



Lampiran 1 Populasi Perusahaan Manufaktur 2020-2024

No.	Kode	Tgl. Listing	Nama Perusahaan
1	ADMG	20 Okt 1993	Polychem Indonesia Tbk
2	AGII	28 Sep 2016	Aneka Gas Industri Tbk.
3	BRPT	01 Okt 1993	Barito Pacific Tbk.
4	ESSA	01 Feb 2012	Surya Esa Perkasa Tbk.
5	FPNI	21 Mar 2002	Lotte Chemical Titan Tbk.
6	INCI	24 Jul 1990	Intanwijaya Internasional Tbk
7	LTLS	21 Jul 1997	Lautan Luas Tbk.
8	MDKI	25 Sep 2017	Emdeki Utama Tbk.
9	MOLI	30 Agu 2018	Madusari Murni Indah Tbk.
10	SBMA	08 Sep 2021	Surya Biru Murni Acetylene Tbk
11	SMLE	10 Jan 2024	Sinergi Multi Lestariindo Tbk
12	SRSN	11 Jan 1993	Indo Acidatama Tbk
13	TDPM	09 Apr 2018	Tridomain Performance Material
14	TPIA	24 Jun 996	Chandra Asri Petrochemical Tbk
15	UNIC	06 Nov 1989	Unggul Indah Cahaya Tbk.
16	NPGF	14 Apr 2021	Nusa Palapa Gemilang Tbk
17	SAMF	31 Mar 2020	Saraswanti Anugerah Makmur Tbk
18	AKPI	18 Des 1992	Argha Karya Prima Industry Tbk
19	APLI	01 Mei 2000	Asiaplast Industries Tbk.
20	AVIA	08 Des 2021	Avia Avian Tbk
21	CHEM	08 Jul 2022	Chemstar Indonesia Tbk
22	CLPI	30 Nov 2001	Colorpak Indonesia Tbk.
23	DPNS	08 Agu 1990	Duta Pertiwi Nusantara Tbk
24	EKAD	14 Agu 1990	Ekadharma International Tbk.
25	OBMD	08 Des 2021	OBM Drilchem Tbk

No.	Kode	Tgl. Listing	Nama Perusahaan
26	BATR	10 06 2024	Benteng Api Technic Tbk
27	BEBS	10 Mar 2021	Berkah Beton Sadaya Tbk
28	BLES	08 07 2024	Superior Prima Sukses Tbk
29	CMNT	08 Sep 2021	Cemindo Gemilang Tbk
30	INTP	05 Des 1989	Indocement Tunggul Prakarsa Tbk
31	JKSW	06 Agu 1997	Jakarta Kyoei Steel Works Tbk.
32	SMBR	28 Jun 2013	Semen Baturaja (Persero) Tbk.
33	SMCB	10 Agu 1977	Solusi Bangun Indonesia Tbk.
34	SMGR	08 Jul 1991	Semen Indonesia (Persero) Tbk.
35	SOLA	08 Mei 2024	Xolare RCR Energy Tbk
36	WSBP	20 Sep 2016	Waskita Beton Precast Tbk.
37	WTON	08 Apr 2014	Wijaya Karya Beton Tbk.
38	ALDO	12 Jul 2011	Alkindo Naratama Tbk.
39	BRNA	06 Nov 1989	Berlina Tbk.
40	EPAC	01 Jul 2020	Megalestari Epack Sentosaraya
41	ESIP	14 Nov 2019	Sinergi Inti Plastindo Tbk.
42	FASW	19 Des 1994	Fajar Surya Wisesa Tbk.
43	IGAR	05 Nov 1990	Champion Pacific Indonesia Tbk
44	IPOL	09 Jul 2010	Indopoly Swakarsa Industry Tbk
45	KDSI	29 Jul 1996	Kedawung Setia Industrial Tbk.
46	PACK	08 Feb 2023	Solusi Kemasan Digital Tbk
47	PBID	13 Des 2017	Panca Budi Idaman Tbk.
48	PDPP	09 Nov 2022	Primadaya Plastisindo Tbk
49	PICO	23 Sep 1996	Pelangi Indah Canindo Tbk
50	SIMA	03 Jun 1994	Siwani Makmur Tbk
51	SMKL	11 Jul 2019	Satyamitra Kemas Lestari Tbk.

No.	Kode	Tgl. Listing	Nama Perusahaan
52	SPMA	16 Nov 1994	Suparma Tbk.
53	TALF	12 Feb 2001	Tunas Alfin Tbk.
54	TRST	02 Jul 1990	Trias Sentosa Tbk.
55	YPAS	05 Mar 2008	Yanaprima Hastapersada Tbk
56	ALKA	12 Jul 1990	Alakasa Industrindo Tbk
57	ALMI	02 Jan 1997	Alumindo Light Metal Industry
58	INAI	05 Des 1994	Indal Aluminium Industry Tbk.
59	AMMN	07 Jul 2023	Amman Mineral Internasional Tbk
60	TBMS	23 Mei 1990	Tembaga Mulia Semanan Tbk.
61	ARCI	28 Jun 2021	Archi Indonesia Tbk
62	MDKA	19 Jun 2015	Merdeka Copper Gold Tbk.
63	PSAB	22 Apr 2003	J Resources Asia Pasifik Tbk.
64	SQMI	15 Jul 2004	Wilton Makmur Indonesia Tbk.
65	BAJA	21 Des 2011	Saranacentral Bajatama Tbk.
66	BTON	18 Jul 2001	Betonjaya Manunggal Tbk.
67	CTBN	28 Nov 1989	Citra Tubindo Tbk.
68	GDST	23 Des 2009	Gunawan Dianjaya Steel Tbk.
69	GGRP	19 Sep 2019	Gunung Raja Paksi Tbk.
70	HKMU	09 Okt 2018	HK Metals Utama Tbk.
71	ISSP	22 Feb 2013	Steel Pipe Industry of Indonesia Tbk
72	KRAS	10 Nov 2010	Krakatau Steel (Persero) Tbk.
73	LMSH	04 Jun 1990	Lionmesh Prima Tbk.
74	FWCT	01 Feb 2023	Wijaya Cahaya Timber Tbk
75	IFII	10 Des 2019	Indonesia Fibreboard Industry Tbk
76	SULI	21 Mar 1994	SLJ Global Tbk.
77	TIRT	13 Des 1999	Tirta Mahakam Resources Tbk

No.	Kode	Tgl. Listing	Nama Perusahaan
78	INKP	16 Jul 1990	Indah Kiat Pulp & Paper Tbk.
79	INRU	18 Jun 1990	Toba Pulp Lestari Tbk.
80	KBRI	11 Jul 2008	Kertas Basuki Rachmat Indonesia Tbk
81	SWAT	08 Jun 2018	Sriwahana Adityakarta Tbk.
82	TKIM	03 Apr 1990	Pabrik Kertas Tjiwi Kimia Tbk.
83	INCF	18 Des 1989	Indo Komoditi Korpora Tbk.
84	KMTR	19 Jun 2017	Kirana Megatara Tbk.
85	PNGO	31 Agu 2020	Pinago Utama Tbk.
86	AMFG	08 Nov 1995	Asahimas Flat Glass Tbk.
87	ARNA	17 Jul 2001	Arwana Citramulia Tbk.
88	CAKK	31 Okt 2018	Cahayaputra Asa Keramik Tbk.
89	CTTH	03 Jul 1996	Citatah Tbk.
90	IMPC	17 Des 2014	Impack Pratama Industri Tbk.
91	KIAS	08 Des 1994	Keramika Indonesia Assosiasi T
92	KUAS	25 Okt 2021	Ace Oldfields Tbk
93	MLIA	17 Jan 1994	Mulia Industrindo Tbk
94	PIPA	10 Apr 2023	Multi Makmur Lemindo Tbk
95	TOTO	30 Okt 1990	Surya Toto Indonesia Tbk.
96	CCSI	18 Jun 2019	Communication Cable Systems Indonesia Tbk
97	IKBI	21 Jan 1991	Sumi Indo Kabel Tbk.
98	JECC	18 Nov 1992	Jembo Cable Company Tbk.
99	KBLI	06 Jul 1992	KMI Wire & Cable Tbk.
100	KBLM	01 Jun 1992	Kabelindo Murni Tbk.
101	SCCO	20 Jul 1982	Supreme Cable Manufacturing & Commerce Tbk

No.	Kode	Tgl. Listing	Nama Perusahaan
102	VOKS	20 Des 1990	Voksel Electric Tbk.
103	HEXA	13 Feb 1995	Hexindo Adiperkasa Tbk.
104	HOPE	24 Mei 2021	Harapan Duta Pertiwi Tbk.
105	KPAL	08 Jun 2018	Steadfast Marine Tbk.
106	NTBK	09 Feb 2022	Nusatama Berkah Tbk
107	AMIN	10 Des 2015	Ateliers Mecaniques D Indonesia
108	ARKA	10 Jul 2019	Arkha Jayanti Persada Tbk.
109	LABA	10 Jun 2021	Ladangbaja Murni Tbk
110	MARK	12 Jul 2017	Mark Dynamics Indonesia Tbk.
111	PTMP	06 Mar 2023	Mitra Pack Tbk
112	BEER	06 Jan 2023	Jobubu Jarum Minahasa Tbk
113	DLTA	27 Feb 1984	Delta Djakarta Tbk.
114	MLBI	15 Des 1981	Multi Bintang Indonesia Tbk.
115	STRK	10 Okt 2023	Lovina Beach Brewery Tbk.
116	WINE	10 Jan 2023	Hatten Bali Tbk
117	ADES	13 Jun 1994	Akasha Wira International Tbk.
118	ALTO	10 Jul 2012	Tri Banyan Tirta Tbk.
119	CLEO	05 Mei 2017	Sariguna Primatirta Tbk.
120	SOUL	06 Jan 2023	Mitra Tirta Buwana Tbk
121	CAMP	19 Des 2017	Campina Ice Cream Industry Tbk
122	CMRY	06 Des 2021	Cisarua Mountain Dairy Tbk
123	KEJU	25 Nov 2019	Mulia Boga Raya Tbk
124	ULTJ	02 Jul 1990	Ultra Jaya Milk Industry Tbk
125	AISA	11 Jun 1997	Tiga Pilar Sejahtera Food Tbk
126	BEEF	10 Jan 2019	Estika Tata Tiara Tbk
127	BOBA	01 Nov 2021	Formosa Ingredient Factory Tbk

No.	Kode	Tgl. Listing	Nama Perusahaan
128	BUDI	08 Mei 1995	Budi Starch & Sweetener Tbk
129	CEKA	09 Jul 1996	Wilmar Cahaya Indonesia Tbk
130	COCO	20 Mar 2019	Wahana Interfood Nusantara Tbk
131	FOOD	08 Jan 2019	Sentra Food Indonesia Tbk
132	GOOD	10 Okt 2018	Garudafood Putra Putri Jaya Tbk
133	HOKI	22 Jun 2017	Buyung Poetra Sembada Tbk
134	ICBP	07 Okt 2010	Indofood CBP Sukses Makmur Tbk
135	INDF	14 Jul 1994	Indofood Sukses Makmur Tbk
136	MAXI	12 Jun 2023	Maxindo Karya Anugerah Tbk
137	MYOR	04 Jul 1990	Mayora Indah Tbk
138	NASI	13 Des 2021	Wahana Inti Makmur Tbk
139	NAYZ	06 Feb 2023	Hassana Boga Sejahtera Tbk
140	PSDN	18 Okt 1994	Prasidha Aneka Niaga Tbk
141	ROTI	28 Jun 2010	Nippon Indosari Corpindo Tbk
142	SKBM	05 Jan 1993	Sekar Bumi Tbk
143	SKLT	08 Sep 1993	Sekar Laut Tbk
144	STTP	16 Des 1996	Siantar Top Tbk
145	TAYS	06 Des 2021	Jaya Swarasa Agung Tbk
146	TBLA	14 Feb 2000	Tunas Baru Lampung Tbk
147	TRGU	08 Jul 2022	Cerestar Indonesia Tbk
148	GGRM	27 Agu 1990	Gudang Garam Tbk
149	HMSP	15 Agu 1990	H.M. Sampoerna Tbk
150	ITIC	04 Jul 2019	Indonesian Tobacco Tbk
151	RMBA	05 Mar 1990	Bentoel Internasional Investama
152	WIIM	18 Des 2012	Wismilak Inti Makmur Tbk
153	EURO	08 Agu 2022	Estee Gold Feet Tbk

No.	Kode	Tgl. Listing	Nama Perusahaan
154	FLMC	08 Jul 2021	Falmaco Nonwoven Industri Tbk
155	KINO	11 Des 2015	Kino Indonesia Tbk
156	KPAS	05 Okt 2018	Cottonindo Ariesta Tbk
157	MBTO	13 Jan 2011	Martina Berto Tbk
158	MRAT	27 Jul 1995	Mustika Ratu Tbk
159	MSJA	10 Jan 2024	Multi Spunindo Jaya Tbk.
160	NANO	10 Mar 2022	Nanotech Indonesia Global Tbk
161	TCID	30 Sep 1993	Mandom Indonesia Tbk
162	UCID	20 Des 2019	Uni-Charm Indonesia Tbk
163	UNVR	11 Jan 1982	Unilever Indonesia Tbk
164	VICI	17 Des 2020	Victoria Care Indonesia Tbk
165	AEGS	11 Sep 2023	Anugerah Spareparts Sejahtera Tbk
166	AUTO	15 Jun 1998	Astra Otoparts Tbk
167	BOLT	07 Jul 2015	Garuda Metalindo Tbk
168	DRMA	20 Des 2021	Dharma Polimetal Tbk
169	INDS	10 Agu 1990	Indospring Tbk
170	ISAP	09 Des 2022	Isra Presisi Indonesia Tbk
171	LMAX	09 Agu 2023	Lupromax Pelumas Indonesia Tbk
172	LPIN	05 Feb 1990	Multi Prima Sejahtera Tbk
173	NIPS	24 Jul 1991	Nipress Tbk
174	PART	05 Jul 2024	Cipta Perdana Lancar Tbk
175	PRAS	12 Jul 1990	Prima Alloy Steel Universal Tb
176	SMSM	09 Sep 1996	Selamat Sempurna Tbk
177	VKTR	19 Jun 2023	VKTR Teknologi Mobilitas Tbk
178	BRAM	05 Sep 1990	Indo Kordsa Tbk
179	GDYR	22 Des 1980	Goodyear Indonesia Tbk

No.	Kode	Tgl. Listing	Nama Perusahaan
180	GJTL	08 Mei 1990	Gajah Tunggal Tbk
181	MASA	09 Jun 2005	Multistrada Arah Sarana Tbk
182	TYRE	08 Mei 2023	King Tire Indonesia Tbk
183	CBMF	09 Apr 2020	Cahaya Bintang Medan Tbk
184	CINT	27 Jun 2014	Chitose Internasional Tbk
185	MGLV	08 Jun 2021	Panca Anugrah Wisesa Tbk
186	SOFA	07 Jul 2020	Boston Furniture Industries Tb
187	WOOD	21 Jun 2017	Integra Indocabinet Tbk
188	SCNP	07 Sep 2020	Selaras Citra Nusantara Perkasa Tbk
189	KICI	28 Okt 1993	Kedaung Indah Can Tbk
190	LMPI	17 Okt 1994	Langgeng Makmur Industri Tbk
191	UNTD	07 Feb 2024	Terang Dunia Internusa Tbk.
192	ERTX	21 Agu 1990	Eratex Djaja Tbk
193	HRTA	21 Jun 2017	Hartadinata Abadi Tbk
194	PBRX	16 Agu 1990	Pan Brothers Tbk
195	POLU	26 Jun 2019	Golden Flower Tbk
196	RICY	22 Jan 1998	Ricky Putra Globalindo Tbk
197	TRIS	28 Jun 2012	Trisula International Tbk
198	BATA	24 Mar 1982	Sepatu Bata Tbk
199	BIMA	30 Agu 1994	Primarindo Asia Infrastructure
200	ACRO	11 Jan 2024	Samcro Hyosung Adilestari Tbk.
201	ARGO	07 Jan 1991	Argo Pantes Tbk
202	BELL	03 Okt 2017	Trisula Textile Industries Tbk
203	CNTX	22 Mei 1979	Century Textile Industry Tbk
204	ESTI	13 Okt 1992	Ever Shine Tex Tbk
205	HDTX	06 Jun 1990	Panasia Indo Resources Tbk

No.	Kode	Tgl. Listing	Nama Perusahaan
206	INDR	03 Agu 1990	Indo-Rama Synthetics Tbk
207	INOV	10 Jul 2019	Inocycle Technology Group Tbk
208	POLY	12 Mar 1991	Asia Pacific Fibers Tbk
209	SBAT	08 Apr 2020	Sejahtera Bintang Abadi Textil
210	SPRE	03 Jul 2024	Soraya Berjaya Indonesia Tbk
211	SRIL	17 Jun 2013	Sri Rejeki Isman Tbk
212	SSTM	20 Aug 1997	Sunson Textile Manufacture Tbk
213	TFCO	26 Feb 1980	Tifico Fiber Indonesia Tbk
214	DVLA	11 Nov 1994	Darya-Varia Laboratoria Tbk
215	IKPM	08 Nov 2023	Ikapharmindo Putramas Tbk
216	INAF	17 Apr 2001	Indofarma Tbk
217	KAEF	04 Jul 2001	Kimia Farma Tbk
218	KLBF	30 Jul 1991	Kalbe Farma Tbk
219	MERK	23 Jul 1981	Merck Tbk
220	PEHA	01 Jan 2011	Phapros Tbk
221	PEVE	24 Jan 2023	Penta Valent Tbk
222	PYFA	16 Okt 2001	Pyridam Farma Tbk
223	SCPI	08 Jun 1990	Merck Sharp Dohme Pharma Tbk
224	SIDO	18 Des 2013	Industri Jamu dan Farmasi Sido
225	SOHO	08 Sep 2020	Soho Global Health Tbk
226	TSPC	17 Jun 1994	Tempo Scan Pacific Tbk
227	PTSN	08 Nov 2007	Sat Nusapersada Tbk
228	ZYRX	30 Mar 2021	Zyrexindo Mandiri Buana Tbk

Lampiran 2 Sampel Perusahaan Manufaktur 2020-2024

No	Kode Emiten	Tanggal Listing	Nama Perusahaan
1	ESSA	1 Februari 2012	Surya Esa Perkasa Tbk.
2	INCI	17 November 1994	Intanwijaya Internasional Tbk
3	MDKI	25 September 2017	Emdeki Utama Tbk.
4	TPIA	26 Mei 2008	Chandra Asri Petrochemical Tbk
5	DPNS	28 Oktober 1994	Duta Pertiwi Nusantara Tbk
6	INTP	5 Desember 1989	Indocement Tunggal Prakarsa Tbk
7	SMBR	28 Juni 2013	Semen Baturaja (Persero) Tbk
8	SMGR	8 Juli 1991	Semen Indonesia (Persero) Tbk.
9	WTON	08 April 14	Wijaya Karya Beton Tbk
10	FASW	19 Desember 1994	Fajar Surya Wisesa Tbk.
11	TRST	9 Juli 1990	Trias Sentosa Tbk.
12	MDKA	19 Juni 2015	Merdeka Copper Gold Tbk.
13	GGRP	19 September 19	Gunung Raja Paksi Tbk.
14	KMTR	10 Juli 2017	Kirana Megatara Tbk.
15	AMFG	08 November 1995	Asahimas Flat Glass Tbk.
16	KIAS	08 November 1994	Keramika Indonesia Assosiasi Tbk
17	KEJU	25 November 2019	Mulia Boga Raya Tbk
18	GOOD	10 Oktober 2018	Garudafood Putra Putri Jaya Tbk
19	HMSP	15 Agustus 1990	PT Hanjaya Mandala Sampoerna Tbk.
20	WIIM	18 Desember 2012	Wismilak Inti Makmur Tbk
21	UNVR	11 Januari 1982	Unilever Indonesia Tbk
22	AUTO	15 Juli 1998	Astra Otoparts Tbk
23	SMSM	9 Juli 1990	Selamat Sempurna Tbk
24	BRAM	5 Desember 1990	Indo Kordsa Tbk
25	GJTL	8 Mei 1990	Gajah Tunggal Tbk

26	CINT	8 Juli 2014	Chitose Internasional Tbk
27	BELL	10 Juli 2017	Trisula Textile Industries Tbk
28	KLBF	30 Juli 1991	Kalbe Farma Tbk
29	PYFA	12 Juli 2001	Pyridam Farma Tbk
30	SIDO	18 Desember 2013	Industri Jamu dan Farmasi Sido



Lampiran 3 Data Penelitian

Emiten	Tahun	Y	X1	X2	X3	X4	X5	X6
ESSA	2020	-0.7904	1.54	5	0.4	10	3	52.99
	2021	-0.7695	1.69	5	0.4	13	3	38.72
	2022	-0.6012	0.58	5	0.4	27	3	57.73
	2023	-0.8675	0.4	4	0.4	9	3	37.99
	2024	-0.777	0.25	4	0.4	7	3	46.21
INCI	2020	1.7461	0.21	3	0.33	9	3	30.76
	2021	1.7677	0.35	3	0.33	9	3	30.15
	2022	1.4442	0.19	3	0.33	9	3	30.16
	2023	1.3407	0.13	2	0.33	9	3	29.34
	2024	1.4912	0.13	2	0.33	9	3	29.28
MDKI	2020	-0.3594	0.09	3	0.4	8	3	17.24
	2021	-0.3557	0.09	3	0.4	7	3	15.88
	2022	-0.3645	0.11	3	0.4	7	3	14.72
	2023	-0.3243	0.1	3	0.4	6	3	14.12
	2024	-0.2141	0.07	3	0.4	6	3	13.89
TPIA	2020	0.0412	0.98	7	0.43	7	3	38.83
	2021	0.0953	0.7	14	0.36	4	3	53.96
	2022	0.1164	0.75	14	0.36	10	3	52.77
	2023	0.0591	0.88	15	0.36	11	3	52.81
	2024	0.1155	0.93	15	0.33	8	3	55.46
DPNS	2020	-0.0665	0.33	5	0.5	13	3	7.60
	2021	0.0243	0.4	5	0.5	9	3	7.02
	2022	-0.0171	0.43	4	0.5	23	3	7.02
	2023	-0.0547	0.32	4	0.5	9	3	7.03
	2024	-0.0607	0.21	4	0.5	9	3	7.03
INTP	2020	0.558	0.23	9	0.33	44	3	15.89
	2021	0.5088	0.27	7	0.43	43	3	13.81
	2022	0.5221	0.31	7	0.43	34	3	14.00
	2023	0.6696	0.41	7	0.43	38	3	14.49
	2024	0.6152	0.38	7	0.43	46	3	15.27
SMBR	2020	1.7968	0.77	4	0.5	2	3	13.45
	2021	1.7991	0.77	5	0.6	8	3	13.45
	2022	1.8602	0.7	5	0.5	3	3	12.15
	2023	1.845	0.54	3	0.5	4	3	12.15
	2024	1.9249	0.5	3	0.5	2	3	12.66
SMGR	2020	-0.1525	1.1	7	0.29	5	4	48.06
	2021	-0.1665	0.87	7	0.29	7	3	44.89
	2022	-0.1416	0.7	6	0.29	4	3	45.11
	2023	-0.1372	0.66	6	0.57	6	4	44.70
	2024	-0.1364	0.55	6	0.5	7	5	41.10
TON	2020	-0.6775	1.53	5	0.4	33	3	18.34

Emiten	Tahun	Y	X1	X2	X3	X4	X5	X6
	2021	-0.886	1.61	5	0.4	28	3	15.63
	2022	-0.9226	1.6	5	0.4	31	3	9.89
	2023	-0.6701	1.1	5	0.4	31	3	14.13
	2024	-1.0639	0.95	5	0.4	26	3	13.42
FASW	2020	-0.8107	1.51	5	0.33	13	3	55.24
	2021	-0.888	1.6	5	0.33	11	3	55.24
	2022	-0.8209	1.57	5	0.38	10	3	55.24
	2023	-0.7144	1.88	5	0.33	10	3	55.24
	2024	-0.7998	2.81	5	0.33	14	3	55.24
TRST	2020	-0.3941	0.85	4	0.33	10	3	57.78
	2021	-0.3338	0.88	4	0.33	11	3	57.78
	2022	-0.3449	1.03	4	0.33	11	3	57.37
	2023	-0.1989	1	3	0.33	10	3	57.43
	2024	-0.3065	1	3	0.33	11	3	57.62
MDKA	2020	0.2385	0.65	7	0.33	5	3	34.90
	2021	0.2102	0.64	8	0.33	7	3	33.59
	2022	0.5972	0.91	8	0.33	7	3	37.97
	2023	0.4186	0.8	8	0.4	25	3	36.08
	2024	0.3567	0.8	8	0.4	15	3	36.42
GGRP	2020	-0.1474	0.5	4	0.4	3	3	17.50
	2021	-0.2565	0.42	4	0.4	2	3	20.49
	2022	-0.3313	0.47	4	0.67	8	3	17.53
	2023	0.2451	0.33	3	0.67	4	3	17.53
	2024	0.1653	0.15	3	0.67	5	3	40.11
KMTR	2020	0.3398	1.53	5	0.33	47	3	69.57
	2021	-0.272	1.8	5	0.33	40	3	69.02
	2022	-0.1622	1.5	5	0.33	45	3	66.96
	2023	0.264	1.46	5	0.33	46	3	66.96
	2024	-0.0927	1.78	5	0.33	49	3	69.02
AMFG	2020	0.2931	1.72	9	0.33	5	3	8.60
	2021	0.2079	1.25	11	0.33	8	3	5.71
	2022	0.2577	1.01	11	0.33	8	3	5.21
	2023	0.2852	0.77	11	0.33	8	3	5.53
	2024	0.2644	0.62	11	0.33	8	3	5.79
KIAS	2020	-0.7092	0.2	4	0.33	5	3	6.28
	2021	-0.641	0.18	3	0.33	5	3	4.36
	2022	-0.6023	0.25	3	0.33	5	3	4.16
	2023	-0.6548	0.18	3	0.33	6	3	3.22
	2024	-0.6299	0.24	3	0.33	3	3	2.98
KEJU	2020	0.0181	0.53	4	0.33	6	3	32.65
	2021	0.2004	0.31	5	0.33	4	3	23.13
	2022	0.2653	0.22	5	0.33	4	3	24.54
	2023	0.2018	0.23	3	0.33	4	3	24.54

Emiten	Tahun	Y	X1	X2	X3	X4	X5	X6
	2024	-0.0103	0.32	4	0.33	8	3	24.56
GOOD	2020	1.0997	1.26	6	0.4	25	3	42.89
	2021	0.7178	1.23	6	0.4	24	3	43.73
	2022	0.6619	1.19	6	0.4	21	3	51.72
	2023	0.7184	0.9	7	0.33	18	3	50.72
	2024	0.6839	1.1	6	0.33	25	3	42.24
HMSP	2020	-0.066	0.64	6	0.57	6	3	3.74
	2021	-0.1627	0.82	6	0.5	4	3	2.87
	2022	-0.1367	0.94	7	0.5	3	3	3.16
	2023	-0.0721	0.85	8	0.5	4	3	2.86
	2024	-0.0673	0.91	8	0.5	3	3	2.61
WIIM	2020	-2.5448	0.36	5	0.33	53	3	4.28
	2021	-2.3467	0.43	5	0.33	58	3	4.01
	2022	-2.3723	0.44	5	0.5	58	3	6.63
	2023	-2.0921	0.39	5	0.5	47	3	9.73
	2024	-0.4913	0.58	4	0.5	54	3	6.20
UNVR	2020	-1.0666	3.16	11	0.83	13	3	13.26
	2021	-1.1042	3.41	10	0.83	15	4	11.51
	2022	-1.1266	3.58	12	0.83	15	3	11.51
	2023	-1.1499	3.93	11	0.83	15	3	12.00
	2024	-1.1766	6.47	6	0.83	10	3	10.99
AUTO	2020	0.0742	0.35	7	0.38	65	3	15.56
	2021	-0.1825	0.43	7	0.38	74	3	13.71
	2022	-0.0978	0.42	7	0.38	89	3	12.64
	2023	-0.018	0.35	7	0.38	81	3	14.99
	2024	0.0109	0.35	8	0.38	91	3	15.00
MSM	2020	0.1173	0.27	4	0.5	10	3	24.50
	2021	-0.0435	0.33	4	0.5	24	3	25.63
	2022	-0.1044	0.32	4	0.5	40	3	32.76
	2023	0.0679	0.26	4	0.5	63	3	32.63
	2024	0.073	0.26	5	0.33	75	3	32.34
BRAM	2020	0.2841	0.26	7	0.4	8	3	8.41
	2021	0.2076	0.38	5	0.4	3	3	7.83
	2022	0.1007	0.31	4	0.4	5	3	7.96
	2023	0.1283	0.32	4	0.4	7	3	7.95
	2024	0.1949	0.3	4	0.4	8	3	8.38
GJTL	2020	0.4772	1.59	9	0.67	4	3	59.62
	2021	0.2952	1.65	9	0.67	4	3	59.62
	2022	0.2968	1.63	8	0.43	4	3	59.69
	2023	0.4907	1.27	8	0.43	4	3	59.70
	2024	0.3975	1.17	6	0.5	4	3	59.71
CINT	2020	0.467	0.29	4	0.33	6	3	23.20
	2021	0.3616	0.41	5	0.33	12	3	24.66

Emiten	Tahun	Y	X1	X2	X3	X4	X5	X6
	2022	0.2207	0.52	3	0.33	18	3	24.43
	2023	0.3261	0.52	3	0.33	2	3	29.50
	2024	0.3481	0.41	4	0.33	4	3	29.74
BELL	2020	-0.0487	1.16	3	0.5	21	3	18.72
	2021	0.0418	1.02	3	0.5	12	3	18.78
	2022	-0.038	1.01	3	0.5	9	3	17.37
	2023	-0.0219	1	3	0.5	10	3	11.33
	2024	-0.0161	1.15	4	0.5	12	3	7.89
KLBF	2020	2.2713	0.23	5	0.43	16	3	36.12
	2021	2.0465	0.21	5	0.43	16	3	36.60
	2022	1.878	0.23	5	0.43	15	3	38.87
	2023	1.6894	0.17	6	0.33	13	3	38.65
	2024	1.7067	0.2	5	0.33	14	3	38.67
PYFA	2020	-0.2224	0.45	3	0.5	78	3	13.51
	2021	0.4259	3.82	3	0.5	28	3	21.73
	2022	-0.6029	2.44	3	0.75	3	3	21.67
	2023	-0.561	3.28	4	0.75	2	3	21.70
	2024	-0.0462	4.59	4	0.75	1	3	19.48
SIDO	2020	-0.2077	0.19	4	0.5	6	3	13.12
	2021	-0.3051	0.17	4	0.5	10	3	33.20
	2022	-0.0758	0.16	4	0.5	9	3	32.19
	2023	-0.0369	0.15	4	0.4	9	3	27.98
	2024	-0.1903	0.13	4	0.33	8	3	12.76

Lampiran 4 Hasil Output SPSS Versi 30

Uji Normalitas Sebelum Transformasi Data

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		150
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.74587193
Most Extreme Differences	Absolute	.096
	Positive	.096
	Negative	-.077
Test Statistic		.096
Asymp. Sig. (2-tailed) ^c		.002
Monte Carlo Sig. (2-tailed) ^d	Sig.	.002
	99% Confidence Interval	Lower Bound .001
		Upper Bound .003

Uji Normalitas Setelah Transformasi Data

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		150
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.74054624
Most Extreme Differences	Absolute	.061
	Positive	.061
	Negative	-.056
Test Statistic		.061
Asymp. Sig. (2-tailed) ^c		.200 ^d
Monte Carlo Sig. (2-tailed) ^e	Sig.	.193
	99% Confidence Interval	Lower Bound .183
		Upper Bound .203

Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Leverage	.719	1.392
	Ukuran Dewan Direksi	.734	1.362
	Komposisi Dewan Komisaris Independen	.891	1.122
	Audit Internal	.927	1.079
	Komite Audit	.952	1.050
	Kepemilikan Institusional	.903	1.108

a. Dependent Variable: Manajemen Laba

Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.463	1.485		-.985	.326
	Leverage	.079	.069	.111	1.155	.250
	Ukuran Dewan Direksi	.630	.496	.120	1.269	.206
	Komposisi Dewan komisaris Independen	-.202	.221	-.078	-.912	.363
	Audit Internal	-.175	.273	-.054	-.639	.524
	Komite audit	3.444	2.609	.110	1.320	.189
	Kepemilikan Institusional	.090	.348	.022	.259	.796

a. Dependent Variable: ABS_RES

Uji Autokorelasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.795 ^a	.632	.614	.5065247	2.022

a. Predictors: (Constant), Komite Audit, Audit Internal, Leverage, Komposisi Dewan Komisaris Independen, Kepemilikan Institusional, Ukuran Dewan Direksi

Uji Signifikansi Parsial (Uji Statistik t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.162	2.391		-1.323	.188
	Leverage	.318	.111	.257	2.870	.005
	Ukuran Dewan Direksi	-.876	.799	-.097	-1.096	.275
	Komposisi Dewan Komisaris Independen	.109	.357	.025	.306	.760
	Audit Internal	1.321	.440	.237	3.003	.003
	Komite Audit	5.372	4.201	.100	1.279	.203
	Kepemilikan Institusional	-2.324	.560	-.331	-4.148	<.001

a. Dependent Variable: Manajemen Laba

Uji Koefisien Determinasi (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.795 ^a	.632	.614	.5065247

a. Predictors: (Constant), Komite Audit, Audit Internal, Leverage, Komposisi Dewan Komisaris Independen, Kepemilikan Institusional, Ukuran Dewan Direksi

RIWAYAT HIDUP



I Putu Prema Arya Saputra lahir di Pesaban, pada tanggal 1 Mei 2003. Penulis lahir dari pasangan suami istri Bapak I Nengah Teka Arnawa dan Ni Nengah Lilis Suryani. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Banjar Dinas Pesaban Pengejeroan, Desa Pesaban, Kecamatan Rendang, Kabupaten Karangasem, Provinsi Bali. Penulis menyelesaikan Pendidikan sekolah dasar di SD Negeri 1 Pesaban dan lulus pada tahun 2015. Kemudian penulis melanjutkan di SMP Negeri 1 Rendang dan lulus pada tahun 2018. Kemudian melanjutkan pendidikan di SMA Pariwisata Saraswati Klungkung dan lulus pada tahun 2021. Kemudian melanjutkan ke Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi, Fakultas Ekonomi, Universitas Pendidikan Ganesha. Pada semester akhir tahun 2025 penulis menyelesaikan Tugas Akhir yang berjudul “Pengaruh Tingkat *Leverage* dan *Good Corporate Governance* terhadap Manajemen Laba pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2020-2024.” Selanjutnya, mulai tahun 2021 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program Studi S1 Akuntansi di Universitas Pendidikan Ganesha.