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**LAMPIRAN 1**

**DAFTAR SAMPEL PERUSAHAAN**

|  |  |  |
| --- | --- | --- |
| **No** | **Nama Perusahaan** | **Kode Perusahaan** |
| 1 | Asuransi Bina Dana Arta Tbk | ABDA |
| 2 | Bank Rakyat Indonesia Agroniaga Tbk. | AGRO |
| 3 | Bank IBK Indonesia Tbk | AGRS |
| 4 | Asuransi Harta Aman Pratama Tbk. | AHAP |
| 5 | Asuransi Multi Artha Guna Tbk. | AMAG |
| 6 | Pasific Strategic Financial Tbk | APIC |
| 7 | Bank Jago Tbk | ARTO |
| 8 | Asuransi Bintang Tbk | ASBI |
| 9 | Asuransi Dayin Mitra Tbk | ASDM |
| 10 | Asuransi Jasa Tania Tbk | ASJT |
| 11 | Asuransi Ramayana Tbk | ASMI |
| 12 | Bank Central Asia Tbk. | BBCA |
| 13 | Bank Harda Internasional Tbk | BBHI |
| 14 | Bank Bukopin Tbk | BBKP |
| 15 | Buana Finance Tbk | BBLD |
| 16 | Bank Mestika Dharma Tbk. | BBMD |
| 17 | Bank Negara Indonesia (Persero) Tbk. | BBNI |
| 18 | Bank Rakyat Indonesia (Persero) Tbk. | BBRI |
| 19 | Bank Neo Commerce Tbk. | BBYB |
| 20 | MNC Kapital Indonesia Tbk. | BCAP |
| 21 | Bank JTrust Indonesia Tbk. | BCIC |
| 22 | Bank Pembangunan Daerah Banten Tbk. | BEKS |
| 23 | BFI Finance Indonesia Tbk. | BFIN |
| 24 | Bank Pembangunan Daerah Jawa Barat dan Banten Tbk. | BJBR |
| 25 | Bank Pembangunan Daerah Jawa Timur Tbk. | BJTM |
| 26 | Bank QNB Indonesia Tbk. | BKSW |
| 27 | Bank Maspion Indonesia Tbk | BMAS |
| 28 | Bank Mandiri (Persero) Tbk. | BMRI |
| 29 | Bank Bumi Arta Tbk | BNBA |
| 30 | Bank CIMB Niaga Tbk | BNGA |
| 31 | Bank Maybank Indonesia Tbk | BNII |
| 32 | Batavia Prosperindo Finance Tbk. | BPFI |
| 33 | Batavia Prosperindo Internasional Tbk. | BPII |
| 34 | Bank Sinarmas Tbk. | BSIM |
| 35 | Bank Of India Indonesia Tbk. | BSWD |
| 36 | Bank BTPN Tbk | BTPN |
| 37 | Bank BTPN Syariah Tbk. | BTPS |
| 38 | Bank Victoria International Tbk. | BVIC |
| 39 | Danasupra Erapacific Tbk. | DEFI |
| 40 | Indoritel Makmur Internasional Tbk. | DNET |
| 41 | Radana Bhaskara Finance Tbk | HDFA |
| 42 | Lippo General Insurance Tbk. | LPGI |
| 43 | Bank Mayapada Internasional Tbk. | MAYA |
| 44 | Maskapai Reasuransi Indonesia Tbk. | MREI |
| 45 | Malacca Trust Wuwungan Insurance Tbk. | MTWI |
| 46 | Charnic Capital Tbk. | NICK |
| 47 | Bank Nationalnobu Tbk. | NOBU |
| 48 | Onix Capital Tbk. | OCAP |
| 49 | Minna Padi Investama Sekuritas Tbk. | PADI |
| 50 | Bank Pan Indonesia Tbk | PNBN |
| 51 | Pool Advista Finance Tbk. | POLA |
| 52 | Pool Advista Indonesia Tbk. | POOL |
| 53 | Saratoga Investama Sedaya Tbk. | SRTG |
| 54 | KDB Tifa Finance Tbk | TIFA |
| 55 | Trust Finance Indonesia Tbk | TRUS |

**LAMPIRAN 2**

**PERHITUNGAN OPINI GOING CONCERN**

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun** | **Opini Going Concern** |
| 1 | ABDA | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2 | AGRO | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 3 | AGRS | 2018 | 0 |
| 2019 | 0 |
| 2020 | 1 |
| 2021 | 0 |
| 4 | AHAP | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 5 | AMAG | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 6 | APIC | 2018 | 0 |
| 2019 | 1 |
| 2020 | 0 |
| 2021 | 0 |
| 7 | ARTO | 2018 | 1 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 8 | ASBI | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 9 | ASDM | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 10 | ASJT | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 11 | ASMI | 2018 | 0 |
| 2019 | 0 |
| 2020 | 1 |
| 2021 | 0 |
| 12 | BBCA | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 13 | BBHI | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 14 | BBKP | 2018 | 0 |
| 2019 | 1 |
| 2020 | 0 |
| 2021 | 0 |
| 15 | BBLD | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 16 | BBMD | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 17 | BBNI | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 18 | BBRI | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 19 | BBYB | 2018 | 0 |
| 2019 | 1 |
| 2020 | 0 |
| 2021 | 0 |
| 20 | BCAP | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 21 | BCIC | 2018 | 1 |
| 2019 | 1 |
| 2020 | 1 |
| 2021 | 0 |
| 22 | BEKS | 2018 | 1 |
| 2019 | 1 |
| 2020 | 1 |
| 2021 | 1 |
| 23 | BFIN | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 24 | BJBR | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 25 | BJTM | 2018 | 0 |
| 2019 | 0 |
| 2020 | 1 |
| 2021 | 1 |
| 26 | BKSW | 2018 | 0 |
| 2019 | 0 |
| 2020 | 1 |
| 2021 | 1 |
| 27 | BMAS | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 28 | BMRI | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 29 | BNBA | 2018 | 0 |
| 2019 | 0 |
| 2020 | 1 |
| 2021 | 0 |
| 30 | BNGA | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 31 | BNII | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 32 | BPFI | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 33 | BPII | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 34 | BSIM | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 35 | BSWD | 2018 | 1 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 36 | BTPN | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 37 | BTPS | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 38 | BVIC | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 39 | DEFI | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 1 |
| 40 | DNET | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 41 | HDFA | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 42 | LPGI | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 43 | MAYA | 2018 | 1 |
| 2019 | 1 |
| 2020 | 1 |
| 2021 | 1 |
| 44 | MREI | 2018 | 0 |
| 2019 | 0 |
| 2020 | 1 |
| 2021 | 1 |
| 45 | MTWI | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 46 | NICK | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 47 | NOBU | 2018 | 0 |
| 2019 | 1 |
| 2020 | 1 |
| 2021 | 1 |
| 48 | OCAP | 2018 | 1 |
| 2019 | 1 |
| 2020 | 1 |
| 2021 | 1 |
| 49 | PADI | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 50 | PNBN | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 51 | POLA | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 1 |
| 52 | POOL | 2018 | 0 |
| 2019 | 1 |
| 2020 | 1 |
| 2021 | 1 |
| 53 | SRTG | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 54 | TIFA | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 55 | TRUS | 2018 | 0 |
| 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |

**LAMPIRAN 3**

**PERHITUNGAN *FEE* AUDIT**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun** | **Professional *Fee*** | ***Fee* Audit (LN)** |
| 1 | ABDA | 2018 | Rp 3.107.948.000 | 21.857 |
| 2019 | Rp 8.957.246.000 | 22.916 |
| 2020 | Rp 5.881.566.000 | 22.495 |
| 2021 | Rp 2.041.564.000 | 21.437 |
| 2 | AGRO | 2018 | Rp 5.726.499.000 | 15.561 |
| 2019 | Rp 9.000.008.000 | 16.013 |
| 2020 | Rp 11.507.319.000 | 16.258 |
| 2021 | Rp 15.866.410.000 | 16.580 |
| 3 | AGRS | 2018 | Rp 302.000.000 | 19.526 |
| 2019 | Rp 606.000.000 | 20.222 |
| 2020 | Rp 886.000.000 | 20.602 |
| 2021 | Rp 649.000.000 | 20.291 |
| 4 | AHAP | 2018 | Rp 150.413.636 | 18.829 |
| 2019 | Rp 195.104.000 | 19.089 |
| 2020 | Rp 293.936.912 | 19.499 |
| 2021 | Rp 472.117.646 | 19.973 |
| 5 | AMAG | 2018 | Rp 9.789.307.000 | 16.097 |
| 2019 | Rp 6.814.779.000 | 15.735 |
| 2020 | Rp 16.458.142.000 | 16.616 |
| 2021 | Rp 13.049.741.000 | 16.384 |
| 6 | APIC | 2018 | Rp 12.653.622.807 | 23.261 |
| 2019 | Rp 16.709.157.571 | 23.539 |
| 2020 | Rp 14.725.290.491 | 23.413 |
| 2021 | Rp 9.755.064.774 | 23.001 |
| 7 | ARTO | 2018 | Rp 310.656.637.000 | 19.554 |
| 2019 | Rp 1.998.000.000 | 14.508 |
| 2020 | Rp 13.191.000.000 | 16.395 |
| 2021 | Rp 18.521.000.000 | 16.734 |
| 8 | ASBI | 2018 | Rp 7.883.715.000 | 15.880 |
| 2019 | Rp 6.579.999.000 | 15.700 |
| 2020 | Rp 5.777.657.000 | 15.570 |
| 2021 | Rp 6.322.886.000 | 15.660 |
| 9 | ASDM | 2018 | Rp 1.200.618.000 | 20.906 |
| 2019 | Rp 1.372.602.000 | 21.040 |
| 2020 | Rp 1.325.227.000 | 21.005 |
| 2021 | Rp 1.220.400.000 | 20.922 |
| 10 | ASJT | 2018 | Rp 923.057.298 | 20.643 |
| 2019 | Rp 696.692.000 | 20.362 |
| 2020 | Rp 456.150.000 | 19.938 |
| 2021 | Rp 388.300.000 | 19.777 |
| 11 | ASMI | 2018 | Rp 643.150.253 | 20.282 |
| 2019 | Rp 1.188.939.605 | 20.896 |
| 2020 | Rp 957.925.621 | 20.680 |
| 2021 | Rp 2.206.812.874 | 21.515 |
| 12 | BBCA | 2018 | Rp 447.893.000.000 | 19.920 |
| 2019 | Rp 525.897.000.000 | 20.081 |
| 2020 | Rp 465.759.000.000 | 19.959 |
| 2021 | Rp 586.209.000.000 | 20.189 |
| 13 | BBHI | 2018 | Rp 610.764.498 | 20.230 |
| 2019 | Rp 5.244.267.189 | 22.380 |
| 2020 | Rp 3.270.153.070 | 21.908 |
| 2021 | Rp 1.252.906.905 | 20.949 |
| 14 | BBKP | 2018 | Rp 104.539.000.000 | 25.373 |
| 2019 | Rp 150.747.000.000 | 25.739 |
| 2020 | Rp 193.560.000.000 | 25.989 |
| 2021 | Rp 249.411.000.000 | 26.242 |
| 15 | BBLD | 2018 | Rp 8.617.000.000 | 22.877 |
| 2019 | Rp 11.928.000.000 | 23.202 |
| 2020 | Rp 11.048.000.000 | 23.126 |
| 2021 | Rp 10.119.000.000 | 23.038 |
| 16 | BBMD | 2018 | Rp 513.100.000 | 20.056 |
| 2019 | Rp 1.559.564.500 | 21.168 |
| 2020 | Rp 1.159.239.500 | 20.871 |
| 2021 | Rp 1.347.570.000 | 21.022 |
| 17 | BBNI | 2018 | Rp 62.364.000.000 | 17.948 |
| 2019 | Rp 73.272.000.000 | 18.110 |
| 2020 | Rp 51.062.000.000 | 17.749 |
| 2021 | Rp 290.921.000.000 | 19.489 |
| 18 | BBRI | 2018 | Rp 267.230.000.000 | 19.404 |
| 2019 | Rp 291.150.000.000 | 19.489 |
| 2020 | Rp 418.905.000.000 | 19.853 |
| 2021 | Rp 693.611.000.000 | 20.357 |
| 19 | BBYB | 2018 | Rp 10.273.157.498 | 23.053 |
| 2019 | Rp 7.547.741.143 | 22.745 |
| 2020 | Rp 7.806.962.313 | 22.778 |
| 2021 | Rp 9.746.339.084 | 23.000 |
| 20 | BCAP | 2018 | Rp 24.605.000.000 | 23.926 |
| 2019 | Rp 21.934.000.000 | 23.811 |
| 2020 | Rp 27.269.000.000 | 24.029 |
| 2021 | Rp 43.027.000.000 | 24.485 |
| 21 | BCIC | 2018 | Rp 37.048.000.000 | 17.428 |
| 2019 | Rp 41.383.000.000 | 17.538 |
| 2020 | Rp 37.340.000.000 | 17.436 |
| 2021 | Rp 33.452.000.000 | 17.326 |
| 22 | BEKS | 2018 | Rp 12.014.000.000 | 16.302 |
| 2019 | Rp 14.908.000.000 | 16.517 |
| 2020 | Rp 13.981.000.000 | 16.453 |
| 2021 | Rp 20.104.000.000 | 16.816 |
| 23 | BFIN | 2018 | Rp 40.592.000.000 | 17.519 |
| 2019 | Rp 125.052.000.000 | 18.644 |
| 2020 | Rp 37.560.000.000 | 17.441 |
| 2021 | Rp 99.686.000.000 | 18.418 |
| 24 | BJBR | 2018 | Rp 96.720.000.000 | 18.387 |
| 2019 | Rp 96.459.000.000 | 18.385 |
| 2020 | Rp 127.105.000.000 | 18.661 |
| 2021 | Rp 125.373.000.000 | 18.647 |
| 25 | BJTM | 2018 | Rp 9.004.000.000 | 16.013 |
| 2019 | Rp 9.312.000.000 | 16.047 |
| 2020 | Rp 22.974.000.000 | 16.950 |
| 2021 | Rp 23.771.000.000 | 16.984 |
| 26 | BKSW | 2018 | Rp 26.139.000.000 | 17.079 |
| 2019 | Rp 6.467.000.000 | 15.682 |
| 2020 | Rp 23.635.000.000 | 16.978 |
| 2021 | Rp 27.044.000.000 | 17.113 |
| 27 | BMAS | 2018 | Rp 4.700.946.000 | 15.363 |
| 2019 | Rp 5.527.417.000 | 15.525 |
| 2020 | Rp 6.932.616.000 | 15.752 |
| 2021 | Rp 7.493.769.000 | 15.830 |
| 28 | BMRI | 2018 | Rp 37.756.000.000 | 17.447 |
| 2019 | Rp 49.719.000.000 | 17.722 |
| 2020 | Rp 43.871.000.000 | 17.597 |
| 2021 | Rp 698.397.000.000 | 20.364 |
| 29 | BNBA | 2018 | Rp 1.525.180.000 | 21.145 |
| 2019 | Rp 1.306.712.477 | 20.991 |
| 2020 | Rp 2.190.777.509 | 21.508 |
| 2021 | Rp 5.459.324.970 | 22.421 |
| 30 | BNGA | 2018 | Rp 90.893.000.000 | 18.325 |
| 2019 | Rp 210.316.000.000 | 19.164 |
| 2020 | Rp 337.682.000.000 | 19.638 |
| 2021 | Rp 218.542.000.000 | 19.202 |
| 31 | BNII | 2018 | Rp 76.753.000.000 | 18.156 |
| 2019 | Rp 61.862.000.000 | 17.940 |
| 2020 | Rp 92.379.000.000 | 18.341 |
| 2021 | Rp 80.924.000.000 | 18.209 |
| 32 | BPFI | 2018 | Rp 4.988.096.848 | 22.330 |
| 2019 | Rp 3.432.686.640 | 21.957 |
| 2020 | Rp 3.504.840.310 | 21.977 |
| 2021 | Rp 1.910.480.894 | 21.371 |
| 33 | BPII | 2018 | Rp 7.716.279.623 | 22.767 |
| 2019 | Rp 9.124.612.686 | 22.934 |
| 2020 | Rp 7.204.742.277 | 22.698 |
| 2021 | Rp 7.514.204.878 | 22.740 |
| 34 | BSIM | 2018 | Rp 17.903.000.000 | 16.700 |
| 2019 | Rp 8.153.000.000 | 15.914 |
| 2020 | Rp 5.096.000.000 | 15.444 |
| 2021 | Rp 5.196.000.000 | 15.463 |
| 35 | BSWD | 2018 | Rp 5.031.462.419 | 22.339 |
| 2019 | Rp 4.125.011.430 | 22.140 |
| 2020 | Rp 6.061.931.813 | 22.525 |
| 2021 | Rp 2.029.379.753 | 21.431 |
| 36 | BTPN | 2018 | Rp 172.475.000.000 | 18.966 |
| 2019 | Rp 109.641.000.000 | 18.513 |
| 2020 | Rp 116.151.000.000 | 18.570 |
| 2021 | Rp 88.502.000.000 | 18.299 |
| 37 | BTPS | 2018 | Rp 50.814.000.000 | 24.651 |
| 2019 | Rp 34.234.000.000 | 24.256 |
| 2020 | Rp 28.958.000.000 | 24.089 |
| 2021 | Rp 27.556.000.000 | 24.039 |
| 38 | BVIC | 2018 | Rp 6.413.146.000 | 22.582 |
| 2019 | Rp 5.721.333.000 | 22.467 |
| 2020 | Rp 10.580.716.000 | 23.082 |
| 2021 | Rp 6.882.418.000 | 22.652 |
| 39 | DEFI | 2018 | Rp 121.000.000 | 18.611 |
| 2019 | Rp 94.000.000 | 18.359 |
| 2020 | Rp 174.009.256 | 18.975 |
| 2021 | Rp 204.484.280 | 19.136 |
| 40 | DNET | 2018 | Rp 1.144.146.000 | 20.858 |
| 2019 | Rp 1.429.046.000 | 20.858 |
| 2020 | Rp 477.000.000 | 19.983 |
| 2021 | Rp 462.000.000 | 19.951 |
| 41 | HDFA | 2018 | Rp 90.057.658.000 | 18.316 |
| 2019 | Rp 37.179.328.000 | 17.431 |
| 2020 | Rp 22.228.976.000 | 16.917 |
| 2021 | Rp 14.479.727.000 | 16.488 |
| 42 | LPGI | 2018 | Rp 961.853.000 | 20.684 |
| 2019 | Rp 1.154.267.250 | 20.867 |
| 2020 | Rp 2.075.474.625 | 21.453 |
| 2021 | Rp 3.131.887.480 | 21.865 |
| 43 | MAYA | 2018 | Rp 113.854.000.000 | 25.458 |
| 2019 | Rp 135.852.000.000 | 25.635 |
| 2020 | Rp 158.619.000.000 | 25.790 |
| 2021 | Rp 142.299.000.000 | 25.681 |
| 44 | MREI | 2018 | Rp 1.170.765.785 | 20.881 |
| 2019 | Rp 1.155.584.455 | 20.868 |
| 2020 | Rp 1.287.954.215 | 20.976 |
| 2021 | Rp 1.391.277.000 | 21.053 |
| 45 | MTWI | 2018 | Rp 631.954.872 | 20.264 |
| 2019 | Rp 506.753.035 | 20.044 |
| 2020 | Rp 338.890.909 | 19.641 |
| 2021 | Rp 459.584.091 | 19.946 |
| 46 | NICK | 2018 | Rp 329.187.499 | 19.612 |
| 2019 | Rp 217.807.682 | 19.199 |
| 2020 | Rp 273.783.831 | 19.428 |
| 2021 | Rp 239.694.831 | 19.295 |
| 47 | NOBU | 2018 | Rp 32.973.000.000 | 24.219 |
| 2019 | Rp 33.110.000.000 | 24.223 |
| 2020 | Rp 32.829.000.000 | 24.215 |
| 2021 | Rp 21.800.000.000 | 23.805 |
| 48 | OCAP | 2018 | Rp 721.766.509 | 20.397 |
| 2019 | Rp 539.869.293 | 20.107 |
| 2020 | Rp 139.049.420 | 18.750 |
| 2021 | Rp 119.173.531 | 18.596 |
| 49 | PADI | 2018 | Rp 1.085.000.000 | 20.805 |
| 2019 | Rp 97.000.000 | 18.390 |
| 2020 | Rp 236.112.244 | 19.280 |
| 2021 | Rp 735.014.923 | 20.415 |
| 50 | PNBN | 2018 | Rp 81.039.000.000 | 18.210 |
| 2019 | Rp 60.645.000.000 | 17.921 |
| 2020 | Rp 54.913.000.000 | 17.821 |
| 2021 | Rp 46.491.000.000 | 17.655 |
| 51 | POLA | 2018 | Rp 1.157.947.456 | 20.870 |
| 2019 | Rp 1.608.590.410 | 21.199 |
| 2020 | Rp 10.944.304.748 | 23.116 |
| 2021 | Rp 7.924.740.768 | 22.793 |
| 52 | POOL | 2018 | Rp 3.460.342.201 | 21.965 |
| 2019 | Rp 1.983.400.296 | 21.408 |
| 2020 | Rp 8.407.194.974 | 22.852 |
| 2021 | Rp 7.812.637.698 | 22.779 |
| 53 | SRTG | 2018 | Rp 21.989.000.000 | 16.906 |
| 2019 | Rp 20.885.000.000 | 16.855 |
| 2020 | Rp 20.008.000.000 | 16.812 |
| 2021 | Rp 11.163.000.000 | 16.228 |
| 54 | TIFA | 2018 | Rp 6.489.406.000 | 15.686 |
| 2019 | Rp 3.460.612.000 | 15.057 |
| 2020 | Rp 3.311.902.000 | 15.013 |
| 2021 | Rp 1.090.628.000 | 13.902 |
| 55 | TRUS | 2018 | Rp 887.310.052 | 20.604 |
| 2019 | Rp 979.775.107 | 20.703 |
| 2020 | Rp 497.853.043 | 20.026 |
| 2021 | Rp 590.177.170 | 20.196 |

**LAMPIRAN 4**

**PERHITUNGAN AUDIT *TENURE***

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun** | **Audit *Tenure*** |
| 1 | ABDA | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 2 | AGRO | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 3 | AGRS | 2018 | 2 |
| 2019 | 1 |
| 2020 | 1 |
| 2021 | 1 |
| 4 | AHAP | 2018 | 2 |
| 2019 | 1 |
| 2020 | 2 |
| 2021 | 3 |
| 5 | AMAG | 2018 | 2 |
| 2019 | 1 |
| 2020 | 2 |
| 2021 | 3 |
| 6 | APIC | 2018 | 1 |
| 2019 | 2 |
| 2020 | 3 |
| 2021 | 4 |
| 7 | ARTO | 2018 | 1 |
| 2019 | 2 |
| 2020 | 1 |
| 2021 | 2 |
| 8 | ASBI | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 9 | ASDM | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 10 | ASJT | 2018 | 2 |
| 2019 | 1 |
| 2020 | 2 |
| 2021 | 3 |
| 11 | ASMI | 2018 | 2 |
| 2019 | 3 |
| 2020 | 1 |
| 2021 | 1 |
| 12 | BBCA | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 13 | BBHI | 2018 | 1 |
| 2019 | 2 |
| 2020 | 1 |
| 2021 | 2 |
| 14 | BBKP | 2018 | 1 |
| 2019 | 2 |
| 2020 | 1 |
| 2021 | 2 |
| 15 | BBLD | 2018 | 2 |
| 2019 | 1 |
| 2020 | 2 |
| 2021 | 3 |
| 16 | BBMD | 2018 | 1 |
| 2019 | 2 |
| 2020 | 3 |
| 2021 | 4 |
| 17 | BBNI | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 1 |
| 18 | BBRI | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 19 | BBYB | 2018 | 2 |
| 2019 | 1 |
| 2020 | 2 |
| 2021 | 1 |
| 20 | BCAP | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 21 | BCIC | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 22 | BEKS | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 23 | BFIN | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 24 | BJBR | 2018 | 1 |
| 2019 | 2 |
| 2020 | 3 |
| 2021 | 4 |
| 25 | BJTM | 2018 | 2 |
| 2019 | 3 |
| 2020 | 1 |
| 2021 | 1 |
| 26 | BKSW | 2018 | 1 |
| 2019 | 1 |
| 2020 | 2 |
| 2021 | 3 |
| 27 | BMAS | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 1 |
| 28 | BMRI | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 1 |
| 29 | BNBA | 2018 | 2 |
| 2019 | 1 |
| 2020 | 2 |
| 2021 | 3 |
| 30 | BNGA | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 31 | BNII | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 32 | BPFI | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 33 | BPII | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 34 | BSIM | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 35 | BSWD | 2018 | 1 |
| 2019 | 2 |
| 2020 | 1 |
| 2021 | 2 |
| 36 | BTPN | 2018 | 2 |
| 2019 | 1 |
| 2020 | 2 |
| 2021 | 3 |
| 37 | BTPS | 2018 | 2 |
| 2019 | 1 |
| 2020 | 2 |
| 2021 | 3 |
| 38 | BVIC | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 1 |
| 39 | DEFI | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 40 | DNET | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 41 | HDFA | 2018 | 2 |
| 2019 | 3 |
| 2020 | 1 |
| 2021 | 2 |
| 42 | LPGI | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 43 | MAYA | 2018 | 1 |
| 2019 | 2 |
| 2020 | 3 |
| 2021 | 4 |
| 44 | MREI | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 45 | MTWI | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 46 | NICK | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 47 | NOBU | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 48 | OCAP | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 49 | PADI | 2018 | 1 |
| 2019 | 2 |
| 2020 | 3 |
| 2021 | 4 |
| 50 | PNBN | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 51 | POLA | 2018 | 1 |
| 2019 | 2 |
| 2020 | 3 |
| 2021 | 1 |
| 52 | POOL | 2018 | 1 |
| 2019 | 2 |
| 2020 | 3 |
| 2021 | 1 |
| 53 | SRTG | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 54 | TIFA | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 5 |
| 55 | TRUS | 2018 | 2 |
| 2019 | 3 |
| 2020 | 4 |
| 2021 | 1 |

**LAMPIRAN 5**

**PERHITUNGAN ROA**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun** | **Total Aset** | **Laba Bersih** | **ROA** |
| 1 | ABDA | 2018 | Rp 2.890.427.512.000 | Rp 69.110.393.000 | 0.024 |
| 2019 | Rp 2.579.654.391.000 | Rp 87.524.342.000 | 0.034 |
| 2020 | Rp 2.477.781.648.000 | Rp 138.190.287.000 | 0.056 |
| 2021 | Rp 2.495.890.568.000 | Rp 157.351.069.000 | 0.063 |
| 2 | AGRO | 2018 | Rp 23.313.671.252.000 | Rp 32.418.468.000 | 0.001 |
| 2019 | Rp 27.067.922.912.000 | Rp 51.061.421.000 | 0.002 |
| 2020 | Rp 28.015.492.262.000 | Rp 31.260.682.000 | 0.001 |
| 2021 | Rp 16.866.522.655.000 | -Rp 3.045.701.407.000 | -0.181 |
| 3 | AGRS | 2018 | Rp 4.151.151.000.000 | -Rp 31.122.000.000 | -0.007 |
| 2019 | Rp 6.421.844.000.000 | -Rp 248.836.000.000 | -0.039 |
| 2020 | Rp 9.854.035.000.000 | -Rp 176.863.000.000 | -0.018 |
| 2021 | Rp 14.286.910.000.000 | Rp 12.737.000.000 | 0.001 |
| 4 | AHAP | 2018 | Rp 628.464.862.379 | -Rp 26.725.997.916 | -0.043 |
| 2019 | Rp 582.236.244.026 | -Rp 115.452.693.282 | -0.198 |
| 2020 | Rp 612.347.067.388 | -Rp 14.493.410.968 | -0.024 |
| 2021 | Rp 666.903.762.608 | -Rp 19.186.577.941 | -0.029 |
| 5 | AMAG | 2018 | Rp 4.280.729.979.000 | Rp 28.246.915.000 | 0.007 |
| 2019 | Rp 4.626.630.367.000 | Rp 73.060.310.000 | 0.016 |
| 2020 | Rp 4.737.130.041.000 | Rp 107.253.266.000 | 0.023 |
| 2021 | Rp 4.652.817.906.000 | Rp 149.438.469.000 | 0.032 |
| 6 | APIC | 2018 | Rp 2.899.698.787.496 | Rp 70.399.722.671 | 0.024 |
| 2019 | Rp 3.652.947.899.746 | Rp 102.897.273.401 | 0.028 |
| 2020 | Rp 4.881.911.874.208 | Rp 124.726.300.324 | 0.026 |
| 2021 | Rp 5.936.609.239.750 | Rp 102.955.189.353 | 0.017 |
| 7 | ARTO | 2018 | Rp 664.673.000.000 | -Rp 23.288.428.791 | -0.035 |
| 2019 | Rp 1.321.057.201.505 | -Rp 121.965.815.799 | -0.092 |
| 2020 | Rp 2.179.873.000.000 | -Rp 189.657.000.000 | -0.087 |
| 2021 | Rp 12.312.422.000.000 | Rp 86.024.000.000 | 0.007 |
| 8 | ASBI | 2018 | Rp 874.472.888.000 | Rp 13.936.519.000 | 0.016 |
| 2019 | Rp 124.047.473.000 | Rp 8.009.060.000 | 0.065 |
| 2020 | Rp 871.769.183.000 | Rp 23.668.304.000 | 0.027 |
| 2021 | Rp 954.657.152.000 | Rp 16.469.192.000 | 0.017 |
| 9 | ASDM | 2018 | Rp 1.061.398.832.000 | Rp 38.058.850.000 | 0.036 |
| 2019 | Rp 1.158.038.755.000 | Rp 27.839.061.000 | 0.024 |
| 2020 | Rp 859.876.511.000 | Rp 26.804.614.000 | 0.031 |
| 2021 | Rp 822.740.369.000 | Rp 20.284.359.000 | 0.025 |
| 10 | ASJT | 2018 | Rp 478.439.333.039 | Rp 25.020.327.176 | 0.052 |
| 2019 | Rp 447.670.324.779 | Rp 1.223.750.496 | 0.003 |
| 2020 | Rp 365.763.908.254 | -Rp 7.767.259.458 | -0.021 |
| 2021 | Rp 527.852.244.647 | Rp 345.717.216 | 0.001 |
| 11 | ASMI | 2018 | Rp 969.866.560.976 | Rp 69.900.405.337 | 0.072 |
| 2019 | Rp 975.687.462.693 | Rp 9.408.511.340 | 0.010 |
| 2020 | Rp 990.991.744.064 | -Rp 88.526.593.736 | -0.089 |
| 2021 | Rp 981.089.572.950 | Rp 19.550.788.783 | 0.020 |
| 12 | BBCA | 2018 | Rp 824.787.944.000 | Rp 25.851.660.000.000 | 31.343 |
| 2019 | Rp 918.989.312.000 | Rp 28.569.974.000.000 | 31.088 |
| 2020 | Rp 1.075.570.256.000 | Rp 27.147.109.000.000 | 25.240 |
| 2021 | Rp 1.228.344.680.000 | Rp 31.440.159.000.000 | 25.596 |
| 13 | BBHI | 2018 | Rp 2.264.172.563.518 | -Rp 123.143.307.730 | -0.054 |
| 2019 | Rp 2.527.173.168.770 | -Rp 36.549.663.189 | -0.014 |
| 2020 | Rp 2.586.663.487.991 | Rp 37.011.391.337 | 0.014 |
| 2021 | Rp 4.649.357.148.732 | Rp 192.474.618.193 | 0.041 |
| 14 | BBKP | 2018 | Rp 95.643.923.000.000 | Rp 189.970.000.000 | 0.002 |
| 2019 | Rp 100.264.248.000.000 | Rp 216.749.000.000 | 0.002 |
| 2020 | Rp 79.938.578.000.000 | -Rp 3.258.109.000.000 | -0.041 |
| 2021 | Rp 89.215.674.000.000 | -Rp 2.302.279.000.000 | -0.026 |
| 15 | BBLD | 2018 | Rp 5.019.046.000.000 | Rp 57.571.000.000 | 0.011 |
| 2019 | Rp 5.051.402.000.000 | Rp 59.269.000.000 | 0.012 |
| 2020 | Rp 4.115.895.000.000 | Rp 20.053.000.000 | 0.005 |
| 2021 | Rp 3.582.868.000.000 | Rp 28.703.000.000 | 0.008 |
| 16 | BBMD | 2018 | Rp 12.093.079.368.934 | Rp 256.862.564.725 | 0.021 |
| 2019 | Rp 12.900.218.775.263 | Rp 247.573.726.183 | 0.019 |
| 2020 | Rp 14.159.755.232.533 | Rp 325.932.118.524 | 0.023 |
| 2021 | Rp 15.983.152.301.240 | Rp 519.580.026.420 | 0.033 |
| 17 | BBNI | 2018 | Rp 808.572.011.000.000 | Rp 15.091.763.000.000 | 0.019 |
| 2019 | Rp 845.605.208.000.000 | Rp 15.508.583.000.000 | 0.018 |
| 2020 | Rp 891.337.425.000.000 | Rp 3.321.442.000.000 | 0.004 |
| 2021 | Rp 964.837.692.000.000 | Rp 10.977.051.000.000 | 0.011 |
| 18 | BBRI | 2018 | Rp 1.296.898.292.000.000 | Rp 32.418.486.000.000 | 0.025 |
| 2019 | Rp 1.416.758.840.000.000 | Rp 34.413.825.000.000 | 0.024 |
| 2020 | Rp 1.511.804.628.000.000 | Rp 18.660.393.000.000 | 0.012 |
| 2021 | Rp 1.416.758.840.000.000 | Rp 30.755.766.000.000 | 0.022 |
| 19 | BBYB | 2018 | Rp 4.533.729.146.622 | -Rp 136.988.450.929 | -0.030 |
| 2019 | Rp 5.123.734.649.117 | Rp 16.002.797.471 | 0.003 |
| 2020 | Rp 5.421.324.398.438 | Rp 15.871.502.695 | 0.003 |
| 2021 | Rp 11.337.808.684.383 | -Rp 986.289.462.473 | -0.087 |
| 20 | BCAP | 2018 | Rp 18.762.724.000.000 | Rp 153.877.000.000 | 0.008 |
| 2019 | Rp 18.385.005.000.000 | Rp 56.482.000.000 | 0.003 |
| 2020 | Rp 19.101.546.000.000 | Rp 65.525.000.000 | 0.003 |
| 2021 | Rp 21.653.968.000.000 | Rp 147.170.000.000 | 0.007 |
| 21 | BCIC | 2018 | Rp 17.823.669.000.000 | -Rp 401.101.000.000 | -0.023 |
| 2019 | Rp 17.311.597.000.000 | Rp 49.495.000.000 | 0.003 |
| 2020 | Rp 16.204.908.000.000 | -Rp 484.441.000.000 | -0.030 |
| 2021 | Rp 21.317.575.000.000 | -Rp 445.423.000.000 | -0.021 |
| 22 | BEKS | 2018 | Rp 8.131.362.000.000 | -Rp 100.131.000.000 | -0.012 |
| 2019 | Rp 8.097.328.000.000 | -Rp 137.559.000.000 | -0.017 |
| 2020 | Rp 5.337.281.000.000 | -Rp 308.158.000.000 | -0.058 |
| 2021 | Rp 8.849.611.000.000 | -Rp 265.176.000.000 | -0.030 |
| 23 | BFIN | 2018 | Rp 19.117.305.000 | Rp 1.467.794.000.000 | 76.778 |
| 2019 | Rp 19.089.633.000 | Rp 711.682.000.000 | 37.281 |
| 2020 | Rp 15.200.531.000 | Rp 701.592.000.000 | 46.156 |
| 2021 | Rp 15.635.739.000 | Rp 1.131.338.000.000 | 72.356 |
| 24 | BJBR | 2018 | Rp 120.191.387.000.000 | Rp 1.552.396.000.000 | 0.013 |
| 2019 | Rp 123.536.474.000.000 | Rp 1.564.492.000.000 | 0.013 |
| 2020 | Rp 140.934.002.000.000 | Rp 1.689.996.000.000 | 0.012 |
| 2021 | Rp 158.356.097.000.000 | Rp 2.018.654.000.000 | 0.013 |
| 25 | BJTM | 2018 | Rp 62.589.118.000.000 | Rp 1.260.308.000.000 | 0.020 |
| 2019 | Rp 76.715.290.000.000 | Rp 1.376.505.000.000 | 0.018 |
| 2020 | Rp 83.619.452.000.000 | Rp 1.488.962.000.000 | 0.018 |
| 2021 | Rp 100.723.330.000.000 | Rp 1.523.070.000.000 | 0.015 |
| 26 | BKSW | 2018 | Rp 20.486.926.000.000 | Rp 14.568.000.000 | 0.001 |
| 2019 | Rp 23.021.785.000.000 | Rp 5.277.000.000 | 0.000 |
| 2020 | Rp 18.297.700.000.000 | -Rp 422.168.000.000 | -0.023 |
| 2021 | Rp 17.701.527.000.000 | -Rp 1.578.777.000.000 | -0.089 |
| 27 | BMAS | 2018 | Rp 6.694.023.677.000 | Rp 71.013.866.000 | 0.011 |
| 2019 | Rp 7.569.580.138.000 | Rp 59.746.814.000 | 0.008 |
| 2020 | Rp 10.110.519.619.000 | Rp 66.986.471.000 | 0.007 |
| 2021 | Rp 14.234.358.584.000 | Rp 80.162.068.000 | 0.006 |
| 28 | BMRI | 2018 | Rp 1.202.252.094.000.000 | Rp 25.851.937.000.000 | 0.022 |
| 2019 | Rp 1.318.246.335.000.000 | Rp 28.455.592.000.000 | 0.022 |
| 2020 | Rp 1.429.334.484.000.000 | Rp 18.398.928.000.000 | 0.013 |
| 2021 | Rp 1.725.611.128.000.000 | Rp 30.551.097.000.000 | 0.018 |
| 29 | BNBA | 2018 | Rp 7.297.273.467.260 | Rp 92.897.864.488 | 0.013 |
| 2019 | Rp 7.607.653.715.376 | Rp 51.167.901.115 | 0.007 |
| 2020 | Rp 7.637.524.325.854 | Rp 35.053.333.152 | 0.005 |
| 2021 | Rp 8.666.525.828.600 | Rp 44.449.400.923 | 0.005 |
| 30 | BNGA | 2018 | Rp 266.781.498.000.000 | Rp 3.482.428.000.000 | 0.013 |
| 2019 | Rp 274.467.227.000.000 | Rp 3.642.935.000.000 | 0.013 |
| 2020 | Rp 280.943.605.000.000 | Rp 2.011.254.000.000 | 0.007 |
| 2021 | Rp 310.786.960.000.000 | Rp 4.098.604.000.000 | 0.013 |
| 31 | BNII | 2018 | Rp 177.523.858.000.000 | Rp 2.262.245.000.000 | 0.013 |
| 2019 | Rp 169.082.830.000.000 | Rp 1.924.180.000.000 | 0.011 |
| 2020 | Rp 162.579.069.000.000 | Rp 1.284.392.000.000 | 0.008 |
| 2021 | Rp 168.758.476.000.000 | Rp 1.679.754.000.000 | 0.010 |
| 32 | BPFI | 2018 | Rp 1.827.720.514.722 | Rp 68.019.848.244 | 0.037 |
| 2019 | Rp 1.821.625.639.974 | Rp 74.857.330.329 | 0.041 |
| 2020 | Rp 1.472.642.352.942 | Rp 41.262.945.245 | 0.028 |
| 2021 | Rp 1.297.609.119.758 | Rp 45.920.466.508 | 0.035 |
| 33 | BPII | 2018 | Rp 669.322.314.577 | Rp 122.671.084.894 | 0.183 |
| 2019 | Rp 2.695.471.913.420 | Rp 154.741.753.161 | 0.057 |
| 2020 | Rp 2.798.907.230.186 | Rp 118.908.747.945 | 0.042 |
| 2021 | Rp 2.964.069.016.813 | Rp 159.031.483.754 | 0.054 |
| 34 | BSIM | 2018 | Rp 30.748.742.000.000 | Rp 50.472.000.000 | 0.002 |
| 2019 | Rp 36.559.556.000.000 | Rp 6.752.000.000 | 0.000 |
| 2020 | Rp 44.612.045.000.000 | Rp 118.522.000.000 | 0.003 |
| 2021 | Rp 52.671.980.000.000 | Rp 127.748.000.000 | 0.002 |
| 35 | BSWD | 2018 | Rp 3.896.760.492.444 | Rp 9.879.658.315 | 0.003 |
| 2019 | Rp 4.007.412.556.573 | Rp 30.953.161.285 | 0.008 |
| 2020 | Rp 3.721.363.459.751 | -Rp 70.581.531.876 | -0.019 |
| 2021 | Rp 4.255.493.556.351 | -Rp 44.051.239.526 | -0.010 |
| 36 | BTPN | 2018 | Rp 101.919.301.000.000 | Rp 2.128.064.000.000 | 0.021 |
| 2019 | Rp 181.631.385.000.000 | Rp 2.992.418.000.000 | 0.016 |
| 2020 | Rp 183.165.978.000.000 | Rp 2.005.677.000.000 | 0.011 |
| 2021 | Rp 191.917.794.000.000 | Rp 3.104.215.000.000 | 0.016 |
| 37 | BTPS | 2018 | Rp 12.039.275.000.000 | Rp 965.311.000.000 | 0.080 |
| 2019 | Rp 15.383.038.000.000 | Rp 1.399.634.000.000 | 0.091 |
| 2020 | Rp 16.435.005.000.000 | Rp 854.614.000.000 | 0.052 |
| 2021 | Rp 18.543.856.000.000 | Rp 1.465.005.000.000 | 0.079 |
| 38 | BVIC | 2018 | Rp 30.172.315.337.000 | Rp 79.081.921.000 | 0.003 |
| 2019 | Rp 30.456.458.802.000 | -Rp 13.764.500.000 | 0.000 |
| 2020 | Rp 26.221.407.427.000 | -Rp 252.193.690.000 | -0.010 |
| 2021 | Rp 24.947.143.045.000 | -Rp 119.063.497.000 | -0.005 |
| 39 | DEFI | 2018 | Rp 76.749.900.494 | Rp 1.650.685.099 | 0.022 |
| 2019 | Rp 94.633.171.264 | Rp 11.866.742.673 | 0.125 |
| 2020 | Rp 83.031.815.037 | -Rp 1.259.045.472 | -0.015 |
| 2021 | Rp 73.509.643.291 | -Rp 4.643.580.490 | -0.063 |
| 40 | DNET | 2018 | Rp 14.527.983.724.288 | Rp 282.686.126.051 | 0.019 |
| 2019 | Rp 15.484.342.922.485 | Rp 519.144.061.565 | 0.034 |
| 2020 | Rp 17.223.362.000.000 | Rp 327.053.000.000 | 0.019 |
| 2021 | Rp 18.046.214.000.000 | Rp 984.670.000.000 | 0.055 |
| 41 | HDFA | 2018 | Rp 2.260.886.445.000 | -Rp 281.784.174.000 | -0.125 |
| 2019 | Rp 1.991.295.498.000 | -Rp 199.710.066.000 | -0.100 |
| 2020 | Rp 772.208.525.000 | -Rp 99.459.361.000 | -0.129 |
| 2021 | Rp 1.279.780.398.000 | Rp 35.481.812.000 | 0.028 |
| 42 | LPGI | 2018 | Rp 2.485.186.649.117 | Rp 68.687.123.783 | 0.028 |
| 2019 | Rp 2.423.706.043.201 | Rp 80.002.543.527 | 0.033 |
| 2020 | Rp 2.815.578.393.095 | Rp 92.908.485.040 | 0.033 |
| 2021 | Rp 2.923.286.260.687 | Rp 98.384.767.320 | 0.034 |
| 43 | MAYA | 2018 | Rp 86.971.893.000.000 | Rp 437.412.000.000 | 0.005 |
| 2019 | Rp 93.408.831.000.000 | Rp 528.114.000.000 | 0.006 |
| 2020 | Rp 92.518.025.000.000 | Rp 64.164.000.000 | 0.001 |
| 2021 | Rp 119.104.185.000.000 | Rp 44.127.000.000 | 0.000 |
| 44 | MREI | 2018 | Rp 3.426.618.296.227 | Rp 140.867.155.045 | 0.041 |
| 2019 | Rp 3.915.599.148.016 | Rp 179.282.076.889 | 0.046 |
| 2020 | Rp 4.203.345.266.072 | Rp 105.182.585.790 | 0.025 |
| 2021 | Rp 3.981.209.430.121 | -Rp 291.039.505.535 | 0.025 |
| 45 | MTWI | 2018 | Rp 320.972.898.768 | -Rp 823.116.024 | -0.003 |
| 2019 | Rp 423.659.163.508 | Rp 726.753.212 | 0.002 |
| 2020 | Rp 551.011.466.071 | Rp 2.426.478.187 | 0.004 |
| 2021 | Rp 534.962.808.558 | Rp 3.302.382.925 | 0.006 |
| 46 | NICK | 2018 | Rp 92.071.498.469 | Rp 7.278.255.810 | 0.079 |
| 2019 | Rp 103.563.347.942 | Rp 9.716.273.473 | 0.094 |
| 2020 | Rp 99.637.388.662 | -Rp 2.804.810.611 | -0.028 |
| 2021 | Rp 315.303.540.233 | Rp 216.303.304.597 | 0.686 |
| 47 | NOBU | 2018 | Rp 11.793.981.000.000 | Rp 44.748.000.000 | 0.004 |
| 2019 | Rp 13.147.503.000.000 | Rp 45.794.000.000 | 0.003 |
| 2020 | Rp 13.737.934.000.000 | Rp 53.607.000.000 | 0.004 |
| 2021 | Rp 20.742.643.000.000 | Rp 64.186.000.000 | 0.003 |
| 48 | OCAP | 2018 | Rp 68.800.234.353 | -Rp 26.782.111.219 | -0.389 |
| 2019 | Rp 49.860.989.732 | -Rp 1.090.334.633 | -0.022 |
| 2020 | Rp 24.258.481.093 | -Rp 17.671.603.290 | -0.728 |
| 2021 | Rp 13.922.049.698 | -Rp 9.284.588.039 | -0.667 |
| 49 | PADI | 2018 | Rp 543.334.863.433 | Rp 21.211.928.013 | 0.039 |
| 2019 | Rp 418.394.702.709 | -Rp 113.538.871.503 | -0.271 |
| 2020 | Rp 334.609.310.613 | -Rp 76.566.092.451 | -0.229 |
| 2021 | Rp 266.587.854.693 | -Rp 56.331.724.437 | -0.211 |
| 50 | PNBN | 2018 | Rp 207.204.418.000.000 | Rp 3.187.157.000.000 | 0.015 |
| 2019 | Rp 211.287.370.000.000 | Rp 3.498.299.000.000 | 0.017 |
| 2020 | Rp 218.067.091.000.000 | Rp 3.124.205.000.000 | 0.014 |
| 2021 | Rp 204.462.542.000.000 | Rp 1.816.976.000.000 | 0.009 |
| 51 | POLA | 2018 | Rp 443.590.831.858 | Rp 29.622.996.625 | 0.067 |
| 2019 | Rp 364.408.020.684 | -Rp 54.536.044.582 | -0.150 |
| 2020 | Rp 308.995.093.459 | -Rp 37.919.367.652 | -0.123 |
| 2021 | Rp 256.732.919.858 | Rp 47.372.784.358 | 0.185 |
| 52 | POOL | 2018 | Rp 1.290.793.639.423 | -Rp 60.865.054.994 | -0.047 |
| 2019 | Rp 619.362.141.121 | -Rp 418.776.253.252 | -0.676 |
| 2020 | Rp 490.564.390.959 | -Rp 82.274.208.700 | -0.168 |
| 2021 | Rp 473.673.418.807 | -Rp 154.781.903.493 | -0.327 |
| 53 | SRTG | 2018 | Rp 20.114.874.000.000 | -Rp 6.134.832.000.000 | -0.305 |
| 2019 | Rp 26.657.523.000.000 | Rp 7.344.118.000.000 | 0.275 |
| 2020 | Rp 35.048.949.000.000 | Rp 8.823.332.000.000 | 0.252 |
| 2021 | Rp 61.151.527.000.000 | Rp 24.891.826.000.000 | 0.407 |
| 54 | TIFA | 2018 | Rp 1.514.968.848.000 | Rp 27.836.632.000 | 0.018 |
| 2019 | Rp 1.212.066.160.000 | Rp 33.033.880.000 | 0.027 |
| 2020 | Rp 1.103.815.967.000 | Rp 14.885.370.000 | 0.013 |
| 2021 | Rp 1.396.548.426.000 | Rp 26.731.688.000 | 0.019 |
| 55 | TRUS | 2018 | Rp 311.074.692.234 | Rp 17.630.766.816 | 0.057 |
| 2019 | Rp 314.244.828.335 | Rp 16.954.691.413 | 0.054 |
| 2020 | Rp 325.525.285.622 | Rp 18.139.491.535 | 0.056 |
| 2021 | Rp 350.941.420.850 | Rp 23.906.817.800 | 0.068 |

**LAMPIRAN 6**

**PERHITUNGAN ROE**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun** | **Laba Bersih** | **Ekuitas** | **ROE** |
| 1 | ABDA | 2018 | Rp 69.110.393.000 | Rp 1.334.408.933.000 | 0.052 |
| 2019 | Rp 87.524.342.000 | Rp 1.253.704.378.000 | 0.070 |
| 2020 | Rp 138.190.287.000 | Rp 1.387.236.002.000 | 0.100 |
| 2021 | Rp 157.351.069.000 | Rp 1.512.103.062.000 | 0.104 |
| 2 | AGRO | 2018 | Rp 32.418.468.000 | Rp 4.424.285.816.000 | 0.007 |
| 2019 | Rp 51.061.421.000 | Rp 4.481.704.219.000 | 0.011 |
| 2020 | Rp 31.260.682.000 | Rp 4.287.690.211.000 | 0.007 |
| 2021 | -Rp 3.045.701.407.000 | Rp 4.424.285.816.000 | -0.688 |
| 3 | AGRS | 2018 | -Rp 31.122.000.000 | Rp 532.803.000.000 | -0.058 |
| 2019 | -Rp 248.836.000.000 | Rp 1.202.600.000.000 | -0.207 |
| 2020 | -Rp 176.863.000.000 | Rp 1.899.838.000.000 | -0.093 |
| 2021 | Rp 12.737.000.000 | Rp 2.995.582.000.000 | 0.004 |
| 4 | AHAP | 2018 | -Rp 26.725.997.916 | Rp 263.872.169.783 | -0.101 |
| 2019 | -Rp 115.452.693.282 | Rp 148.924.854.503 | -0.775 |
| 2020 | -Rp 14.493.410.968 | Rp 140.171.399.027 | -0.103 |
| 2021 | -Rp 19.186.577.941 | Rp 122.136.220.358 | -0.157 |
| 5 | AMAG | 2018 | Rp 28.246.915.000 | Rp 1.826.304.984.000 | 0.015 |
| 2019 | Rp 73.060.310.000 | Rp 1.951.094.614.000 | 0.037 |
| 2020 | Rp 107.253.266.000 | Rp 2.006.374.654.000 | 0.053 |
| 2021 | Rp 149.438.469.000 | Rp 1.859.762.049.000 | 0.080 |
| 6 | APIC | 2018 | Rp 70.399.722.671 | Rp 1.729.506.653.757 | 0.041 |
| 2019 | Rp 102.897.273.401 | Rp 1.834.832.036.373 | 0.056 |
| 2020 | Rp 124.726.300.324 | Rp 1.960.925.784.273 | 0.064 |
| 2021 | Rp 102.955.189.353 | Rp 2.112.467.867.543 | 0.049 |
| 7 | ARTO | 2018 | -Rp 23.288.428.791 | Rp 115.559.450.886 | -0.202 |
| 2019 | -Rp 121.965.815.799 | Rp 681.179.218.885 | -0.179 |
| 2020 | -Rp 189.657.000.000 | Rp 1.232.333.000.000 | -0.154 |
| 2021 | Rp 86.024.000.000 | Rp 8.249.455.000.000 | 0.010 |
| 8 | ASBI | 2018 | Rp 13.936.519.000 | Rp 281.361.909.000 | 0.050 |
| 2019 | Rp 8.009.060.000 | Rp 291.485.498.000 | 0.027 |
| 2020 | Rp 23.668.304.000 | Rp 313.771.731.000 | 0.075 |
| 2021 | Rp 16.469.192.000 | Rp 355.742.467.000 | 0.046 |
| 9 | ASDM | 2018 | Rp 38.058.850.000 | Rp 322.963.064.000 | 0.118 |
| 2019 | Rp 27.839.061.000 | Rp 334.102.591.000 | 0.083 |
| 2020 | Rp 26.804.614.000 | Rp 351.701.797.000 | 0.076 |
| 2021 | Rp 20.284.359.000 | Rp 359.942.738.000 | 0.056 |
| 10 | ASJT | 2018 | Rp 25.020.327.176 | Rp 219.625.895.775 | 0.114 |
| 2019 | Rp 1.223.750.496 | Rp 209.363.105.330 | 0.006 |
| 2020 | -Rp 7.767.259.458 | Rp 365.763.908.254 | -0.021 |
| 2021 | Rp 345.717.216 | Rp 527.852.244.647 | 0.001 |
| 11 | ASMI | 2018 | Rp 69.900.405.337 | Rp 519.594.297.238 | 0.135 |
| 2019 | Rp 9.408.511.340 | Rp 530.294.832.434 | 0.018 |
| 2020 | -Rp 88.526.593.736 | Rp 443.450.319.375 | -0.200 |
| 2021 | Rp 19.550.788.783 | Rp 462.879.983.946 | 0.042 |
| 12 | BBCA | 2018 | Rp 25.851.660.000.000 | Rp 151.753.427.000.000 | 0.170 |
| 2019 | Rp 28.569.974.000.000 | Rp 174.143.156.000.000 | 0.164 |
| 2020 | Rp 27.147.109.000.000 | Rp 184.714.709.000.000 | 0.147 |
| 2021 | Rp 31.440.159.000.000 | Rp 202.848.934.000.000 | 0.155 |
| 13 | BBHI | 2018 | -Rp 123.143.307.730 | Rp 336.482.136.901 | -0.366 |
| 2019 | -Rp 36.549.663.189 | Rp 299.765.877.648 | -0.122 |
| 2020 | Rp 37.011.391.337 | Rp 347.066.458.180 | 0.107 |
| 2021 | Rp 192.474.618.193 | Rp 1.303.270.902.833 | 0.148 |
| 14 | BBKP | 2018 | Rp 189.970.000.000 | Rp 8.594.437.000.000 | 0.022 |
| 2019 | Rp 216.749.000.000 | Rp 8.905.485.000.000 | 0.024 |
| 2020 | -Rp 3.258.109.000.000 | Rp 8.446.442.000.000 | -0.386 |
| 2021 | -Rp 2.302.279.000.000 | Rp 13.205.904.000.000 | -0.174 |
| 15 | BBLD | 2018 | Rp 57.571.000.000 | Rp 1.177.056.000.000 | 0.049 |
| 2019 | Rp 59.269.000.000 | Rp 1.207.483.000.000 | 0.049 |
| 2020 | Rp 20.053.000.000 | Rp 4.115.895.000.000 | 0.005 |
| 2021 | Rp 28.703.000.000 | Rp 3.582.868.000.000 | 0.008 |
| 16 | BBMD | 2018 | Rp 256.862.564.725 | Rp 3.088.013.085.461 | 0.083 |
| 2019 | Rp 247.573.726.183 | Rp 3.480.469.121.456 | 0.071 |
| 2020 | Rp 325.932.118.524 | Rp 4.009.262.625.539 | 0.081 |
| 2021 | Rp 519.580.026.420 | Rp 4.289.820.124.680 | 0.121 |
| 17 | BBNI | 2018 | Rp 15.091.763.000.000 | Rp 110.373.789.000.000 | 0.137 |
| 2019 | Rp 15.508.583.000.000 | Rp 125.003.948.000.000 | 0.124 |
| 2020 | Rp 3.321.442.000.000 | Rp 112.872.199.000.000 | 0.029 |
| 2021 | Rp 10.977.051.000.000 | Rp 126.519.977.000.000 | 0.087 |
| 18 | BBRI | 2018 | Rp 32.418.486.000.000 | Rp 185.275.331.000.000 | 0.175 |
| 2019 | Rp 34.413.825.000.000 | Rp 208.784.336.000.000 | 0.165 |
| 2020 | Rp 18.660.393.000.000 | Rp 199.911.376.000.000 | 0.093 |
| 2021 | Rp 30.755.766.000.000 | Rp 291.786.804.000.000 | 0.105 |
| 19 | BBYB | 2018 | -Rp 136.988.450.929 | Rp 600.385.324.944 | -0.228 |
| 2019 | Rp 16.002.797.471 | Rp 945.783.595.296 | 0.017 |
| 2020 | Rp 15.871.502.695 | Rp 1.120.619.280.316 | 0.014 |
| 2021 | -Rp 986.289.462.473 | Rp 2.889.828.269.421 | -0.341 |
| 20 | BCAP | 2018 | Rp 153.877.000.000 | Rp 5.747.328.000.000 | 0.027 |
| 2019 | Rp 56.482.000.000 | Rp 5.545.979.000.000 | 0.010 |
| 2020 | Rp 65.525.000.000 | Rp 5.093.834.000.000 | 0.013 |
| 2021 | Rp 147.170.000.000 | Rp 6.007.811.000.000 | 0.024 |
| 21 | BCIC | 2018 | -Rp 401.101.000.000 | Rp 1.314.903.000.000 | -0.305 |
| 2019 | Rp 49.495.000.000 | Rp 1.673.826.000.000 | 0.030 |
| 2020 | -Rp 484.441.000.000 | Rp 1.443.230.000.000 | -0.336 |
| 2021 | -Rp 445.423.000.000 | Rp 2.659.787.000.000 | -0.167 |
| 22 | BEKS | 2018 | -Rp 100.131.000.000 | Rp 693.398.000.000 | -0.144 |
| 2019 | -Rp 137.559.000.000 | Rp 549.533.000.000 | -0.250 |
| 2020 | -Rp 308.158.000.000 | Rp 1.361.581.000.000 | -0.226 |
| 2021 | -Rp 265.176.000.000 | Rp 1.891.147.000.000 | -0.140 |
| 23 | BFIN | 2018 | Rp 1.467.794.000.000 | Rp 6.203.796.000.000 | 0.237 |
| 2019 | Rp 711.682.000.000 | Rp 6.080.180.000.000 | 0.117 |
| 2020 | Rp 701.592.000.000 | Rp 6.606.154.000.000 | 0.106 |
| 2021 | Rp 1.131.338.000.000 | Rp 7.430.226.000.000 | 0.152 |
| 24 | BJBR | 2018 | Rp 1.552.396.000.000 | Rp 11.285.315.000.000 | 0.138 |
| 2019 | Rp 1.564.492.000.000 | Rp 12.042.629.000.000 | 0.130 |
| 2020 | Rp 1.689.996.000.000 | Rp 12.005.800.000.000 | 0.141 |
| 2021 | Rp 2.018.654.000.000 | Rp 13.084.033.000.000 | 0.154 |
| 25 | BJTM | 2018 | Rp 1.260.308.000.000 | Rp 8.471.936.000.000 | 0.149 |
| 2019 | Rp 1.376.505.000.000 | Rp 9.185.652.000.000 | 0.150 |
| 2020 | Rp 1.488.962.000.000 | Rp 10.004.950.000.000 | 0.149 |
| 2021 | Rp 1.523.070.000.000 | Rp 10.910.539.000.000 | 0.140 |
| 26 | BKSW | 2018 | Rp 14.568.000.000 | Rp 4.672.060.000.000 | 0.003 |
| 2019 | Rp 5.277.000.000 | Rp 4.689.564.000.000 | 0.001 |
| 2020 | -Rp 422.168.000.000 | Rp 4.112.442.000.000 | -0.103 |
| 2021 | -Rp 1.578.777.000.000 | Rp 4.026.548.000.000 | -0.392 |
| 27 | BMAS | 2018 | Rp 71.013.866.000 | Rp 1.200.740.595.000 | 0.059 |
| 2019 | Rp 59.746.814.000 | Rp 1.228.931.584.000 | 0.049 |
| 2020 | Rp 66.986.471.000 | Rp 1.284.262.093.000 | 0.052 |
| 2021 | Rp 80.162.068.000 | Rp 1.331.210.939.000 | 0.060 |
| 28 | BMRI | 2018 | Rp 25.851.937.000.000 | Rp 184.960.305.000.000 | 0.140 |
| 2019 | Rp 28.455.592.000.000 | Rp 209.034.525.000.000 | 0.136 |
| 2020 | Rp 18.398.928.000.000 | Rp 193.796.083.000.000 | 0.095 |
| 2021 | Rp 30.551.097.000.000 | Rp 222.111.282.000.000 | 0.138 |
| 29 | BNBA | 2018 | Rp 92.897.864.488 | Rp 1.494.755.000.000 | 0.062 |
| 2019 | Rp 51.167.901.115 | Rp 1.523.655.563.503 | 0.034 |
| 2020 | Rp 35.053.333.152 | Rp 1.509.386.122.943 | 0.023 |
| 2021 | Rp 44.449.400.923 | Rp 2.233.765.261.905 | 0.020 |
| 30 | BNGA | 2018 | Rp 3.482.428.000.000 | Rp 39.580.579.000.000 | 0.088 |
| 2019 | Rp 3.642.935.000.000 | Rp 42.294.166.000.000 | 0.086 |
| 2020 | Rp 2.011.254.000.000 | Rp 41.053.051.000.000 | 0.049 |
| 2021 | Rp 4.098.604.000.000 | Rp 43.388.358.000.000 | 0.094 |
| 31 | BNII | 2018 | Rp 2.262.245.000.000 | Rp 25.090.691.000.000 | 0.090 |
| 2019 | Rp 1.924.180.000.000 | Rp 26.684.916.000.000 | 0.072 |
| 2020 | Rp 1.284.392.000.000 | Rp 27.223.630.000.000 | 0.047 |
| 2021 | Rp 1.679.754.000.000 | Rp 28.725.123.000.000 | 0.058 |
| 32 | BPFI | 2018 | Rp 68.019.848.244 | Rp 771.425.968.507 | 0.088 |
| 2019 | Rp 74.857.330.329 | Rp 819.326.860.632 | 0.091 |
| 2020 | Rp 41.262.945.245 | Rp 859.103.399.491 | 0.048 |
| 2021 | Rp 45.920.466.508 | Rp 920.295.846.845 | 0.050 |
| 33 | BPII | 2018 | Rp 122.671.084.894 | Rp 600.978.283.982 | 0.204 |
| 2019 | Rp 154.741.753.161 | Rp 1.221.368.944.441 | 0.127 |
| 2020 | Rp 118.908.747.945 | Rp 1.388.085.228.229 | 0.086 |
| 2021 | Rp 159.031.483.754 | Rp 1.419.286.496.460 | 0.112 |
| 34 | BSIM | 2018 | Rp 50.472.000.000 | Rp 4.856.420.000.000 | 0.010 |
| 2019 | Rp 6.752.000.000 | Rp 6.074.463.000.000 | 0.001 |
| 2020 | Rp 118.522.000.000 | Rp 6.056.844.000.000 | 0.020 |
| 2021 | Rp 127.748.000.000 | Rp 7.359.416.000.000 | 0.017 |
| 35 | BSWD | 2018 | Rp 9.879.658.315 | Rp 1.130.232.448.722 | 0.009 |
| 2019 | Rp 30.953.161.285 | Rp 1.163.069.170.478 | 0.027 |
| 2020 | -Rp 70.581.531.876 | Rp 1.057.669.579.451 | -0.067 |
| 2021 | -Rp 44.051.239.526 | Rp 2.018.746.227.482 | -0.022 |
| 36 | BTPN | 2018 | Rp 2.128.064.000.000 | Rp 19.364.407.000.000 | 0.110 |
| 2019 | Rp 2.992.418.000.000 | Rp 31.471.928.000.000 | 0.095 |
| 2020 | Rp 2.005.677.000.000 | Rp 32.964.753.000.000 | 0.061 |
| 2021 | Rp 3.104.215.000.000 | Rp 36.078.927.000.000 | 0.086 |
| 37 | BTPS | 2018 | Rp 965.311.000.000 | Rp 3.996.932.000.000 | 0.242 |
| 2019 | Rp 1.399.634.000.000 | Rp 5.393.320.000.000 | 0.260 |
| 2020 | Rp 854.614.000.000 | Rp 5.878.749.000.000 | 0.145 |
| 2021 | Rp 1.465.005.000.000 | Rp 7.094.900.000.000 | 0.206 |
| 38 | BVIC | 2018 | Rp 79.081.921.000 | Rp 2.806.025.405.000 | 0.028 |
| 2019 | -Rp 13.764.500.000 | Rp 2.986.454.603.000 | -0.005 |
| 2020 | -Rp 252.193.690.000 | Rp 2.644.375.254.000 | -0.095 |
| 2021 | -Rp 119.063.497.000 | Rp 3.014.425.174.000 | -0.039 |
| 39 | DEFI | 2018 | Rp 1.650.685.099 | Rp 75.678.442.141 | 0.022 |
| 2019 | Rp 11.866.742.673 | Rp 93.343.685.926 | 0.127 |
| 2020 | -Rp 1.259.045.472 | Rp 82.447.958.193 | -0.015 |
| 2021 | -Rp 4.643.580.490 | Rp 72.729.157.861 | -0.064 |
| 40 | DNET | 2018 | Rp 282.686.126.051 | Rp 9.038.834.740.344 | 0.031 |
| 2019 | Rp 519.144.061.565 | Rp 9.535.082.452.830 | 0.054 |
| 2020 | Rp 327.053.000.000 | Rp 10.135.821.000.000 | 0.032 |
| 2021 | Rp 984.670.000.000 | Rp 11.220.944.000.000 | 0.088 |
| 41 | HDFA | 2018 | -Rp 281.784.174.000 | Rp 232.189.880.000 | -1.214 |
| 2019 | -Rp 199.710.066.000 | Rp 594.294.158.000 | -0.336 |
| 2020 | -Rp 99.459.361.000 | Rp 629.221.643.000 | -0.158 |
| 2021 | Rp 35.481.812.000 | Rp 506.505.387.000 | 0.070 |
| 42 | LPGI | 2018 | Rp 68.687.123.783 | Rp 879.819.493.867 | 0.078 |
| 2019 | Rp 80.002.543.527 | Rp 848.511.733.189 | 0.094 |
| 2020 | Rp 92.908.485.040 | Rp 861.079.475.315 | 0.108 |
| 2021 | Rp 98.384.767.320 | Rp 871.834.713.331 | 0.113 |
| 43 | MAYA | 2018 | Rp 437.412.000.000 | Rp 10.788.574.000.000 | 0.041 |
| 2019 | Rp 528.114.000.000 | Rp 12.341.969.000.000 | 0.043 |
| 2020 | Rp 64.164.000.000 | Rp 12.914.476.000.000 | 0.005 |
| 2021 | Rp 44.127.000.000 | Rp 13.978.280.000.000 | 0.003 |
| 44 | MREI | 2018 | Rp 140.867.155.045 | Rp 1.410.476.968.843 | 0.100 |
| 2019 | Rp 179.282.076.889 | Rp 1.595.086.270.554 | 0.112 |
| 2020 | Rp 105.182.585.790 | Rp 1.755.799.685.018 | 0.060 |
| 2021 | -Rp 291.039.505.535 | Rp 1.383.017.273.877 | -0.210 |
| 45 | MTWI | 2018 | -Rp 823.116.024 | Rp 129.279.805.953 | -0.006 |
| 2019 | Rp 726.753.212 | Rp 130.312.057.303 | 0.006 |
| 2020 | Rp 2.426.478.187 | Rp 133.609.520.780 | 0.018 |
| 2021 | Rp 3.302.382.925 | Rp 137.464.258.240 | 0.024 |
| 46 | NICK | 2018 | Rp 7.278.255.810 | Rp 91.014.951.969 | 0.080 |
| 2019 | Rp 9.716.273.473 | Rp 100.730.319.442 | 0.096 |
| 2020 | -Rp 2.804.810.611 | Rp 97.915.324.820 | -0.029 |
| 2021 | Rp 216.303.304.597 | Rp 314.279.747.417 | 0.688 |
| 47 | NOBU | 2018 | Rp 44.748.000.000 | Rp 1.414.377.000.000 | 0.032 |
| 2019 | Rp 45.794.000.000 | Rp 1.464.417.000.000 | 0.031 |
| 2020 | Rp 53.607.000.000 | Rp 1.519.854.000.000 | 0.035 |
| 2021 | Rp 64.186.000.000 | Rp 1.764.683.000.000 | 0.036 |
| 48 | OCAP | 2018 | -Rp 26.782.111.219 | -Rp 167.069.349.304 | 0.160 |
| 2019 | -Rp 1.090.334.633 | -Rp 168.081.164.361 | 0.006 |
| 2020 | -Rp 17.671.603.290 | -Rp 185.784.657.319 | 0.095 |
| 2021 | -Rp 9.284.588.039 | -Rp 195.013.720.738 | 0.048 |
| 49 | PADI | 2018 | Rp 21.211.928.013 | Rp 524.062.440.408 | 0.040 |
| 2019 | -Rp 113.538.871.503 | Rp 382.684.791.716 | -0.297 |
| 2020 | -Rp 76.566.092.451 | Rp 294.823.683.334 | -0.260 |
| 2021 | -Rp 56.331.724.437 | Rp 241.966.026.930 | -0.233 |
| 50 | PNBN | 2018 | Rp 3.187.157.000.000 | Rp 40.747.117.000.000 | 0.078 |
| 2019 | Rp 3.498.299.000.000 | Rp 44.441.714.000.000 | 0.079 |
| 2020 | Rp 3.124.205.000.000 | Rp 47.460.332.000.000 | 0.066 |
| 2021 | Rp 1.816.976.000.000 | Rp 48.462.542.000.000 | 0.037 |
| 51 | POLA | 2018 | Rp 29.622.996.625 | Rp 391.465.368.772 | 0.076 |
| 2019 | -Rp 54.536.044.582 | Rp 337.816.971.112 | -0.161 |
| 2020 | -Rp 37.919.367.652 | Rp 299.745.742.788 | -0.127 |
| 2021 | Rp 47.372.784.358 | Rp 252.761.429.344 | 0.187 |
| 52 | POOL | 2018 | -Rp 60.865.054.994 | Rp 949.823.701.619 | -0.064 |
| 2019 | -Rp 418.776.253.252 | Rp 560.856.621.702 | -0.747 |
| 2020 | -Rp 82.274.208.700 | Rp 489.290.603.728 | -0.168 |
| 2021 | -Rp 154.781.903.493 | Rp 407.512.536.428 | -0.380 |
| 53 | SRTG | 2018 | -Rp 6.134.832.000.000 | Rp 15.964.248.000.000 | -0.384 |
| 2019 | Rp 7.344.118.000.000 | Rp 22.774.165.000.000 | 0.322 |
| 2020 | Rp 8.823.332.000.000 | Rp 31.396.627.000.000 | 0.281 |
| 2021 | Rp 24.891.826.000.000 | Rp 56.014.782.000.000 | 0.444 |
| 54 | TIFA | 2018 | Rp 27.836.632.000 | Rp 1.514.968.848.000 | 0.018 |
| 2019 | Rp 33.033.880.000 | Rp 1.212.066.160.000 | 0.027 |
| 2020 | Rp 14.885.370.000 | Rp 1.103.815.967.000 | 0.013 |
| 2021 | Rp 26.731.688.000 | Rp 1.396.548.426.000 | 0.019 |
| 55 | TRUS | 2018 | Rp 17.630.766.816 | Rp 266.526.556.786 | 0.066 |
| 2019 | Rp 16.954.691.413 | Rp 284.433.249.002 | 0.060 |
| 2020 | Rp 18.139.491.535 | Rp 302.817.762.637 | 0.060 |
| 2021 | Rp 23.906.817.800 | Rp 326.853.242.917 | 0.073 |

**LAMPIRAN 7**

**UMUR PERUSAHAAN**

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun** | **Umur Perusahaan** |
| 1 | ABDA | 2018 | 29 |
| 2019 | 30 |
| 2020 | 31 |
| 2021 | 32 |
| 2 | AGRO | 2018 | 15 |
| 2019 | 16 |
| 2020 | 17 |
| 2021 | 18 |
| 3 | AGRS | 2018 | 4 |
| 2019 | 5 |
| 2020 | 6 |
| 2021 | 7 |
| 4 | AHAP | 2018 | 28 |
| 2019 | 29 |
| 2020 | 30 |
| 2021 | 31 |
| 5 | AMAG | 2018 | 13 |
| 2019 | 14 |
| 2020 | 15 |
| 2021 | 16 |
| 6 | APIC | 2018 | 16 |
| 2019 | 17 |
| 2020 | 18 |
| 2021 | 19 |
| 7 | ARTO | 2018 | 3 |
| 2019 | 4 |
| 2020 | 5 |
| 2021 | 6 |
| 8 | ASBI | 2018 | 29 |
| 2019 | 30 |
| 2020 | 31 |
| 2021 | 32 |
| 9 | ASDM | 2018 | 29 |
| 2019 | 30 |
| 2020 | 31 |
| 2021 | 32 |
| 10 | ASJT | 2018 | 15 |
| 2019 | 16 |
| 2020 | 17 |
| 2021 | 18 |
| 11 | ASMI | 2018 | 4 |
| 2019 | 5 |
| 2020 | 6 |
| 2021 | 7 |
| 12 | BBCA | 2018 | 18 |
| 2019 | 19 |
| 2020 | 20 |
| 2021 | 21 |
| 13 | BBHI | 2018 | 3 |
| 2019 | 4 |
| 2020 | 5 |
| 2021 | 6 |
| 14 | BBKP | 2018 | 12 |
| 2019 | 13 |
| 2020 | 14 |
| 2021 | 15 |
| 15 | BBLD | 2018 | 28 |
| 2019 | 29 |
| 2020 | 30 |
| 2021 | 31 |
| 16 | BBMD | 2018 | 5 |
| 2019 | 6 |
| 2020 | 7 |
| 2021 | 8 |
| 17 | BBNI | 2018 | 22 |
| 2019 | 23 |
| 2020 | 24 |
| 2021 | 25 |
| 18 | BBRI | 2018 | 15 |
| 2019 | 16 |
| 2020 | 17 |
| 2021 | 18 |
| 19 | BBYB | 2018 | 3 |
| 2019 | 4 |
| 2020 | 5 |
| 2021 | 6 |
| 20 | BCAP | 2018 | 17 |
| 2019 | 18 |
| 2020 | 19 |
| 2021 | 20 |
| 21 | BCIC | 2018 | 21 |
| 2019 | 22 |
| 2020 | 23 |
| 2021 | 24 |
| 22 | BEKS | 2018 | 17 |
| 2019 | 18 |
| 2020 | 19 |
| 2021 | 20 |
| 23 | BFIN | 2018 | 28 |
| 2019 | 29 |
| 2020 | 30 |
| 2021 | 31 |
| 24 | BJBR | 2018 | 8 |
| 2019 | 9 |
| 2020 | 10 |
| 2021 | 11 |
| 25 | BJTM | 2018 | 6 |
| 2019 | 7 |
| 2020 | 8 |
| 2021 | 9 |
| 26 | BKSW | 2018 | 16 |
| 2019 | 17 |
| 2020 | 18 |
| 2021 | 19 |
| 27 | BMAS | 2018 | 5 |
| 2019 | 6 |
| 2020 | 7 |
| 2021 | 8 |
| 28 | BMRI | 2018 | 15 |
| 2019 | 16 |
| 2020 | 17 |
| 2021 | 18 |
| 29 | BNBA | 2018 | 12 |
| 2019 | 13 |
| 2020 | 14 |
| 2021 | 15 |
| 30 | BNGA | 2018 | 29 |
| 2019 | 30 |
| 2020 | 31 |
| 2021 | 32 |
| 31 | BNII | 2018 | 29 |
| 2019 | 30 |
| 2020 | 31 |
| 2021 | 32 |
| 32 | BPFI | 2018 | 9 |
| 2019 | 10 |
| 2020 | 11 |
| 2021 | 12 |
| 33 | BPII | 2018 | 4 |
| 2019 | 5 |
| 2020 | 6 |
| 2021 | 7 |
| 34 | BSIM | 2018 | 8 |
| 2019 | 9 |
| 2020 | 10 |
| 2021 | 11 |
| 35 | BSWD | 2018 | 16 |
| 2019 | 17 |
| 2020 | 18 |
| 2021 | 19 |
| 36 | BTPN | 2018 | 10 |
| 2019 | 11 |
| 2020 | 12 |
| 2021 | 13 |
| 37 | BTPS | 2018 | 0 |
| 2019 | 1 |
| 2020 | 2 |
| 2021 | 3 |
| 38 | BVIC | 2018 | 19 |
| 2019 | 20 |
| 2020 | 21 |
| 2021 | 22 |
| 39 | DEFI | 2018 | 17 |
| 2019 | 18 |
| 2020 | 19 |
| 2021 | 20 |
| 40 | DNET | 2018 | 18 |
| 2019 | 19 |
| 2020 | 20 |
| 2021 | 21 |
| 41 | HDFA | 2018 | 7 |
| 2019 | 8 |
| 2020 | 9 |
| 2021 | 10 |
| 42 | LPGI | 2018 | 21 |
| 2019 | 22 |
| 2020 | 23 |
| 2021 | 24 |
| 43 | MAYA | 2018 | 21 |
| 2019 | 22 |
| 2020 | 23 |
| 2021 | 24 |
| 44 | MREI | 2018 | 29 |
| 2019 | 30 |
| 2020 | 31 |
| 2021 | 32 |
| 45 | MTWI | 2018 | 1 |
| 2019 | 2 |
| 2020 | 3 |
| 2021 | 4 |
| 46 | NICK | 2018 | 0 |
| 2019 | 1 |
| 2020 | 2 |
| 2021 | 3 |
| 47 | NOBU | 2018 | 5 |
| 2019 | 6 |
| 2020 | 7 |
| 2021 | 8 |
| 48 | OCAP | 2018 | 15 |
| 2019 | 16 |
| 2020 | 17 |
| 2021 | 18 |
| 49 | PADI | 2018 | 6 |
| 2019 | 7 |
| 2020 | 8 |
| 2021 | 9 |
| 50 | PNBN | 2018 | 36 |
| 2019 | 37 |
| 2020 | 38 |
| 2021 | 39 |
| 51 | POLA | 2018 | 0 |
| 2019 | 1 |
| 2020 | 2 |
| 2021 | 3 |
| 52 | POOL | 2018 | 27 |
| 2019 | 28 |
| 2020 | 29 |
| 2021 | 30 |
| 53 | SRTG | 2018 | 5 |
| 2019 | 6 |
| 2020 | 7 |
| 2021 | 8 |
| 54 | TIFA | 2018 | 7 |
| 2019 | 8 |
| 2020 | 9 |
| 2021 | 10 |
| 55 | TRUS | 2018 | 16 |
| 2019 | 17 |
| 2020 | 18 |
| 2021 | 19 |

**LAMPIRAN 8**

**PERHITUNGAN UKURAN PERUSAHAAN**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun** | **Total Aset** | **Ukuran Perusahaan (LN)** |
| 1 | ABDA | 2018 | Rp 2.890.427.512.000 | 28.692 |
| 2019 | Rp 2.579.654.391.000 | 28.579 |
| 2020 | Rp 2.477.781.648.000 | 28.538 |
| 2021 | Rp 2.495.890.568.000 | 28.546 |
| 2 | AGRO | 2018 | Rp 23.313.671.252.000 | 30.780 |
| 2019 | Rp 27.067.922.912.000 | 30.929 |
| 2020 | Rp 28.015.492.262.000 | 30.964 |
| 2021 | Rp 16.866.522.655.000 | 30.456 |
| 3 | AGRS | 2018 | Rp 4.151.151.000.000 | 29.054 |
| 2019 | Rp 6.421.844.000.000 | 29.491 |
| 2020 | Rp 9.854.035.000.000 | 29.919 |
| 2021 | Rp 14.286.910.000.000 | 30.290 |
| 4 | AHAP | 2018 | Rp 628.464.862.379 | 27.167 |
| 2019 | Rp 582.236.244.026 | 27.090 |
| 2020 | Rp 612.347.067.388 | 27.141 |
| 2021 | Rp 666.903.762.608 | 27.226 |
| 5 | AMAG | 2018 | Rp 4.280.729.979.000 | 29.085 |
| 2019 | Rp 4.626.630.367.000 | 29.163 |
| 2020 | Rp 4.737.130.041.000 | 29.186 |
| 2021 | Rp 4.652.817.906.000 | 29.168 |
| 6 | APIC | 2018 | Rp 2.899.698.787.496 | 28.696 |
| 2019 | Rp 3.652.947.899.746 | 28.927 |
| 2020 | Rp 4.881.911.874.208 | 29.217 |
| 2021 | Rp 5.936.609.239.750 | 29.412 |
| 7 | ARTO | 2018 | Rp 664.673.000.000 | 27.223 |
| 2019 | Rp 1.321.057.201.505 | 27.909 |
| 2020 | Rp 2.179.873.000.000 | 28.410 |
| 2021 | Rp 12.312.422.000.000 | 30.142 |
| 8 | ASBI | 2018 | Rp 874.472.888.000 | 27.497 |
| 2019 | Rp 124.047.473.000 | 25.544 |
| 2020 | Rp 871.769.183.000 | 27.494 |
| 2021 | Rp 954.657.152.000 | 27.585 |
| 9 | ASDM | 2018 | Rp 1.061.398.832.000 | 27.691 |
| 2019 | Rp 1.158.038.755.000 | 27.778 |
| 2020 | Rp 859.876.511.000 | 27.480 |
| 2021 | Rp 822.740.369.000 | 27.436 |
| 10 | ASJT | 2018 | Rp 478.439.333.039 | 26.894 |
| 2019 | Rp 447.670.324.779 | 26.827 |
| 2020 | Rp 365.763.908.254 | 26.625 |
| 2021 | Rp 527.852.244.647 | 26.992 |
| 11 | ASMI | 2018 | Rp 969.866.560.976 | 27.600 |
| 2019 | Rp 975.687.462.693 | 27.606 |
| 2020 | Rp 990.991.744.064 | 27.622 |
| 2021 | Rp 981.089.572.950 | 27.612 |
| 12 | BBCA | 2018 | Rp 824.787.944.000 | 27.438 |
| 2019 | Rp 918.989.312.000 | 27.547 |
| 2020 | Rp 1.075.570.256.000 | 27.704 |
| 2021 | Rp 1.228.344.680.000 | 27.837 |
| 13 | BBHI | 2018 | Rp 2.264.172.563.518 | 28.448 |
| 2019 | Rp 2.527.173.168.770 | 28.558 |
| 2020 | Rp 2.586.663.487.991 | 28.581 |
| 2021 | Rp 4.649.357.148.732 | 29.168 |
| 14 | BBKP | 2018 | Rp 95.643.923.000.000 | 32.192 |
| 2019 | Rp 100.264.248.000.000 | 32.239 |
| 2020 | Rp 79.938.578.000.000 | 32.012 |
| 2021 | Rp 89.215.674.000.000 | 32.122 |
| 15 | BBLD | 2018 | Rp 5.019.046.000.000 | 29.244 |
| 2019 | Rp 5.051.402.000.000 | 29.251 |
| 2020 | Rp 4.115.895.000.000 | 29.046 |
| 2021 | Rp 3.582.868.000.000 | 28.907 |
| 16 | BBMD | 2018 | Rp 12.093.079.368.934 | 30.124 |
| 2019 | Rp 12.900.218.775.263 | 30.188 |
| 2020 | Rp 14.159.755.232.533 | 30.281 |
| 2021 | Rp 15.983.152.301.240 | 30.403 |
| 17 | BBNI | 2018 | Rp 808.572.011.000.000 | 34.326 |
| 2019 | Rp 845.605.208.000.000 | 34.371 |
| 2020 | Rp 891.337.425.000.000 | 34.424 |
| 2021 | Rp 964.837.692.000.000 | 34.503 |
| 18 | BBRI | 2018 | Rp 1.296.898.292.000.000 | 34.799 |
| 2019 | Rp 1.416.758.840.000.000 | 34.887 |
| 2020 | Rp 1.511.804.628.000.000 | 34.952 |
| 2021 | Rp 1.416.758.840.000.000 | 34.887 |
| 19 | BBYB | 2018 | Rp 4.533.729.146.622 | 29.143 |
| 2019 | Rp 5.123.734.649.117 | 29.265 |
| 2020 | Rp 5.421.324.398.438 | 29.321 |
| 2021 | Rp 11.337.808.684.383 | 30.059 |
| 20 | BCAP | 2018 | Rp 18.762.724.000.000 | 30.563 |
| 2019 | Rp 18.385.005.000.000 | 30.543 |
| 2020 | Rp 19.101.546.000.000 | 30.581 |
| 2021 | Rp 21.653.968.000.000 | 30.706 |
| 21 | BCIC | 2018 | Rp 17.823.669.000.000 | 30.512 |
| 2019 | Rp 17.311.597.000.000 | 30.482 |
| 2020 | Rp 16.204.908.000.000 | 30.416 |
| 2021 | Rp 21.317.575.000.000 | 30.691 |
| 22 | BEKS | 2018 | Rp 8.131.362.000.000 | 29.727 |
| 2019 | Rp 8.097.328.000.000 | 29.723 |
| 2020 | Rp 5.337.281.000.000 | 29.306 |
| 2021 | Rp 8.849.611.000.000 | 29.811 |
| 23 | BFIN | 2018 | Rp 19.117.305.000 | 23.674 |
| 2019 | Rp 19.089.633.000 | 23.672 |
| 2020 | Rp 15.200.531.000 | 23.445 |
| 2021 | Rp 15.635.739.000 | 23.473 |
| 24 | BJBR | 2018 | Rp 120.191.387.000.000 | 32.420 |
| 2019 | Rp 123.536.474.000.000 | 32.448 |
| 2020 | Rp 140.934.002.000.000 | 32.579 |
| 2021 | Rp 158.356.097.000.000 | 32.696 |
| 25 | BJTM | 2018 | Rp 62.589.118.000.000 | 31.768 |
| 2019 | Rp 76.715.290.000.000 | 31.971 |
| 2020 | Rp 83.619.452.000.000 | 32.057 |
| 2021 | Rp 100.723.330.000.000 | 32.243 |
| 26 | BKSW | 2018 | Rp 20.486.926.000.000 | 30.651 |
| 2019 | Rp 23.021.785.000.000 | 30.767 |
| 2020 | Rp 18.297.700.000.000 | 30.538 |
| 2021 | Rp 17.701.527.000.000 | 30.505 |
| 27 | BMAS | 2018 | Rp 6.694.023.677.000 | 29.532 |
| 2019 | Rp 7.569.580.138.000 | 29.655 |
| 2020 | Rp 10.110.519.619.000 | 29.945 |
| 2021 | Rp 14.234.358.584.000 | 30.287 |
| 28 | BMRI | 2018 | Rp 1.202.252.094.000.000 | 34.723 |
| 2019 | Rp 1.318.246.335.000.000 | 34.815 |
| 2020 | Rp 1.429.334.484.000.000 | 34.896 |
| 2021 | Rp 1.725.611.128.000.000 | 35.084 |
| 29 | BNBA | 2018 | Rp 7.297.273.467.260 | 29.619 |
| 2019 | Rp 7.607.653.715.376 | 29.660 |
| 2020 | Rp 7.637.524.325.854 | 29.664 |
| 2021 | Rp 8.666.525.828.600 | 29.790 |
| 30 | BNGA | 2018 | Rp 266.781.498.000.000 | 33.217 |
| 2019 | Rp 274.467.227.000.000 | 33.246 |
| 2020 | Rp 280.943.605.000.000 | 33.269 |
| 2021 | Rp 310.786.960.000.000 | 33.370 |
| 31 | BNII | 2018 | Rp 177.523.858.000.000 | 32.810 |
| 2019 | Rp 169.082.830.000.000 | 32.761 |
| 2020 | Rp 162.579.069.000.000 | 32.722 |
| 2021 | Rp 168.758.476.000.000 | 32.759 |
| 32 | BPFI | 2018 | Rp 1.827.720.514.722 | 28.234 |
| 2019 | Rp 1.821.625.639.974 | 28.231 |
| 2020 | Rp 1.472.642.352.942 | 28.018 |
| 2021 | Rp 1.297.609.119.758 | 27.892 |
| 33 | BPII | 2018 | Rp 669.322.314.577 | 27.230 |
| 2019 | Rp 2.695.471.913.420 | 28.623 |
| 2020 | Rp 2.798.907.230.186 | 28.660 |
| 2021 | Rp 2.964.069.016.813 | 28.718 |
| 34 | BSIM | 2018 | Rp 30.748.742.000.000 | 31.057 |
| 2019 | Rp 36.559.556.000.000 | 31.230 |
| 2020 | Rp 44.612.045.000.000 | 31.429 |
| 2021 | Rp 52.671.980.000.000 | 31.595 |
| 35 | BSWD | 2018 | Rp 3.896.760.492.444 | 28.991 |
| 2019 | Rp 4.007.412.556.573 | 29.019 |
| 2020 | Rp 3.721.363.459.751 | 28.945 |
| 2021 | Rp 4.255.493.556.351 | 29.079 |
| 36 | BTPN | 2018 | Rp 101.919.301.000.000 | 32.255 |
| 2019 | Rp 181.631.385.000.000 | 32.833 |
| 2020 | Rp 183.165.978.000.000 | 32.841 |
| 2021 | Rp 191.917.794.000.000 | 32.888 |
| 37 | BTPS | 2018 | Rp 12.039.275.000.000 | 30.119 |
| 2019 | Rp 15.383.038.000.000 | 30.364 |
| 2020 | Rp 16.435.005.000.000 | 30.430 |
| 2021 | Rp 18.543.856.000.000 | 30.551 |
| 38 | BVIC | 2018 | Rp 30.172.315.337.000 | 31.038 |
| 2019 | Rp 30.456.458.802.000 | 31.047 |
| 2020 | Rp 26.221.407.427.000 | 30.898 |
| 2021 | Rp 24.947.143.045.000 | 30.848 |
| 39 | DEFI | 2018 | Rp 76.749.900.494 | 25.064 |
| 2019 | Rp 94.633.171.264 | 25.273 |
| 2020 | Rp 83.031.815.037 | 25.142 |
| 2021 | Rp 73.509.643.291 | 25.021 |
| 40 | DNET | 2018 | Rp 14.527.983.724.288 | 30.307 |
| 2019 | Rp 15.484.342.922.485 | 30.371 |
| 2020 | Rp 17.223.362.000.000 | 30.477 |
| 2021 | Rp 18.046.214.000.000 | 30.524 |
| 41 | HDFA | 2018 | Rp 2.260.886.445.000 | 28.447 |
| 2019 | Rp 1.991.295.498.000 | 28.320 |
| 2020 | Rp 772.208.525.000 | 27.373 |
| 2021 | Rp 1.279.780.398.000 | 27.878 |
| 42 | LPGI | 2018 | Rp 2.485.186.649.117 | 28.541 |
| 2019 | Rp 2.423.706.043.201 | 28.516 |
| 2020 | Rp 2.815.578.393.095 | 28.666 |
| 2021 | Rp 2.923.286.260.687 | 28.704 |
| 43 | MAYA | 2018 | Rp 86.971.893.000.000 | 32.097 |
| 2019 | Rp 93.408.831.000.000 | 32.168 |
| 2020 | Rp 92.518.025.000.000 | 32.158 |
| 2021 | Rp 119.104.185.000.000 | 32.411 |
| 44 | MREI | 2018 | Rp 3.426.618.296.227 | 28.863 |
| 2019 | Rp 3.915.599.148.016 | 28.996 |
| 2020 | Rp 4.203.345.266.072 | 29.067 |
| 2021 | Rp 3.981.209.430.121 | 29.013 |
| 45 | MTWI | 2018 | Rp 320.972.898.768 | 26.495 |
| 2019 | Rp 423.659.163.508 | 26.772 |
| 2020 | Rp 551.011.466.071 | 27.035 |
| 2021 | Rp 534.962.808.558 | 27.005 |
| 46 | NICK | 2018 | Rp 92.071.498.469 | 25.246 |
| 2019 | Rp 103.563.347.942 | 25.363 |
| 2020 | Rp 99.637.388.662 | 25.325 |
| 2021 | Rp 315.303.540.233 | 26.477 |
| 47 | NOBU | 2018 | Rp 11.793.981.000.000 | 30.099 |
| 2019 | Rp 13.147.503.000.000 | 30.207 |
| 2020 | Rp 13.737.934.000.000 | 30.251 |
| 2021 | Rp 20.742.643.000.000 | 30.663 |
| 48 | OCAP | 2018 | Rp 68.800.234.353 | 24.954 |
| 2019 | Rp 49.860.989.732 | 24.633 |
| 2020 | Rp 24.258.481.093 | 23.912 |
| 2021 | Rp 13.922.049.698 | 23.357 |
| 49 | PADI | 2018 | Rp 543.334.863.433 | 27.021 |
| 2019 | Rp 418.394.702.709 | 26.760 |
| 2020 | Rp 334.609.310.613 | 26.536 |
| 2021 | Rp 266.587.854.693 | 26.309 |
| 50 | PNBN | 2018 | Rp 207.204.418.000.000 | 32.965 |
| 2019 | Rp 211.287.370.000.000 | 32.984 |
| 2020 | Rp 218.067.091.000.000 | 33.016 |
| 2021 | Rp 204.462.542.000.000 | 32.951 |
| 51 | POLA | 2018 | Rp 443.590.831.858 | 26.818 |
| 2019 | Rp 364.408.020.684 | 26.622 |
| 2020 | Rp 308.995.093.459 | 26.457 |
| 2021 | Rp 256.732.919.858 | 26.271 |
| 52 | POOL | 2018 | Rp 1.290.793.639.423 | 27.886 |
| 2019 | Rp 619.362.141.121 | 27.152 |
| 2020 | Rp 490.564.390.959 | 26.919 |
| 2021 | Rp 473.673.418.807 | 26.884 |
| 53 | SRTG | 2018 | Rp 20.114.874.000.000 | 30.632 |
| 2019 | Rp 26.657.523.000.000 | 30.914 |
| 2020 | Rp 35.048.949.000.000 | 31.188 |
| 2021 | Rp 61.151.527.000.000 | 31.744 |
| 54 | TIFA | 2018 | Rp 1.514.968.848.000 | 28.046 |
| 2019 | Rp 1.212.066.160.000 | 27.823 |
| 2020 | Rp 1.103.815.967.000 | 27.730 |
| 2021 | Rp 1.396.548.426.000 | 27.965 |
| 55 | TRUS | 2018 | Rp 311.074.692.234 | 26.463 |
| 2019 | Rp 314.244.828.335 | 26.473 |
| 2020 | Rp 325.525.285.622 | 26.509 |
| 2021 | Rp 350.941.420.850 | 26.584 |

**LAMPIRAN 9**

**PERHITUNGAN *DEBT OF EQUITY RATIO* (DER)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun** | **Liabilitas** | **Ekuitas** | **DER** |
| 1 | ABDA | 2018 | Rp 1.556.041.961.000 | Rp 1.334.408.933.000 | 1.166 |
| 2019 | Rp 1.325.948.582.000 | Rp 1.253.704.378.000 | 1.058 |
| 2020 | Rp 1.090.545.646.000 | Rp 1.387.236.002.000 | 0.786 |
| 2021 | Rp 983.787.506.000 | Rp 1.512.103.062.000 | 0.651 |
| 2 | AGRO | 2018 | Rp 18.889.385.436.000 | Rp 4.424.285.816.000 | 4.269 |
| 2019 | Rp 22.586.218.693.000 | Rp 4.481.704.219.000 | 5.040 |
| 2020 | Rp 23.727.802.052.000 | Rp 4.287.690.211.000 | 5.534 |
| 2021 | Rp 14.408.859.476.000 | Rp 4.424.285.816.000 | 3.257 |
| 3 | AGRS | 2018 | Rp 3.618.348.000.000 | Rp 532.803.000.000 | 6.791 |
| 2019 | Rp 5.219.244.000.000 | Rp 1.202.600.000.000 | 4.340 |
| 2020 | Rp 7.954.197.000.000 | Rp 1.899.838.000.000 | 4.187 |
| 2021 | Rp 11.291.328.000.000 | Rp 2.995.582.000.000 | 3.769 |
| 4 | AHAP | 2018 | Rp 364.592.692.296 | Rp 263.872.169.783 | 1.382 |
| 2019 | Rp 433.311.389.523 | Rp 148.924.854.503 | 2.910 |
| 2020 | Rp 472.175.668.362 | Rp 140.171.399.027 | 3.369 |
| 2021 | Rp 519.767.542.250 | Rp 122.136.220.358 | 4.256 |
| 5 | AMAG | 2018 | Rp 2.454.424.995.000 | Rp 1.826.304.984.000 | 1.344 |
| 2019 | Rp 2.675.535.753.000 | Rp 1.951.094.614.000 | 1.371 |
| 2020 | Rp 2.730.755.388.000 | Rp 2.006.374.654.000 | 1.361 |
| 2021 | Rp 1.793.055.857.000 | Rp 1.859.762.049.000 | 0.964 |
| 6 | APIC | 2018 | Rp 1.170.192.133.739 | Rp 1.729.506.653.757 | 0.677 |
| 2019 | Rp 1.818.115.863.373 | Rp 1.834.832.036.373 | 0.991 |
| 2020 | Rp 2.920.986.089.935 | Rp 1.960.925.784.273 | 1.490 |
| 2021 | Rp 3.824.141.372.207 | Rp 2.112.467.867.543 | 1.810 |
| 7 | ARTO | 2018 | Rp 549.114.020.524 | Rp 115.559.450.886 | 4.752 |
| 2019 | Rp 639.877.982.620 | Rp 681.179.218.885 | 0.939 |
| 2020 | Rp 947.540.000.000 | Rp 1.232.333.000.000 | 0.769 |
| 2021 | Rp 3.952.606.000.000 | Rp 8.249.455.000.000 | 0.479 |
| 8 | ASBI | 2018 | Rp 593.110.979.000 | Rp 281.361.909.000 | 2.108 |
| 2019 | Rp 566.035.087.000 | Rp 291.485.498.000 | 1.942 |
| 2020 | Rp 557.997.453.000 | Rp 313.771.731.000 | 1.778 |
| 2021 | Rp 598.914.685.000 | Rp 355.742.467.000 | 1.684 |
| 9 | ASDM | 2018 | Rp 738.435.768.000 | Rp 322.963.064.000 | 2.286 |
| 2019 | Rp 823.936.164.000 | Rp 334.102.591.000 | 2.466 |
| 2020 | Rp 508.174.714.000 | Rp 351.701.797.000 | 1.445 |
| 2021 | Rp 562.797.631.000 | Rp 359.942.738.000 | 1.564 |
| 10 | ASJT | 2018 | Rp 258.813.437.264 | Rp 219.625.895.775 | 1.178 |
| 2019 | Rp 238.307.219.448 | Rp 209.363.105.330 | 1.138 |
| 2020 | Rp 156.229.284.959 | Rp 365.763.908.254 | 0.427 |
| 2021 | Rp 219.398.368.810 | Rp 527.852.244.647 | 0.416 |
| 11 | ASMI | 2018 | Rp 450.272.263.738 | Rp 519.594.297.238 | 0.867 |
| 2019 | Rp 445.392.630.259 | Rp 530.294.832.434 | 0.840 |
| 2020 | Rp 547.541.424.689 | Rp 443.450.319.375 | 1.235 |
| 2021 | Rp 518.209.589.004 | Rp 462.879.983.946 | 1.120 |
| 12 | BBCA | 2018 | Rp 668.438.779.000.000 | Rp 151.753.427.000.000 | 4.405 |
| 2019 | Rp 740.067.127.000.000 | Rp 174.143.156.000.000 | 4.250 |
| 2020 | Rp 885.537.920.000.000 | Rp 184.714.709.000.000 | 4.794 |
| 2021 | Rp 1.019.773.758.000.000 | Rp 202.848.934.000.000 | 5.027 |
| 13 | BBHI | 2018 | Rp 1.927.690.426.617 | Rp 336.482.136.901 | 5.729 |
| 2019 | Rp 2.227.407.291.122 | Rp 299.765.877.648 | 7.430 |
| 2020 | Rp 2.239.597.029.812 | Rp 347.066.458.180 | 6.453 |
| 2021 | Rp 3.346.086.245.899 | Rp 1.303.270.902.833 | 2.567 |
| 14 | BBKP | 2018 | Rp 87.049.486.000.000 | Rp 8.594.437.000.000 | 10.129 |
| 2019 | Rp 91.358.763.000.000 | Rp 8.905.485.000.000 | 10.259 |
| 2020 | Rp 71.472.136.000.000 | Rp 8.446.442.000.000 | 8.462 |
| 2021 | Rp 76.009.770.000.000 | Rp 13.205.904.000.000 | 5.756 |
| 15 | BBLD | 2018 | Rp 3.841.990.000.000 | Rp 1.177.056.000.000 | 3.264 |
| 2019 | Rp 3.843.919.000.000 | Rp 1.207.483.000.000 | 3.183 |
| 2020 | Rp 2.907.239.000.000 | Rp 4.115.895.000.000 | 0.706 |
| 2021 | Rp 2.339.047.000.000 | Rp 3.582.868.000.000 | 0.653 |
| 16 | BBMD | 2018 | Rp 9.005.066.283.473 | Rp 3.088.013.085.461 | 2.916 |
| 2019 | Rp 9.419.749.653.807 | Rp 3.480.469.121.456 | 2.706 |
| 2020 | Rp 10.150.492.606.994 | Rp 4.009.262.625.539 | 2.532 |
| 2021 | Rp 11.693.332.176.560 | Rp 4.289.820.124.680 | 2.726 |
| 17 | BBNI | 2018 | Rp 671.237.546.000.000 | Rp 110.373.789.000.000 | 6.081 |
| 2019 | Rp 688.489.442.000.000 | Rp 125.003.948.000.000 | 5.508 |
| 2020 | Rp 746.235.664.000.000 | Rp 112.872.199.000.000 | 6.611 |
| 2021 | Rp 838.317.715.000.000 | Rp 126.519.977.000.000 | 6.626 |
| 18 | BBRI | 2018 | Rp 1.090.664.084.000.000 | Rp 185.275.331.000.000 | 5.887 |
| 2019 | Rp 1.183.155.670.000.000 | Rp 208.784.336.000.000 | 5.667 |
| 2020 | Rp 1.347.101.487.000.000 | Rp 199.911.376.000.000 | 6.738 |
| 2021 | Rp 1.386.310.930.000.000 | Rp 291.786.804.000.000 | 4.751 |
| 19 | BBYB | 2018 | Rp 3.933.343.821.678 | Rp 600.385.324.944 | 6.551 |
| 2019 | Rp 4.177.951.053.821 | Rp 945.783.595.296 | 4.417 |
| 2020 | Rp 4.300.705.118.122 | Rp 1.120.619.280.316 | 3.838 |
| 2021 | Rp 8.447.980.414.962 | Rp 2.889.828.269.421 | 2.923 |
| 20 | BCAP | 2018 | Rp 13.015.396.000.000 | Rp 5.747.328.000.000 | 2.265 |
| 2019 | Rp 12.839.026.000.000 | Rp 5.545.979.000.000 | 2.315 |
| 2020 | Rp 14.007.712.000.000 | Rp 5.093.834.000.000 | 2.750 |
| 2021 | Rp 15.646.157.000.000 | Rp 6.007.811.000.000 | 2.604 |
| 21 | BCIC | 2018 | Rp 16.508.766.000.000 | Rp 1.314.903.000.000 | 12.555 |
| 2019 | Rp 15.637.771.000.000 | Rp 1.673.826.000.000 | 9.343 |
| 2020 | Rp 14.761.679.000.000 | Rp 1.443.230.000.000 | 10.228 |
| 2021 | Rp 18.657.788.000.000 | Rp 2.659.787.000.000 | 7.015 |
| 22 | BEKS | 2018 | Rp 8.788.732.000.000 | Rp 693.398.000.000 | 12.675 |
| 2019 | Rp 7.547.795.000.000 | Rp 549.533.000.000 | 13.735 |
| 2020 | Rp 3.975.701.000.000 | Rp 1.361.581.000.000 | 2.920 |
| 2021 | Rp 6.958.464.000.000 | Rp 1.891.147.000.000 | 3.679 |
| 23 | BFIN | 2018 | Rp 12.913.580.000.000 | Rp 6.203.796.000.000 | 2.082 |
| 2019 | Rp 13.009.453.000.000 | Rp 6.080.180.000.000 | 2.140 |
| 2020 | Rp 8.594.378.000.000 | Rp 6.606.154.000.000 | 1.301 |
| 2021 | Rp 8.205.513.000.000 | Rp 7.430.226.000.000 | 1.104 |
| 24 | BJBR | 2018 | Rp 104.035.920.000.000 | Rp 11.285.315.000.000 | 9.219 |
| 2019 | Rp 105.920.991.000.000 | Rp 12.042.629.000.000 | 8.796 |
| 2020 | Rp 122.676.885.000.000 | Rp 12.005.800.000.000 | 10.218 |
| 2021 | Rp 137.955.374.000.000 | Rp 13.084.033.000.000 | 10.544 |
| 25 | BJTM | 2018 | Rp 54.217.182.000.000 | Rp 8.471.936.000.000 | 6.400 |
| 2019 | Rp 67.529.638.000.000 | Rp 9.185.652.000.000 | 7.352 |
| 2020 | Rp 73.614.505.000.000 | Rp 10.004.950.000.000 | 7.358 |
| 2021 | Rp 89.812.791.000.000 | Rp 10.910.539.000.000 | 8.232 |
| 26 | BKSW | 2018 | Rp 15.814.866.000.000 | Rp 4.672.060.000.000 | 3.385 |
| 2019 | Rp 18.332.221.000.000 | Rp 4.689.564.000.000 | 3.909 |
| 2020 | Rp 14.185.259.000.000 | Rp 4.112.442.000.000 | 3.449 |
| 2021 | Rp 13.574.979.000.000 | Rp 4.026.548.000.000 | 3.371 |
| 27 | BMAS | 2018 | Rp 5.493.283.082.000 | Rp 1.200.740.595.000 | 4.575 |
| 2019 | Rp 6.340.748.554.000 | Rp 1.228.931.584.000 | 5.160 |
| 2020 | Rp 8.826.257.599.000 | Rp 1.284.262.093.000 | 6.873 |
| 2021 | Rp 12.903.147.645.000 | Rp 1.331.210.939.000 | 9.693 |
| 28 | BMRI | 2018 | Rp 941.953.100.000.000 | Rp 184.960.305.000.000 | 5.093 |
| 2019 | Rp 1.025.749.580.000.000 | Rp 209.034.525.000.000 | 4.907 |
| 2020 | Rp 1.186.905.383.000.000 | Rp 193.796.083.000.000 | 6.125 |
| 2021 | Rp 1.326.592.237.000.000 | Rp 222.111.282.000.000 | 5.973 |
| 29 | BNBA | 2018 | Rp 5.802.518.829.966 | Rp 1.494.755.000.000 | 3.882 |
| 2019 | Rp 6.083.998.151.873 | Rp 1.523.655.563.503 | 3.993 |
| 2020 | Rp 6.128.138.202.911 | Rp 1.509.386.122.943 | 4.060 |
| 2021 | Rp 6.432.760.566.695 | Rp 2.233.765.261.905 | 2.880 |
| 30 | BNGA | 2018 | Rp 227.200.919.000.000 | Rp 39.580.579.000.000 | 5.740 |
| 2019 | Rp 231.173.061.000.000 | Rp 42.294.166.000.000 | 5.466 |
| 2020 | Rp 239.890.554.000.000 | Rp 41.053.051.000.000 | 5.843 |
| 2021 | Rp 267.398.602.000.000 | Rp 43.388.358.000.000 | 6.163 |
| 31 | BNII | 2018 | Rp 152.442.167.000.000 | Rp 25.090.691.000.000 | 6.076 |
| 2019 | Rp 142.397.914.000.000 | Rp 26.684.916.000.000 | 5.336 |
| 2020 | Rp 146.000.783.000.000 | Rp 27.223.630.000.000 | 5.363 |
| 2021 | Rp 140.033.353.000.000 | Rp 28.725.123.000.000 | 4.875 |
| 32 | BPFI | 2018 | Rp 1.056.294.546.215 | Rp 771.425.968.507 | 1.369 |
| 2019 | Rp 1.002.298.779.342 | Rp 819.326.860.632 | 1.223 |
| 2020 | Rp 613.538.953.452 | Rp 859.103.399.491 | 0.714 |
| 2021 | Rp 377.313.272.913 | Rp 920.295.846.845 | 0.410 |
| 33 | BPII | 2018 | Rp 1.463.551.657.096 | Rp 600.978.283.982 | 2.435 |
| 2019 | Rp 1.474.102.968.979 | Rp 1.221.368.944.441 | 1.207 |
| 2020 | Rp 1.410.822.002.958 | Rp 1.388.085.228.229 | 1.016 |
| 2021 | Rp 1.544.782.520.353 | Rp 1.419.286.496.460 | 1.088 |
| 34 | BSIM | 2018 | Rp 2.766.528.043.722 | Rp 4.856.420.000.000 | 0.570 |
| 2019 | Rp 2.844.343.386.095 | Rp 6.074.463.000.000 | 0.468 |
| 2020 | Rp 2.663.693.880.300 | Rp 6.056.844.000.000 | 0.440 |
| 2021 | Rp 2.236.747.328.869 | Rp 7.359.416.000.000 | 0.304 |
| 35 | BSWD | 2018 | Rp 23.532.846.000.000 | Rp 1.130.232.448.722 | 20.821 |
| 2019 | Rp 26.385.919.000.000 | Rp 1.163.069.170.478 | 22.686 |
| 2020 | Rp 32.557.922.000.000 | Rp 1.057.669.579.451 | 30.783 |
| 2021 | Rp 38.799.669.000.000 | Rp 2.018.746.227.482 | 19.220 |
| 36 | BTPN | 2018 | Rp 76.562.034.000.000 | Rp 19.364.407.000.000 | 3.954 |
| 2019 | Rp 142.608.793.000.000 | Rp 31.471.928.000.000 | 4.531 |
| 2020 | Rp 142.277.860.000.000 | Rp 32.964.753.000.000 | 4.316 |
| 2021 | Rp 146.932.964.000.000 | Rp 36.078.927.000.000 | 4.073 |
| 37 | BTPS | 2018 | Rp 2.049.483.000.000 | Rp 3.996.932.000.000 | 0.513 |
| 2019 | Rp 2.049.054.000.000 | Rp 5.393.320.000.000 | 0.380 |
| 2020 | Rp 2.632.890.000.000 | Rp 5.878.749.000.000 | 0.448 |
| 2021 | Rp 2.543.053.000.000 | Rp 7.094.900.000.000 | 0.358 |
| 38 | BVIC | 2018 | Rp 25.808.570.240.000 | Rp 2.806.025.405.000 | 9.198 |
| 2019 | Rp 25.782.313.852.000 | Rp 2.986.454.603.000 | 8.633 |
| 2020 | Rp 22.197.849.857.000 | Rp 2.644.375.254.000 | 8.394 |
| 2021 | Rp 20.702.225.559.000 | Rp 3.014.425.174.000 | 6.868 |
| 39 | DEFI | 2018 | Rp 1.071.458.353 | Rp 75.678.442.141 | 0.014 |
| 2019 | Rp 1.289.485.338 | Rp 93.343.685.926 | 0.014 |
| 2020 | Rp 583.856.844 | Rp 82.447.958.193 | 0.007 |
| 2021 | Rp 780.485.430 | Rp 72.729.157.861 | 0.011 |
| 40 | DNET | 2018 | Rp 5.489.148.983.944 | Rp 9.038.834.740.344 | 0.607 |
| 2019 | Rp 5.949.260.469.655 | Rp 9.535.082.452.830 | 0.624 |
| 2020 | Rp 7.087.541.000.000 | Rp 10.135.821.000.000 | 0.699 |
| 2021 | Rp 6.825.270.000.000 | Rp 11.220.944.000.000 | 0.608 |
| 41 | HDFA | 2018 | Rp 2.028.696.565.000 | Rp 232.189.880.000 | 8.737 |
| 2019 | Rp 597.001.340.000 | Rp 594.294.158.000 | 1.005 |
| 2020 | Rp 265.703.139.000 | Rp 629.221.643.000 | 0.422 |
| 2021 | Rp 650.558.755.000 | Rp 506.505.387.000 | 1.284 |
| 42 | LPGI | 2018 | Rp 1.605.367.155.250 | Rp 879.819.493.867 | 1.825 |
| 2019 | Rp 1.575.194.310.012 | Rp 848.511.733.189 | 1.856 |
| 2020 | Rp 1.954.498.917.681 | Rp 861.079.475.315 | 2.270 |
| 2021 | Rp 2.051.451.547.356 | Rp 871.834.713.331 | 2.353 |
| 43 | MAYA | 2018 | Rp 76.183.319.000.000 | Rp 10.788.574.000.000 | 7.061 |
| 2019 | Rp 81.066.862.000.000 | Rp 12.341.969.000.000 | 6.568 |
| 2020 | Rp 79.603.549.000.000 | Rp 12.914.476.000.000 | 6.164 |
| 2021 | Rp 105.125.905.000.000 | Rp 13.978.280.000.000 | 7.521 |
| 44 | MREI | 2018 | Rp 2.016.141.327.384 | Rp 1.410.476.968.843 | 1.429 |
| 2019 | Rp 2.320.512.877.462 | Rp 1.595.086.270.554 | 1.455 |
| 2020 | Rp 2.447.545.581.054 | Rp 1.755.799.685.018 | 1.394 |
| 2021 | Rp 2.598.192.156.244 | Rp 1.383.017.273.877 | 1.879 |
| 45 | MTWI | 2018 | Rp 191.693.092.815 | Rp 129.279.805.953 | 1.483 |
| 2019 | Rp 293.347.106.205 | Rp 130.312.057.303 | 2.251 |
| 2020 | Rp 417.401.945.293 | Rp 133.609.520.780 | 3.124 |
| 2021 | Rp 397.948.550.318 | Rp 137.464.258.240 | 2.895 |
| 46 | NICK | 2018 | Rp 1.056.546.500 | Rp 91.014.951.969 | 0.012 |
| 2019 | Rp 2.833.028.500 | Rp 100.730.319.442 | 0.028 |
| 2020 | Rp 1.722.063.843 | Rp 97.915.324.820 | 0.018 |
| 2021 | Rp 1.023.792.816 | Rp 314.279.747.417 | 0.003 |
| 47 | NOBU | 2018 | Rp 10.379.604.000.000 | Rp 1.414.377.000.000 | 7.339 |
| 2019 | Rp 11.683.086.000.000 | Rp 1.464.417.000.000 | 7.978 |
| 2020 | Rp 12.218.080.000.000 | Rp 1.519.854.000.000 | 8.039 |
| 2021 | Rp 18.977.960.000.000 | Rp 1.764.683.000.000 | 10.754 |
| 48 | OCAP | 2018 | Rp 235.869.583.657 | -Rp 167.069.349.304 | -1.412 |
| 2019 | Rp 217.942.154.093 | -Rp 168.081.164.361 | -1.297 |
| 2020 | Rp 210.043.138.412 | -Rp 185.784.657.319 | -1.131 |
| 2021 | Rp 208.935.770.436 | -Rp 195.013.720.738 | -1.071 |
| 49 | PADI | 2018 | Rp 19.272.423.025 | Rp 524.062.440.408 | 0.037 |
| 2019 | Rp 35.709.910.993 | Rp 382.684.791.716 | 0.093 |
| 2020 | Rp 39.785.627.279 | Rp 294.823.683.334 | 0.135 |
| 2021 | Rp 24.621.827.763 | Rp 241.966.026.930 | 0.102 |
| 50 | PNBN | 2018 | Rp 166.457.301.000 | Rp 40.747.117.000.000 | 0.004 |
| 2019 | Rp 166.845.656.000 | Rp 44.441.714.000.000 | 0.004 |
| 2020 | Rp 170.606.760.000 | Rp 47.460.332.000.000 | 0.004 |
| 2021 | Rp 155.914.795.000 | Rp 48.462.542.000.000 | 0.003 |
| 51 | POLA | 2018 | Rp 52.125.463.086 | Rp 391.465.368.772 | 0.133 |
| 2019 | Rp 26.591.049.572 | Rp 337.816.971.112 | 0.079 |
| 2020 | Rp 9.249.350.671 | Rp 299.745.742.788 | 0.031 |
| 2021 | Rp 3.971.490.514 | Rp 252.761.429.344 | 0.016 |
| 52 | POOL | 2018 | Rp 340.969.937.804 | Rp 949.823.701.619 | 0.359 |
| 2019 | Rp 58.505.519.419 | Rp 560.856.621.702 | 0.104 |
| 2020 | Rp 11.273.787.231 | Rp 489.290.603.728 | 0.023 |
| 2021 | Rp 66.160.882.379 | Rp 407.512.536.428 | 0.162 |
| 53 | SRTG | 2018 | Rp 4.150.626.000.000 | Rp 15.964.248.000.000 | 0.260 |
| 2019 | Rp 3.883.358.000.000 | Rp 22.774.165.000.000 | 0.171 |
| 2020 | Rp 3.652.323.000.000 | Rp 31.396.627.000.000 | 0.116 |
| 2021 | Rp 5.136.745.000.000 | Rp 56.014.782.000.000 | 0.092 |
| 54 | TIFA | 2018 | Rp 1.169.481.293.000 | Rp 1.514.968.848.000 | 0.772 |
| 2019 | Rp 841.356.395.000 | Rp 1.212.066.160.000 | 0.694 |
| 2020 | Rp 738.620.373.000 | Rp 1.103.815.967.000 | 0.669 |
| 2021 | Rp 368.487.524.000 | Rp 1.396.548.426.000 | 0.264 |
| 55 | TRUS | 2018 | Rp 44.548.135.448 | Rp 266.526.556.786 | 0.167 |
| 2019 | Rp 29.811.579.333 | Rp 284.433.249.002 | 0.105 |
| 2020 | Rp 22.707.522.986 | Rp 302.817.762.637 | 0.075 |
| 2021 | Rp 24.088.177.933 | Rp 326.853.242.917 | 0.074 |

**LAMPIRAN 10**

**TABEL STATISTIK DESKRIPTIF**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Opini\_Audit\_Going\_Concern | 220 | 0 | 1 | .17 | .375 |
| *Fee*\_Audit | 220 | 18.359 | 27.272 | 22.77189 | 2.116189 |
| Audit\_*Tenure* | 220 | 1 | 5 | 2.72 | 1.272 |
| ROA | 220 | -.728 | 76.778 | 1.56811 | 8.901742 |
| ROE | 220 | -1.214 | .688 | .00994 | .183651 |
| Umur\_Perusahaan | 220 | 0 | 39 | 15.88 | 9.613 |
| Ukuran\_Perusahaan | 220 | 23.357 | 35.084 | 29.42535 | 2.555199 |
| DER | 220 | -1.412 | 30.783 | 3.57618 | 4.151879 |
| Valid N (listwise) | 220 |  |  |  |  |

**LAMPIRAN 11**

**TABEL REGRESI LOGISTIK DAN UJI T**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Variables in the Equation** | | | | | | | |
|  | | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1a | *Fee*\_Audit | .524 | .182 | 8.295 | 1 | .004 | 1.689 |
| Audit\_*Tenure* | .062 | .172 | .130 | 1 | .718 | 1.064 |
| ROA | -7.218 | 2.744 | 6.918 | 1 | .009 | .001 |
| ROE | .637 | 1.267 | .253 | 1 | .615 | 1.891 |
| Umur\_Perusahaan | .018 | .023 | .638 | 1 | .424 | 1.018 |
| Ukuran\_Perusahaan | -.456 | .160 | 8.150 | 1 | .004 | .634 |
| DER | .136 | .047 | 8.253 | 1 | .004 | 1.146 |
| Constant | -1.235 | 2.886 | .183 | 1 | .669 | .291 |
| a. Variable(s) entered on step 1: *Fee*\_Audit, Audit\_*Tenure*, ROA, ROE, Umur\_Perusahaan, Ukuran\_Perusahaan, DER. | | | | | | | |

**LAMPIRAN 12**

**TABEL GODNESS OF FIT TEST**

|  |  |  |  |
| --- | --- | --- | --- |
| **Hosmer and Lemeshow Test** | | | |
| Step | Chi-square | df | Sig. |
| 1 | 5.261 | 8 | .729 |

**LAMPIRAN 13**

**TABEL KLASIFIKASI**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Classification Tablea** | | | | | |
|  | Observed | | Predicted | | |
|  | Opini\_Audit\_Going\_Concern | | Percentage Correct |
|  | Opini Audit Non *Going Concern* | Opini Going Concern |
| Step 1 | Opini\_Audit\_Going\_Concern | Opini Audit Non *Going Concern* | 180 | 3 | 98.4 |
| Opini Going Concern | 29 | 8 | 21.6 |
| Overall Percentage | |  |  | 85.5 |
| a. The cut value is .500 | | | | | |

**LAMPIRAN 14**

**TABEL UJI SIMULTAN**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Omnibus Tests of Model Coefficients** | | | | |
|  | | Chi-square | df | Sig. |
| Step 1 | Step | 40.601 | 7 | .000 |
| Block | 40.601 | 7 | .000 |
| Model | 40.601 | 7 | .000 |

**LAMPIRAN 15**

**KOEFISIEN DETERMINASI**

|  |  |  |  |
| --- | --- | --- | --- |
| **Model Summary** | | | |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 158.716a | .169 | .283 |
| a. Estimation terminated at iteration number 11 because parameter estimates changed by less than .001. | | | |