030	502.584.655.311	2.834.422.741.208	2.826.260.084.700	3.165.018.057.203	9.25	9.73	15.88
64	LPIN	21.617.421.367	27.828.564.142	26.856.694.729	324.916.202.730	337.792.393.010	310.880.071.850	6.65	8.24	8.64
65	SMSM	664.678.000.000	727.016.000.000	957.229.000.000	3.106.981.000.000	3.375.526.000.000	3.868.862.000.000	21.39	21.54	24.74
66	SCCO	1.259.634.682.555	468.700.817.137	296.166.762.993	4.400.655.628.146	3.743.659.818.720	4.698.864.127.230	28.62	12.52	6.30
67	STAR	89.794.451.847	1.719.175.820	2.068.066.845	579.813.156.839	497.557.497.470	508.447.134.690	15.49	0.35	0.41



**Lampiran 06. Data Manajemen Laba Perusahaan Manufaktur Periode 2019-2021**

NO	KODE	LABA BERSIH SETELAH PAJAK (Nilai)			ARUS KAS OPERASI (CFOit)		
		(Rp)			(Rp)		
		2019	2020	2021	2019	2020	2021
1	HMSP	13.721.513.000.000	8.581.378.000.000	7.137.097.000.000	17.145.967.000.000	11.953.039.000.000	10.302.406.000.000
2	WIIM	27.328.091.481	172.506.562.986	176.877.010.231	199.249.244.086	215.554.537.768	181.246.163.814
3	KLBF	2.537.601.823.645	2.799.622.515.814	3.232.007.683.281	2.502.968.822.391	4.221.549.815.090	2.825.946.276.086
4	PEHA	102.310.124.000	48.665.150.000	11.296.951.000	-2.481.803.000	189.923.155.000	259.484.560.000
5	SIDO	807.689.000.000	934.016.000.000	1.260.898.000.000	836.914.000.000	1.035.754.000.000	1.199.317.000.000
6	UNVR	7.392.837.000.000	7.163.536.000.000	5.758.148.000.000	8.669.069.000.000	8.363.993.000.000	7.902.091.000.000
7	INTP	1.835.305.000.000	1.806.337.000.000	1.778.496.000.000	3.530.772.000.000	3.538.011.000.000	2.606.707.000.000
8	SMCB	499.052.000.000	650.988.000.000	720.933.000.000	-53.247.000.000	1.000.000.000.000	1.536.576.000.000
9	SMGR	2.371.233.000.000	2.674.343.000.000	2.082.347.000.000	5.608.931.000.000	7.221.931.000.000	6.688.789.000.000
10	WTON	510.711.733.403	123.147.079.420	81.433.957.569	1.126.052.429.214	803.263.880.034	44.401.200.190
11	IMPC	93.145.200.039	115.805.324.362	206.588.977.295	136.558.916.453	226.954.878.020	245.457.033.236
12	CPIN	3.632.174.000.000	3.845.833.000.000	3.619.010.000.000	3.400.173.000.000	4.845.575.000.000	2.121.905.000.000
13	JPFA	1.883.857.000.000	1.221.904.000.000	2.130.896.000.000	1.879.537.000.000	4.099.440.000.000	701.246.000.000
14	IFII	59.266.142.810	73.585.850.462	82.349.452.240	111.539.817.419	181.770.905.674	147.318.415.196
15	ASII	26.621.000.000.000	18.571.000.000.000	25.586.000.000.000	19.175.000.000.000	37.683.000.000.000	38.252.000.000.000
16	MLBI	1.206.059.000.000	285.617.000.000	665.850.000.000	1.334.524.000.000	872.649.000.000	1.168.005.000.000
17	ARNA	217.675.239.509	326.241.511.507	475.983.374.390	368.988.791.699	419.903.184.489	499.071.136.681
18	SMBR	30.073.855.000	10.981.673.000	51.817.305.000	87.929.949.000	352.300.803.000	374.742.047.000
19	CAKK	2.065.725.940	144.403.410	12.203.830.050	44.330.009.817	20.750.645.228	25.839.967.464
20	MARK	88.002.544.533	144.194.690.952	392.149.133.254	44.434.687.873	218.921.380.562	331.696.205.583
21	MLIA	126.773.341.000	55.089.347.000	647.249.607.000	175.969.808.000	399.139.103.000	873.062.045.000
22	DPNS	3.937.685.121	2.400.715.154	22.723.655.893	2.120.773.193	11.665.655.173	403.641.929
23	EKAD	77.402.572.552	95.929.070.814	108.490.477.354	115.559.223.532	231.776.954.118	45.430.315.257



24	MDKI	32.859.000.000	40.085.000.000	38.851.000.000	40.998.000.000	62.326.000.000	29.843.000.000
25	SRSN	42.829.128.000	44.152.245.000	26.542.985.000	10.927.791.000	5.784.321.000	76.373.971.000
26	INCI	13.812.970.940	30.064.224.290	11.036.394.770	11.868.109.959	50.984.249.774	-15.592.688.230
27	AGII	103.431.000.000	99.862.000.000	211.485.000.000	411.801.000.000	364.251.000.000	605.945.000.000
28	ALKA	7.354.721.000	6.684.414.000	17.445.033.000	233.260.999.000	-106.771.696.000	67.117.281.000
29	INAI	33.558.115.190	3.991.581.550	4.319.665.242	-66.131.822.016	22.851.423.674	-78.159.395.727
30	BAJA	1.112.983.748	55.118.520.227	88.527.078.771	79.605.539.441	213.288.432.831	129.095.155.610
31	ISSP	185.694.000.000	175.835.000.000	486.061.000.000	461.351.000.000	350.585.000.000	-110.281.000.000
32	AKPI	54.355.268.000	66.005.547.000	147.822.236.000	243.459.904.000	241.597.435.000	-12.866.081.000
33	IGAR	60.836.752.751	60.770.710.445	104.034.299.846	110.401.909.570	84.333.900.700	58.598.795.292
34	PBID	223.626.619.000	373.653.845.000	412.552.472.000	550.462.013.000	536.058.768.000	140.387.079.000
35	TRST	38.911.968.283	73.277.742.422	200.975.805.947	112.801.524.233	308.651.982.567	73.192.518.985
36	KINO	515.603.339.649	113.665.219.638	100.649.538.230	17.379.083.127	-71.182.500.389	591.719.438.701
37	ADES	83.885.000.000	135.789.000.000	265.758.000.000	184.178.000.000	230.679.000.000	308.296.000.000
38	HOKI	103.723.228.650	38.038.419.405	12.533.087.704	105.224.199.992	78.181.287.748	13.949.428.441
39	CAMP	76.758.829.460	44.045.828.310	100.066.615.090	158.440.399.914	202.642.422.392	213.482.549.779
40	DLTA	317.815.177.000	123.465.762.000	187.992.998.000	274.364.533.000	246.905.899.000	335.398.629.000
41	AISA	1.134.776.000.000	1.204.972.000.000	8.771.000.000	12.183.000.000	-58.485.000.000	-84.864.000.000
42	GOOD	435.766.359.480	245.103.761.907	492.637.672.186	474.666.272.987	873.840.286.375	709.767.241.234
43	ICBP	5.360.029.000.000	7.418.574.000.000	7.900.282.000.000	7.398.161.000.000	9.336.780.000.000	7.989.039.000.000
44	INDF	5.902.729.000.000	8.752.066.000.000	11.203.585.000.000	13.344.494.000.000	13.855.497.000.000	14.692.641.000.000
45	MYOR	2.039.404.206.764	2.098.168.514.645	1.211.052.647.953	1.303.864.262.122	3.715.832.449.186	1.041.955.003.348
46	ROTI	236.518.557.420	168.610.282.478	281.340.682.456	479.788.528.325	486.591.578.118	643.601.152.274
47	CLEO	130.756.566.410	132.772.234.500	180.711.667.020	198.145.077.505	226.926.314.731	304.980.204.013
48	SKBM	957.169.058	5.415.741.808	29.707.421.605	-80.895.531.759	19.707.485.134	-44.012.427.508
49	SKLT	44.988.552.440	42.521.324.250	84.524.776.900	55.384.490.788	99.975.050.847	127.778.774.118
50	STTP	482.621.766.980	628.562.854.880	617.506.021.901	499.922.010.752	926.245.668.352	624.353.076.652

51	ULTJ	1.035.865.000.000	1.109.666.000.000	1.276.793.000.000	1.906.817.000.000	1.217.063.000.000	1.414.447.000.000
52	CEKA	215.459.200.240	181.812.593.990	187.066.990.090	453.147.999.966	171.295.450.196	-91.481.686.113
53	WOOD	218.064.313.042	314.366.052.372	535.295.612.635	-406.185.848.934	95.687.138.290	-51.752.783.777
54	KDSI	64.090.903.510	60.178.290.460	72.634.468.540	258.033.801.758	92.471.853.714	-62.896.940.040
55	HRTA	149.990.636.633	171.084.530.868	194.432.397.219	-224.887.295.509	-646.779.056.291	-398.559.548.486
56	MOLI	60.910.956.000	79.288.256.000	38.800.766.000	33.521.038.000	-70.614.886.000	90.776.248.000
57	DVLA	221.783.249.000	162.072.984.000	146.725.628.000	272.538.844.000	106.583.179.000	435.333.430.000
58	MERK	78.256.797.000	71.902.263.000	131.660.834.000	-210.843.887.000	71.983.458.000	169.814.591.000
59	PYFA	9.342.718.040	22.104.000.000	5.478.944.087	17.451.514.046	1.112.220.080	39.586.425.851
60	TSPC	595.154.912.874	834.369.751.682	877.817.637.643	889.775.270.261	982.698.939.026	689.652.508.330
61	GGRM	10.880.701.000.000	7.647.725.000.000	5.605.315.000.000	11.174.403.000.000	17.477.714.000.000	5.325.167.000.000
62	GJTL	269.107.000.000	318.914.000.000	79.896.000.000	1.258.371.000.000	2.598.595.000.000	294.416.000.000
63	INDS	101.465.560.351	58.921.397.140	158.606.750.776	155.508.121.580	308.807.847.299	-260.039.396.627
64	LPIN	29.918.599.920	6.732.558.860	23.408.646.130	16.077.052.533	16.264.824.363	1.705.694.178
65	SMSM	638.676.000.000	539.116.000.000	728.263.000.000	677.867.000.000	944.368.000.000	489.407.000.000
66	SCCO	303.593.922.331	238.152.486.485	141.762.816.916	128.284.278.362	1.205.839.336.898	51.530.388.796
67	STAR	1.951.068.300	5.808.132.880	10.513.057.064	75.582.953.903	85.311.281.185	121.885.371.191

TACit			TOTAL ASSET			
			(Rp)			
2019	2020	2021	2018	2019	2020	2021
-3.424.454.000.000	-3.371.661.000.000	-3.165.309.000.000	46.602.420.000.000	50.902.806.000.000	49.674.030.000.000	53.090.428.000.000
-171.921.152.605	-43.047.974.782	-4.369.153.583	1.255.573.914.558	1.299.521.608.556	1.614.442.007.528	1.891.169.731.202
34.633.001.254	-1.421.927.299.276	406.061.407.195	18.146.206.145.369	20.264.726.862.584	22.564.300.317.374	25.666.635.156.271
104.791.927.000	-141.258.005.000	-248.187.609.000	1.868.663.546.000	2.096.719.180.000	1.838.539.299.000	1.915.989.375.000
-29.225.000.000	-101.738.000.000	61.581.000.000	3.337.628.000.000	3.536.898.000.000	3.849.516.000.000	4.068.970.000.000
-1.276.232.000.000	-1.200.457.000.000	-2.143.943.000.000	20.326.869.000.000	20.649.371.000.000	20.534.632.000.000	19.068.532.000.000

-1.695.467.000.000	-1.731.674.000.000	-828.211.000.000	27.788.562.000.000	27.707.749.000.000	27.344.672.000.000	26.136.114.000.000
552.299.000.000	-349.012.000.000	-815.643.000.000	18.667.187.000.000	19.567.498.000.000	20.738.125.000.000	21.491.716.000.000
-3.237.698.000.000	-4.547.588.000.000	-4.606.442.000.000	50.783.836.000.000	79.807.067.000.000	78.006.244.000.000	76.504.240.000.000
-615.340.695.811	-680.116.800.614	37.032.757.379	8.881.778.299.672	10.337.895.087.207	8.509.017.299.594	8.928.183.492.920
-43.413.716.414	-111.149.553.658	-38.868.055.941	2.370.198.817.803	2.501.132.856.219	2.697.100.062.756	2.861.498.208.364
232.001.000.000	-999.742.000.000	1.497.105.000.000	27.645.118.000.000	29.353.041.000.000	31.159.291.000.000	35.446.051.000.000
4.320.000.000	-2.877.536.000.000	1.429.650.000.000	23.038.028.000.000	25.185.009.000.000	25.951.760.000.000	28.589.656.000.000
-52.273.674.609	-108.185.055.212	-64.968.962.956	1.109.580.114.885	1.101.538.734.976	1.074.238.575.530	1.158.730.182.420
7.446.000.000.000	-19.112.000.000.000	-12.666.000.000.000	344.711.000.000.000	351.958.000.000.000	338.203.000.000.000	367.311.000.000.000
-128.465.000.000	-587.032.000.000	-502.155.000.000	2.889.501.000.000	2.896.950.000.000	2.907.425.000.000	2.922.017.000.000
-151.313.552.190	-93.661.672.982	-23.087.762.291	1.652.905.985.730	1.799.137.069.343	1.970.340.289.520	2.243.523.072.803
-57.856.094.000	-341.319.130.000	-322.924.742.000	5.538.079.503.000	5.571.270.204.000	5.737.175.560.000	5.817.745.619.000
-42.264.283.877	-20.606.241.818	-13.636.137.414	328.891.169.920	329.920.473.800	354.900.568.480	441.237.863.690
43.567.856.660	-74.726.689.610	60.452.927.671	318.080.326.465	441.254.067.741	719.726.855.599	1.078.458.868.349
-49.196.467.000	-344.049.756.000	-225.812.438.000	5.263.726.099.000	5.758.102.626.000	5.745.215.496.000	6.122.669.723.000
1.816.911.928	-9.264.940.019	22.320.013.964	322.185.012.261	318.141.387.900	317.310.718.779	362.242.571.405
-38.156.650.980	-135.847.883.304	63.060.162.097	853.267.454.400	968.234.349.565	1.081.979.820.386	1.165.564.745.263
-8.139.000.000	-22.241.000.000	9.008.000.000	914.065.000.000	923.795.000.000	973.684.000.000	985.400.000.000
31.901.337.000	38.367.924.000	-49.830.986.000	686.777.211.000	779.246.858.000	906.846.895.000	860.162.908.000
1.944.860.981	-20.920.025.484	26.629.083.000	391.362.697.960	405.445.049.450	444.865.800.670	510.698.600.200
-308.370.000.000	-264.389.000.000	-394.460.000.000	6.647.755.000.000	7.020.980.000.000	7.121.458.000.000	8.164.599.000.000
-225.906.278.000	113.456.110.000	-49.672.248.000	648.968.295.000	604.824.614.000	418.630.902.000	499.393.053.000
99.689.937.206	-18.859.842.124	82.479.060.969	1.400.683.598.096	1.212.894.403.676	1.395.969.637.460	1.543.478.061.330
-78.492.555.693	-158.169.912.604	-40.568.076.839	901.181.796.270	836.870.774.001	760.425.479.630	726.173.017.525
-275.657.000.000	-174.750.000.000	596.342.000.000	6.494.070.000.000	6.424.507.000.000	6.076.604.000.000	7.097.322.000.000
-189.104.636.000	-175.591.888.000	160.688.317.000	3.070.410.492.000	2.776.775.756.000	2.644.267.716.000	3.335.740.359.000
-49.565.156.819	-23.563.190.255	45.435.504.554	570.197.810.698	617.594.780.669	665.863.417.240	809.371.584.010

-326.835.394.000	-162.404.923.000	272.165.393.000	2.295.734.967.000	2.338.919.728.000	2.421.301.079.000	2.801.186.958.000
-73.889.555.950	-235.374.240.145	127.783.286.962	4.284.901.587.126	4.349.022.887.699	4.202.255.124.270	4.628.831.951.931
498.224.256.522	184.847.720.027	-491.069.900.471	3.592.164.205.408	4.695.764.958.883	5.255.359.155.030	5.346.800.159.052
-100.293.000.000	-94.890.000.000	-42.538.000.000	881.275.000.000	822.375.000.000	958.791.000.000	1.304.108.000.000
-1.500.971.342	-40.142.868.343	-1.416.340.737	758.846.556.031	848.676.035.300	906.924.214.170	989.119.315.334
-81.681.570.454	-158.596.594.082	-113.415.934.689	1.004.275.813.783	1.057.529.235.985	1.086.873.666.640	1.147.260.611.700
43.450.644.000	-123.440.137.000	-147.405.631.000	1.523.517.170.000	1.425.983.722.000	1.225.580.913.000	1.308.722.065.000
1.122.593.000.000	1.263.457.000.000	93.635.000.000	1.816.406.000.000	1.868.966.000.000	2.011.557.000.000	1.761.634.000.000
-38.899.913.507	-628.736.524.468	-217.129.569.048	4.212.408.305.683	5.063.067.672.414	6.670.943.518.686	6.766.602.280.143
-2.038.132.000.000	-1.918.206.000.000	-88.757.000.000	34.367.153.000.000	38.709.314.000.000	103.588.325.000.000	118.066.628.000.000
-7.441.765.000.000	-5.103.431.000.000	-3.489.056.000.000	96.537.796.000.000	96.198.559.000.000	163.136.516.000.000	179.356.193.000.000
735.539.944.642	-1.617.663.934.541	169.097.644.605	17.591.706.426.634	19.037.918.806.473	19.777.500.514.550	19.917.653.265.530
-243.269.970.905	-317.981.295.640	-362.260.469.818	4.393.810.380.883	4.682.083.844.951	4.452.166.671.985	4.191.284.422.677
-67.388.511.095	-94.154.080.231	-124.268.536.993	833.933.861.594	1.245.144.303.719	1.310.940.121.622	1.348.181.576.913
81.852.700.817	-14.291.743.326	73.719.849.113	1.771.365.972.009	1.820.383.352.811	1.768.660.546.754	1.970.428.120.056
-10.395.938.348	-57.453.726.597	-43.253.997.218	747.293.725.440	790.845.543.830	773.863.042.440	889.125.250.790
-17.300.243.772	-297.682.813.472	-6.847.054.751	2.631.189.810.030	2.881.563.083.954	3.448.995.059.880	3.919.243.683.748
-870.952.000.000	-107.397.000.000	-137.654.000.000	5.555.871.000.000	6.608.422.000.000	8.754.116.000.000	7.406.856.000.000
-237.688.799.726	10.517.143.794	278.548.676.203	1.168.956.042.706	1.393.079.542.074	1.566.673.828.070	1.697.387.196.210
624.250.161.976	218.678.914.082	587.048.396.412	4.588.497.407.410	5.348.826.322.351	5.856.758.922.140	6.801.034.778.630
-193.942.898.248	-32.293.563.254	135.531.408.580	1.391.416.464.510	1.253.650.408.380	1.245.707.236.960	1.348.730.229.280
374.877.932.142	817.863.587.159	592.991.945.705	1.537.031.552.479	2.311.190.054.987	2.830.686.417.461	3.478.074.220.547
27.389.918.000	149.903.142.000	-51.975.482.000	1.868.245.599.000	1.872.712.715.000	2.279.580.714.000	2.275.216.679.000
-50.755.595.000	55.489.805.000	-288.607.802.000	1.682.821.739.000	1.829.960.714.000	1.986.711.872.000	2.085.904.980.000
289.100.684.000	-81.195.000	-38.153.757.000	1.263.113.689.000	901.060.986.000	929.901.046.000	1.026.266.866.000
-8.108.796.006	20.991.779.920	-34.107.481.764	187.057.163.854	190.786.208.250	228.575.380.870	806.221.575.272
-294.620.357.387	-148.329.187.344	188.165.129.313	7.869.975.060.326	8.372.769.580.743	9.104.657.533.366	9.644.326.662.780

-293.702.000.000	-9.829.989.000.000	280.148.000.000	69.097.219.000.000	78.647.274.000.000	78.191.409.000.000	89.964.369.000.000
-989.264.000.000	-2.279.681.000.000	-214.520.000.000	19.711.478.000.000	18.856.075.000.000	17.781.660.000.000	18.449.075.000.000
-54.042.561.229	-249.886.450.159	418.646.147.403	2.482.337.567.967	2.834.422.741.208	2.826.260.084.700	3.165.018.057.203
13.841.547.387	-9.532.265.503	21.702.951.952	301.596.448.820	324.916.202.730	337.792.393.010	310.880.071.850
-39.191.000.000	-405.252.000.000	238.856.000.000	2.801.203.000.000	3.106.981.000.000	3.375.526.000.000	3.868.862.000.000
175.309.643.969	-967.686.850.413	90.232.428.120	4.165.196.478.857	4.400.655.628.146	3.743.659.818.720	4.698.864.127.230
-73.631.885.603	-79.503.148.305	-111.372.314.127	615.956.006.710	579.813.156.839	497.557.497.470	508.447.134.690

TACit/TAit-1			1/TAit-1		
2019	2020	2021	2019	2020	2021
-0.073482321	-0.066237233	-0.063721607	2.14581E-14	1.96453E-14	2.01312E-14
-0.136926349	-0.033126017	-0.002706293	7.96449E-13	7.69514E-13	6.19409E-13
0.001908553	-0.070167603	0.017995746	5.51079E-14	4.93468E-14	4.43178E-14
0.056078542	-0.06737097	-0.134991735	5.35142E-13	4.76936E-13	5.4391E-13
-0.008756218	-0.028764754	0.015997076	2.99614E-13	2.82734E-13	2.59773E-13
-0.062785469	-0.058135282	-0.104406205	4.9196E-14	4.84276E-14	4.86982E-14
-0.061013125	-0.062497823	-0.030287838	3.5986E-14	3.6091E-14	3.65702E-14
0.029586622	-0.017836312	-0.039330605	5.35699E-14	5.11052E-14	4.82204E-14
-0.063754499	-0.056982272	-0.059052222	1.96913E-14	1.25302E-14	1.28195E-14
-0.069281249	-0.065788712	0.004352178	1.1259E-13	9.67315E-14	1.17522E-13
-0.018316487	-0.044439684	-0.014411054	4.21906E-13	3.99819E-13	3.70769E-13
0.008392115	-0.034059231	0.048046825	3.61728E-14	3.4068E-14	3.20932E-14
0.000187516	-0.114255905	0.055088749	4.34065E-14	3.97062E-14	3.8533E-14
-0.047111222	-0.098212665	-0.060479082	9.01242E-13	9.07821E-13	9.30892E-13
0.021600703	-0.054301934	-0.03745088	2.90098E-15	2.84125E-15	2.9568E-15

-0.044459234	-0.202637947	-0.172714687	3.46081E-13	3.45191E-13	3.43947E-13
-0.091543956	-0.05205922	-0.011717652	6.04995E-13	5.55822E-13	5.07527E-13
-0.01044696	-0.061264149	-0.056286362	1.80568E-13	1.79492E-13	1.74302E-13
-0.128505377	-0.062458209	-0.038422416	3.04052E-12	3.03103E-12	2.81769E-12
0.13697124	-0.16935071	0.083994264	3.14386E-12	2.26627E-12	1.38942E-12
-0.00934632	-0.059750543	-0.039304433	1.89979E-13	1.73668E-13	1.74058E-13
0.005639343	-0.029122083	0.070341191	3.10381E-12	3.14326E-12	3.15149E-12
-0.044718278	-0.140304755	0.058282198	1.17197E-12	1.03281E-12	9.24232E-13
-0.008904181	-0.024075688	0.009251461	1.09401E-12	1.08249E-12	1.02703E-12
0.04645078	0.049237188	-0.054949723	1.45608E-12	1.28329E-12	1.10272E-12
0.004969459	-0.051597684	0.059858688	2.55517E-12	2.46643E-12	2.24787E-12
-0.046387089	-0.037656994	-0.055390343	1.50427E-13	1.4243E-13	1.40421E-13
-0.348100639	0.18758514	-0.11865404	1.54091E-12	1.65337E-12	2.38874E-12
0.071172346	-0.015549451	0.059083707	7.13937E-13	8.24474E-13	7.16348E-13
-0.08709958	-0.189001597	-0.053349181	1.10965E-12	1.19493E-12	1.31505E-12
-0.042447494	-0.027200531	0.098137381	1.53987E-13	1.55654E-13	1.64566E-13
-0.061589366	-0.063235891	0.060768551	3.25689E-13	3.6013E-13	3.78177E-13
-0.086926249	-0.038153156	0.068235472	1.75378E-12	1.61918E-12	1.50181E-12
-0.142366344	-0.069435869	0.112404606	4.3559E-13	4.27548E-13	4.13001E-13
-0.017244166	-0.054121178	0.030408265	2.33378E-13	2.29937E-13	2.37967E-13
0.138697517	0.039364773	-0.093441739	2.78384E-13	2.12958E-13	1.90282E-13
-0.113804431	-0.115385317	-0.04436629	1.13472E-12	1.21599E-12	1.04298E-12
-0.001977964	-0.04730058	-0.001561697	1.31779E-12	1.17831E-12	1.10263E-12
-0.081333802	-0.149968993	-0.104350614	9.95742E-13	9.456E-13	9.2007E-13
0.028519957	-0.086564899	-0.120274092	6.56376E-13	7.0127E-13	8.1594E-13
0.61802978	0.676019253	0.046548519	5.50538E-13	5.35055E-13	4.97127E-13
-0.009234602	-0.124180944	-0.032548555	2.37394E-13	1.97509E-13	1.49904E-13

-0.059304651	-0.04955412	-0.000856824	2.90976E-14	2.58336E-14	9.6536E-15
-0.077086543	-0.053051013	-0.021387339	1.03586E-14	1.03952E-14	6.12984E-15
0.041811745	-0.084970629	0.008550001	5.6845E-14	5.25267E-14	5.05625E-14
-0.055366516	-0.067914481	-0.08136723	2.27593E-13	2.1358E-13	2.2461E-13
-0.08080798	-0.075617003	-0.09479345	1.19914E-12	8.0312E-13	7.62811E-13
0.046208803	-0.007850953	0.041681175	5.64536E-13	5.49335E-13	5.654E-13
-0.013911449	-0.07264848	-0.055893608	1.33816E-12	1.26447E-12	1.29222E-12
-0.006575065	-0.10330602	-0.001985232	3.80056E-13	3.47034E-13	2.8994E-13
-0.156762459	-0.016251535	-0.015724489	1.7999E-13	1.51322E-13	1.14232E-13
-0.20333425	0.007549564	0.177796215	8.55464E-13	7.17834E-13	6.38295E-13
0.136046751	0.040883532	0.100234345	2.17936E-13	1.86957E-13	1.70743E-13
-0.139385226	-0.025759624	0.108798765	7.18692E-13	7.97671E-13	8.02757E-13
0.243897356	0.353871195	0.209486979	6.50605E-13	4.32678E-13	3.53271E-13
0.014660769	0.080045989	-0.022800457	5.35262E-13	5.33985E-13	4.38677E-13
-0.030161005	0.030322949	-0.145269078	5.9424E-13	5.4646E-13	5.03344E-13
0.228879385	-9.01104E-05	-0.041029911	7.91694E-13	1.1098E-12	1.07538E-12
-0.043349294	0.110027764	-0.149217653	5.34596E-12	5.24147E-12	4.37492E-12
-0.037435996	-0.017715666	0.020666909	1.27065E-13	1.19435E-13	1.09834E-13
-0.004250562	-0.124988299	0.003582849	1.44724E-14	1.2715E-14	1.27891E-14
-0.050187206	-0.120899021	-0.012064115	5.07319E-14	5.30333E-14	5.62377E-14
-0.021770835	-0.08816132	0.148127255	4.02846E-13	3.52806E-13	3.53824E-13
0.045894265	-0.029337612	0.06424938	3.31569E-12	3.07772E-12	2.9604E-12
-0.013990775	-0.130432726	0.07076112	3.56989E-13	3.21856E-13	2.9625E-13
0.042089166	-0.219896064	0.024102732	2.40085E-13	2.27239E-13	2.67118E-13
-0.119540819	-0.137118565	-0.223838078	1.62349E-12	1.72469E-12	2.00982E-12

PENDAPATAN				ΔREVit		
(Rp)						
2018	2019	2020	2021	2019	2020	2021
106.741.891.000.000	106.055.176.000.000	92.425.210.000.000	98.874.784.000.000	-686.715.000.000	-13.629.966.000.000	6.449.574.000.000
1.405.384.153.405	1.393.574.099.760	1.994.066.771.177	2.733.691.702.981	-11.810.053.645	600.492.671.417	739.624.931.804
21.074.306.186.027	22.633.476.361.038	23.112.654.991.224	26.261.194.512.313	1.559.170.175.011	479.178.630.186	3.148.539.521.089
1.022.969.624.000	1.105.420.197.000	1.051.444.342.000	980.556.653.000	82.450.573.000	-53.975.855.000	-70.887.689.000
2.763.292.000.000	3.067.434.000.000	3.335.411.000.000	4.020.980.000.000	304.142.000.000	267.977.000.000	685.569.000.000
41.802.073.000.000	42.922.563.000.000	42.972.474.000.000	39.545.959.000.000	1.120.490.000.000	49.911.000.000	-3.426.515.000.000
15.190.283.000.000	15.939.348.000.000	14.184.322.000.000	14.771.906.000.000	749.065.000.000	-1.755.026.000.000	587.584.000.000
10.377.729.000.000	11.057.843.000.000	10.108.220.000.000	11.218.181.000.000	680.114.000.000	-949.623.000.000	1.109.961.000.000
30.687.625.970.000	40.368.107.000.000	35.171.668.000.000	34.957.871.000.000	9.680.481.030.000	-5.196.439.000.000	-213.797.000.000
6.930.628.258.854	7.083.384.467.587	4.803.359.291.718	4.312.853.243.803	152.756.208.733	-2.280.025.175.869	-490.506.047.915
1.395.298.815.177	1.495.759.701.262	1.797.514.877.242	2.227.367.211.794	100.460.886.085	301.755.175.980	429.852.334.552
53.957.604.000.000	58.634.502.000.000	42.518.782.000.000	51.698.249.000.000	4.676.898.000.000	-16.115.720.000.000	9.179.467.000.000
34.012.965.000.000	36.742.561.000.000	36.964.948.000.000	44.878.300.000.000	2.729.596.000.000	222.387.000.000	7.913.352.000.000
608.680.140.771	669.713.224.904	682.021.210.510	714.581.513.390	61.033.084.133	12.307.985.606	32.560.302.880
239.205.000.000.000	237.166.000.000.000	175.046.000.000.000	233.485.000.000.000	-2.039.000.000.000	-62.120.000.000.000	58.439.000.000.000
3.574.801.000.000	3.711.405.000.000	1.985.009.000.000	2.473.681.000.000	136.604.000.000	-1.726.396.000.000	488.672.000.000
1.971.478.070.171	2.151.801.131.686	2.211.743.593.136	2.554.880.982.584	180.323.061.515	59.942.461.450	343.137.389.448
1.995.807.528.000	1.999.516.771.000	1.721.907.150.000	1.751.585.770.000	3.709.243.000	-277.609.621.000	29.678.620.000
274.477.488.110	289.383.952.240	217.013.915.600	270.440.097.200	14.906.464.130	-72.370.036.640	53.426.181.600
325.472.602.675	361.544.998.431	565.439.688.892	1.193.506.756.539	36.072.395.756	203.894.690.461	628.067.067.647
5.576.944.266.000	3.887.075.800.000	3.736.112.780.000	4.450.121.257.000	-1.689.868.466.000	-150.963.020.000	714.008.477.000
143.382.081.850	118.917.403.800	96.644.910.643	147.210.449.631	-24.464.678.050	-22.272.493.157	50.565.538.988
739.578.860.400	758.299.364.560	671.540.878.730	629.879.334.780	18.720.504.160	-86.758.485.830	-41.661.543.950
399.193.000.000	349.579.000.000	349.983.000.000	397.308.000.000	-49.614.000.000	404.000.000	47.325.000.000



600.986.872.000	684.464.392.000	890.996.866.000	907.832.649.000	83.477.520.000	206.532.474.000	16.835.783.000
367.961.600.950	381.433.524.210	394.017.538.410	520.716.778.850	13.471.923.260	12.584.014.200	126.699.240.440
2.073.258.000.000	2.203.617.000.000	2.188.179.000.000	2.738.813.000.000	130.359.000.000	-15.438.000.000	550.634.000.000
3.592.798.235.000	2.218.385.509.000	2.044.132.602.000	3.470.466.702.000	-1.374.412.726.000	-174.252.907.000	1.426.334.100.000
1.130.297.518.660	1.216.136.763.330	1.028.910.711.140	1.436.798.880.079	85.839.244.670	-187.226.052.190	407.888.168.939
1.279.809.883.690	1.072.625.592.330	1.204.954.780.960	1.374.486.754.604	-207.184.291.360	132.329.188.630	169.531.973.644
4.467.590.000.000	4.885.875.000.000	3.775.530.000.000	5.378.808.000.000	418.285.000.000	-1.110.345.000.000	1.603.278.000.000
2.387.420.036.000	2.251.123.299.000	2.230.113.093.000	2.702.959.888.000	-136.296.737.000	-21.010.206.000	472.846.795.000
777.316.506.800	776.541.441.410	739.402.296.030	970.111.806.480	-775.065.390	-37.139.145.380	230.709.510.450
4.353.287.585.000	4.632.864.612.000	3.870.552.460.000	4.441.512.773.000	279.577.027.000	-762.312.152.000	570.960.313.000
2.630.918.557.950	2.566.094.747.990	2.991.912.117.540	3.652.442.192.823	-64.823.809.960	425.817.369.550	660.530.075.283
3.611.694.059.700	4.678.868.638.820	4.024.971.042.140	3.976.656.101.508	1.067.174.579.120	-653.897.596.680	-48.314.940.632
804.302.000.000	834.330.000.000	673.364.000.000	935.075.000.000	30.028.000.000	-160.966.000.000	261.711.000.000
1.430.785.280.990	1.653.031.823.510	1.173.189.488.890	933.597.187.584	222.246.542.520	-479.842.334.620	-239.592.301.306
961.136.629.000	1.028.952.947.820	956.634.474.110	1.019.133.657.280	67.816.318.820	-72.318.473.710	62.499.183.170
893.006.350.000	827.136.727.000	546.336.411.000	681.205.785.000	-65.869.623.000	-280.800.316.000	134.869.374.000
1.583.265.000.000	1.510.427.000.000	1.283.331.000.000	1.520.879.000.000	-72.838.000.000	-227.096.000.000	237.548.000.000
8.048.946.664.266	8.438.631.355.699	7.719.379.796.413	8.799.579.901.024	389.684.691.433	-719.251.559.286	1.080.200.104.611
38.413.407.000.000	42.296.703.000.000	46.641.048.000.000	56.803.733.000.000	3.883.296.000.000	4.344.345.000.000	10.162.685.000.000
73.394.728.000.000	76.592.955.000.000	81.731.469.000.000	99.345.618.000.000	3.198.227.000.000	5.138.514.000.000	17.614.149.000.000
24.060.802.395.730	25.026.739.472.550	24.476.953.742.651	27.904.558.322.180	965.937.076.820	-549.785.729.899	3.427.604.579.529
2.766.545.866.684	3.337.022.314.624	3.212.034.546.032	3.287.623.237.457	570.476.447.940	-124.987.768.592	75.588.691.425
831.104.026.853	1.088.679.619.907	972.634.784.176	1.103.519.743.574	257.575.593.054	-116.044.835.731	130.884.959.398
1.953.910.957.160	2.104.704.872.583	3.165.530.224.724	3.847.887.478.570	150.793.915.423	1.060.825.352.141	682.357.253.846
1.045.029.834.380	1.281.116.255.240	1.253.700.810.600	1.356.846.112.540	236.086.420.860	-27.415.444.640	103.145.301.940
2.826.957.323.400	3.512.509.168.850	3.846.300.254.830	4.241.856.914.012	685.551.845.450	333.791.085.980	395.556.659.182
5.472.882.000.000	6.241.419.000.000	5.967.362.000.000	6.616.642.000.000	768.537.000.000	-274.057.000.000	649.280.000.000

3.629.327.583.570	3.120.937.098.980	3.634.297.273.750	5.359.440.530.370	-508.390.484.590	513.360.174.770	1.725.143.256.620
2.101.477.235.890	2.136.286.045.964	2.929.365.354.072	5.416.331.556.250	34.808.810.074	793.079.308.108	2.486.966.202.178
2.327.951.625.610	2.234.941.096.110	1.923.089.935.410	2.241.085.126.190	-93.010.529.500	-311.851.160.700	317.995.190.780
2.745.593.297.240	3.235.522.159.810	4.138.626.813.254	5.237.905.426.180	489.928.862.570	903.104.653.444	1.099.278.612.926
1.190.490.137.000	1.122.522.594.000	1.472.641.715.000	1.612.054.076.000	-67.967.543.000	350.119.121.000	139.412.361.000
1.699.657.296.000	1.813.020.278.000	1.829.699.557.000	1.900.893.602.000	113.362.982.000	16.679.279.000	71.194.045.000
611.958.076.000	744.634.530.000	655.847.125.000	1.064.394.815.000	132.676.454.000	-88.787.405.000	408.547.690.000
250.445.853.360	247.114.772.590	277.398.061.740	630.530.235.961	-3.331.080.770	30.283.289.150	353.132.174.221
10.088.118.830.780	10.993.842.057.750	10.968.402.090.246	11.234.443.003.640	905.723.226.970	-25.439.967.504	266.040.913.394
95.707.663.000.000	110.523.819.000.000	114.477.311.000.000	124.881.266.000.000	14.816.156.000.000	3.953.492.000.000	10.403.955.000.000
15.349.939.000.000	15.939.421.000.000	13.434.592.000.000	15.344.138.000.000	589.482.000.000	-2.504.829.000.000	1.909.546.000.000
2.400.062.227.790	2.091.491.715.530	1.626.190.564.290	2.643.817.825.127	-308.570.512.260	-465.301.151.240	1.017.627.260.837
95.212.682.100	88.357.595.960	103.066.288.010	120.475.047.470	-6.855.086.140	14.708.692.050	17.408.759.460
3.933.353.000.000	3.935.811.000.000	3.233.693.000.000	4.162.931.000.000	2.458.000.000	-702.118.000.000	929.238.000.000
5.160.182.004.110	5.701.072.391.800	4.620.736.359.550	5.020.992.336.640	540.890.387.690	-1.080.336.032.250	400.255.977.090
131.833.235.360	78.512.610.970	2.940.955.180	3.896.547.467	-53.320.624.390	-75.571.655.790	955.592.287

ΔREVit/TAit-1			PIUTANG			
			(Rp)			
2019	2020	2021	2018	2019	2020	2021
-0.014735608	-0.267764531	0.129837946	3.815.335.000.000	3.786.241.000.000	4.101.514.000.000	2.896.599.000.000
-0.0094061	0.462087485	0.458130381	63.505.860.269	66.109.903.351	100.229.989.791	99.756.371.655
0.085922653	0.023645946	0.139536324	3.373.569.270.404	3.697.660.122.083	3.594.926.677.688	3.545.142.655.612
0.044122749	-0.025743006	-0.038556526	471.354.239.000	592.293.200.000	456.787.504.000	440.309.466.000
0.091125194	0.075766109	0.178092259	415.798.000.000	537.104.000.000	667.647.000.000	667.090.000.000
0.05512359	0.002417071	-0.166865177	5.103.406.000.000	5.447.751.000.000	5.413.354.000.000	4.638.139.000.000
0.026955875	-0.06334062	0.021488062	2.992.634.000.000	3.021.217.000.000	2.620.510.000.000	2.617.718.000.000

0.036433663	-0.04853063	0.053522727	1.095.238.000.000	1.527.499.000.000	2.415.811.000.000	3.470.296.000.000
0.190621304	-0.065112517	-0.002740768	5.959.717.000.000	6.859.591.000.000	6.038.038.000.000	5.871.267.000.000
0.017198832	-0.220550234	-0.05764544	3.111.640.571.536	3.615.053.058.722	2.242.293.400.201	2.259.233.937.294
0.042385004	0.1206474	0.159375746	255.118.624.561	292.117.323.142	363.346.518.806	375.032.615.617
0.169176272	-0.549030678	0.29459807	3.020.390.000.000	3.238.865.000.000	1.977.986.000.000	1.794.358.000.000
0.11848219	0.008830134	0.304925446	1.822.474.000.000	2.039.842.000.000	1.880.016.000.000	2.347.809.000.000
0.055005568	0.011173448	0.030310123	77.250.177.875	73.085.638.258	52.507.724.804	72.731.990.124
-0.0059151	-0.176498332	0.172792672	69.984.000.000.000	70.602.000.000.000	33.126.000.000.000	34.058.000.000.000
0.047275983	-0.595935726	0.16807725	605.643.000.000	860.651.000.000	366.738.000.000	329.199.000.000
0.109094566	0.03331734	0.174151334	503.845.537.083	523.863.788.842	616.007.579.661	682.451.252.832
0.000669771	-0.049828784	0.005173037	489.242.346.000	483.703.367.000	458.567.363.000	475.550.934.000
0.045323394	-0.219356004	0.15053845	50.980.347.008	36.602.185.896	40.098.276.024	45.638.877.209
0.11340656	0.462080025	0.872646425	63.891.682.925	68.547.861.994	115.256.458.531	195.276.230.305
-0.321040349	-0.026217494	0.124278798	471.684.522.000	500.926.306.000	544.241.486.000	735.910.735.000
-0.075933632	-0.07000816	0.159356542	19.252.411.124	15.006.986.060	19.779.597.969	22.234.408.383
0.021939785	-0.089604842	-0.038504918	105.198.652.749	103.962.867.209	88.763.735.098	84.009.934.053
-0.054278416	0.000437326	0.048604065	15.185.000.000	21.242.000.000	25.848.000.000	29.679.000.000
0.121549636	0.265041138	0.018565188	128.433.648.000	154.767.798.000	181.518.626.000	122.819.479.000
0.034423115	0.031037533	0.284803283	79.948.387.993	105.441.351.021	102.204.835.357	143.304.402.192
0.019609477	-0.002198838	0.077320403	647.576.000.000	715.408.000.000	627.451.000.000	687.419.000.000
-2.117842638	-0.288104854	3.40714002	490.326.966.000	277.375.760.000	219.627.324.000	236.458.343.000
0.061283822	-0.154363028	0.292189857	635.915.646.512	470.117.562.056	539.908.251.271	472.771.958.359
-0.229902881	0.158123802	0.222943573	192.516.226.081	170.184.493.412	123.097.191.854	64.699.318.860
0.0644103	-0.172829604	0.26384441	684.227.000.000	807.545.000.000	854.708.000.000	1.021.202.000.000
-0.044390396	-0.007566404	0.178819562	540.716.161.000	487.904.040.000	429.793.765.000	580.350.653.000
-0.001359292	-0.060135135	0.346481733	156.591.644.419	157.615.905.567	140.410.895.038	208.520.472.116
0.121781055	-0.325924889	0.235807235	339.073.206.000	310.171.230.000	272.665.091.000	330.152.106.000

-0.015128424	0.097911044	0.157184668	506.502.298.365	527.836.853.727	559.026.167.881	756.059.838.974
0.297084019	-0.139252625	-0.009193461	1.023.068.458.010	1.425.105.696.091	1.573.621.577.071	1.470.075.906.048
0.03407336	-0.19573309	0.272959383	134.112.000.000	136.656.000.000	121.769.000.000	165.773.000.000
0.292874153	-0.565401065	-0.264181171	262.120.235.889	250.788.820.997	246.120.155.060	282.957.139.963
0.067527583	-0.068384373	0.057503632	195.648.635.556	184.781.701.838	126.722.103.455	112.356.745.007
-0.043235235	-0.196916915	0.110045263	194.920.682.000	233.273.910.000	143.896.023.000	117.111.734.000
-0.040100066	-0.121508899	0.118091608	417.507.000.000	207.871.000.000	260.435.000.000	225.473.000.000
0.092508765	-0.142058453	0.161926136	486.149.137.861	658.453.232.206	558.135.955.482	673.799.210.882
0.112994405	0.112229966	0.098106471	4.271.356.000.000	4.131.950.000.000	5.746.755.000.000	6.834.281.000.000
0.033129273	0.053415707	0.107971835	6.572.676.000.000	5.964.410.000.000	7.451.670.000.000	8.464.306.000.000
0.054908663	-0.028878458	0.173308279	6.075.135.704.034	6.402.968.849.667	5.632.222.984.143	6.079.369.030.833
0.129836383	-0.026694902	0.016977956	454.076.170.257	524.475.209.047	410.268.924.995	386.527.573.728
0.308868131	-0.093197901	0.099840532	90.824.024.194	123.419.188.074	119.841.600.369	125.895.726.118
0.085128606	0.582748326	0.385804532	255.239.999.817	288.412.598.666	369.824.952.751	458.794.744.434
0.315921856	-0.034665991	0.133286249	173.077.933.674	186.343.623.791	158.707.243.616	161.129.401.781
0.260548229	0.115836814	0.114687511	444.351.997.610	600.492.717.423	480.936.363.602	521.121.086.089
0.138328806	-0.041470869	0.07416854	560.619.000.000	652.067.000.000	656.244.000.000	686.952.000.000
-0.434909839	0.368507439	1.101150237	289.950.190.103	358.465.058.788	417.293.072.229	565.190.856.216
0.007586102	0.148271651	0.42463182	580.368.613.369	959.931.444.933	819.645.000.377	875.099.209.316
-0.066845931	-0.248754484	0.255272813	370.235.456.448	352.331.300.302	326.301.406.886	360.613.417.747
0.318750036	0.390753089	0.38834348	798.995.954.553	816.739.106.113	1.132.967.746.890	1.318.120.683.052
-0.036380411	0.186958266	0.061157019	218.486.080.000	205.782.562.000	281.176.055.000	263.556.575.000
0.067364819	0.009114556	0.035835113	566.810.140.000	550.559.163.000	708.985.205.000	468.412.673.000
0.105039202	-0.09853651	0.439345339	295.201.851.000	276.749.237.000	205.638.154.000	282.788.769.000
-0.017807822	0.158728922	1.544926548	42.692.622.386	41.965.007.254	60.333.861.345	100.991.214.208
0.115085908	-0.003038417	0.02922031	1.174.263.173.440	1.170.631.026.679	1.258.223.041.968	1.180.258.737.299
0.21442478	0.050268646	0.13305752	1.725.933.000.000	1.875.909.000.000	2.556.127.000.000	2.773.872.000.000

0.02990552	-0.132839363	0.107388512	3.875.147.000.000	4.359.210.000.000	4.231.937.000.000	3.952.000.000.000
-0.124306426	-0.164160816	0.360061435	444.773.289.097	325.345.581.181	306.473.906.442	508.151.298.628
-0.022729333	0.045269186	0.051536861	26.669.667.743	27.001.376.041	29.326.757.294	31.500.676.906
0.00087748	-0.225980783	0.275286874	945.243.000.000	1.807.615.000.000	840.591.000.000	947.331.000.000
0.129859513	-0.245494336	0.106915691	870.196.847.896	808.131.715.733	261.207.981.066	271.314.196.718
-0.086565637	-0.130337946	0.001920567	82.800.349.452	186.879.698.064	111.232.230.781	369.906.105

ΔRECit			ΔRECit/TAit-1		
2019	2020	2021	2019	2020	2021
-29.094.000.000	315.273.000.000	-1.204.915.000.000	-0.000624302	0.006193627	-0.024256437
2.604.043.082	34.120.086.440	-473.618.136	0.002073986	0.026255882	-0.000293363
324.090.851.679	-102.733.444.395	-49.784.022.076	0.017859979	-0.00506957	-0.002206318
120.938.961.000	-135.505.696.000	-16.478.038.000	0.064719495	-0.064627489	-0.00896257
121.306.000.000	130.543.000.000	-557.000.000	0.036344973	0.036908896	-0.000144694
344.345.000.000	-34.397.000.000	-775.215.000.000	0.016940386	-0.001665765	-0.03775159
28.583.000.000	-400.707.000.000	-2.792.000.000	0.001028589	-0.014461911	-0.000102104
432.261.000.000	888.312.000.000	1.054.485.000.000	0.023156194	0.045397322	0.050847654
899.874.000.000	-821.553.000.000	-166.771.000.000	0.017719693	-0.010294239	-0.002137919
503.412.487.186	-1.372.759.658.521	16.940.537.093	0.056679245	-0.132789088	0.001990892
36.998.698.581	71.229.195.664	11.686.096.811	0.015609956	0.028478773	0.004332838
218.475.000.000	-1.260.879.000.000	-183.628.000.000	0.007902842	-0.042955652	-0.005893202
217.368.000.000	-159.826.000.000	467.793.000.000	0.009435183	-0.006346077	0.018025483
-4.164.539.617	-20.577.913.454	20.224.265.320	-0.003753257	-0.018681062	0.018826605
618.000.000.000	-	932.000.000.000	0.001792806	-0.106478614	0.002755741
255.008.000.000	37.476.000.000.000	-37.539.000.000	0.0882533	-0.17049414	-0.012911425

20.018.251.759	92.143.790.819	66.443.673.171	0.012110944	0.051215548	0.033721928
-5.538.979.000	-25.136.004.000	16.983.571.000	-0.001000162	-0.004511719	0.002960267
-14.378.161.112	3.496.090.128	5.540.601.185	-0.043717079	0.010596766	0.0156117
4.656.179.069	46.708.596.537	80.019.771.774	0.014638375	0.1058542	0.11118075
29.241.784.000	43.315.180.000	191.669.249.000	0.005555339	0.007522474	0.033361542
-4.245.425.064	4.772.611.909	2.454.810.414	-0.013176979	0.015001544	0.007736298
-1.235.785.540	-15.199.132.111	-4.753.801.045	-0.001448298	-0.015697782	-0.004393613
6.057.000.000	4.606.000.000	3.831.000.000	0.006626443	0.004985955	0.003934541
26.334.150.000	26.750.828.000	-58.699.147.000	0.038344531	0.03432908	-0.064728839
25.492.963.028	-3.236.515.664	41.099.566.835	0.06513897	-0.007982625	0.092386438
67.832.000.000	-87.957.000.000	59.968.000.000	0.010203745	-0.012527738	0.008420748
-212.951.206.000	-57.748.436.000	16.831.019.000	-0.328138073	-0.095479639	0.040204913
-165.798.084.456	69.790.689.215	-67.136.292.912	-0.118369405	0.057540614	-0.048092946
-22.331.732.669	-47.087.301.558	-58.397.872.994	-0.024780497	-0.056265917	-0.076796313
123.318.000.000	47.163.000.000	166.494.000.000	0.018989324	0.007341108	0.027399185
-52.812.121.000	-58.110.275.000	150.556.888.000	-0.017200345	-0.020927248	0.056937082
1.024.261.148	-17.205.010.529	68.109.577.078	0.001796326	-0.027858089	0.102287609
-28.901.976.000	-37.506.139.000	57.487.015.000	-0.012589422	-0.016035667	0.0237422
21.334.555.362	31.189.314.154	197.033.671.093	0.004979007	0.007171568	0.046887603
402.037.238.081	148.515.880.980	-103.545.671.023	0.111920618	0.031627622	-0.019702872
2.544.000.000	-14.887.000.000	44.004.000.000	0.002886727	-0.018102447	0.045895299
-11.331.414.892	-4.668.665.937	36.836.984.903	-0.014932419	-0.005501117	0.04061749
-10.866.933.718	-58.059.598.383	-14.365.358.448	-0.010820667	-0.054901176	-0.013217137
38.353.228.000	-89.377.887.000	-26.784.289.000	0.025174136	-0.062678056	-0.021854362
-209.636.000.000	52.564.000.000	-34.962.000.000	-0.115412523	0.028124642	-0.017380566
172.304.094.345	-100.317.276.724	115.663.255.400	0.040903939	-0.019813537	0.017338365
-139.406.000.000	1.614.805.000.000	1.087.526.000.000	-0.004056373	0.041716187	0.010498538

-608.266.000.000	1.487.260.000.000	1.012.636.000.000	-0.006300807	0.015460315	0.006207292
327.833.145.633	-770.745.865.524	447.146.046.690	0.018635665	-0.040484775	0.022608825
70.399.038.790	-114.206.284.052	-23.741.351.267	0.016022321	-0.024392191	-0.005332539
32.595.163.880	-3.577.587.705	6.054.125.749	0.03908603	-0.002873231	0.004618156
33.172.598.849	81.412.354.085	88.969.791.683	0.018727129	0.044722643	0.050303486
13.265.690.117	-27.636.380.175	2.422.158.165	0.017751641	-0.034945357	0.003129957
156.140.719.813	-119.556.353.821	40.184.722.487	0.059342249	-0.041490105	0.011651139
91.448.000.000	4.177.000.000	30.708.000.000	0.016459705	0.000632072	0.003507836
68.514.868.685	58.828.013.441	147.897.783.987	0.058612015	0.042228754	0.094402409
379.562.831.564	-140.286.444.556	55.454.208.939	0.082720507	-0.026227519	0.009468412
-17.904.156.146	-26.029.893.416	34.312.010.861	-0.012867575	-0.020763279	0.027544201
17.743.151.560	316.228.640.777	185.152.936.162	0.011543778	0.136825027	0.065409201
-12.703.518.000	75.393.493.000	-17.619.480.000	-0.006799704	0.040258974	-0.007729263
-16.250.977.000	158.426.042.000	-240.572.532.000	-0.009656981	0.086573466	-0.121090801
-18.452.614.000	-71.111.083.000	77.150.615.000	-0.014608831	-0.078919279	0.082966478
-727.615.132	18.368.854.091	40.657.352.863	-0.003889801	0.09627978	0.177872843
-3.632.146.761	87.592.015.289	-77.964.304.669	-0.000461519	0.010461534	-0.008563123
149.976.000.000	680.218.000.000	217.745.000.000	0.002170507	0.008648971	0.002784769
484.063.000.000	-127.273.000.000	-279.937.000.000	0.024557418	-0.006749708	-0.015743018
-119.427.707.916	-18.871.674.739	201.677.392.186	-0.048110986	-0.006658031	0.071358398
331.708.298	2.325.381.253	2.173.919.612	0.001099842	0.007156865	0.006435668
862.372.000.000	-967.024.000.000	106.740.000.000	0.307857731	-0.311242328	0.031621738
-62.065.132.163	-546.923.734.667	10.106.215.652	-0.014900889	-0.12428233	0.002699555
104.079.348.612	-75.647.467.283	-110.862.324.676	0.168972049	-0.130468697	-0.222813092

ASET TETAP (PPEit)			PPEit/ TAit-1		
(Rp)					
2019	2020	2021	2019	2020	2021
7.297.912.000.000	6.582.808.000.000	6.038.643.000.000	0.156599421	0.129321122	0.121565393
329.061.638.626	298.904.982.008	278.218.781.185	0.262080659	0.230011552	0.172331233
7.666.314.692.908	8.157.762.093.280	7.994.022.263.626	0.422474793	0.402559687	0.354277427
644.245.638.000	650.651.970.000	615.906.581.000	0.344762779	0.310319081	0.334997779
1.593.059.000.000	1.568.264.000.000	1.588.101.000.000	0.477302743	0.443400969	0.412545629
10.715.376.000.000	10.419.902.000.000	10.102.086.000.000	0.527153296	0.504611109	0.491953593
14.080.158.000.000	14.397.092.000.000	14.342.412.000.000	0.506688975	0.519605256	0.52450481
15.465.852.000.000	15.725.265.000.000	15.278.538.000.000	0.828504691	0.803642091	0.736736711
56.601.702.000.000	56.053.483.000.000	54.720.267.000.000	1.114561373	0.702362399	0.70148573
3.012.075.396.737	2.952.492.507.874	3.152.889.015.230	0.339129766	0.285599001	0.370535034
851.624.396.191	907.748.683.255	919.831.502.753	0.359305046	0.362935012	0.341044634
13.521.979.000.000	14.494.330.000.000	16.255.596.000.000	0.489127194	0.49379313	0.521693385
10.062.592.000.000	11.143.803.000.000	11.509.654.000.000	0.436781829	0.442477626	0.443501867
776.943.519.758	714.336.773.006	723.626.672.500	0.70021399	0.648489926	0.673618216
62.337.000.000.000	59.230.000.000.000	55.349.000.000.000	0.180838441	0.168287125	0.163656147
1.559.289.000.000	1.479.447.000.000	1.406.550.000.000	0.539639543	0.510691244	0.483778601
799.758.119.934	767.222.504.498	766.149.629.601	0.483849733	0.426439162	0.388841275
4.171.966.909.000	4.242.524.144.000	4.132.635.897.000	0.753323766	0.761500338	0.720325856
209.164.147.493	250.814.612.822	325.310.384.873	0.635967659	0.760227487	0.916624017
205.864.426.823	358.409.938.705	488.039.263.646	0.647208927	0.812252996	0.678089556
4.184.063.703.000	4.487.169.898.000	4.414.851.819.000	0.794886289	0.77927925	0.768439726
10.075.298.217	8.801.944.541	11.457.269.574	0.031271778	0.02766677	0.036107414
455.499.161.587	474.173.694.707	459.573.571.345	0.533829293	0.489730296	0.424752442
592.584.000.000	619.485.000.000	609.429.000.000	0.648295253	0.670587089	0.625900189

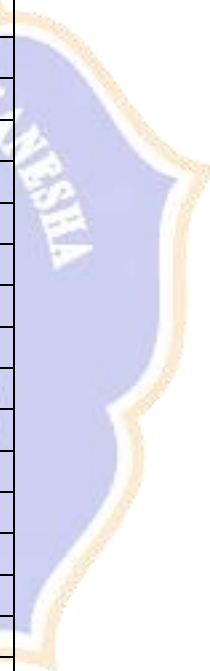


228.818.788.000	319.819.738.000	324.351.860.000	0.333177607	0.410421595	0.357669924
177.352.798.369	180.384.817.033	181.335.559.724	0.453167354	0.444905709	0.407618566
5.092.495.000.000	4.827.633.000.000	5.466.207.000.000	0.766047335	0.687601019	0.767568523
16.739.396.000	9.929.636.000	10.682.371.000	0.025793858	0.016417381	0.025517397
222.336.962.991	261.608.342.068	303.896.709.523	0.158734609	0.215689298	0.217695787
191.224.692.945	182.079.832.722	174.541.022.310	0.212193249	0.217572221	0.229530739
2.128.844.000.000	2.197.790.000.000	2.214.814.000.000	0.327813528	0.342094732	0.364482201
1.521.317.226.000	1.555.991.249.000	1.863.695.431.000	0.49547682	0.560358987	0.704805879
144.745.920.744	140.087.552.996	126.819.959.998	0.253852116	0.226827618	0.19045942
646.162.007.000	736.342.962.000	1.017.327.697.000	0.281461935	0.314821818	0.420157454
2.720.377.238.742	2.662.486.993.594	2.616.767.257.178	0.63487508	0.612203491	0.622705471
2.159.772.086.658	2.340.811.522.787	2.567.544.579.678	0.601245367	0.498494184	0.488557395
405.448.000.000	351.626.000.000	503.588.000.000	0.460069785	0.427573795	0.525232298
353.945.662.234	379.776.240.198	442.033.942.721	0.466425866	0.447492594	0.487398986
208.167.764.816	237.711.417.828	198.170.686.974	0.207281468	0.224779996	0.18233093
85.234.517.000	79.117.279.000	84.151.006.000	0.055945885	0.055482596	0.068662138
1.150.417.000.000	1.081.687.000.000	1.041.010.000.000	0.633347941	0.578762267	0.517514542
2.715.366.689.138	3.397.630.861.930	3.194.026.759.059	0.644611465	0.671061712	0.478796852
11.342.412.000.000	13.351.296.000.000	14.175.833.000.000	0.330036416	0.344911718	0.136847787
43.072.504.000.000	45.862.919.000.000	46.751.821.000.000	0.44617244	0.476752661	0.28658097
4.674.963.819.225	6.043.201.970.326	6.376.788.515.278	0.265748172	0.317429759	0.322426411
2.540.413.874.692	2.434.486.072.405	2.492.863.630.370	0.578180134	0.519957812	0.559921453
926.961.764.182	993.154.588.208	1.027.647.313.598	1.111553094	0.797622079	0.783901032
602.802.562.379	440.748.401.586	440.353.396.212	0.340303795	0.242118453	0.248975643
367.907.079.000	355.052.455.562	413.018.253.918	0.49231924	0.44895297	0.533709754
1.124.520.287.704	1.538.988.540.784	1.552.703.249.576	0.427380907	0.534081155	0.450190047
1.556.666.000.000	1.715.401.000.000	2.165.353.000.000	0.280183971	0.259578005	0.24735256

195.283.411.192	204.186.009.945	236.062.886.495	0.167057959	0.146571681	0.150677749
2.144.892.076.697	2.197.910.407.307	2.251.984.214.495	0.467449774	0.410914521	0.384510314
586.699.930.470	552.917.461.644	515.806.733.821	0.421656596	0.441045971	0.414067382
96.236.613.278	148.805.815.709	154.266.946.577	0.062611996	0.064384933	0.05449807
785.564.145.000	1.092.105.963.000	1.083.594.365.000	0.420482267	0.583167912	0.475348102
392.923.654.000	434.473.766.000	400.315.822.000	0.233490954	0.237422455	0.201496668
190.284.730.000	217.560.166.000	232.664.347.000	0.15064735	0.24144888	0.250203339
88.397.889.858	84.564.914.050	370.454.157.198	0.472571529	0.443244377	1.620708914
2.370.214.050.251	2.418.932.619.330	2.509.079.373.131	0.301171736	0.288904716	0.275581961
25.373.983.000.000	27.678.244.000.000	29.823.806.000.000	0.36722148	0.351928841	0.381420496
9.196.846.000.000	8.771.929.000.000	8.618.424.000.000	0.466573131	0.465204397	0.484680508
1.703.717.389.562	1.659.025.234.733	1.634.963.654.100	0.6863359	0.585313267	0.578490162
4.934.489.419	4.477.922.056	7.656.850.652	0.016361232	0.013781775	0.022667327
750.504.000.000	681.047.000.000	712.476.000.000	0.267922032	0.219198959	0.211071104
1.663.655.512.779	1.666.509.653.242	2.704.706.448.349	0.399418256	0.378695766	0.722476555
692.466.685	473.411.256	311.816.244	0.001124215	0.000816489	0.000626694

NDAit			DAC		
2019	2020	2021	2019	2020	2021
-0.003642	-0.030052	-0.005128	-0.069840	-0.036185	-0.058593
-0.003272	0.034295	-0.013646	-0.133654	-0.067421	0.010939
0.007152	-0.015184	-0.015695	-0.005243	-0.054984	0.033691
-0.005778	-0.006874	-0.021360	0.061856	-0.060497	-0.113631
0.004817	-0.014343	-0.020737	-0.013573	-0.014422	0.036734
0.001422	-0.021976	-0.022618	-0.064207	-0.036160	-0.081788

-0.000370	-0.027458	-0.023453	-0.060643	-0.035040	-0.006835
-0.005270	-0.044135	-0.032987	0.034857	0.026298	-0.006343
0.017656	-0.036390	-0.031021	-0.081411	-0.020593	-0.028031
-0.009238	-0.019926	-0.017894	-0.060043	-0.045862	0.022246
0.001539	-0.005086	-0.018993	-0.019856	-0.039354	0.004582
0.021444	-0.067002	-0.022438	-0.013051	0.032943	0.070485
0.013567	-0.018259	-0.019116	-0.013379	-0.095997	0.074205
0.004145	-0.019616	-0.040783	-0.051256	-0.078597	-0.019696
-0.002857	-0.013783	-0.006726	0.024458	-0.040519	-0.030725
-0.011012	-0.058218	-0.024874	-0.033447	-0.144420	-0.147841
0.011864	-0.016552	-0.022782	-0.103408	-0.035507	0.011065
-0.006303	-0.036935	-0.033781	-0.004144	-0.024330	-0.022506
0.012048	-0.031607	-0.073763	-0.140554	-0.030851	0.035341
0.013623	0.012401	-0.044237	0.123348	-0.181752	0.128231
-0.059189	-0.036749	-0.035629	0.049843	-0.023002	-0.003676
-0.006724	0.015113	-0.038979	0.012363	-0.044235	0.109320
0.000297	-0.020755	-0.029890	-0.045015	-0.119550	0.088172
-0.014311	-0.022342	-0.039739	0.005407	-0.001733	0.048990
0.012003	0.011832	-0.028730	0.034448	0.037406	-0.026220
-0.006030	0.002224	-0.044352	0.011000	-0.053822	0.104210
-0.005215	-0.028939	-0.035253	-0.041172	-0.008718	-0.020138
-0.284798	-0.005299	-0.019707	-0.063303	0.192884	-0.098947
0.028144	-0.022290	-0.017160	0.043029	0.006741	0.076244
-0.033443	0.018385	-0.024992	-0.053657	-0.207386	-0.028357
0.004496	-0.030245	-0.017304	-0.046943	0.003044	0.115441
-0.008432	-0.021286	-0.035187	-0.053157	-0.041950	0.095956
-0.000756	-0.000756	-0.025682	-0.086170	-0.037397	0.093918



0.019471	-0.038493	-0.022810	-0.161838	-0.030943	0.135215
-0.008660	-0.017723	-0.029926	-0.008584	-0.036398	0.060334
0.024538	-0.036020	-0.023750	0.114160	0.075385	-0.069692
0.002165	-0.025795	-0.034954	-0.115969	-0.089590	-0.009413
0.046579	-0.061000	-0.035601	-0.048557	0.013700	0.034039
0.011825	-0.004118	-0.018859	-0.093159	-0.145851	-0.085491
-0.010688	-0.009107	-0.012424	0.039208	-0.077458	-0.107850
0.006988	-0.035289	-0.028334	0.611042	0.711309	0.074883
0.002731	-0.039574	-0.022433	-0.011965	-0.084607	-0.010115
0.015792	-0.009049	-0.005874	-0.075096	-0.040505	0.005018
0.002305	-0.017997	-0.012378	-0.079392	-0.035054	-0.009009
0.003478	-0.012852	-0.014342	0.038334	-0.072119	0.022892
0.013271	-0.021977	-0.027267	-0.068637	-0.045937	-0.054100
0.034552	-0.037819	-0.043366	-0.115360	-0.037798	-0.051427
0.008216	0.041170	-0.016738	0.037993	-0.049021	0.058419
0.044828	-0.010554	-0.038611	-0.058739	-0.062094	-0.017283
0.028787	-0.007390	-0.022981	-0.035362	-0.095916	0.020996
0.017186	-0.014276	-0.012043	-0.173949	-0.001975	-0.003681
-0.079475	0.027907	-0.011275	-0.123859	-0.020357	0.189071
-0.015976	-0.001538	-0.017723	0.152023	0.042421	0.117958
-0.011598	-0.034067	-0.027176	-0.127787	0.008308	0.135975
0.049344	0.022995	-0.005671	0.194553	0.330876	0.215158
-0.007897	-0.009122	-0.025977	0.022557	0.089168	0.003176
0.010911	-0.013419	-0.014440	-0.041072	0.043742	-0.130830
0.018706	-0.004164	-0.022854	0.210174	0.004074	-0.018176
-0.000281	0.025505	-0.119747	-0.043068	0.084523	-0.029471
0.015924	-0.013293	-0.013331	-0.053360	-0.004422	0.033998



0.030672	-0.012036	-0.016545	-0.034923	-0.112952	0.020128
-0.003285	-0.031753	-0.021632	-0.046903	-0.089146	0.009568
-0.017901	-0.037672	-0.028836	-0.003870	-0.050490	0.176964
-0.000115	0.026196	-0.036412	0.046010	-0.055534	0.100662
-0.051114	0.000174	-0.012114	0.037123	-0.130607	0.082875
0.019845	-0.026100	-0.034684	0.022244	-0.193796	0.058787
-0.039014	0.013102	-0.023489	-0.080527	-0.150220	-0.200350



Lampiran Hasil Output SPSS

**Lampiran 07. Hasil Uji Statistik Deskriptif**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
CSRDI	201	0,15	0,93	0,4203	0,12281
ROA	201	0,20	7,79	2,6355	1,31812
LnTA	201	5,10	5,79	5,3734	0,14687
DAR	201	0,59	13,74	5,9082	1,78568
Y	201	0,05	0,84	0,2494	0,14663
Valid N (listwise)	201				

**Lampiran 08. Hasil Uji Asumsi Klasik**

Hasil Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		201
Normal Parameters <sup>a,b</sup>	Mean	0.0000000
	Std. Deviation	0.11249069
Most Extreme Differences	Absolute	0.079
	Positive	0.079
	Negative	-0.043
Test Statistic		0.079
Asymp. Sig. (2-tailed)		0.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

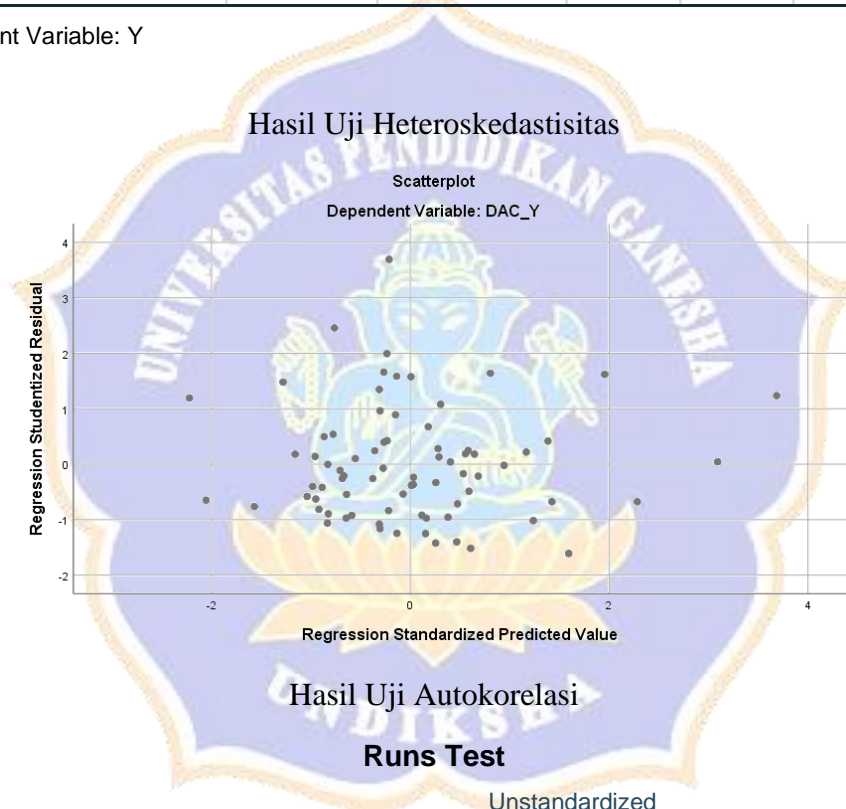
c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

## Hasil Uji Multikolinearitas

		Coefficients <sup>a</sup>					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-1.284	1.958		-0.656	0.516		
	CSRDI	-0.151	0.179	-0.078	-0.842	0.405	0.784	1.276
	ROA	0.065	0.010	0.651	6.398	0.000	0.643	1.556
	LnTA	0.250	0.373	0.057	0.671	0.506	0.924	1.082
	DAR	0.025	0.009	0.267	2.874	0.007	0.772	1.295

a. Dependent Variable: Y



Test Value <sup>a</sup>	-0.01327
Cases < Test Value	38
Cases >= Test Value	38
Total Cases	201
Number of Runs	44
Z	1.155
Asymp. Sig. (2-tailed)	0.248

a. Median

## Lampiran 09. Hasil Output SPSS Hasil Uji Hipotesis

### Hasil Uji Linier Berganda

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

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	-1,284	1,958		-0,656	0,516
	CSRDI	-0,151	0,179	-0,078	-0,842	0,405
	ROA	0,065	0,010	0,651	6,398	0,000
	LnTA	0,250	0,373	0,057	0,671	0,506
	DAR	0,025	0,009	0,267	2,874	0,007

a. Dependent Variable: Y

### Hasil Uji Koefisien Determinasi

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.864 <sup>a</sup>	0.747	0.721	0.14540

a. Predictors: (Constant), DAR, LnTA, CSRDI, ROA

### Hasil Uji Parsial (t-test)

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

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	-1,284	1,958		-0,656	0,516
	CSRDI	-0,151	0,179	-0,078	-0,842	0,405
	ROA	0,065	0,010	0,651	6,398	0,000
	LnTA	0,250	0,373	0,057	0,671	0,506
	DAR	0,025	0,009	0,267	2,874	0,007

a. Dependent Variable: Y



## Lampiran 10. Riwayat Hidup

### RIWAYAT HIDUP



Ni Gusti Putu Ari Ariani lahir di Padangkerta pada tanggal 22 November 2000. Penulis lahir dari pasangan suami istri Bapak I Gusti Nengah Sanjaya Putra. dan Ibu Ni Nengah Supadmi. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Banjar Kerta Yasa, Desa Padangkerta, Kecamatan Karangasem, Kabupaten Karangsem, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD Negeri 1 Padangkerta dan lulus pada tahun 2013. Kemudian penulis melanjutkan di SMP Negeri 5 Amlapura dan lulus pada tahun 2016. Pada tahun 2019, penulis lulus dari SMA Negeri 1 Amlapura jurusan IPS dan melanjutkan ke Program Studi S1 Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2023 penulis telah menyelesaikan tugas akhir dengan judul “Praktik Manajemen Laba Pada Perusahaan Manufaktur”. Selanjutnya, mulai tahun 2023 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program Studi S1 Akuntansi di Universitas Pendidikan Ganesha.



## Lampiran 11. Pernyataan Keaslian Tulisan

### PERNYATAAN

Dengan ini saya menyatakan bahwa karya tulis yang berjudul “Praktik Manajemen Laba Pada Perusahaan Manufaktur” beserta seluruh isinya adalah benar-benar karya sendiri dan saya tidak melakukan penjiplakan dan pengutipan dengan cara-cara yang tidak sesuai dengan etika yang berlaku dalam masyarakat keilmuan. Atas pernyataan ini, saya siap menanggung risiko/sanksi yang dijatuhkan kepada saya apabila kemudian ditemukan adanya pelanggaran atas etika keilmuan dalam karya saya ini atau ada klaim terhadap keaslian karya saya ini.

Singaraja, 13 Juli 2023

Yang membuat pernyataan,



Gusti Putu Ari Ariani

