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LAMPIRAN

Lampiran 1

Daftar sampel Perusahaan Sektor Barang Konsumer Primer Tahun 2017-2021

|  |  |  |
| --- | --- | --- |
| No | Kode Saham | Nama Perusahaan |
| 1 | AALI | Astra Agro Lestari Tbk. |
| 2 | ADES | Akasha Wira International Tbk. |
| 3 | AMRT | Sumber Alfaria Trijaya Tbk. |
| 4 | BUDI | Budi Starch & Sweetener Tbk. |
| 5 | CAMP | Ampina Ice Cream Industry Tbk. |
| 6 | CEKA | Wilmar Cahaya Indonesia Tbk. |
| 7 | CLEO | Sariguna Primatirta Tbk. |
| 8 | DLTA | Delta Djakarta Tbk. |
| 9 | DSNG | Dharma Satya Nusantara Tbk. |
| 10 | GGRM | Gudang Garam Tbk. |
| 11 | HOKI | Buyung Poetra Sembada Tbk. |
| 12 | ICBP | Indofood CBP Sukses Makmur Tbk. |
| 13 | INDF | Indofood Sukses Makmur Tbk. |
| 14 | JPFA | Japfa Comfeed Indonesia Tbk. |
| 15 | KINO | Kino Indonesia Tbk. |
| 16 | LSIP | PP London Sumatra Indonesia Tbk. |
| 17 | MIDI | Midi Utama Indonesia Tbk. |
| 18 | MLBI | Multi Bintang Indonesia Tbk. |
| 19 | MYOR | Mayora Indah Tbk. |
| 20 | RANC | Supra Boga Lestari Tbk. |
| 21 | ROTI | Nippon Indosari Corpindo Tbk. |
| 22 | SDPC | Millenium Pharmacon International Tbk. |
| 23 | SKLT | Sekar Laut Tbk. |
| 24 | SMAR | Smart Tbk. |
| 25 | SSMS | Sawit Sumbermas Sarana Tbk. |
| 26 | STTP | Siantar Top Tbk. |
| 27 | TBLA | Tunas Baru Lampung Tbk. |
| 28 | TGKA | Tigaraksa Satria Tbk. |
| 29 | UNVR | Unilever Indonesia Tbk. |

Lampiran 2

Output dan SPSS

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| PREFERENSI RISIKO EKSEKUTIF | 145 | -8.52 | 1.61 | .3301 | .93122 |
| TARIF PAJAK EFEKTIF | 145 | 4.90 | 5.96 | 5.4780 | .20340 |
| INTENSITAS PERSEDIAAN | 145 | 2.40 | 6.34 | 4.8414 | .78687 |
| PENGHINDARAN PAJAK | 145 | 4.19 | 7.15 | 5.4356 | .50651 |
| Valid N (listwise) | 145 |  |  |  |  |

***Sumber:*** *Data Sekunder yang diolah, 2022*

**One-Sample Kolmogorov-Smirnov Test**

|  |  |  |
| --- | --- | --- |
|  | | Unstandardized Predicted Value |
| N | | 145 |
| Normal Parametersa,b | Mean | 5.4355673 |
| Std. Deviation | .19094854 |
| Most Extreme Differences | Absolute | .045 |
| Positive | .045 |
| Negative | -.037 |
| Test Statistic | | .045 |
| Asymp. Sig. (2-tailed) | | .200c,d |

a. Test distribution is Normal.

b. Calculated from data

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance

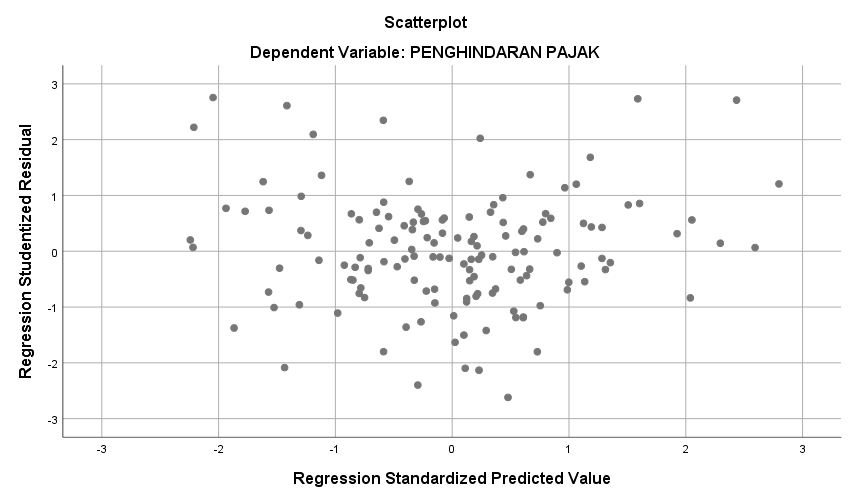
***Sumber:*** *Data sekunder yang diolah, 2022*

**Coefficientsa**

|  |  |  |  |
| --- | --- | --- | --- |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| PREFERENSI RISIKO EKSEKUTIF | .968 | 1.033 |
| TARIF PAJAK EFEKTIF | .923 | 1.083 |
| INTENSITAS PERSEDIAAN | .921 | 1.086 |

1. Dependent Variable: PENGHINDARAN PAJAK

***Sumber:*** *Data Sekunder yang diolah, 2022.*



Gambar 4.1

Uji Heteroskedastisitas

***Sumber:*** *Data Sekunder yang diolah, 2022*

**Model Summaryb**

|  |  |
| --- | --- |
| Model | Durbin-Watson |
| 1 | 2.310 |

a. Predictors: (Constant), INTENSITAS PERSEDIAAN, PREFERENSI RISIKO EKSEKUTIF, TARIF PAJAK EFEKTIF

b. Dependent Variable: PENGHINDARAN PAJAK

***Sumber:*** *Data Sekunder yang diolah, 2022*.

**Coefficientsa**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -.160 | 1.201 |  | -.133 | .894 |
| PREFERENSI RISIKO EKSEKUTIF | -.019 | .043 | -.035 | -.436 | .663 |
| TARIF PAJAK EFEKTIF | .917 | .202 | .368 | 4.536 | .000 |
| INTENSITAS PERSEDIAAN | .119 | .052 | .185 | 2.282 | .024 |

1. Dependent Variable: PENGHINDARAN PAJAK

**Coefficientsa**

|  |  |  |  |
| --- | --- | --- | --- |
| Model | | t | Sig. |
|  |  |
| 1 | (Constant) | -.133 | .894 |
| PREFERENSI RISIKO EKSEKUTIF | -.436 | .663 |
| TARIF PAJAK EFEKTIF | 4.536 | .000 |
| INTENSITAS PERSEDIAAN | 2.282 | .024 |

1. Dependent Variable: PENGHINDARAN PAJAK

***Sumber:*** *Data Sekunder yang diolah SPSS 25, 2022*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 5.250 | 3 | 1.750 | 7.786 | .000b |
| Residual | 31.693 | 141 | .225 |  |  |
| Total | 36.944 | 144 |  |  |  |
| a. Dependent Variable: PENGHINDARAN PAJAK | | | | | | |
| b. Predictors: (Constant), INTENSITAS PERSEDIAAN, PREFERENSI RISIKO EKSEKUTIF, TARIF PAJAK EFEKTIF | | | | | | |

***Sumber:*** *Data sekunder yang diolah SPSS 25, 2022*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |  |
| 1 | .377a | .142 | .124 | .47411 |  |
| a. Predictors: (Constant), INTENSITAS PERSEDIAAN, PREFERENSI RISIKO EKSEKUTIF, TARIF PAJAK EFEKTIF | | | | | |
| 1. Dependent Variable: PENGHINDARAN PAJAK   ***Sumber:*** *Data sekunder yang diolah SPSS 25, 2022* | | | | | |

Lampiran 3

Hasil Perhitungan Seluruh Variabel

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **KODE PERUSAHAAN** | **PERIODE** | **VARIABEL INDEPENDEN** | | | **VARIABEL DEPENDEN** |
| **PREFERENSI RISIKO EKSEKUTIF** | **TARIF PAJAK EFEKTIF** | **INTENSITAS PERSEDIAAN** | **PENGHINDARAN PAJAK** |
| AALI | 2017 | 0,001 | 0,276 | 0,081 | 0,318 |
| 2018 | 0,001 | 0,311 | 0,088 | 0,494 |
| 2019 | 0,0002 | 0,332 | 0,073 | 0,353 |
| 2020 | 0,0004 | 0,389 | 0,078 | 0,383 |
| 2021 | 0,001 | 0,290 | 0,099 | 0,367 |
| ADES | 2017 | 0,001 | 0,252 | 0,129 | 0,124 |
| 2018 | 0,001 | 0,244 | 0,124 | 0,087 |
| 2019 | 0,001 | 0,239 | 0,096 | 0,144 |
| 2020 | 0,001 | 0,191 | 0,084 | 0,114 |
| 2021 | 0,002 | 0,213 | 0,075 | 0,171 |
| AMRT | 2017 | 0,0004 | 0,192 | 0,317 | 0,613 |
| 2018 | 0,0005 | 0,196 | 0,326 | 0,229 |
| 2019 | 0,001 | 0,241 | 0,316 | 0,211 |
| 2020 | 0,0005 | 0,195 | 0,294 | 0,188 |
| 2021 | 0,001 | 0,179 | 0,318 | 0,187 |
| BUDI | 2017 | 0,0004 | 0,251 | 0,150 | 0,088 |
| 2018 | 0,0004 | 0,297 | 0,172 | 0,359 |
| 2019 | 0,001 | 0,237 | 0,165 | 0,184 |
| 2020 | 0,0005 | 0,175 | 0,173 | 0,066 |
| 2021 | 0,001 | 0,195 | 0,121 | 0,113 |
| CAMP | 2017 | 0,001 | 0,256 | 0,125 | 0,234 |
| 2018 | 0,001 | 0,263 | 0,156 | 0,257 |
| 2019 | 0,001 | 0,229 | 0,162 | 0,215 |
| 2020 | 0,001 | 0,225 | 0,127 | 0,299 |
| 2021 | 0,001 | 0,207 | 0,105 | 0,145 |
| CEKA | 2017 | 0,001 | 0,250 | 0,298 | 0,340 |
| 2018 | 0,001 | 0,249 | 0,285 | 0,113 |
| 2019 | 0,001 | 0,244 | 0,188 | 0,179 |
| 2020 | 0,001 | 0,219 | 0,208 | 0,294 |
| 2021 | 0,001 | 0,208 | 0,245 | 0,284 |
| CLEO | 2017 | 0,001 | 0,195 | 0,097 | 0,351 |
| 2018 | 0,001 | 0,222 | 0,114 | 0,112 |
| 2019 | 0,001 | 0,241 | 0,080 | 0,157 |
| 2020 | 0,001 | 0,213 | 0,078 | 0,171 |
| 2021 | 0,001 | 0,214 | 0,090 | 0,173 |
| DLTA | 2017 | 0,002 | 0,242 | 0,133 | 0,259 |
| 2018 | 0,002 | 0,234 | 0,135 | 0,214 |
| 2019 | 0,002 | 0,229 | 0,145 | 0,212 |
| 2020 | 0,001 | 0,250 | 0,152 | 0,364 |
| 2021 | 0,001 | 0,220 | 0,132 | 0,218 |
| DSNG | 2017 | 0,001 | 0,291 | 0,071 | 0,148 |
| 2018 | 0,001 | 0,293 | 0,074 | 0,497 |
| 2019 | 0,001 | 0,364 | 0,061 | 1,107 |
| 2020 | 0,0005 | 0,312 | 0,047 | 0,154 |
| 2021 | 0,001 | 0,234 | 0,056 | 0,310 |
| GGRM | 2017 | 0,001 | 0,257 | 0,568 | 0,253 |
| 2018 | 0,001 | 0,256 | 0,558 | 0,276 |
| 2019 | 0,001 | 0,249 | 0,545 | 0,221 |
| 2020 | 0,001 | 0,209 | 0,510 | 0,233 |
| 2021 | 0,001 | 0,231 | 0,528 | 0,168 |
| HOKI | 2017 | 0,001 | 0,255 | 0,125 | 0,340 |
| 2018 | 0,001 | 0,253 | 0,187 | 0,252 |
| 2019 | 0,001 | 0,270 | 0,184 | 0,356 |
| 2020 | 0,001 | 0,252 | 0,162 | 0,392 |
| 2021 | 0,0003 | 0,304 | 0,151 | 0,632 |
| ICBP | 2017 | 0,001 | 0,319 | 0,103 | 0,358 |
| 2018 | 0,002 | 0,277 | 0,116 | 0,311 |
| 2019 | 0,003 | 0,279 | 0,099 | 0,217 |
| 2020 | 0,001 | 0,255 | 0,044 | 0,169 |
| 2021 | 0,001 | 0,205 | 0,050 | 0,284 |
| INDF | 2017 | 0,001 | 0,331 | 0,111 | 0,451 |
| 2018 | 0,001 | 0,334 | 0,121 | 0,465 |
| 2019 | 0,001 | 0,325 | 0,100 | 0,270 |
| 2020 | 0,001 | 0,296 | 0,068 | 0,224 |
| 2021 | 0,001 | 0,225 | 0,071 | 0,247 |
| JPFA | 2017 | 0,001 | 0,364 | 0,304 | 0,388 |
| 2018 | 0,001 | 0,271 | 0,271 | 0,250 |
| 2019 | 0,001 | 0,268 | 0,236 | 0,471 |
| 2020 | 0,001 | 0,272 | 0,218 | 0,200 |
| 2021 | 0,001 | 0,237 | 0,270 | 0,285 |
| KINO | 2017 | 0,001 | 0,222 | 0,119 | 0,386 |
| 2018 | 0,001 | 0,251 | 0,145 | 0,172 |
| 2019 | 0,001 | 0,189 | 0,119 | 0,171 |
| 2020 | 0,0004 | 0,159 | 0,131 | 0,557 |
| 2021 | 0,0004 | 0,208 | 0,113 | 0,153 |
| LSIP | 2017 | 0,002 | 0,252 | 0,032 | 0,281 |
| 2018 | 0,001 | 0,210 | 0,049 | 0,487 |
| 2019 | 0,001 | 0,284 | 0,033 | 0,134 |
| 2020 | 0,001 | 0,192 | 0,033 | 0,085 |
| 2021 | 0,001 | 0,206 | 0,031 | 0,239 |
| MIDI | 2017 | 0,0002 | 0,166 | 0,232 | 0,592 |
| 2018 | 0,0003 | 0,193 | 0,240 | 0,215 |
| 2019 | 0,0004 | 0,249 | 0,264 | 0,146 |
| 2020 | 0,0003 | 0,233 | 0,253 | 0,224 |
| 2021 | 0,0004 | 0,147 | 0,286 | 0,226 |
| MLBI | 2017 | 0,002 | 0,257 | 0,068 | 0,263 |
| 2018 | 0,005 | 0,267 | 0,060 | 0,299 |
| 2019 | 0,005 | 0,259 | 0,057 | 0,281 |
| 2020 | 0,002 | 0,280 | 0,059 | 0,622 |
| 2021 | 0,003 | 0,241 | 0,071 | 0,199 |
| MYOR | 2017 | 0,003 | 0,254 | 0,122 | 0,269 |
| 2018 | 0,003 | 0,261 | 0,191 | 0,304 |
| 2019 | 0,003 | 0,246 | 0,147 | 0,202 |
| 2020 | 0,003 | 0,279 | 0,142 | 0,293 |
| 2021 | 0,003 | 0,218 | 0,152 | 0,263 |
| RANC | 2017 | 0,001 | 0,200 | 0,299 | 0,309 |
| 2018 | 0,001 | 0,166 | 0,252 | 0,213 |
| 2019 | 0,001 | 0,134 | 0,287 | 0,164 |
| 2020 | 0,001 | 0,194 | 0,236 | 0,088 |
| 2021 | 0,001 | 0,155 | 0,274 | 0,121 |
| ROTI | 2017 | 0,001 | 0,273 | 0,011 | 0,264 |
| 2018 | 0,002 | 0,320 | 0,015 | 0,109 |
| 2019 | 0,002 | 0,319 | 0,018 | 0,159 |
| 2020 | 0,002 | 0,340 | 0,023 | 0,202 |
| 2021 | 0,003 | 0,252 | 0,029 | 0,135 |
| SDPC | 2017 | 0.0002 | 0,314 | 0,343 | 0,553 |
| 2018 | 0,0002 | 0,320 | 0,384 | 0,440 |
| 2019 | 0,0001 | 0,342 | 0,381 | 1,274 |
| 2020 | 0,0001 | 0,338 | 0,334 | 0,380 |
| 2021 | 0,0002 | 0,320 | 0,376 | 0,230 |
| SKLT | 2017 | 0,001 | 0,161 | 0,190 | 0,301 |
| 2018 | 0,001 | 0,192 | 0,207 | 0,170 |
| 2019 | 0,001 | 0,208 | 0,205 | 0,258 |
| 2020 | 0,001 | 0,236 | 0,190 | 0,167 |
| 2021 | 0,001 | 0,169 | 0,152 | 0,107 |
| SMAR | 2017 | 0,0005 | 0,164 | 0,166 | 0,228 |
| 2018 | 0,0003 | 0,148 | 0,167 | 0,420 |
| 2019 | 0,0005 | 0,229 | 0,171 | 0,162 |
| 2020 | 0,001 | 0,262 | 0,129 | 0,073 |
| 2021 | 0,001 | 0,213 | 0,184 | 0,070 |
| SSMS | 2017 | 0,001 | 0,277 | 0,023 | 0,274 |
| 2018 | 0,001 | 0,253 | 0,022 | 0,256 |
| 2019 | 0,0004 | 0,287 | 0,022 | 0,207 |
| 2020 | 0,001 | 0,354 | 0,025 | 0,269 |
| 2021 | 0,001 | 0,185 | 0,025 | 0,155 |
| STTP | 2017 | 0,001 | 0,251 | 0,098 | 0,210 |
| 2018 | 0,001 | 0,214 | 0,119 | 0,277 |
| 2019 | 0,002 | 0,205 | 0,110 | 0,153 |
| 2020 | 0,002 | 0,187 | 0,084 | 0,150 |
| 2021 | 0,001 | 0,193 | 0,087 | 0,207 |
| TBLA | 2017 | 0,001 | 0,238 | 0,153 | 0,153 |
| 2018 | 0,001 | 0,199 | 0,139 | 0,138 |
| 2019 | 0,001 | 0,270 | 0,126 | 0,147 |
| 2020 | 0,001 | 0,245 | 0,118 | 0,115 |
| 2021 | 0,001 | 0,226 | 0,122 | 0,120 |
| TGKA | 2017 | 0,001 | 0,217 | 0,359 | 0,250 |
| 2018 | 0,001 | 0,253 | 0,388 | 0,214 |
| 2019 | 0,001 | 0,225 | 0,251 | 0,221 |
| 2020 | 0,001 | 0,235 | 0,192 | 0,163 |
| 2021 | 0,001 | 0,209 | 0,266 | 0,239 |
| UNVR | 2017 | 0,004 | 0,253 | 0,127 | 0,257 |
| 2018 | 0,004 | 0,252 | 0,136 | 0,192 |
| 2019 | 0,003 | 0,253 | 0,118 | 0,315 |
| 2020 | 0,003 | 0,222 | 0,120 | 0,184 |
| 2021 | 0,003 | 0,232 | 0,129 | 0,247 |

Lampiran 4

Perhitungan Preferensi risiko eksekutif perusahaan sektor barang konsumen primer yang terdaftar di BEI tahun 2017-2021

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1 | AALI | 1.00 | 1.00 | 1.69 | 1.39 | 1.00 |
| 2 | ADES | 1.00 | 1.00 | 1.00 | 1.00 | 0.69 |
| 3 | AMRT | 1.39 | 1.61 | 1.00 | 1.61 | 1.00 |
| 4 | BUDI | 1.39 | 1.39 | 1.00 | 1.61 | 1.00 |
| 5 | CAMP | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 6 | CEKA | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 7 | CLEO | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 8 | DLTA | 0.69 | 0.69 | 0.69 | 1.00 | 1.00 |
| 9 | DSNG | 1.00 | 1.00 | 1.00 | 1.61 | 1.00 |
| 10 | GGRM | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 11 | HOKI | 1.00 | 1.00 | 1.00 | 1.00 | 1.10 |
| 12 | ICBP | 1.00 | 0.69 | 1.10 | 1.00 | 1.00 |
| 13 | INDF | 1.00 | 1.00 | 1.00 | .00 | 1.00 |
| 14 | JPFA | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 15 | KINO | 1.00 | 1.00 | 1.00 | 1.39 | 1.39 |
| 16 | LSIP | 0.69 | 1.00 | 1.00 | 1.00 | 1.00 |
| 17 | MIDI | 0.69 | 1.10 | 1.39 | 1.10 | 1.39 |
| 18 | MLBI | 0.69 | 1.61 | 1.61 | .69 | 1.10 |
| 19 | MYOR | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 |
| 20 | RANC | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 21 | ROTI | 1.00 | 0.69 | 0.69 | 0.69 | 1.10 |
| 22 | SDPC | -8.52 | 0.69 | 1.00 | 1.00 | 0.69 |
| 23 | SKLT | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 24 | SMAR | 1.61 | 1.10 | 1.61 | 1.00 | 1.00 |
| 25 | SSMS | 1.00 | 1.00 | 1.39 | 1.00 | 1.00 |
| 26 | STTP | 1.00 | 1.00 | 0.69 | 0.69 | 1.00 |
| 27 | TBLA | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 28 | TGKA | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 29 | UNVR | 1.39 | 1.39 | 1.10 | 1.10 | 1.10 |

Lampiran 5

Perhitungan tarif pajak efektif pada perusahaan sektor barang konsumen primer yang terdaftar di BEI tahun 2017-2021

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1 | AALI | 5.62 | 5.74 | 5.81 | 5.96 | 5.67 |
| 2 | ADES | 5.53 | 5.50 | 5.48 | 5.25 | 5.36 |
| 3 | AMRT | 5.26 | 5.28 | 5.48 | 5.27 | 5.19 |
| 4 | BUDI | 5.53 | 5.69 | 5.47 | 5.16 | 5.27 |
| 5 | CAMP | 5.55 | 5.57 | 5.43 | 5.42 | 5.33 |
| 6 | CEKA | 5.52 | 5.52 | 5.50 | 5.39 | 5.34 |
| 7 | CLEO | 5.27 | 5.40 | 5.48 | 5.36 | 5.37 |
| 8 | DLTA | 5.49 | 5.46 | 5.43 | 5.52 | 5.39 |
| 9 | DSNG | 5.67 | 5.68 | 5.90 | 5.74 | 5.46 |
| 10 | GGRM | 5.55 | 5.55 | 5.52 | 5.34 | 5.44 |
| 11 | HOKI | 5.54 | 5.53 | 5.60 | 5.53 | 5.72 |
| 12 | ICBP | 5.77 | 5.62 | 5.63 | 5.54 | 5.32 |
| 13 | INDF | 5.80 | 5.81 | 5.78 | 5.69 | 5.42 |
| 14 | JPFA | 5.90 | 5.60 | 5.59 | 5.61 | 5.47 |
| 15 | KINO | 5.40 | 5.53 | 5.24 | 5.07 | 5.34 |
| 16 | LSIP | 5.53 | 5.35 | 5.65 | 5.26 | 5.33 |
| 17 | MIDI | 5.11 | 5.26 | 5.52 | 5.45 | 4.99 |
| 18 | MLBI | 5.55 | 5.59 | 5.56 | 5.63 | 5.48 |
| 19 | MYOR | 5.54 | 5.56 | 5.51 | 5.63 | 5.38 |
| 20 | RANC | 5.30 | 5.11 | 4.90 | 5.27 | 5.04 |
| 21 | ROTI | 5.61 | 5.77 | 5.77 | 5.83 | 5.53 |
| 22 | SDPC | 5.75 | 5.77 | 5.83 | 5.82 | 5.77 |
| 23 | SKLT | 5.08 | 5.26 | 5.34 | 5.46 | 5.13 |
| 24 | SMAR | 5.10 | 5.00 | 5.43 | 5.57 | 5.36 |
| 25 | SSMS | 5.62 | 5.53 | 5.66 | 5.87 | 5.22 |
| 26 | STTP | 5.53 | 5.37 | 5.32 | 5.23 | 5.26 |
| 27 | TBLA | 5.47 | 5.29 | 5.60 | 5.50 | 5.42 |
| 28 | TGKA | 5.38 | 5.53 | 5.42 | 5.46 | 5.34 |
| 29 | UNVR | 5.53 | 5.53 | 5.53 | 5.40 | 5.45 |

**.**

Lampiran 6

Perhitungan instensitas persediaaan perusahaan sektor barang konsumen primer yang terdaftar di BEI tahun 2017-2021

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1 | AALI | 4.39 | 4.48 | 4.29 | 4.36 | 4.60 |
| 2 | ADES | 4.86 | 4.82 | 4.56 | 4.43 | 4.32 |
| 3 | AMRT | 5.76 | 5.79 | 5.76 | 5.68 | 5.76 |
| 4 | BUDI | 5.01 | 5.15 | 5.11 | 5.15 | 4.80 |
| 5 | CAMP | 4.83 | 5.05 | 5.09 | 4.84 | 4.65 |
| 6 | CEKA | 5.70 | 5.65 | 5.24 | 5.34 | 5.50 |
| 7 | CLEO | 4.57 | 4.74 | 4.38 | 4.36 | 4.50 |
| 8 | DLTA | 4.89 | 4.91 | 4.98 | 5.02 | 4.88 |
| 9 | DSNG | 4.26 | 4.30 | 4.11 | 3.85 | 4.03 |
| 10 | GGRM | 6.34 | 6.32 | 6.30 | 6.23 | 6.27 |
| 11 | HOKI | 4.83 | 5.23 | 5.21 | 5.09 | 5.02 |
| 12 | ICBP | 4.63 | 4.75 | 4.60 | 3.78 | 3.91 |
| 13 | INDF | 4.71 | 4.80 | 4.61 | 4.22 | 4.26 |
| 14 | JPFA | 5.72 | 5.60 | 5.46 | 5.38 | 5.60 |
| 15 | KINO | 4.78 | 4.98 | 4.78 | 4.88 | 4.73 |
| 16 | LSIP | 3.47 | 3.89 | 3.50 | 3.50 | 3.43 |
| 17 | MIDI | 5.45 | 5.48 | 5.58 | 5.53 | 5.66 |
| 18 | MLBI | 4.22 | 4.09 | 4.04 | 4.08 | 4.26 |
| 19 | MYOR | 4.80 | 5.25 | 4.99 | 4.96 | 5.02 |
| 20 | RANC | 5.70 | 5.53 | 5.66 | 5.46 | 5.61 |
| 21 | ROTI | 2.40 | 2.71 | 2.89 | 3.14 | 3.37 |
| 22 | SDPC | 5.84 | 5.95 | 5.94 | 5.81 | 5.93 |
| 23 | SKLT | 5.25 | 5.33 | 5.32 | 5.25 | 5.02 |
| 24 | SMAR | 5.11 | 5.12 | 5.14 | 4.86 | 5.21 |
| 25 | SSMS | 3.14 | 3.09 | 3.09 | 3.22 | 3.22 |
| 26 | STTP | 4.58 | 4.78 | 4.70 | 4.43 | 4.47 |
| 27 | TBLA | 5.03 | 4.93 | 4.84 | 4.77 | 4.80 |
| 28 | TGKA | 5.88 | 5.96 | 5.53 | 5.26 | 5.58 |
| 29 | UNVR | 4.84 | 4.91 | 4.77 | 4.79 | 4.86 |

Lampiran 7

Perhitungan penghindaran pajak perusahaan sektor barang konsumen primer yang terdaftar di BEI tahun 2017-2021

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1 | AALI | 5.76 | 6.20 | 5.87 | 5.95 | 5.91 |
| 2 | ADES | 4.82 | 4.47 | 4.97 | 4.74 | 5.14 |
| 3 | AMRT | 6.42 | 5.43 | 5.35 | 5.24 | 5.23 |
| 4 | BUDI | 4.48 | 5.88 | 5.21 | 4.19 | 4.73 |
| 5 | CAMP | 5.46 | 5.55 | 5.37 | 5.70 | 4.98 |
| 6 | CEKA | 5.83 | 4.73 | 5.19 | 5.68 | 5.65 |
| 7 | CLEO | 5.86 | 4.72 | 5.06 | 5.14 | 5.15 |
| 8 | DLTA | 5.56 | 5.37 | 5.36 | 5.90 | 5.38 |
| 9 | DSNG | 5.00 | 6.21 | 7.01 | 5.04 | 5.74 |
| 10 | GGRM | 5.53 | 5.62 | 5.40 | 5.45 | 5.12 |
| 11 | HOKI | 5.83 | 5.53 | 5.87 | 5.97 | 6.45 |
| 12 | ICBP | 5.88 | 5.74 | 5.38 | 5.13 | 5.65 |
| 13 | INDF | 6.11 | 6.14 | 5.60 | 5.41 | 5.51 |
| 14 | JPFA | 5.96 | 5.52 | 6.15 | 5.30 | 5.65 |
| 15 | KINO | 5.96 | 5.15 | 5.14 | 6.32 | 5.03 |
| 16 | LSIP | 5.64 | 6.19 | 4.90 | 4.44 | 5.48 |
| 17 | MIDI | 6.38 | 5.37 | 4.98 | 5.41 | 5.42 |
| 18 | MLBI | 5.57 | 5.70 | 5.64 | 6.43 | 5.29 |
| 19 | MYOR | 5.59 | 5.72 | 5.31 | 5.68 | 5.57 |
| 20 | RANC | 5.73 | 5.36 | 5.10 | 4.48 | 4.80 |
| 21 | ROTI | 5.58 | 4.69 | 5.07 | 5.31 | 4.91 |
| 22 | SDPC | 6.32 | 6.09 | 7.15 | 5.94 | 5.44 |
| 23 | SKLT | 5.71 | 5.14 | 5.55 | 5.12 | 4.67 |
| 24 | SMAR | 5.43 | 6.04 | 5.09 | 4.29 | 4.25 |
| 25 | SSMS | 5.61 | 5.55 | 5.33 | 5.59 | 5.04 |
| 26 | STTP | 5.35 | 5.62 | 5.03 | 5.01 | 5.33 |
| 27 | TBLA | 5.03 | 4.93 | 4.99 | 4.74 | 4.79 |
| 28 | TGKA | 5.52 | 5.37 | 5.40 | 5.09 | 5.48 |
| 29 | UNVR | 5.55 | 5.26 | 5.75 | 5.21 | 5.51 |

Lampiran 8

Perhitungan rumus seluruh variabel pada perusahaan sektor barang konsumen primer yang terdaftar di BEI tahun 2017-2021

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Nama Perusahaan** | **Tahun** | **Penghindaran Pajak** | | **Jumlah** |
| **Kas yg dibayarkan untk beban pajak** | **Laba sebelum pajak** |
| AALI | 2017 | Rp 933.423,00 | Rp 2.938.505,00 | 0,317652344 |
| 2018 | Rp 1.090.792,00 | Rp 2.207.080,00 | 0,494224043 |
| 2019 | Rp 233.349,00 | Rp 660.860,00 | 0,353098992 |
| 2020 | Rp 560.293,00 | Rp 1.462.635,00 | 0,383070964 |
| 2021 | Rp 39.286,00 | Rp 2.913.169,00 | 0,013485658 |
| ADES | 2017 | Rp 6.344,00 | Rp 51.095,00 | 0,124160877 |
| 2018 | Rp 6.113,00 | Rp 70.060,00 | 0,087253782 |
| 2019 | Rp 15.885,00 | Rp 110.179,00 | 0,14417448 |
| 2020 | Rp 19.093,00 | Rp 167.919,00 | 0,113703631 |
| 2021 | Rp 57.864,00 | Rp 337.828,00 | 0,171282428 |
| AMRT | 2017 | Rp 195.383,00 | Rp 318.873,00 | 0,612729833 |
| 2018 | Rp 190.103,00 | Rp 831.131,00 | 0,228728083 |
| 2019 | Rp 240.817,00 | Rp 1.141.137,00 | 0,211032505 |
| 2020 | Rp 253.622,00 | Rp 1.352.466,00 | 0,187525601 |
| 2021 | Rp 451.970,00 | Rp 2.423.250,00 | 0,186513979 |
| BUDI | 2017 | Rp 5.363,00 | Rp 61.016,00 | 0,087894978 |
| 2018 | Rp 25.799,00 | Rp 71.781,00 | 0,359412658 |
| 2019 | Rp 15.448,00 | Rp 83.905,00 | 0,184112985 |
| 2020 | Rp 4.556,00 | Rp 69.312,00 | 0,065731764 |
| 2021 | Rp 12.875,00 | Rp 113.965,00 | 0,112973281 |
| CAMP | 2017 | Rp 107.835.867.598,00 | Rp 58.384.115.529,00 | 1,847006958 |
| 2018 | Rp 21.600.130.110,00 | Rp 84.038.783.563,00 | 0,257025735 |
| 2019 | Rp 21.429.110.362,00 | Rp 99.535.473.132,00 | 0,215291189 |
| 2020 | Rp 16.969.073.278,00 | Rp 56.816.360.398,00 | 0,298665264 |
| 2021 | Rp 18.284.484.130,00 | Rp 126.156.941.830,00 | 0,144934427 |
| CEKA | 2017 | Rp 48.635.458.386,00 | Rp 143.195.939.366,00 | 0,33964272 |
| 2018 | Rp 13.897.283.933,00 | Rp 123.394.812.359,00 | 0,11262454 |
| 2019 | Rp 51.024.771.845,00 | Rp 285.132.249.695,00 | 0,178951248 |
| 2020 | Rp 68.470.778.126,00 | Rp 232.864.791.126,00 | 0,294036629 |
| 2021 | Rp 67.126.869.331,00 | Rp 236.334.817.214,00 | 0,284032925 |
| CLEO | 2017 | Rp 21.887.261.999,00 | Rp 62.342.385.255,00 | 0,351081562 |
| 2018 | Rp 9.128.676.342,00 | Rp 81.356.830.315,00 | 0,112205408 |
| 2019 | Rp 27.000.838.885,00 | Rp 172.342.839.552,00 | 0,15666934 |
| 2020 | Rp 28.882.717.979,00 | Rp 168.613.556.985,00 | 0,171295348 |
| 2021 | Rp 39.838.906.262,00 | Rp 229.981.620.687,00 | 0,173226478 |
| DLTA | 2017 | Rp 95.717.980,00 | Rp 369.012.853,00 | 0,259389285 |
| 2018 | Rp 94.339.700,00 | Rp 441.248.118,00 | 0,213801932 |
| 2019 | Rp 87.631.571,00 | Rp 412.437.215,00 | 0,212472512 |
| 2020 | Rp 59.940.288,00 | Rp 164.704.480,00 | 0,363926276 |
| 2021 | Rp 52.487.053,00 | Rp 240.865.871,00 | 0,21790988 |
| DSNG | 2017 | Rp 139.854,00 | Rp 946.757,00 | 0,147719003 |
| 2018 | Rp 303.778,00 | Rp 611.264,00 | 0,496966941 |
| 2019 | Rp 309.941,00 | Rp 280.084,00 | 1,106600163 |
| 2020 | Rp 107.373,00 | Rp 695.296,00 | 0,154427755 |
| 2021 | Rp 299.414,00 | Rp 965.884,00 | 0,309989605 |
| GGRM | 2017 | Rp 2.638.900,00 | Rp 10.436.512,00 | 0,252852677 |
| 2018 | Rp 2.897.496,00 | Rp 10.479.242,00 | 0,276498625 |
| 2019 | Rp 3.204.640,00 | Rp 14.487.736,00 | 0,221196742 |
| 2020 | Rp 2.251.510,00 | Rp 9.663.133,00 | 0,233000001 |
| 2021 | Rp 1.224.291,00 | Rp 7.286.846,00 | 0,168013843 |
| HOKI | 2017 | Rp 21.897.931.481,00 | Rp 64.384.420.849,00 | 0,340112269 |
| 2018 | Rp 30.452.617.379,00 | Rp 120.822.298.064,00 | 0,252044679 |
| 2019 | Rp 50.625.959.608,00 | Rp 142.179.083.420,00 | 0,356071782 |
| 2020 | Rp 19.963.019.892,00 | Rp 50.874.681.549,00 | 0,392395968 |
| 2021 | Rp 11.381.823.016,00 | Rp 17.997.743.133,00 | 0,632402792 |
| ICBP | 2017 | Rp 1.862.383,00 | Rp 5.206.561,00 | 0,357699257 |
| 2018 | Rp 2.005.525,00 | Rp 6.446.785,00 | 0,311089171 |
| 2019 | Rp 1.615.934,00 | Rp 7.436.972,00 | 0,217283862 |
| 2020 | Rp 1.684.628,00 | Rp 9.958.647,00 | 0,169162337 |
| 2021 | Rp 2.817.278,00 | Rp 9.935.232,00 | 0,28356439 |
| INDF | 2017 | Rp 3.422.799,00 | Rp 7.594.822,00 | 0,450675342 |
| 2018 | Rp 3.460.973,00 | Rp 7.446.966,00 | 0,464749403 |
| 2019 | Rp 2.361.672,00 | Rp 8.749.397,00 | 0,269923973 |
| 2020 | Rp 2.784.615,00 | Rp 12.426.334,00 | 0,224089824 |
| 2021 | Rp 3.577.269,00 | Rp 14.456.085,00 | 0,247457662 |
| JPFA | 2017 | Rp 674.877,00 | Rp 1.740.595,00 | 0,38772776 |
| 2018 | Rp 773.175,00 | Rp 3.089.839,00 | 0,250231485 |
| 2019 | Rp 1.212.233,00 | Rp 2.572.708,00 | 0,471189501 |
| 2020 | Rp 335.394,00 | Rp 1.679.091,00 | 0,199747363 |
| 2021 | Rp 796.896,00 | Rp 2.793.847,00 | 0,285232513 |
| KINO | 2017 | Rp 54.442.838.200,00 | Rp 140.964.951.060,00 | 0,386215423 |
| 2018 | Rp 34.557.803.047,00 | Rp 200.385.373.873,00 | 0,172456714 |
| 2019 | Rp 108.800.715.984,00 | Rp 636.096.776.179,00 | 0,171044281 |
| 2020 | Rp 75.294.227.229,00 | Rp 135.159.940.052,00 | 0,557075027 |
| 2021 | Rp 1.872.371.924,00 | Rp 127.135.975.585,00 | 0,014727318 |
| LSIP | 2017 | Rp 270.181,00 | Rp 962.514,00 | 0,28070345 |
| 2018 | Rp 203.071,00 | Rp 417.052,00 | 0,486920096 |
| 2019 | Rp 47.316,00 | Rp 352.743,00 | 0,134137318 |
| 2020 | Rp 72.973,00 | Rp 860.439,00 | 0,084809034 |
| 2021 | Rp 298.136,00 | Rp 1.246.886,00 | 0,239104457 |
| MIDI | 2017 | Rp 72.925,00 | Rp 123.249,00 | 0,591688371 |
| 2018 | Rp 42.322,00 | Rp 197.098,00 | 0,214725669 |
| 2019 | Rp 39.617,00 | Rp 270.473,00 | 0,146473031 |
| 2020 | Rp 58.410,00 | Rp 261.024,00 | 0,223772527 |
| 2021 | Rp 72.925,00 | Rp 322.747,00 | 0,225950977 |
| MLBI | 2017 | Rp 467.798,00 | Rp 1.780.020,00 | 0,262804912 |
| 2018 | Rp 500.380,00 | Rp 1.671.912,00 | 0,299286087 |
| 2019 | Rp 456.918,00 | Rp 1.626.612,00 | 0,280901653 |
| 2020 | Rp 246.674,00 | Rp 396.470,00 | 0,622175701 |
| 2021 | Rp 174.654,00 | Rp 877.781,00 | 0,198972181 |
| MYOR | 2017 | Rp 588.474.260.121,00 | Rp 2.186.884.603.474,00 | 0,269092507 |
| 2018 | Rp 723.570.678.622,00 | Rp 2.381.942.198.855,00 | 0,303773399 |
| 2019 | Rp 547.269.067.440,00 | Rp 2.704.466.581.011,00 | 0,202357489 |
| 2020 | Rp 614.758.865.448,00 | Rp 2.098.168.514.645,00 | 0,292997851 |
| 2021 | Rp 406.975.511.465,00 | Rp 1.549.648.556.686,00 | 0,262624393 |
| RANC | 2017 | Rp 14.543.924.321,00 | Rp 47.109.826.388,00 | 0,308723794 |
| 2018 | Rp 12.778.039.832,00 | Rp 59.877.255.323,00 | 0,2134039 |
| 2019 | Rp 10.471.295.767,00 | Rp 64.038.406.949,00 | 0,163515869 |
| 2020 | Rp 8.333.866.195,00 | Rp 94.284.369.099,00 | 0,088390751 |
| 2021 | Rp 15.278.956.465,00 | Rp 8.515.696.324,00 | 1,794211053 |
| ROTI | 2017 | Rp 49.102.534.677,00 | Rp 186.147.334.530,00 | 0,263783174 |
| 2018 | Rp 20.320.139.824,00 | Rp 186.936.324.915,00 | 0,108700863 |
| 2019 | Rp 55.180.972.607,00 | Rp 347.098.820.613,00 | 0,158977701 |
| 2020 | Rp 32.380.538.836,00 | Rp 160.357.537.779,00 | 0,201927139 |
| 2021 | Rp 50.769.925.062,00 | Rp 376.045.893.335,00 | 0,135009918 |
| SDPC | 2017 | Rp 11.424.370.820,00 | Rp 20.674.313.211,00 | 0,552587682 |
| 2018 | Rp 12.576.212.119,00 | Rp 28.590.920.205,00 | 0,439867344 |
| 2019 | Rp 15.248.840.446,00 | Rp 11.969.483.578,00 | 1,273976471 |
| 2020 | Rp 14.624.969.737,00 | Rp 7.739.375.309,00 | 1,889683489 |
| 2021 | Rp 14.416.035.950,00 | Rp 17.922.516.585,00 | 0,804353333 |
| SKLT | 2017 | Rp 8.237.550.980,00 | Rp 27.370.565.356,00 | 0,300963859 |
| 2018 | Rp 6.739.406.776,00 | Rp 39.567.679.343,00 | 0,170326056 |
| 2019 | Rp 14.650.111.931,00 | Rp 56.782.206.578,00 | 0,25800533 |
| 2020 | Rp 9.276.903.406,00 | Rp 55.673.983.557,00 | 0,166629057 |
| 2021 | Rp 10.878.886.166,00 | Rp 101.725.399.549,00 | 0,106943656 |
| SMAR | 2017 | Rp 275.482,00 | Rp 1.206.336,00 | 0,228362579 |
| 2018 | Rp 294.731,00 | Rp 701.504,00 | 0,420141582 |
| 2019 | Rp 189.223,00 | Rp 1.166.053,00 | 0,1622765 |
| 2020 | Rp 151.630,00 | Rp 2.087.780,00 | 0,072627384 |
| 2021 | Rp 250.014,00 | Rp 3.593.740,00 | 0,069569307 |
| SSMS | 2017 | Rp 299.255.062,00 | Rp 1.093.697.928,00 | 0,273617655 |
| 2018 | Rp 412.427.460,00 | Rp 340.868.812,00 | 1,209930171 |
| 2019 | Rp 295.782.473,00 | Rp 154.592.621,00 | 1,91330266 |
| 2020 | Rp 241.987.946,00 | Rp 899.545.934,00 | 0,269011216 |
| 2021 | Rp 289.996.167,00 | Rp 1.873.952.184,00 | 0,154751103 |
| STTP | 2017 | Rp 60.687.733.168,00 | Rp 288.545.819.603,00 | 0,210322691 |
| 2018 | Rp 89.810.904.314,00 | Rp 324.694.650.175,00 | 0,276601121 |
| 2019 | Rp 92.823.915.898,00 | Rp 607.043.293.422,00 | 0,152911525 |
| 2020 | Rp 115.958.847.906,00 | Rp 773.607.195.121,00 | 0,149893704 |
| 2021 | Rp 158.394.616.582,00 | Rp 765.188.720.115,00 | 0,207000721 |
| TBLA | 2017 | Rp 190.048,00 | Rp 1.244.596,00 | 0,152698546 |
| 2018 | Rp 193.177,00 | Rp 1.403.045,00 | 0,137684108 |
| 2019 | Rp 133.094,00 | Rp 905.158,00 | 0,147039522 |
| 2020 | Rp 103.743,00 | Rp 901.334,00 | 0,115099397 |
| 2021 | Rp 122.823,00 | Rp 1.022.870,00 | 0,120076843 |
| TGKA | 2017 | Rp 81.329.707.775,00 | Rp 325.696.478.507,00 | 0,249710123 |
| 2018 | Rp 91.068.365.693,00 | Rp 426.291.444.535,00 | 0,213629353 |
| 2019 | Rp 122.370.262.617,00 | Rp 553.046.935.019,00 | 0,221265601 |
| 2020 | Rp 101.949.304.470,00 | Rp 625.284.763.496,00 | 0,163044601 |
| 2021 | Rp 145.318.279.633,00 | Rp 608.171.241.151,00 | 0,238943031 |
| UNVR | 2017 | Rp 2.406.049,00 | Rp 9.371.661,00 | 0,256736666 |
| 2018 | Rp 2.340.586,00 | Rp 12.185.764,00 | 0,192075441 |
| 2019 | Rp 3.120.471,00 | Rp 9.901.772,00 | 0,315142684 |
| 2020 | Rp 1.693.036,00 | Rp 9.206.869,00 | 0,183888356 |
| 2021 | Rp 1.848.151,00 | Rp 7.496.592,00 | 0,246532158 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | **Preferensi Risiko Eksekutif** | | | | | **Total EBITDA tanpa STDV (Rp)** | **STDV dari EBITDA (Rp)** | **Total Aset** | **E** | **Hasil** | **Total Hasil** |
| **No** | **Nama Perusahaan** | **Tahun** | **Laba bersih setelah pajak (Rp)** | **Beban bunga (Rp)** | **Beban Pajak (Rp)** | **Depresiasi (Rp)** | **Amortisasi (Rp)** |
| 1 | AALI | 2017 | 2.113.629,00 | 132.446,00 | 67.519,00 | 118.624,00 | - | 2.432.218,00 | 814.918,78 | 24.935.426,00 | 0,0326812 | 0,0975407 | 0,000677366 |
|  | 2018 | 1.520.723,00 | 225.057,00 | 83.624,00 | 135.478,00 | - | 1.964.882,00 | 568.584,93 | 26.856.967,00 | 0,0211709 | 0,073161 | 0,000508062 |
|  | 2019 | 243.629,00 | 350.337,00 | 77.281,00 | 146.421,00 | - | 817.668,00 | 123.114,88 | 26.974.124,00 | 0,0045642 | 0,0303131 | 0,000210507 |
|  | 2020 | 893.779,00 | 418.290,00 | 108.429,00 | 151.368,00 | - | 1.571.866,00 | 320.725,43 | 27.781.231,00 | 0,0115447 | 0,0565801 | 0,000392918 |
|  | 2021 | 2.067.362,00 | 394.499,00 | 321.890,00 | 153.392,00 | - | 2.937.143,00 | 752.515,19 | 30.399.906,00 | 0,0247539 | 0,0966168 | 0,00067095 |
| 2 | ADES | 2017 | 38.242,00 | 22.269,00 | 12.853,00 | 9.773,00 | 1,00 | 83.138,00 | 12.935,88 | 840.236,00 | 0,0153955 | 0,098946 | 0,000687125 |
|  | 2018 | 52.958,00 | 22.320,00 | 17.102,00 | 10.424,00 | - | 102.804,00 | 17.833,33 | 881.275,00 | 0,0202358 | 0,1166537 | 0,000810095 |
|  | 2019 | 83.885,00 | 14.875,00 | 26.294,00 | 7.716,00 | 1.336,00 | 134.106,00 | 29.711,18 | 822.375,00 | 0,0361285 | 0,1630716 | 0,001132442 |
|  | 2020 | 135.789,00 | 787,00 | 32.130,00 | 9.016,00 | 1.789,00 | 179.511,00 | 51.207,92 | 958.791,00 | 0,0534088 | 0,1872264 | 0,001300183 |
|  | 2021 | 265.758,00 | 747,00 | 72.070,00 | 6.211,00 | 1.741,00 | 346.527,00 | 101.830,62 | 1.304.108,00 | 0,0780845 | 0,2657196 | 0,001845275 |
| 3 | AMRT | 2017 | 257.735,00 | 647.544,00 | 61.138,00 | 168.508,00 | 18.548,00 | 1.153.473,00 | 224.551,73 | 21.901.740,00 | 0,0102527 | 0,0526658 | 0,000365735 |
|  | 2018 | 668.426,00 | 528.458,00 | 163.232,00 | 166.711,00 | 28.270,00 | 1.555.097,00 | 243.980,44 | 22.165.968,00 | 0,011007 | 0,070157 | 0,000487201 |
|  | 2019 | 1.138.888,00 | 394.562,00 | 275.249,00 | 148.755,00 | 36.665,00 | 1.994.119,00 | 389.018,59 | 23.992.313,00 | 0,0162143 | 0,0831149 | 0,000577187 |
|  | 2020 | 1.088.477,00 | 336.192,00 | 263.989,00 | 140.715,00 | 36.178,00 | 1.865.551,00 | 372.169,55 | 25.970.743,00 | 0,0143303 | 0,0718328 | 0,000498839 |
|  | 2021 | 1.988.750,00 | 259.111,00 | 434.500,00 | 138.162,00 | 31.505,00 | 2.852.028,00 | 721.709,62 | 27.493.748,00 | 0,02625 | 0,1037337 | 0,000720373 |
| 4 | BUDI | 2017 | 45.691,00 | 115.845,00 | 15.325,00 | 5.095,00 | - | 181.956,00 | 42.771,37 | 2.939.456,00 | 0,0145508 | 0,0619012 | 0,00042987 |
|  | 2018 | 50.467,00 | 138.096,00 | 21.314,00 | 7.799,00 | - | 217.676,00 | 50.310,97 | 3.932.980,00 | 0,0127921 | 0,0553463 | 0,000384349 |
|  | 2019 | 64.021,00 | 146.115,00 | 19.884,00 | 7.854,00 | - | 237.874,00 | 54.015,80 | 2.999.767,00 | 0,0180067 | 0,0792975 | 0,000550677 |
|  | 2020 | 67.093,00 | 124.677,00 | 2.219,00 | 12.330,00 | - | 206.319,00 | 48.351,36 | 2.963.007,00 | 0,0163183 | 0,0696316 | 0,000483553 |
|  | 2021 | 91.723,00 | 115.956,00 | 22.242,00 | 27.473,00 | - | 257.394,00 | 44.402,79 | 2.993.218,00 | 0,0148345 | 0,0859924 | 0,000597169 |
| 5 | CAMP | 2017 | 43.421.734.614,00 | 46.733.775.985,00 | 14.962.380.915,00 | 59.365.155.948,00 | 1.596.660.039,00 | 166.079.707.501,00 | 21.464.589.037,00 | 1.211.184.522.659,00 | 0,017722 | 0,1371217 | 0,000952234 |
|  | 2018 | 61.947.295.689,00 | 10.198.983.634,00 | 22.091.487.874,00 | 65.300.218.856,00 | 1.596.660.039,00 | 161.134.646.092,00 | 26.470.034.448,47 | 1.004.275.813.783,00 | 0,0263573 | 0,1604486 | 0,001114226 |
|  | 2019 | 76.758.829.457,00 | 616.969.112,00 | 22.776.643.675,00 | 68.978.437.330,00 | 1.596.660.039,00 | 170.727.539.613,00 | 32.686.601.630,94 | 1.057.529.235.985,00 | 0,0309085 | 0,16144 | 0,001121111 |
|  | 2020 | 44.045.828.312,00 | 538.471.297,00 | 12.770.532.085,00 | 71.447.467.728,00 | 1.596.660.039,00 | 130.398.959.461,00 | 27.604.070.986,30 | 1.086.873.666.641,00 | 0,0253977 | 0,1199762 | 0,000833168 |
|  | 2021 | 100.066.615.090,00 | 541.219.305,00 | 26.090.326.740,00 | 62.317.490.844,00 | 1.596.660.039,00 | 190.612.312.018,00 | 38.245.872.491,31 | 1.147.260.611.703,00 | 0,0333367 | 0,1661456 | 0,001153789 |
| 6 | CEKA | 2017 | 107.420.886.839,00 | 17.972.677.646,00 | 35.775.052.527,00 | 1.815.929.152,00 | - | 162.984.546.164,00 | 39.579.347.127,97 | 1.392.636.444.501,00 | 0,0284204 | 0,1170331 | 0,00081273 |
|  | 2018 | 92.649.656.775,00 | 13.513.481.927,00 | 30.745.155.584,00 | 1.900.317.058,00 | - | 138.808.611.344,00 | 34.239.984.738,52 | 1.168.956.042.706,00 | 0,0292911 | 0,1187458 | 0,000824624 |
|  | 2019 | 215.459.200.242,00 | 508.479.558,00 | 69.673.049.453,00 | 1.626.760.486,00 | - | 287.267.489.739,00 | 83.397.102.537,14 | 1.393.079.542.074,00 | 0,0598653 | 0,2062104 | 0,001432017 |
|  | 2020 | 181.812.593.992,00 | 15.289.211,00 | 51.052.197.134,00 | 1.798.380.979,00 | - | 234.678.461.316,00 | 70.214.791.223,91 | 1.566.673.828.068,00 | 0,0448177 | 0,1497941 | 0,001040237 |
|  | 2021 | 187.066.990.085,00 | 4.220.299,00 | 49.267.827.129,00 | 1.997.193.536,00 | - | 238.336.231.049,00 | 72.200.463.382,42 | 1.697.387.196.209,00 | 0,0425362 | 0,1404136 | 0,000975094 |
| 7 | CLEO | 2017 | 50.173.730.829,00 | 21.023.797.769,00 | 12.168.654.426,00 | 5.965.742.629,00 | - | 89.331.925.653,00 | 17.589.945.909,03 | 660.917.775.322,00 | 0,0266144 | 0,1351634 | 0,000938635 |
|  | 2018 | 63.261.752.474,00 | 22.163.045.575,00 | 18.095.077.841,00 | 4.475.607.273,00 | - | 107.995.483.163,00 | 22.396.910.238,04 | 833.933.861.594,00 | 0,0268569 | 0,1295013 | 0,000899314 |
|  | 2019 | 130.756.461.708,00 | 14.564.459.528,00 | 41.586.377.844,00 | 3.603.747.298,00 | - | 190.511.046.378,00 | 48.565.209.395,41 | 1.245.144.303.719,00 | 0,0390037 | 0,1530032 | 0,001062522 |
|  | 2020 | 132.772.234.495,00 | 24.977.235.799,00 | 35.841.322.490,00 | 8.392.836.822,00 | - | 201.983.629.606,00 | 47.849.537.809,56 | 1.310.940.121.622,00 | 0,0365002 | 0,1540754 | 0,001069968 |
|  | 2021 | 180.711.667.020,00 | 13.336.971.780,00 | 49.269.953.667,00 | 12.953.434.427,00 | - | 256.272.026.894,00 | 66.775.490.799,45 | 1.348.181.576.913,00 | 0,04953 | 0,1900872 | 0,00132005 |
| 8 | DLTA | 2017 | 279.772.635,00 | 4.057.433,00 | 89.240.218,00 | 1.419.253,00 | - | 374.489.539,00 | 107.894.891,34 | 1.340.842.765,00 | 0,080468 | 0,2792941 | 0,001939543 |
|  | 2018 | 338.129.985,00 | 3.433.973,00 | 103.118.133,00 | 1.496.688,00 | - | 446.178.779,00 | 130.509.898,31 | 1.523.517.170,00 | 0,0856636 | 0,292861 | 0,002033757 |
|  | 2019 | 317.815.177,00 | 3.311.495,00 | 94.622.038,00 | 1.364.848,00 | - | 417.113.558,00 | 122.618.026,05 | 1.425.983.722,00 | 0,0859884 | 0,2925093 | 0,002031315 |
|  | 2020 | 123.465.762,00 | 3.524.175,00 | 41.238.718,00 | 1.235.730,00 | - | 169.464.385,00 | 47.359.766,74 | 1.225.580.913,00 | 0,0386427 | 0,1382727 | 0,000960227 |
|  | 2021 | 187.992.998,00 | 3.248.716,00 | 52.872.873,00 | 1.208.006,00 | - | 245.322.593,00 | 72.266.571,11 | 1.308.722.065,00 | 0,0552192 | 0,187452 | 0,00130175 |
| 9 | DSNG | 2017 | 671.046,00 | 17.874,00 | 275.711,00 | 3.885,00 | 4.712,00 | 973.228,00 | 259.708,11 | 8.336.065,00 | 0,0311548 | 0,1167491 | 0,000810758 |
|  | 2018 | 432.417,00 | 359.218,00 | 178.847,00 | 3.337,00 | 142.137,00 | 1.115.956,00 | 154.370,20 | 11.738.892,00 | 0,0131503 | 0,0950648 | 0,000660173 |
|  | 2019 | 178.164,00 | 504.644,00 | 101.920,00 | 5.662,00 | 245.596,00 | 1.035.986,00 | 168.814,52 | 11.620.821,00 | 0,0145269 | 0,0891491 | 0,000619091 |
|  | 2020 | 478.171,00 | 18.815,00 | 217.125,00 | 5.545,00 | 242.273,00 | 961.929,00 | 173.095,49 | 14.151.383,00 | 0,0122317 | 0,0679742 | 0,000472043 |
|  | 2021 | 739.649,00 | 14.460,00 | 226.235,00 | 7.621,00 | 239.916,00 | 1.227.881,00 | 266.289,85 | 13.712.160,00 | 0,01942 | 0,0895469 | 0,000621853 |
| 10 | GGRM | 2017 | 7.755.347,00 | 800.741,00 | 2.681.165,00 | 450.497,00 | - | 11.687.750,00 | 2.858.583,09 | 66.759.930,00 | 0,0428188 | 0,1750713 | 0,001215773 |
|  | 2018 | 7.793.068,00 | 677.562,00 | 2.686.174,00 | 472.357,00 | - | 11.629.161,00 | 2.883.822,95 | 69.097.219,00 | 0,0417357 | 0,1683014 | 0,00116876 |
|  | 2019 | 10.880.704,00 | 585.354,00 | 3.607.032,00 | 524.289,00 | - | 15.597.379,00 | 4.083.191,68 | 78.647.274,00 | 0,0519178 | 0,1983207 | 0,001377227 |
|  | 2020 | 7.647.729,00 | 382.722,00 | 2.015.404,00 | 545.085,00 | - | 10.590.940,00 | 2.848.143,39 | 78.191.409,00 | 0,0364253 | 0,1354489 | 0,000940617 |
|  | 2021 | 5.605.321,00 | 74.919,00 | 1.681.525,00 | 633.808,00 | - | 7.995.573,00 | 2.091.345,87 | 89.964.369,00 | 0,0232464 | 0,0888749 | 0,000617187 |
| 11 | HOKI | 2017 | 47.964.112.940,00 | 10.012.722.452,00 | 16.420.307.909,00 | 1.882.899.556,00 | - | 76.280.042.857,00 | 17.379.606.301,25 | 576.963.542.579,00 | 0,0301225 | 0,1322095 | 0,000918121 |
|  | 2018 | 90.195.136.265,00 | 12.974.049.318,00 | 30.627.161.799,00 | 1.856.230.819,00 | - | 135.652.578.201,00 | 33.360.553.951,54 | 758.846.556.031,00 | 0,0439622 | 0,1787615 | 0,0012414 |
|  | 2019 | 103.723.133.972,00 | 16.749.467.477,00 | 38.455.949.448,00 | 1.798.224.334,00 | - | 160.726.775.231,00 | 38.352.333.919,09 | 848.676.035.300,00 | 0,0451908 | 0,1893853 | 0,001315176 |
|  | 2020 | 38.038.419.405,00 | 18.578.305.433,00 | 12.836.262.144,00 | 1.934.278.170,00 | - | 71.387.265.152,00 | 13.721.206.333,88 | 906.924.214.166,00 | 0,0151294 | 0,0787136 | 0,000546622 |
|  | 2021 | 12.533.087.704,00 | 22.605.423.222,00 | 5.464.655.429,00 | 1.818.492.839,00 | - | 42.421.659.194,00 | 8.262.365.131,74 | 989.119.315.334,00 | 0,0083533 | 0,0428883 | 0,000297836 |
| 12 | ICBP | 2017 | 3.543.173,00 | 127.694,00 | 1.663.388,00 | 675.652,00 | - | 6.009.907,00 | 1.309.194,37 | 31.619.514,00 | 0,0414046 | 0,1900696 | 0,001319927 |
|  | 2018 | 4.658.781,00 | 147.005,00 | 1.788.004,00 | 5.713.172,00 | - | 12.306.962,00 | 2.335.417,77 | 34.367.153,00 | 0,0679549 | 0,3581025 | 0,002486823 |
|  | 2019 | 5.360.029,00 | 161.444,00 | 2.076.943,00 | 6.599.585,00 | - | 14.198.001,00 | 2.694.718,65 | 38.709.314,00 | 0,0696142 | 0,3667851 | 0,002547119 |
|  | 2020 | 7.418.574,00 | 657.097,00 | 2.540.073,00 | 1.487.643,00 | - | 12.103.387,00 | 2.639.457,29 | 103.588.325,00 | 0,0254803 | 0,1168412 | 0,000811397 |
|  | 2021 | 7.900.282,00 | 1.820.477,00 | 2.540.073,00 | 1.632.353,00 | - | 13.893.185,00 | 2.692.248,93 | 118.066.626,00 | 0,0228028 | 0,1176724 | 0,00081717 |
| 13 | INDF | 2017 | 5.145.063,00 | 1.395.763,00 | 2.497.558,00 | 359.780,00 | 133.238,00 | 9.531.402,00 | 1.824.022,63 | 88.400.877,00 | 0,0206335 | 0,1078202 | 0,000748752 |
|  | 2018 | 4.961.851,00 | 1.553.151,00 | 2.485.115,00 | 369.536,00 | 133.238,00 | 9.502.891,00 | 1.749.363,41 | 96.537.796,00 | 0,018121 | 0,098437 | 0,00068359 |
|  | 2019 | 5.902.729,00 | 1.727.018,00 | 2.846.668,00 | 348.439,00 | 133.238,00 | 10.958.092,00 | 2.100.072,64 | 96.198.559,00 | 0,0218306 | 0,1139112 | 0,00079105 |
|  | 2020 | 8.752.066,00 | 1.854.625,00 | 3.674.268,00 | 25.551,00 | 133.238,00 | 14.439.748,00 | 3.220.424,79 | 163.136.516,00 | 0,0197407 | 0,0885133 | 0,000614676 |
|  | 2021 | 11.203.585,00 | 2.820.690,00 | 3.252.500,00 | 66.218,00 | 133.238,00 | 17.476.231,00 | 4.074.156,90 | 179.356.193,00 | 0,0227155 | 0,0974387 | 0,000676658 |
| 14 | JPFA | 2017 | 1.107.810,00 | 481.926,00 | 632.785,00 | 85.259,00 | 91.173,00 | 2.398.953,00 | 380.657,07 | 21.088.870,00 | 0,0180501 | 0,1137545 | 0,000789962 |
|  | 2018 | 2.253.201,00 | 547.428,00 | 836.638,00 | 97.462,00 | 173.101,00 | 3.907.830,00 | 782.533,20 | 23.038.028,00 | 0,033967 | 0,1696252 | 0,001177953 |
|  | 2019 | 1.883.857,00 | 760.485,00 | 688.851,00 | 102.439,00 | 133.970,00 | 3.569.602,00 | 645.259,69 | 25.185.009,00 | 0,0256208 | 0,1417352 | 0,000984272 |
|  | 2020 | 1.221.904,00 | 127.722,00 | 457.187,00 | 189.016,00 | 231.076,00 | 2.226.905,00 | 403.902,03 | 25.951.760,00 | 0,0155636 | 0,0858094 | 0,000595899 |
|  | 2021 | 2.130.896,00 | 114.546,00 | 662.951,00 | 191.108,00 | 152.267,00 | 3.251.768,00 | 766.583,47 | 28.589.656,00 | 0,0268133 | 0,1137393 | 0,000789856 |
| 15 | KINO | 2017 | 109.696.001.798,00 | 70.481.376.024,00 | 31.268.949.262,00 | 10.386.748.287,00 | 1.265.984.615,00 | 223.099.059.986,00 | 40.332.204.274,87 | 3.237.595.219.274,00 | 0,0124575 | 0,0689089 | 0,000478534 |
|  | 2018 | 150.116.045.042,00 | 55.685.895.439,00 | 50.269.328.831,00 | 10.074.396.509,00 | 1.397.956.722,00 | 267.543.622.543,00 | 52.820.982.774,55 | 3.592.164.205.408,00 | 0,0147045 | 0,0744798 | 0,000517221 |
|  | 2019 | 515.603.339.649,00 | 83.254.960.535,00 | 120.493.436.530,00 | 8.160.933.233,00 | 2.634.690.171,00 | 730.147.360.118,00 | 190.130.149.888,84 | 4.695.764.958.883,00 | 0,0404897 | 0,1554906 | 0,001079796 |
|  | 2020 | 113.665.219.638,00 | 137.913.524.745,00 | 21.494.720.414,00 | 8.661.215.226,00 | 2.945.124.295,00 | 284.679.804.318,00 | 57.056.318.979,79 | 5.255.359.155.031,00 | 0,0108568 | 0,0541694 | 0,000376177 |
|  | 2021 | 100.649.538.230,00 | 156.329.231.119,00 | 26.486.437.355,00 | 9.806.712.522,00 | 5.490.509.493,00 | 298.762.428.719,00 | 59.237.165.621,08 | 5.346.800.159.052,00 | 0,011079 | 0,0558769 | 0,000388034 |
| 16 | LSIP | 2017 | 763.423,00 | 87.738,00 | 242.813,00 | 370.611,00 | 1.078.502,00 | 2.543.087,00 | 362.362,13 | 9.744.381,00 | 0,0371868 | 0,2609798 | 0,00181236 |
|  | 2018 | 329.426,00 | 80.725,00 | 87.626,00 | 384.529,00 | 11.846,00 | 894.152,00 | 148.874,21 | 10.037.294,00 | 0,0148321 | 0,089083 | 0,000618632 |
|  | 2019 | 252.630,00 | 99.265,00 | 100.113,00 | 389.379,00 | 10.590,00 | 851.977,00 | 134.352,72 | 10.225.322,00 | 0,0131392 | 0,0833203 | 0,000578613 |
|  | 2020 | 695.490,00 | 93.647,00 | 164.949,00 | 379.608,00 | 10.778,00 | 1.344.472,00 | 245.919,37 | 10.922.788,00 | 0,0225143 | 0,1230887 | 0,000854783 |
|  | 2021 | 990.445,00 | 59.598,00 | 256.441,00 | 372.579,00 | - | 1.679.063,00 | 353.626,87 | 11.851.182,00 | 0,029839 | 0,1416789 | 0,000983882 |
| 17 | MIDI | 2017 | 102.812,00 | 7.674,00 | 20.437,00 | 6.863,00 | 345,00 | 138.131,00 | 38.152,47 | 4.878.115,00 | 0,0078211 | 0,0283165 | 0,000196642 |
|  | 2018 | 159.154,00 | 8.897,00 | 37.944,00 | 8.416,00 | 244,00 | 214.655,00 | 59.505,35 | 4.960.145,00 | 0,0119967 | 0,043276 | 0,000300527 |
|  | 2019 | 203.070,00 | 10.132,00 | 67.403,00 | 9.756,00 | 386,00 | 290.747,00 | 76.251,97 | 4.990.309,00 | 0,01528 | 0,0582623 | 0,000404599 |
|  | 2020 | 200.273,00 | 13.115,00 | 60.751,00 | 10.298,00 | 587,00 | 285.024,00 | 74.606,46 | 5.923.693,00 | 0,0125946 | 0,0481159 | 0,000334138 |
|  | 2021 | 275.221,00 | 11.057,00 | 47.526,00 | 10.128,00 | 1.516,00 | 345.448,00 | 104.274,24 | 6.344.016,00 | 0,0164366 | 0,0544526 | 0,000378143 |
| 18 | MLBI | 2017 | 1.322.067,00 | 25.237,00 | 457.953,00 | 227.311,00 | - | 2.032.568,00 | 486.543,47 | 2.510.078,00 | 0,193836 | 0,8097629 | 0,005623353 |
|  | 2018 | 1.224.807,00 | 34.159,00 | 447.105,00 | 231.697,00 | - | 1.937.768,00 | 448.088,48 | 2.889.501,00 | 0,1550747 | 0,6706238 | 0,004657109 |
|  | 2019 | 1.206.059,00 | 44.576,00 | 420.553,00 | 247.421,00 | - | 1.918.609,00 | 437.820,79 | 2.896.950,00 | 0,1511316 | 0,6622859 | 0,004599207 |
|  | 2020 | 285.617,00 | 35.167,00 | 110.853,00 | 265.550,00 | - | 697.187,00 | 116.965,84 | 2.907.425,00 | 0,04023 | 0,2397954 | 0,001665245 |
|  | 2021 | 665.850,00 | 18.837,00 | 211.931,00 | 325.358,00 | - | 1.221.976,00 | 243.244,14 | 2.922.017,00 | 0,0832453 | 0,4181961 | 0,002904139 |
| 19 | MYOR | 2017 | 1.630.953.830.893,00 | 386.922.167.017,00 | 555.930.772.581,00 | 3.258.953.564.351,00 | - | 5.832.760.334.842,00 | 1.177.738.332.193,62 | 14.915.849.800.251,00 | 0,0789588 | 0,3910445 | 0,002715586 |
|  | 2018 | 1.760.434.280.304,00 | 492.638.756.739,00 | 621.507.918.551,00 | 3.758.609.581.243,00 | - | 6.633.190.536.837,00 | 1.345.763.466.389,79 | 17.591.706.426.634,00 | 0,0764999 | 0,3770635 | 0,002618497 |
|  | 2019 | 2.039.404.206.764,00 | 355.074.879.758,00 | 665.062.374.247,00 | 4.843.364.769.063,00 | - | 7.902.906.229.832,00 | 1.771.697.071.236,40 | 19.037.918.806.473,00 | 0,0930615 | 0,415114 | 0,002882736 |
|  | 2020 | 2.098.168.514.645,00 | 353.822.336.007,00 | 585.721.765.291,00 | 5.567.196.018.777,00 | - | 8.604.908.634.720,00 | 2.052.089.293.220,52 | 19.777.500.514.550,00 | 0,1037588 | 0,4350857 | 0,003021429 |
|  | 2021 | 1.211.052.647.953,00 | 320.535.214.640,00 | 338.595.908.733,00 | 6.399.975.298.761,00 | - | 8.270.159.070.087,00 | 2.406.849.232.718,64 | 19.917.653.265.528,00 | 0,12084 | 0,4152175 | 0,002883455 |
| 20 | RANC | 2017 | 37.685.584.998 | 1.838.525.452 | 9.424.241.390 | 45.232.537.425 | 5.473.218.534 | 99.654.107.799,00 | 17.900.559.438,40 | 804.020.324.861,00 | 0,0222638 | 0,1239448 | 0,000860728 |
|  | 2018 | 49.966.984.744 | 2.033.241.292 | 9.910.270.579 | 51.935.858.553 | 5.790.098.283 | 119.636.453.451,00 | 22.214.092.555,88 | 904.003.739.438,00 | 0,024573 | 0,1323407 | 0,000919032 |
|  | 2019 | 55.464.434.251 | 2.510.338.841 | 8.573.972.698 | 53.588.080.018 | 6.841.138.779 | 126.977.964.587,00 | 23.874.342.199,88 | 952.496.300.846,00 | 0,025065 | 0,1333107 | 0,000925769 |
|  | 2020 | 76.002.689.458 | 2.931.621.018 | 18.281.679.641 | 61.275.971.618 | 7.016.782.625 | 165.508.744.360,00 | 29.814.674.445,15 | 1.319.134.443.995,00 | 0,0226017 | 0,1254677 | 0,000871303 |
|  | 2021 | 9.838.767.784 | 3.239.512.379 | 1.323.071.460 | 5.996.682.772 | 8.631.390.335 | 29.029.424.730,00 | 3.192.676.413,34 | 1.512.036.014.160,00 | 0,0021115 | 0,0191989 | 0,000133326 |
| 21 | ROTI | 2017 | 135.364.021.139 | 91.930.964.348 | 50.783.313.391 | 621.647.936.435 | 14.897.026.528 | 914.623.261.841,00 | 223.031.209.204,89 | 4.559.573.709.411,00 | 0,0489149 | 0,200594 | 0,001393014 |
|  | 2018 | 127.171.436.363 | 82.233.618.970 | 59.764.888.552 | 750.520.949.999 | 21.403.551.782 | 1.041.094.445.666,00 | 273.302.419.922,01 | 4.393.810.380.883,00 | 0,0622017 | 0,2369457 | 0,001645456 |
|  | 2019 | 236.518.557.420 | 66.295.550.224 | 110.580.263.193 | 884.886.076.699 | 29.775.936.855 | 1.328.056.384.391,00 | 317.404.267.683,46 | 4.682.083.844.951,00 | 0,0677912 | 0,2836464 | 0,001969767 |
|  | 2020 | 168.610.282.478 | 80.883.885.810 | 8.252.744.699 | 993.775.107.476 | 10.439.226.062 | 1.261.961.246.525,00 | 375.294.135.917,32 | 4.452.166.671.985,00 | 0,0842947 | 0,2834488 | 0,001968394 |
|  | 2021 | 281.340.682.456 | 50.201.979.296 | 94.705.210.879 | 1.140.061.555.328 | 11.175.635.618 | 1.577.485.063.577,00 | 422.567.228.948,09 | 4.191.284.422.677,00 | 0,1008205 | 0,3763727 | 0,002613699 |
| 22 | SDPC | 2017 | 14.180.345.525 | 3.648.439.903 | 6.493.967.686 | 3.851.861.483 | 605.486.548 | 28.780.101.145,00 | 4.606.724.122,45 | 938.005.256.482,00 | 0,0049112 | 0,0306822 | 0,000213071 |
|  | 2018 | 19.444.262.069 | 4.162.287.476 | 9.146.658.136 | 4.655.883.692 | 67.197.666 | 37.476.289.039,00 | 6.631.027.672,25 | 1.192.891.220.453,00 | 0,0055588 | 0,0314164 | 0,000218169 |
|  | 2019 | 7.880.007.292 | 2.684.381.853 | 4.089.476.286 | 5.861.483.406 | - | 20.515.348.837,00 | 2.690.922.417,55 | 1.230.844.175.984,00 | 0,0021862 | 0,0166677 | 0,000115748 |
|  | 2020 | 2.804.331.066 | 1.358.182.350 | 4.935.044.243 | 6.845.939.754 | - | 15.943.497.413,00 | 2.453.220.857,06 | 1.164.826.486.522,00 | 0,0021061 | 0,0136874 | 9,50517E-05 |
|  | 2021 | 9.571.235.584 | 7.198.571.957 | 8.351.281.001 | 6.224.733.144 | - | 31.345.821.686,00 | 3.328.876.040,41 | 1.206.385.542.888,00 | 0,0027594 | 0,0259833 | 0,000180439 |
| 23 | SKLT | 2017 | 22.970.715.348,00 | 15.547.955.109,00 | 5.182.229.992,00 | 3.627.783.926,00 | - | 47.328.684.375,00 | 8.501.860.062,84 | 636.284.210.210,00 | 0,0133617 | 0,0743829 | 0,000516548 |
|  | 2018 | 31.954.131.252,00 | 17.548.989.760,00 | 13.153.555.409,00 | 4.057.371.082,00 | - | 66.714.047.503,00 | 11.210.343.427,52 | 747.293.725.435,00 | 0,0150013 | 0,0892742 | 0,00061996 |
|  | 2019 | 44.943.627.900,00 | 21.525.483.689,00 | 16.890.723.822,00 | 3.572.319.069,00 | - | 86.932.154.480,00 | 15.936.713.934,27 | 790.845.543.826,00 | 0,0201515 | 0,1099231 | 0,000763355 |
|  | 2020 | 42.520.246.722,00 | 18.715.266.739,00 | 13.153.736.835,00 | 4.413.194.172,00 | - | 78.802.444.468,00 | 14.891.370.756,98 | 773.863.042.440,00 | 0,0192429 | 0,10183 | 0,000707153 |
|  | 2021 | 84.524.160.228,00 | 9.444.360.914,00 | 17.201.239.321,00 | 4.501.779.184,00 | - | 115.671.539.647,00 | 31.220.817.569,25 | 889.125.250.792,00 | 0,0351141 | 0,1300959 | 0,000903444 |
| 24 | SMAR | 2017 | 1.177.371 | 479.717 | 21.023 | 100.457 | 21.422 | 1.799.990,00 | 442.567,63 | 27.124.101,00 | 0,0163164 | 0,0663613 | 0,000460842 |
|  | 2018 | 597.773 | 588.165 | 103.731 | 110.535 | 29.869 | 1.430.073,00 | 252.237,64 | 29.310.310,00 | 0,0086058 | 0,0487908 | 0,000338825 |
|  | 2019 | 898.698 | 575.593 | 267.355 | 107.600 | 35.501 | 1.884.747,00 | 320.258,62 | 27.787.527,00 | 0,0115253 | 0,0678271 | 0,000471021 |
|  | 2020 | 1.539.798 | 746.366 | 547.982 | 195.835 | 40.475 | 3.070.456,00 | 525.884,76 | 35.026.171,00 | 0,0150141 | 0,0876618 | 0,000608762 |
|  | 2021 | 2.829.418 | 1.110.570 | 764.322 | 164.804 | 321.236 | 5.190.350,00 | 955.569,61 | 40.345.003,00 | 0,023685 | 0,1286491 | 0,000893397 |
| 25 | SSMS | 2017 | 790.922.772 | 341.795.138 | 302.775.156 | 8.453.490 | 492.579 | 1.444.439.135,00 | 288.737.376,83 | 9.623.672.614,00 | 0,0300028 | 0,1500923 | 0,001042308 |
|  | 2018 | 86.770.969 | 487.228.270 | 254.097.843 | 10.877.804 | 1.272.604 | 840.247.490,00 | 183.522.793,80 | 11.296.112.298,00 | 0,0162465 | 0,0743838 | 0,000516554 |
|  | 2019 | 12.081.959 | 513.846.823 | 142.510.662 | 10.643.957 | 2.703.917 | 681.787.318,00 | 195.779.281,65 | 11.845.204.657,00 | 0,0165281 | 0,0575581 | 0,000399709 |
|  | 2020 | 580.854.940 | 566.828.280 | 318.690.994 | 15.527.696 | 6.919.503 | 1.488.821.413,00 | 251.881.662,25 | 12.775.930.059,00 | 0,0197153 | 0,1165333 | 0,000809259 |
|  | 2021 | 1.526.870.874 | 540.760.882 | 347.081.310 | 17.592.705 | 4.267.589 | 2.436.573.360,00 | 558.063.114,88 | 13.850.610.076,00 | 0,0402916 | 0,1759181 | 0,001221654 |
| 26 | STTP | 2017 | 216.024.079.834 | 7.197.480.135 | 72.521.739.769 | 5.076.813.773 | - | 300.820.113.511,00 | 82.346.627.650,53 | 2.342.432.443.196,00 | 0,0351543 | 0,1284221 | 0,00089182 |
|  | 2018 | 255.088.886.019 | 54.067.624.513 | 69.605.764.156 | 4.568.377.849 | - | 383.330.652.537,00 | 93.242.696.696,22 | 2.631.189.810.030,00 | 0,0354375 | 0,1456872 | 0,001011717 |
|  | 2019 | 482.590.522.840 | 30.727.064.628 | 124.452.770.582 | 3.573.491.563 | - | 641.343.849.613,00 | 182.797.505.724,69 | 2.881.563.083.954,00 | 0,0634369 | 0,222568 | 0,001545611 |
|  | 2020 | 628.628.879.549 | 22.100.278.926 | 144.978.315.572 | 3.334.097.951 | - | 799.041.571.998,00 | 240.415.902.955,97 | 3.448.995.059.882,00 | 0,0697061 | 0,2316737 | 0,001608845 |
|  | 2021 | 617.573.766.863 | 5.649.763.536 | 147.614.953.252 | 8.398.355.494 | - | 779.236.839.145,00 | 237.422.818.552,82 | 3.919.243.683.748,00 | 0,0605787 | 0,1988233 | 0,001380717 |
| 27 | TBLA | 2017 | 954.357 | 432.879 | 290.239 | 43.907 | - | 1.721.382,00 | 344.010,70 | 14.024.486,00 | 0,0245293 | 0,1227412 | 0,000852369 |
|  | 2018 | 764.380 | 676.514 | 278.665 | 54.388 | - | 1.773.947,00 | 314.064,52 | 16.339.916,00 | 0,0192207 | 0,1085652 | 0,000753925 |
|  | 2019 | 661.034 | 694.349 | 244.124 | 63.280 | - | 1.662.787,00 | 293.160,45 | 17.363.003,00 | 0,0168842 | 0,0957661 | 0,000665042 |
|  | 2020 | 680.730 | 827.293 | 220.604 | 90.034 | - | 1.818.661,00 | 329.567,51 | 19.431.293,00 | 0,0169607 | 0,0935944 | 0,000649961 |
|  | 2021 | 791.916 | 838.873 | 230.954 | 93.445 | - | 1.955.188,00 | 354.502,06 | 21.084.017,00 | 0,0168138 | 0,0927332 | 0,00064398 |
| 28 | TGKA | 2017 | 254.951.562.937 | 27.543.073.657 | 70.744.915.570 | 4.370.351.378 | 7.392.050.839 | 365.001.954.381,00 | 94.012.999.607,38 | 2.924.962.977.878,00 | 0,0321416 | 0,1247886 | 0,000866587 |
|  | 2018 | 318.607.055.495 | 32.111.852.599 | 107.684.389.040 | 3.641.521.151 | 5.567.658.224 | 467.612.476.509,00 | 118.700.908.495,65 | 3.485.510.411.961,00 | 0,0340555 | 0,134159 | 0,000931659 |
|  | 2019 | 428.418.484.105 | 12.359.583.865 | 124.628.450.914 | 3.495.679.735 | 5.118.410.665 | 574.020.609.284,00 | 163.319.253.942,31 | 2.995.872.438.975,00 | 0,0545148 | 0,1916038 | 0,001330582 |
|  | 2020 | 478.561.152.411 | 5.019.094.568 | 146.723.611.085 | 8.299.011.946 | 4.879.428.970 | 643.482.298.980,00 | 183.222.582.976,71 | 3.361.956.197.960,00 | 0,0544988 | 0,1914012 | 0,001329175 |
|  | 2021 | 481.109.483.989 | 4.969.544.137 | 127.061.757.162 | 8.566.247.766 | 4.849.197.323 | 626.556.230.377,00 | 183.966.342.267,71 | 3.403.961.007.490,00 | 0,0540448 | 0,1840668 | 0,001278242 |
| 29 | UNVR | 2017 | 7.004.562 | 127.682 | 2.367.099 | 33.018 | 21.219 | 9.553.580,00 | 2.699.285,51 | 18.906.413,00 | 0,1427709 | 0,505309 | 0,00350909 |
|  | 2018 | 9.109.445 | 191.900 | 3.076.319 | 57.244 | 22.661 | 12.457.569,00 | 3.505.656,51 | 19.522.970,00 | 0,1795657 | 0,638098 | 0,004431236 |
|  | 2019 | 7.392.837 | 230.230 | 2.508.935 | 64.952 | 31.487 | 10.228.441,00 | 2.831.353,34 | 20.649.371,00 | 0,1371157 | 0,4953391 | 0,003439855 |
|  | 2020 | 7.163.536 | 248.790 | 2.043.333 | 66.234 | 36.683 | 9.558.576,00 | 2.730.780,54 | 20.534.632,00 | 0,1329841 | 0,4654856 | 0,003232539 |
|  | 2021 | 5.758.148 | 184.876 | 1.738.444 | 66.263 | 34.981 | 7.782.712,00 | 2.195.637,87 | 19.068.532,00 | 0,1151446 | 0,4081443 | 0,002834335 |

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| **No** | **Nama Perusahaan** | **Tahun** | **Tarif Pajak Efektif** | | **Jumlah** |
| **Beban Pajak Penghasilan** | **Laba sebelum pajak** |
| 1 | AALI | 2017 | Rp 810.260,00 | Rp 2.938.505,00 | 0,275738854 |
| 2018 | Rp 686.357,00 | Rp 2.207.080,00 | 0,310979665 |
| 2019 | Rp 417.231,00 | Rp 660.860,00 | 0,631345519 |
| 2020 | Rp 568.856,00 | Rp 1.462.635,00 | 0,388925467 |
| 2021 | Rp 845.807,00 | Rp 2.913.169,00 | 0,290339146 |
| 2 | ADES | 2017 | Rp 12.853,00 | Rp 51.095,00 | 0,251551032 |
| 2018 | Rp 17.102,00 | Rp 70.060,00 | 0,244105053 |
| 2019 | Rp 26.294,00 | Rp 110.179,00 | 0,238648018 |
| 2020 | Rp 32.130,00 | Rp 167.919,00 | 0,191342254 |
| 2021 | Rp 72.070,00 | Rp 337.828,00 | 0,213333412 |
| 3 | AMRT | 2017 | Rp 61.138,00 | Rp 318.873,00 | 0,191731504 |
| 2018 | Rp 163.232,00 | Rp 831.131,00 | 0,196397439 |
| 2019 | Rp 275.249,00 | Rp 1.141.137,00 | 0,24120592 |
| 2020 | Rp 263.989,00 | Rp 1.352.466,00 | 0,195190859 |
| 2021 | Rp 434.500,00 | Rp 2.423.250,00 | 0,179304653 |
| 4 | BUDI | 2017 | Rp 15.325,00 | Rp 61.016,00 | 0,251163629 |
| 2018 | Rp 21.314,00 | Rp 71.781,00 | 0,296930943 |
| 2019 | Rp 19.884,00 | Rp 83.905,00 | 0,236982301 |
| 2020 | Rp 2.219,00 | Rp 69.312,00 | 0,032014658 |
| 2021 | Rp 22.242,00 | Rp 113.965,00 | 0,195165182 |
| 5 | CAMP | 2017 | Rp 14.962.380.915,00 | Rp 58.384.115.529,00 | 0,256274858 |
| 2018 | Rp 22.091.487.874,00 | Rp 84.038.783.563,00 | 0,262872533 |
| 2019 | Rp 22.776.643.675,00 | Rp 99.535.473.132,00 | 0,228829411 |
| 2020 | Rp 12.770.532.085,00 | Rp 56.816.360.398,00 | 0,22476857 |
| 2021 | Rp 26.090.326.740,00 | Rp 126.156.941.830,00 | 0,206808491 |
| 6 | CEKA | 2017 | Rp 35.775.052.527,00 | Rp 143.195.939.366,00 | 0,24983287 |
| 2018 | Rp 30.745.155.584,00 | Rp 123.394.812.359,00 | 0,249160844 |
| 2019 | Rp 69.673.049.453,00 | Rp 285.132.249.695,00 | 0,244353452 |
| 2020 | Rp 51.052.197.134,00 | Rp 232.864.791.126,00 | 0,219235364 |
| 2021 | Rp 49.267.827.129,00 | Rp 236.334.817.214,00 | 0,208466225 |
| 7 | CLEO | 2017 | Rp 12.168.654.426,00 | Rp 62.342.385.255,00 | 0,19519071 |
| 2018 | Rp 18.095.077.841,00 | Rp 81.356.830.315,00 | 0,22241621 |
| 2019 | Rp 41.586.377.844,00 | Rp 172.342.839.552,00 | 0,241300294 |
| 2020 | Rp 35.841.322.490,00 | Rp 168.613.556.985,00 | 0,212564892 |
| 2021 | Rp 49.269.953.667,00 | Rp 229.981.620.687,00 | 0,214234309 |
| 8 | DLTA | 2017 | Rp 89.240.218,00 | Rp 369.012.853,00 | 0,241834986 |
| 2018 | Rp 103.118.133,00 | Rp 441.248.118,00 | 0,233696482 |
| 2019 | Rp 94.622.038,00 | Rp 412.437.215,00 | 0,229421678 |
| 2020 | Rp 41.238.718,00 | Rp 164.704.480,00 | 0,250380063 |
| 2021 | Rp 52.872.873,00 | Rp 240.865.871,00 | 0,219511684 |
| 9 | DSNG | 2017 | Rp 275.711,00 | Rp 946.757,00 | 0,291216225 |
| 2018 | Rp 178.847,00 | Rp 611.264,00 | 0,292585528 |
| 2019 | Rp 101.920,00 | Rp 280.084,00 | 0,363890833 |
| 2020 | Rp 217.125,00 | Rp 695.296,00 | 0,312277073 |
| 2021 | Rp 226.235,00 | Rp 965.884,00 | 0,234225849 |
| 10 | GGRM | 2017 | Rp 2.681.165,00 | Rp 10.436.512,00 | 0,256902402 |
| 2018 | Rp 2.686.174,00 | Rp 10.479.242,00 | 0,256332853 |
| 2019 | Rp 3.607.032,00 | Rp 14.487.736,00 | 0,248971406 |
| 2020 | Rp 2.015.404,00 | Rp 9.663.133,00 | 0,208566311 |
| 2021 | Rp 1.681.525,00 | Rp 7.286.846,00 | 0,230761704 |
| 11 | HOKI | 2017 | Rp 16.420.307.909,00 | Rp 64.384.420.849,00 | 0,255035421 |
| 2018 | Rp 30.627.161.799,00 | Rp 120.822.298.064,00 | 0,253489317 |
| 2019 | Rp 38.455.949.448,00 | Rp 142.179.083.420,00 | 0,270475435 |
| 2020 | Rp 12.836.262.144,00 | Rp 50.874.681.549,00 | 0,2523114 |
| 2021 | Rp 5.464.655.429,00 | Rp 17.997.743.133,00 | 0,303630038 |
| 12 | ICBP | 2017 | Rp 1.663.388,00 | Rp 5.206.561,00 | 0,319479211 |
| 2018 | Rp 1.788.004,00 | Rp 6.446.785,00 | 0,277348167 |
| 2019 | Rp 2.076.943,00 | Rp 7.436.972,00 | 0,279272666 |
| 2020 | Rp 2.540.073,00 | Rp 9.958.647,00 | 0,255062058 |
| 2021 | Rp 2.034.950,00 | Rp 9.935.232,00 | 0,204821588 |
| 13 | INDF | 2017 | Rp 2.513.491,00 | Rp 7.594.822,00 | 0,33094798 |
| 2018 | Rp 2.485.115,00 | Rp 7.446.966,00 | 0,333708385 |
| 2019 | Rp 2.846.668,00 | Rp 8.749.397,00 | 0,325355907 |
| 2020 | Rp 3.674.268,00 | Rp 12.426.334,00 | 0,295683989 |
| 2021 | Rp 3.252.500,00 | Rp 14.456.085,00 | 0,22499176 |
| 14 | JPFA | 2017 | Rp 632.785,00 | Rp 1.740.595,00 | 0,363545224 |
| 2018 | Rp 836.638,00 | Rp 3.089.839,00 | 0,270770742 |
| 2019 | Rp 688.851,00 | Rp 2.572.708,00 | 0,267753278 |
| 2020 | Rp 457.187,00 | Rp 1.679.091,00 | 0,272282443 |
| 2021 | Rp 662.951,00 | Rp 2.793.847,00 | 0,237289658 |
| 15 | KINO | 2017 | Rp 31.268.949.262,00 | Rp 140.964.951.060,00 | 0,221820736 |
| 2018 | Rp 50.269.328.831,00 | Rp 200.385.373.873,00 | 0,250863263 |
| 2019 | Rp 120.493.436.530,00 | Rp 636.096.776.179,00 | 0,189426265 |
| 2020 | Rp 21.494.720.414,00 | Rp 135.159.940.052,00 | 0,15903174 |
| 2021 | Rp 26.486.437.355,00 | Rp 127.135.975.585,00 | 0,20833157 |
| 16 | LSIP | 2017 | Rp 242.813,00 | Rp 962.514,00 | 0,252269577 |
| 2018 | Rp 87.626,00 | Rp 417.052,00 | 0,210108092 |
| 2019 | Rp 100.113,00 | Rp 352.743,00 | 0,283812861 |
| 2020 | Rp 164.949,00 | Rp 860.439,00 | 0,191703305 |
| 2021 | Rp 256.441,00 | Rp 1.246.886,00 | 0,205665153 |
| 17 | MIDI | 2017 | Rp 20.437,00 | Rp 123.249,00 | 0,16581879 |
| 2018 | Rp 37.944,00 | Rp 197.098,00 | 0,192513369 |
| 2019 | Rp 67.403,00 | Rp 270.473,00 | 0,249204172 |
| 2020 | Rp 60.751,00 | Rp 261.024,00 | 0,232741051 |
| 2021 | Rp 47.526,00 | Rp 322.747,00 | 0,147254661 |
| 18 | MLBI | 2017 | Rp 457.953,00 | Rp 1.780.020,00 | 0,257274076 |
| 2018 | Rp 447.105,00 | Rp 1.671.912,00 | 0,267421371 |
| 2019 | Rp 420.553,00 | Rp 1.626.612,00 | 0,258545369 |
| 2020 | Rp 110.853,00 | Rp 396.470,00 | 0,27959997 |
| 2021 | Rp 211.931,00 | Rp 877.781,00 | 0,241439493 |
| 19 | MYOR | 2017 | Rp 555.930.772.581,00 | Rp 2.186.884.603.474,00 | 0,254211298 |
| 2018 | Rp 621.507.918.551,00 | Rp 2.381.942.198.855,00 | 0,260924853 |
| 2019 | Rp 665.062.374.247,00 | Rp 2.704.466.581.011,00 | 0,245912587 |
| 2020 | Rp 585.721.765.291,00 | Rp 2.098.168.514.645,00 | 0,279158591 |
| 2021 | Rp 338.595.908.733,00 | Rp 1.549.648.556.686,00 | 0,218498515 |
| 20 | RANC | 2017 | Rp 9.424.241.390,00 | Rp 47.109.826.388,00 | 0,200048315 |
| 2018 | Rp 9.910.270.579,00 | Rp 59.877.255.323,00 | 0,165509767 |
| 2019 | Rp 8.573.972.698,00 | Rp 64.038.406.949,00 | 0,133887976 |
| 2020 | Rp 18.281.679.641,00 | Rp 94.284.369.099,00 | 0,193899369 |
| 2021 | Rp 1.323.071.460,00 | Rp 8.515.696.324,00 | 0,155368558 |
| 21 | ROTI | 2017 | Rp 50.783.313.391,00 | Rp 186.147.334.530,00 | 0,272812466 |
| 2018 | Rp 59.764.888.552,00 | Rp 186.936.324.915,00 | 0,319707198 |
| 2019 | Rp 110.580.263.193,00 | Rp 347.098.820.613,00 | 0,318584382 |
| 2020 | Rp 8.252.744.699,00 | Rp 160.357.537.779,00 | 0,051464651 |
| 2021 | Rp 94.705.210.879,00 | Rp 376.045.893.335,00 | 0,251844821 |
| 22 | SDPC | 2017 | Rp 6.493.967.686,00 | Rp 20.674.313.211,00 | 0,314108025 |
| 2018 | Rp 9.146.658.136,00 | Rp 28.590.920.205,00 | 0,319914787 |
| 2019 | Rp 4.089.476.286,00 | Rp 11.969.483.578,00 | 0,34165854 |
| 2020 | Rp 4.935.044.243,00 | Rp 7.739.375.309,00 | 0,63765408 |
| 2021 | Rp 8.351.281.001,00 | Rp 17.922.516.585,00 | 0,465965868 |
| 23 | SKLT | 2017 | Rp 4.399.850.008,00 | Rp 27.370.565.356,00 | 0,160751156 |
| 2018 | Rp 7.613.548.091,00 | Rp 39.567.679.343,00 | 0,192418363 |
| 2019 | Rp 11.838.578.678,00 | Rp 56.782.206.578,00 | 0,208490994 |
| 2020 | Rp 13.153.736.835,00 | Rp 55.673.983.557,00 | 0,236263619 |
| 2021 | Rp 17.201.239.321,00 | Rp 101.725.399.549,00 | 0,169094832 |
| 24 | SMAR | 2017 | Rp 21.023,00 | Rp 1.206.336,00 | 0,017427151 |
| 2018 | Rp 103.731,00 | Rp 701.504,00 | 0,147869435 |
| 2019 | Rp 267.355,00 | Rp 1.166.053,00 | 0,229282031 |
| 2020 | Rp 547.982,00 | Rp 2.087.780,00 | 0,262471142 |
| 2021 | Rp 764.322,00 | Rp 3.593.740,00 | 0,212681496 |
| 25 | SSMS | 2017 | Rp 302.775.156,00 | Rp 1.093.697.928,00 | 0,27683618 |
| 2018 | Rp 254.097.843,00 | Rp 340.868.812,00 | 0,745441748 |
| 2019 | Rp 142.510.662,00 | Rp 154.592.621,00 | 0,92184647 |
| 2020 | Rp 318.690.994,00 | Rp 899.545.934,00 | 0,354279845 |
| 2021 | Rp 347.081.310,00 | Rp 1.873.952.184,00 | 0,185213536 |
| 26 | STTP | 2017 | Rp 72.521.739.769,00 | Rp 288.545.819.603,00 | 0,251335264 |
| 2018 | Rp 69.605.764.156,00 | Rp 324.694.650.175,00 | 0,214372994 |
| 2019 | Rp 124.452.770.582,00 | Rp 607.043.293.422,00 | 0,205014654 |
| 2020 | Rp 144.978.315.572,00 | Rp 773.607.195.121,00 | 0,187405594 |
| 2021 | Rp 147.614.953.252,00 | Rp 765.188.720.115,00 | 0,192913133 |
| 27 | TBLA | 2017 | Rp 295.898,00 | Rp 1.244.596,00 | 0,237746224 |
| 2018 | Rp 278.665,00 | Rp 1.403.045,00 | 0,198614442 |
| 2019 | Rp 244.124,00 | Rp 905.158,00 | 0,26970319 |
| 2020 | Rp 220.604,00 | Rp 901.334,00 | 0,244752778 |
| 2021 | Rp 230.954,00 | Rp 1.022.870,00 | 0,225790179 |
| 28 | TGKA | 2017 | Rp 70.744.915.570,00 | Rp 325.696.478.507,00 | 0,217211177 |
| 2018 | Rp 107.684.389.040,00 | Rp 426.291.444.535,00 | 0,252607437 |
| 2019 | Rp 124.628.450.914,00 | Rp 553.046.935.019,00 | 0,225348778 |
| 2020 | Rp 146.723.611.085,00 | Rp 625.284.763.496,00 | 0,234650866 |
| 2021 | Rp 127.061.757.162,00 | Rp 608.171.241.151,00 | 0,20892431 |
| 29 | UNVR | 2017 | Rp 2.367.099,00 | Rp 9.371.661,00 | 0,252580519 |
| 2018 | Rp 3.076.319,00 | Rp 12.185.764,00 | 0,252451877 |
| 2019 | Rp 2.508.935,00 | Rp 9.901.772,00 | 0,253382425 |
| 2020 | Rp 2.043.333,00 | Rp 9.206.869,00 | 0,221935709 |
| 2021 | Rp 1.738.444,00 | Rp 7.496.592,00 | 0,231897908 |

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| **No** | **Nama Perusahaan** | **Tahun** | **Intensitas Persediaan** | | **Jumlah** |
| **Total Persediaan** | **Total Aset** |
| 1 | AALI | 2017 | Rp 2.018.104,00 | Rp 24.935.426,00 | 0,080933207 |
| 2018 | Rp 2.368.363,00 | Rp 26.856.967,00 | 0,088184306 |
| 2019 | Rp 1.974.035,00 | Rp 26.974.124,00 | 0,073182543 |
| 2020 | Rp 2.165.603,00 | Rp 27.781.231,00 | 0,077952017 |
| 2021 | Rp 3.023.478,00 | Rp 30.399.906,00 | 0,099456821 |
| 2 | ADES | 2017 | Rp 107.977,00 | Rp 840.236,00 | 0,128507943 |
| 2018 | Rp 109.137,00 | Rp 881.275,00 | 0,123839891 |
| 2019 | Rp 78.755,00 | Rp 822.375,00 | 0,095765314 |
| 2020 | Rp 80.118,00 | Rp 958.791,00 | 0,083561485 |
| 2021 | Rp 98.316,00 | Rp 1.304.108,00 | 0,075389462 |
| 3 | AMRT | 2017 | Rp 6.934.065,00 | Rp 21.901.740,00 | 0,316598818 |
| 2018 | Rp 7.221.444,00 | Rp 22.165.968,00 | 0,325789697 |
| 2019 | Rp 7.577.090,00 | Rp 23.992.313,00 | 0,315813236 |
| 2020 | Rp 7.640.169,00 | Rp 25.970.743,00 | 0,29418369 |
| 2021 | Rp 8.755.334,00 | Rp 27.493.748,00 | 0,31844818 |
| 4 | BUDI | 2017 | Rp 442.334,00 | Rp 2.939.456,00 | 0,150481586 |
| 2018 | Rp 675.596,00 | Rp 3.932.980,00 | 0,171777126 |
| 2019 | Rp 495.570,00 | Rp 2.999.767,00 | 0,165202831 |
| 2020 | Rp 511.382,00 | Rp 2.963.007,00 | 0,17258886 |
| 2021 | Rp 363.666,00 | Rp 2.993.218,00 | 0,121496663 |
| 5 | CAMP | 2017 | Rp 151.777.634.348,00 | Rp 1.211.184.522.659,00 | 0,125313387 |
| 2018 | Rp 156.906.099.156,00 | Rp 1.004.275.813.783,00 | 0,156238054 |
| 2019 | Rp 171.000.649.858,00 | Rp 1.057.529.235.985,00 | 0,161698272 |
| 2020 | Rp 138.318.505.104,00 | Rp 1.086.873.666.641,00 | 0,127262726 |
| 2021 | Rp 120.967.227.625,00 | Rp 1.147.260.611.703,00 | 0,10544006 |
| 6 | CEKA | 2017 | Rp 415.268.436.704,00 | Rp 1.392.636.444.501,00 | 0,29818869 |
| 2018 | Rp 332.754.905.703,00 | Rp 1.168.956.042.706,00 | 0,284659896 |
| 2019 | Rp 262.081.626.426,00 | Rp 1.393.079.542.074,00 | 0,188131129 |
| 2020 | Rp 326.172.666.133,00 | Rp 1.566.673.828.068,00 | 0,208194367 |
| 2021 | Rp 415.890.903.114,00 | Rp 1.697.387.196.209,00 | 0,245018287 |
| 7 | CLEO | 2017 | Rp 64.177.396.909,00 | Rp 660.917.775.322,00 | 0,097103451 |
| 2018 | Rp 94.918.120.811,00 | Rp 833.933.861.594,00 | 0,113819723 |
| 2019 | Rp 100.220.176.995,00 | Rp 1.245.144.303.719,00 | 0,080488805 |
| 2020 | Rp 101.777.866.019,00 | Rp 1.310.940.121.622,00 | 0,077637311 |
| 2021 | Rp 121.734.019.328,00 | Rp 1.348.181.576.913,00 | 0,090294973 |
| 8 | DLTA | 2017 | Rp 178.863.917,00 | Rp 1.340.842.765,00 | 0,133396638 |
| 2018 | Rp 205.396.087,00 | Rp 1.523.517.170,00 | 0,134817048 |
| 2019 | Rp 207.460.611,00 | Rp 1.425.983.722,00 | 0,14548596 |
| 2020 | Rp 185.922.488,00 | Rp 1.225.580.913,00 | 0,151701521 |
| 2021 | Rp 173.367.092,00 | Rp 1.308.722.065,00 | 0,13247052 |
| 9 | DSNG | 2017 | Rp 588.340,00 | Rp 8.336.065,00 | 0,070577665 |
| 2018 | Rp 870.563,00 | Rp 11.738.892,00 | 0,074160577 |
| 2019 | Rp 710.537,00 | Rp 11.620.821,00 | 0,061143442 |
| 2020 | Rp 670.395,00 | Rp 14.151.383,00 | 0,047373108 |
| 2021 | Rp 773.069,00 | Rp 13.712.160,00 | 0,056378353 |
| 10 | GGRM | 2017 | Rp 37.920.289,00 | Rp 66.759.930,00 | 0,568009718 |
| 2018 | Rp 38.560.045,00 | Rp 69.097.219,00 | 0,558054949 |
| 2019 | Rp 42.847.314,00 | Rp 78.647.274,00 | 0,544803549 |
| 2020 | Rp 39.894.523,00 | Rp 78.191.409,00 | 0,510216193 |
| 2021 | Rp 47.456.225,00 | Rp 89.964.369,00 | 0,527500226 |
| 11 | HOKI | 2017 | Rp 71.875.799.840,00 | Rp 576.963.542.579,00 | 0,124575982 |
| 2018 | Rp 142.212.647.161,00 | Rp 758.846.556.031,00 | 0,187406329 |
| 2019 | Rp 156.029.530.465,00 | Rp 848.676.035.300,00 | 0,18385052 |
| 2020 | Rp 146.626.605.836,00 | Rp 906.924.214.166,00 | 0,161674596 |
| 2021 | Rp 149.626.654.775,00 | Rp 989.119.315.334,00 | 0,151272604 |
| 12 | ICBP | 2017 | Rp 3.261.635,00 | Rp 31.619.514,00 | 0,103152597 |
| 2018 | Rp 4.001.277,00 | Rp 34.367.153,00 | 0,116427363 |
| 2019 | Rp 3.840.690,00 | Rp 38.709.314,00 | 0,099218756 |
| 2020 | Rp 4.586.940,00 | Rp 103.588.325,00 | 0,044280473 |
| 2021 | Rp 5.857.217,00 | Rp 118.066.626,00 | 0,049609421 |
| 13 | INDF | 2017 | Rp 9.792.768,00 | Rp 88.400.877,00 | 0,11077682 |
| 2018 | Rp 11.644.156,00 | Rp 96.537.796,00 | 0,120617587 |
| 2019 | Rp 9.658.705,00 | Rp 96.198.559,00 | 0,100403843 |
| 2020 | Rp 11.150.432,00 | Rp 163.136.516,00 | 0,068350313 |
| 2021 | Rp 12.683.836,00 | Rp 179.356.193,00 | 0,070718696 |
| 14 | JPFA | 2017 | Rp 6.413.912,00 | Rp 21.088.870,00 | 0,304137301 |
| 2018 | Rp 6.247.684,00 | Rp 23.038.028,00 | 0,271190052 |
| 2019 | Rp 5.940.206,00 | Rp 25.185.009,00 | 0,235862771 |
| 2020 | Rp 5.670.376,00 | Rp 25.951.760,00 | 0,21849678 |
| 2021 | Rp 7.713.062,00 | Rp 28.589.656,00 | 0,269785058 |
| 15 | KINO | 2017 | Rp 384.646.010.207,00 | Rp 3.237.595.219.274,00 | 0,118806084 |
| 2018 | Rp 519.237.523.369,00 | Rp 3.592.164.205.408,00 | 0,144547268 |
| 2019 | Rp 557.080.008.368,00 | Rp 4.695.764.958.883,00 | 0,11863456 |
| 2020 | Rp 690.323.890.776,00 | Rp 5.255.359.155.031,00 | 0,131356178 |
| 2021 | Rp 605.667.466.852,00 | Rp 5.346.800.159.052,00 | 0,113276623 |
| 16 | LSIP | 2017 | Rp 308.149,00 | Rp 9.744.381,00 | 0,03162325 |
| 2018 | Rp 488.712,00 | Rp 10.037.294,00 | 0,048689617 |
| 2019 | Rp 341.851,00 | Rp 10.225.322,00 | 0,033431808 |
| 2020 | Rp 364.228,00 | Rp 10.922.788,00 | 0,033345699 |
| 2021 | Rp 367.649,00 | Rp 11.851.182,00 | 0,031022138 |
| 17 | MIDI | 2017 | Rp 1.130.712,00 | Rp 4.878.115,00 | 0,231792813 |
| 2018 | Rp 1.189.510,00 | Rp 4.960.145,00 | 0,239813554 |
| 2019 | Rp 1.315.746,00 | Rp 4.990.309,00 | 0,263660226 |
| 2020 | Rp 1.496.826,00 | Rp 5.923.693,00 | 0,252684601 |
| 2021 | Rp 1.811.446,00 | Rp 6.344.016,00 | 0,285536165 |
| 18 | MLBI | 2017 | Rp 171.620,00 | Rp 2.510.078,00 | 0,068372377 |
| 2018 | Rp 172.217,00 | Rp 2.889.501,00 | 0,059600948 |
| 2019 | Rp 165.633,00 | Rp 2.896.950,00 | 0,05717496 |
| 2020 | Rp 171.037,00 | Rp 2.907.425,00 | 0,058827657 |
| 2021 | Rp 208.324,00 | Rp 2.922.017,00 | 0,071294589 |
| 19 | MYOR | 2017 | Rp 1.825.267.160.976,00 | Rp 14.915.849.800.251,00 | 0,12237098 |
| 2018 | Rp 3.351.796.321.991,00 | Rp 17.591.706.426.634,00 | 0,190532757 |
| 2019 | Rp 2.790.633.951.514,00 | Rp 19.037.918.806.473,00 | 0,146582932 |
| 2020 | Rp 2.805.111.592.211,00 | Rp 19.777.500.514.550,00 | 0,141833473 |
| 2021 | Rp 3.034.214.212.009,00 | Rp 19.917.653.265.528,00 | 0,152337937 |
| 20 | RANC | 2017 | Rp 240.216.092.106,00 | Rp 804.020.324.861,00 | 0,298768681 |
| 2018 | Rp 227.545.412.803,00 | Rp 904.003.739.438,00 | 0,251708486 |
| 2019 | Rp 273.265.268.760,00 | Rp 952.496.300.846,00 | 0,286893785 |
| 2020 | Rp 311.357.485.208,00 | Rp 1.319.134.443.995,00 | 0,236031654 |
| 2021 | Rp 414.816.957.838,00 | Rp 1.512.036.014.160,00 | 0,274343305 |
| 21 | ROTI | 2017 | Rp 50.264.253.248,00 | Rp 4.559.573.709.411,00 | 0,011023893 |
| 2018 | Rp 65.127.735.601,00 | Rp 4.393.810.380.883,00 | 0,01482261 |
| 2019 | Rp 83.599.374.391,00 | Rp 4.682.083.844.951,00 | 0,017855164 |
| 2020 | Rp 103.693.623.334,00 | Rp 4.452.166.671.985,00 | 0,023290598 |
| 2021 | Rp 119.581.372.896,00 | Rp 4.191.284.422.677,00 | 0,028530961 |
| 22 | SDPC | 2017 | Rp 321.291.248.171,00 | Rp 938.005.256.482,00 | 0,342526064 |
| 2018 | Rp 457.506.502.541,00 | Rp 1.192.891.220.453,00 | 0,383527429 |
| 2019 | Rp 469.412.467.751,00 | Rp 1.230.844.175.984,00 | 0,381374407 |
| 2020 | Rp 389.348.055.279,00 | Rp 1.164.826.486.522,00 | 0,334254123 |
| 2021 | Rp 453.300.717.830,00 | Rp 1.206.385.542.888,00 | 0,375751119 |
| 23 | SKLT | 2017 | Rp 120.795.774.143,00 | Rp 636.284.210.210,00 | 0,189845626 |
| 2018 | Rp 154.839.960.751,00 | Rp 747.293.725.435,00 | 0,207200938 |
| 2019 | Rp 161.904.003.569,00 | Rp 790.845.543.826,00 | 0,20472266 |
| 2020 | Rp 146.698.971.577,00 | Rp 773.863.042.440,00 | 0,189567098 |
| 2021 | Rp 135.057.215.504,00 | Rp 889.125.250.792,00 | 0,151898976 |
| 24 | SMAR | 2017 | Rp 4.501.828,00 | Rp 27.124.101,00 | 0,16597151 |
| 2018 | Rp 4.890.020,00 | Rp 29.310.310,00 | 0,166836175 |
| 2019 | Rp 4.758.718,00 | Rp 27.787.527,00 | 0,171253743 |
| 2020 | Rp 4.516.475,00 | Rp 35.026.171,00 | 0,128945725 |
| 2021 | Rp 7.410.243,00 | Rp 40.345.003,00 | 0,183671891 |
| 25 | SSMS | 2017 | Rp 222.031.419,00 | Rp 9.623.672.614,00 | 0,023071381 |
| 2018 | Rp 253.269.069,00 | Rp 11.296.112.298,00 | 0,022420906 |
| 2019 | Rp 255.061.319,00 | Rp 11.845.204.657,00 | 0,021532876 |
| 2020 | Rp 314.888.575,00 | Rp 12.775.930.059,00 | 0,024647018 |
| 2021 | Rp 352.610.739,00 | Rp 13.850.610.076,00 | 0,025458138 |
| 26 | STTP | 2017 | Rp 229.078.174.645,00 | Rp 2.342.432.443.196,00 | 0,097794997 |
| 2018 | Rp 313.291.338.820,00 | Rp 2.631.189.810.030,00 | 0,119068316 |
| 2019 | Rp 316.826.909.348,00 | Rp 2.881.563.083.954,00 | 0,10994967 |
| 2020 | Rp 291.378.253.517,00 | Rp 3.448.995.059.882,00 | 0,084482073 |
| 2021 | Rp 339.743.039.394,00 | Rp 3.919.243.683.748,00 | 0,086685868 |
| 27 | TBLA | 2017 | Rp 2.140.137,00 | Rp 14.024.486,00 | 0,152600031 |
| 2018 | Rp 2.273.320,00 | Rp 16.339.916,00 | 0,139126786 |
| 2019 | Rp 2.184.021,00 | Rp 17.363.003,00 | 0,125785902 |
| 2020 | Rp 2.301.858,00 | Rp 19.431.293,00 | 0,118461391 |
| 2021 | Rp 2.568.577,00 | Rp 21.084.017,00 | 0,121825789 |
| 28 | TGKA | 2017 | Rp 1.049.021.676.853,00 | Rp 2.924.962.977.878,00 | 0,358644429 |
| 2018 | Rp 1.353.686.343.242,00 | Rp 3.485.510.411.961,00 | 0,388375355 |
| 2019 | Rp 752.559.027.509,00 | Rp 2.995.872.438.975,00 | 0,251198622 |
| 2020 | Rp 643.852.616.236,00 | Rp 3.361.956.197.960,00 | 0,191511304 |
| 2021 | Rp 905.217.754.055,00 | Rp 3.403.961.007.490,00 | 0,265930706 |
| 29 | UNVR | 2017 | Rp 2.393.540,00 | Rp 18.906.413,00 | 0,126599371 |
| 2018 | Rp 2.658.073,00 | Rp 19.522.970,00 | 0,136151057 |
| 2019 | Rp 2.429.234,00 | Rp 20.649.371,00 | 0,117642034 |
| 2020 | Rp 2.463.104,00 | Rp 20.534.632,00 | 0,119948777 |
| 2021 | Rp 2.453.871,00 | Rp 19.068.532,00 | 0,128686938 |