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# LAMPIRAN

Lampiran 1. 1

Perhitungan CV ΔI Indeks Eckel Variabel *Income Smoothing* Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

| **NO** | **KODE** | **TAHUN** | **LABA** | **∆I** | **Standar Deviasi ∆I** | **Rata-Rata ∆I** | **CV ΔI** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | ALTO | 2017 | -62,849,581,665 |  |  |  |  |
|  |  | 2018 | -33,021,220,862 | 29,828,360,803 | 17,135,518,256 | 9,344,110,983 | 1.83 |
|  |  | 2019 | -7,383,289,239 | 25,637,931,623 |  |  |  |
|  |  | 2020 | -10,506,939,189 | -3,123,649,950 |  |  |  |
|  |  | 2021 | -8,932,197,718 | 1,574,741,471 |  |  |  |
|  |  | 2022 | -16,129,026,748 | -7,196,829,030 |  |  |  |
| 2 | ANJT | 2017 | 46,539,619 |  |  |  |  |
|  |  | 2018 | -491,612 | -47,031,231 | 29,854,962 | -5,076,866 | -5.88 |
|  |  | 2019 | -4,558,192 | -4,066,580 |  |  |  |
|  |  | 2020 | 2,210,825 | 6,769,017 |  |  |  |
|  |  | 2021 | 36,586,954 | 34,376,129 |  |  |  |
|  |  | 2022 | 21,155,288 | -15,431,666 |  |  |  |
| 3 | BISI | 2017 | 403,287,000,000 |  |  |  |  |
|  |  | 2018 | 403,870,000,000 | 583,000,000 | 98,517,469,971 | 23,991,000,000 | 4.11 |
|  |  | 2019 | 306,952,000,000 | -96,918,000,000 |  |  |  |
|  |  | 2020 | 275,667,000,000 | -31,285,000,000 |  |  |  |
|  |  | 2021 | 380,992,000,000 | 105,325,000,000 |  |  |  |
|  |  | 2022 | 523,242,000,000 | 142,250,000,000 |  |  |  |
| 4 | BWPT | 2017 | -235,414,000,000 |  |  |  |  |
|  |  | 2018 | -462,557,000,000 | -227,143,000,000 | 818,505,032,873 | 49,609,800,000 | 16.50 |
|  |  | 2019 | -1,167,471,000,000 | -704,914,000,000 |  |  |  |
|  |  | 2020 | -1,108,389,000,000 | 59,082,000,000 |  |  |  |
|  |  | 2021 | -1,417,294,000,000 | -308,905,000,000 |  |  |  |
|  |  | 2022 | 12,635,000,000 | 1,429,929,000,000 |  |  |  |
| 5 | CAMP | 2017 | 43,421,734,614 |  |  |  |  |
|  |  | 2018 | 61,947,295,689 | 18,525,561,075 | 31,443,520,492 | 15,567,120,458 | 2.02 |
|  |  | 2019 | 76,758,829,457 | 14,811,533,768 |  |  |  |
|  |  | 2020 | 44,045,828,312 | -32,713,001,145 |  |  |  |
|  |  | 2021 | 99,278,807,290 | 55,232,978,978 |  |  |  |
|  |  | 2022 | 121,257,336,904 | 21,978,529,614 |  |  |  |
| 6 | CPRO | 2017 | -2,630,221,000,000 |  |  |  |  |
|  |  | 2018 | 1,722,704,000,000 | 4,352,925,000,000 | 2,677,557,647,191 | 600,839,800,000 | 4.46 |
|  |  | 2019 | -348,863,000,000 | -2,071,567,000,000 |  |  |  |
|  |  | 2020 | 381,422,000,000 | 730,285,000,000 |  |  |  |
|  |  | 2021 | 2,209,313,000,000 | 1,827,891,000,000 |  |  |  |
|  |  | 2022 | 373,978,000,000 | -1,835,335,000,000 |  |  |  |
| 7 | DSNG | 2017 | 661,476,000,000 |  |  |  |  |
|  |  | 2018 | 432,417,000,000 | -229,059,000,000 | 329,427,326,357 | 109,022,200,000 | 3.02 |
|  |  | 2019 | 178,164,000,000 | -254,253,000,000 |  |  |  |
|  |  | 2020 | 478,171,000,000 | 300,007,000,000 |  |  |  |
|  |  | 2021 | 739,649,000,000 | 261,478,000,000 |  |  |  |
|  |  | 2022 | 1,206,587,000,000 | 466,938,000,000 |  |  |  |
| 8 | GOOD | 2017 | 375,966,810,639 |  |  |  |  |
|  |  | 2018 | 425,481,597,110 | 49,514,786,471 | 155,547,209,442 | 29,149,444,989 | 5.34 |
|  |  | 2019 | 435,766,359,480 | 10,284,762,370 |  |  |  |
|  |  | 2020 | 245,103,761,907 | -190,662,597,573 |  |  |  |
|  |  | 2021 | 492,637,672,186 | 247,533,910,279 |  |  |  |
|  |  | 2022 | 521,714,035,585 | 29,076,363,399 |  |  |  |
| 9 | GZCO | 2017 | -175,516,000,000 |  |  |  |  |
|  |  | 2018 | -353,277,000,000 | -177,761,000,000 | 262,911,203,501 | 50,266,800,000 | 5.23 |
|  |  | 2019 | -584,490,000,000 | -231,213,000,000 |  |  |  |
|  |  | 2020 | -182,592,000,000 | 401,898,000,000 |  |  |  |
|  |  | 2021 | 14,269,000,000 | 196,861,000,000 |  |  |  |
|  |  | 2022 | 75,818,000,000 | 61,549,000,000 |  |  |  |
| 10 | HOKI | 2017 | 47,964,112,940 |  |  |  |  |
|  |  | 2018 | 90,195,136,265 | 42,231,023,325 | 40,764,088,273 | -9,574,708,093 | -4.26 |
|  |  | 2019 | 103,723,133,972 | 13,527,997,707 |  |  |  |
|  |  | 2020 | 38,038,419,405 | -65,684,714,567 |  |  |  |
|  |  | 2021 | 11,844,682,161 | -26,193,737,244 |  |  |  |
|  |  | 2022 | 90,572,477 | -11,754,109,684 |  |  |  |
| 11 | INDF | 2017 | 5,097,264,000,000 |  |  |  |  |
|  |  | 2018 | 4,961,851,000,000 | -135,413,000,000 | 1,982,557,412,916 | 819,061,000,000 | 2.42 |
|  |  | 2019 | 5,902,729,000,000 | 940,878,000,000 |  |  |  |
|  |  | 2020 | 8,752,066,000,000 | 2,849,337,000,000 |  |  |  |
|  |  | 2021 | 11,203,585,000,000 | 2,451,519,000,000 |  |  |  |
|  |  | 2022 | 9,192,569,000,000 | -2,011,016,000,000 |  |  |  |
| 12 | JAWA | 2017 | -199,929,077,450 |  |  |  |  |
|  |  | 2018 | -300,146,994,752 | -100,217,917,302 | 101,106,478,966 | -20,376,723,848 | -4.96 |
|  |  | 2019 | -282,699,235,423 | 17,447,759,329 |  |  |  |
|  |  | 2020 | -307,643,236,060 | -24,944,000,637 |  |  |  |
|  |  | 2021 | -178,278,611,469 | 129,364,624,591 |  |  |  |
|  |  | 2022 | -301,812,696,692 | -123,534,085,223 |  |  |  |
| 13 | MGRO | 2017 | 17,245,576,750 |  |  |  |  |
|  |  | 2018 | 84,172,119,363 | 66,926,542,613 | 109,503,532,295 | -10,407,235,853 | #### |
|  |  | 2019 | 25,609,796,031 | -58,562,323,332 |  |  |  |
|  |  | 2020 | -49,586,190,616 | -75,195,986,647 |  |  |  |
|  |  | 2021 | 89,783,282,574 | 139,369,473,190 |  |  |  |
|  |  | 2022 | -34,790,602,513 | -124,573,885,087 |  |  |  |
| 14 | MYOR | 2017 | 1,630,953,830,893 |  |  |  |  |
|  |  | 2018 | 1,760,434,280,304 | 129,480,449,411 | 600,768,254,283 | 67,822,141,451 | 8.86 |
|  |  | 2019 | 2,051,404,206,764 | 290,969,926,460 |  |  |  |
|  |  | 2020 | 2,098,168,514,645 | 46,764,307,881 |  |  |  |
|  |  | 2021 | 1,211,052,647,953 | -887,115,866,692 |  |  |  |
|  |  | 2022 | 1,970,064,538,149 | 759,011,890,196 |  |  |  |
| 15 | PALM | 2017 | 65,837,730,000 |  |  |  |  |
|  |  | 2018 | -111,498,768,000 | -177,336,498,000 | 1,781,956,391,993 | 34,742,483,800 | 51.29 |
|  |  | 2019 | -970,726,016,000 | -859,227,248,000 |  |  |  |
|  |  | 2020 | 1,993,621,170,000 | 2,964,347,186,000 |  |  |  |
|  |  | 2021 | 2,014,375,452,000 | 20,754,282,000 |  |  |  |
|  |  | 2022 | 239,550,149,000 | -1,774,825,303,000 |  |  |  |
| 16 | PSDN | 2017 | 32,172,307,135 |  |  |  |  |
|  |  | 2018 | -46,599,426,588 | -78,771,733,723 | 51,400,095,548 | -11,601,454,451 | -4.43 |
|  |  | 2019 | -25,762,573,884 | 20,836,852,704 |  |  |  |
|  |  | 2020 | -52,304,824,027 | -26,542,250,143 |  |  |  |
|  |  | 2021 | -81,182,064,990 | -28,877,240,963 |  |  |  |
|  |  | 2022 | -25,834,965,122 | 55,347,099,868 |  |  |  |
| 17 | SIMP | 2017 | 647,634,000,000 |  |  |  |  |
|  |  | 2018 | -178,067,000,000 | -825,701,000,000 | 826,404,580,916 | 172,394,200,000 | 4.79 |
|  |  | 2019 | -642,202,000,000 | -464,135,000,000 |  |  |  |
|  |  | 2020 | 340,285,000,000 | 982,487,000,000 |  |  |  |
|  |  | 2021 | 1,333,747,000,000 | 993,462,000,000 |  |  |  |
|  |  | 2022 | 1,509,605,000,000 | 175,858,000,000 |  |  |  |
| 18 | SKBM | 2017 | 25,880,464,791 |  |  |  |  |
|  |  | 2018 | 15,954,632,472 | -9,925,832,319 | 29,308,664,211 | 12,151,027,829 | 2.41 |
|  |  | 2019 | 957,169,058 | -14,997,463,414 |  |  |  |
|  |  | 2020 | 5,415,741,808 | 4,458,572,750 |  |  |  |
|  |  | 2021 | 29,707,421,605 | 24,291,679,797 |  |  |  |
|  |  | 2022 | 86,635,603,936 | 56,928,182,331 |  |  |  |
| 19 | SKLT | 2017 | 22,970,715,348 |  |  |  |  |
|  |  | 2018 | 31,954,131,252 | 8,983,415,904 | 19,838,814,387 | 10,378,917,346 | 1.91 |
|  |  | 2019 | 44,943,627,900 | 12,989,496,648 |  |  |  |
|  |  | 2020 | 42,520,246,722 | -2,423,381,178 |  |  |  |
|  |  | 2021 | 84,524,160,228 | 42,003,913,506 |  |  |  |
|  |  | 2022 | 74,865,302,076 | -9,658,858,152 |  |  |  |
| 20 | STTP | 2017 | 216,024,079,834 |  |  |  |  |
|  |  | 2018 | 255,088,886,019 | 39,064,806,185 | 101,742,737,954 | 81,699,985,190 | 1.25 |
|  |  | 2019 | 482,590,522,840 | 227,501,636,821 |  |  |  |
|  |  | 2020 | 628,628,879,549 | 146,038,356,709 |  |  |  |
|  |  | 2021 | 617,573,766,863 | -11,055,112,686 |  |  |  |
|  |  | 2022 | 624,524,005,786 | 6,950,238,923 |  |  |  |
| 21 | TBLA | 2017 | 978,696,000,000 |  |  |  |  |
|  |  | 2018 | 764,380,000,000 | -214,316,000,000 | 125,666,991,741 | -35,451,200,000 | -3.54 |
|  |  | 2019 | 661,034,000,000 | -103,346,000,000 |  |  |  |
|  |  | 2020 | 680,730,000,000 | 19,696,000,000 |  |  |  |
|  |  | 2021 | 791,916,000,000 | 111,186,000,000 |  |  |  |
|  |  | 2022 | 801,440,000,000 | 9,524,000,000 |  |  |  |
| 22 | TGKA | 2017 | 254,951,562,937 |  |  |  |  |
|  |  | 2018 | 318,607,055,495 | 63,655,492,558 | 46,544,443,486 | 44,662,949,990 | 1.04 |
|  |  | 2019 | 428,418,484,105 | 109,811,428,610 |  |  |  |
|  |  | 2020 | 478,561,152,411 | 50,142,668,306 |  |  |  |
|  |  | 2021 | 481,109,483,989 | 2,548,331,578 |  |  |  |
|  |  | 2022 | 478,266,312,889 | -2,843,171,100 |  |  |  |
| 23 | ULTJ | 2017 | 718,402,000,000 |  |  |  |  |
|  |  | 2018 | 701,607,000,000 | -16,795,000,000 | 239,838,722,873 | 49,416,800,000 | 4.85 |
|  |  | 2019 | 1,035,865,000,000 | 334,258,000,000 |  |  |  |
|  |  | 2020 | 1,109,666,000,000 | 73,801,000,000 |  |  |  |
|  |  | 2021 | 1,276,793,000,000 | 167,127,000,000 |  |  |  |
|  |  | 2022 | 965,486,000,000 | -311,307,000,000 |  |  |  |
| 24 | UNSP | 2017 | -1,616,695,000,000 |  |  |  |  |
|  |  | 2018 | -1,479,785,000,000 | 136,910,000,000 | 2,631,403,585,651 | 509,380,400,000 | 5.17 |
|  |  | 2019 | -4,893,138,000,000 | -3,413,353,000,000 |  |  |  |
|  |  | 2020 | -954,115,000,000 | 3,939,023,000,000 |  |  |  |
|  |  | 2021 | 117,509,000,000 | 1,071,624,000,000 |  |  |  |
|  |  | 2022 | 930,207,000,000 | 812,698,000,000 |  |  |  |

Lampiran 1. 2

Perhitungan CV ΔS Indeks Eckel Variabel *Income Smoothing* Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

| **NO** | **KODE** | **TAHUN** | **PENJUALAN** | **∆S** | **Standar Deviasi ∆S** | **Rata-Rata ∆S** | **CV ΔS** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | ALTO | 2017 | 262,143,990,839 |  |  |  |  |
|  |  | 2018 | 290,274,839,317 | 28,130,848,478 | 30,430,688,462 | 29,403,403,897 | 1.03 |
|  |  | 2019 | 343,971,642,312 | 53,696,802,995 |  |  |  |
|  |  | 2020 | 321,502,485,934 | -22,469,156,378 |  |  |  |
|  |  | 2021 | 366,966,569,109 | 45,464,083,175 |  |  |  |
|  |  | 2022 | 409,161,010,323 | 42,194,441,214 |  |  |  |
| 2 | ANJT | 2017 | 161,797,280 |  |  |  |  |
|  |  | 2018 | 151,701,360 | -10,095,920 | 50,122,045 | 20,957,937 | 2.39 |
|  |  | 2019 | 130,355,274 | -21,346,086 |  |  |  |
|  |  | 2020 | 164,099,644 | 33,744,370 |  |  |  |
|  |  | 2021 | 266,806,701 | 102,707,057 |  |  |  |
|  |  | 2022 | 266,586,966 | -219,735 |  |  |  |
| 3 | BISI | 2017 | 2,310,290,000,000 |  |  |  |  |
|  |  | 2018 | 2,265,615,000,000 | -44,675,000,000 | 321,099,696,670 | 21,060,400,000 | 15.25 |
|  |  | 2019 | 2,272,410,000,000 | 6,795,000,000 |  |  |  |
|  |  | 2020 | 1,812,762,000,000 | -459,648,000,000 |  |  |  |
|  |  | 2021 | 2,015,138,000,000 | 202,376,000,000 |  |  |  |
|  |  | 2022 | 2,415,592,000,000 | 400,454,000,000 |  |  |  |
| 4 | BWPT | 2017 | 3,045,954,000,000 |  |  |  |  |
|  |  | 2018 | 3,083,389,000,000 | 37,435,000,000 | 891,839,581,816 | 305,634,000,000 | 2.92 |
|  |  | 2019 | 2,512,784,000,000 | -570,605,000,000 |  |  |  |
|  |  | 2020 | 2,198,666,000,000 | -314,118,000,000 |  |  |  |
|  |  | 2021 | 2,938,338,000,000 | 739,672,000,000 |  |  |  |
|  |  | 2022 | 4,574,124,000,000 | 1,635,786,000,000 |  |  |  |
| 5 | CAMP | 2017 | 944,837,322,446 |  |  |  |  |
|  |  | 2018 | 961,136,629,003 | 16,299,306,557 | 69,536,022,893 | 36,904,645,938 | 1.88 |
|  |  | 2019 | 1,028,952,947,818 | 67,816,318,815 |  |  |  |
|  |  | 2020 | 956,634,474,111 | -72,318,473,707 |  |  |  |
|  |  | 2021 | 1,019,133,657,275 | 62,499,183,164 |  |  |  |
|  |  | 2022 | 1,129,360,552,136 | 110,226,894,861 |  |  |  |
| 6 | CPRO | 2017 | 6,575,570,000,000 |  |  |  |  |
|  |  | 2018 | 7,390,580,000,000 | 815,010,000,000 | 376,000,219,157 | 333,354,600,000 | 1.13 |
|  |  | 2019 | 7,175,764,000,000 | -214,816,000,000 |  |  |  |
|  |  | 2020 | 7,573,506,000,000 | 397,742,000,000 |  |  |  |
|  |  | 2021 | 8,028,078,000,000 | 454,572,000,000 |  |  |  |
|  |  | 2022 | 8,242,343,000,000 | 214,265,000,000 |  |  |  |
| 7 | DSNG | 2017 | 7,124,495,000,000 |  |  |  |  |
|  |  | 2018 | 4,761,805,000,000 | -2,362,690,000,000 | 1,780,201,850,466 | 501,835,200,000 | 3.55 |
|  |  | 2019 | 5,736,684,000,000 | 974,879,000,000 |  |  |  |
|  |  | 2020 | 6,698,918,000,000 | 962,234,000,000 |  |  |  |
|  |  | 2021 | 7,124,495,000,000 | 425,577,000,000 |  |  |  |
|  |  | 2022 | 9,633,671,000,000 | 2,509,176,000,000 |  |  |  |
| 8 | GOOD | 2017 | 7,480,628,488,726 |  |  |  |  |
|  |  | 2018 | 8,048,946,664,266 | 568,318,175,540 | 905,577,189,765 | 606,062,864,996 | 1.49 |
|  |  | 2019 | 8,438,631,355,699 | 389,684,691,433 |  |  |  |
|  |  | 2020 | 7,711,334,590,144 | -727,296,765,555 |  |  |  |
|  |  | 2021 | 8,799,579,901,024 | 1,088,245,310,880 |  |  |  |
|  |  | 2022 | 10,510,942,813,705 | 1,711,362,912,681 |  |  |  |
| 9 | GZCO | 2017 | 646,945,000,000 |  |  |  |  |
|  |  | 2018 | 565,455,000,000 | -81,490,000,000 | 194,481,372,696 | -18,444,800,000 | -10.54 |
|  |  | 2019 | 385,047,000,000 | -180,408,000,000 |  |  |  |
|  |  | 2020 | 406,924,000,000 | 21,877,000,000 |  |  |  |
|  |  | 2021 | 707,102,000,000 | 300,178,000,000 |  |  |  |
|  |  | 2022 | 554,721,000,000 | -152,381,000,000 |  |  |  |
| 10 | HOKI | 2017 | 1,209,215,316,632 |  |  |  |  |
|  |  | 2018 | 1,430,785,280,985 | 221,569,964,353 | 304,190,305,355 | -56,701,266,198 | -5.36 |
|  |  | 2019 | 1,653,031,823,505 | 222,246,542,520 |  |  |  |
|  |  | 2020 | 1,173,189,488,886 | -479,842,334,619 |  |  |  |
|  |  | 2021 | 933,597,187,584 | -239,592,301,302 |  |  |  |
|  |  | 2022 | 925,708,985,640 | -7,888,201,944 |  |  |  |
| 11 | INDF | 2017 | 70,186,618,000,000 |  |  |  |  |
|  |  | 2018 | 73,394,728,000,000 | 3,208,110,000,000 | 6,298,792,587,540 | 8,128,730,800,000 | 0.77 |
|  |  | 2019 | 76,592,955,000,000 | 3,198,227,000,000 |  |  |  |
|  |  | 2020 | 81,731,469,000,000 | 5,138,514,000,000 |  |  |  |
|  |  | 2021 | 99,345,618,000,000 | 17,614,149,000,000 |  |  |  |
|  |  | 2022 | 110,830,272,000,000 | 11,484,654,000,000 |  |  |  |
| 12 | JAWA | 2017 | 555,139,580,764 |  |  |  |  |
|  |  | 2018 | 754,508,896,455 | 199,369,315,691 | 243,391,716,015 | 83,280,387,464 | 2.92 |
|  |  | 2019 | 723,317,737,664 | -31,191,158,791 |  |  |  |
|  |  | 2020 | 461,342,540,054 | -261,975,197,610 |  |  |  |
|  |  | 2021 | 843,195,153,685 | 381,852,613,631 |  |  |  |
|  |  | 2022 | 971,541,518,082 | 128,346,364,397 |  |  |  |
| 13 | MGRO | 2017 | 1,762,663,840,122 |  |  |  |  |
|  |  | 2018 | 2,001,284,460,551 | 238,620,620,429 | 1,450,562,490,318 | 1,148,607,420,209 | 1.26 |
|  |  | 2019 | 1,953,747,315,540 | -47,537,145,011 |  |  |  |
|  |  | 2020 | 4,106,566,376,814 | 2,152,819,061,274 |  |  |  |
|  |  | 2021 | 7,313,139,597,522 | 3,206,573,220,708 |  |  |  |
|  |  | 2022 | 7,505,700,941,167 | 192,561,343,645 |  |  |  |
| 14 | MYOR | 2017 | 20,816,673,946,473 |  |  |  |  |
|  |  | 2018 | 24,060,802,395,725 | 3,244,128,449,252 | 1,712,984,105,303 | 1,970,546,404,186 | 0.87 |
|  |  | 2019 | 25,026,739,472,547 | 965,937,076,822 |  |  |  |
|  |  | 2020 | 24,476,953,742,651 | -549,785,729,896 |  |  |  |
|  |  | 2021 | 27,904,558,322,183 | 3,427,604,579,532 |  |  |  |
|  |  | 2022 | 30,669,405,967,404 | 2,764,847,645,221 |  |  |  |
| 15 | PALM | 2017 | 759,994,916,000 |  |  |  |  |
|  |  | 2018 | 446,646,667,000 | -313,348,249,000 | 198,617,224,931 | -151,998,983,200 | -1.31 |
|  |  | 2019 | 189,158,260,000 | -257,488,407,000 |  |  |  |
|  |  | 2020 | 238,698,151,000 | 49,539,891,000 |  |  |  |
|  |  | 2021 | 316,685,911,000 | 77,987,760,000 |  |  |  |
|  |  | 2022 | 0 | -316,685,911,000 |  |  |  |
| 16 | PSDN | 2017 | 1,399,580,416,996 |  |  |  |  |
|  |  | 2018 | 1,334,070,483,011 | -65,509,933,985 | 124,603,049,931 | -152,240,681,377 | -0.82 |
|  |  | 2019 | 1,224,283,552,949 | -109,786,930,062 |  |  |  |
|  |  | 2020 | 895,456,045,999 | -328,827,506,950 |  |  |  |
|  |  | 2021 | 868,091,474,069 | -27,364,571,930 |  |  |  |
|  |  | 2022 | 638,377,010,110 | -229,714,463,959 |  |  |  |
| 17 | SIMP | 2017 | 15,826,648,000,000 |  |  |  |  |
|  |  | 2018 | 14,190,099,000,000 | -1,636,549,000,000 | 2,881,944,512,550 | 393,519,600,000 | 7.32 |
|  |  | 2019 | 13,650,388,000,000 | -539,711,000,000 |  |  |  |
|  |  | 2020 | 14,474,700,000,000 | 824,312,000,000 |  |  |  |
|  |  | 2021 | 19,658,529,000,000 | 5,183,829,000,000 |  |  |  |
|  |  | 2022 | 17,794,246,000,000 | -1,864,283,000,000 |  |  |  |
| 18 | SKBM | 2017 | 1,841,487,199,828 |  |  |  |  |
|  |  | 2018 | 1,953,910,957,160 | 112,423,757,332 | 463,536,367,186 | 392,161,817,989 | 1.18 |
|  |  | 2019 | 2,104,704,872,583 | 150,793,915,423 |  |  |  |
|  |  | 2020 | 3,165,530,224,724 | 1,060,825,352,141 |  |  |  |
|  |  | 2021 | 3,847,887,478,570 | 682,357,253,846 |  |  |  |
|  |  | 2022 | 3,802,296,289,773 | -45,591,188,797 |  |  |  |
| 19 | SKLT | 2017 | 914,188,759,779 |  |  |  |  |
|  |  | 2018 | 1,045,029,834,378 | 130,841,074,599 | 99,227,761,143 | 125,024,408,665 | 0.79 |
|  |  | 2019 | 1,281,116,255,236 | 236,086,420,858 |  |  |  |
|  |  | 2020 | 1,253,700,810,596 | -27,415,444,640 |  |  |  |
|  |  | 2021 | 1,356,846,112,540 | 103,145,301,944 |  |  |  |
|  |  | 2022 | 1,539,310,803,104 | 182,464,690,564 |  |  |  |
| 20 | STTP | 2017 | 2,825,409,180,889 |  |  |  |  |
|  |  | 2018 | 2,826,957,323,397 | 1,548,142,508 | 285,647,526,313 | 421,228,918,116 | 0.68 |
|  |  | 2019 | 3,512,509,168,853 | 685,551,845,456 |  |  |  |
|  |  | 2020 | 3,846,300,254,825 | 333,791,085,972 |  |  |  |
|  |  | 2021 | 4,241,856,914,012 | 395,556,659,187 |  |  |  |
|  |  | 2022 | 4,931,553,771,470 | 689,696,857,458 |  |  |  |
| 21 | TBLA | 2017 | 8,974,708,000,000 |  |  |  |  |
|  |  | 2018 | 8,614,889,000,000 | -359,819,000,000 | 2,262,091,909,216 | 1,521,050,400,000 | 1.49 |
|  |  | 2019 | 8,533,183,000,000 | -81,706,000,000 |  |  |  |
|  |  | 2020 | 10,863,256,000,000 | 2,330,073,000,000 |  |  |  |
|  |  | 2021 | 15,972,216,000,000 | 5,108,960,000,000 |  |  |  |
|  |  | 2022 | 16,579,960,000,000 | 607,744,000,000 |  |  |  |
| 22 | TGKA | 2017 | 10,046,979,338,664 |  |  |  |  |
|  |  | 2018 | 12,940,108,219,350 | 2,893,128,880,686 | 1,503,427,532,089 | 586,109,991,068 | 2.57 |
|  |  | 2019 | 13,372,043,554,341 | 431,935,334,991 |  |  |  |
|  |  | 2020 | 12,488,883,541,697 | -883,160,012,644 |  |  |  |
|  |  | 2021 | 11,926,149,980,019 | -562,733,561,678 |  |  |  |
|  |  | 2022 | 12,977,529,294,003 | 1,051,379,313,984 |  |  |  |
| 23 | ULTJ | 2017 | 4,879,559,000,000 |  |  |  |  |
|  |  | 2018 | 5,472,882,000,000 | 593,323,000,000 | 494,504,097,353 | 555,338,600,000 | 0.89 |
|  |  | 2019 | 6,241,419,000,000 | 768,537,000,000 |  |  |  |
|  |  | 2020 | 5,967,362,000,000 | -274,057,000,000 |  |  |  |
|  |  | 2021 | 6,616,642,000,000 | 649,280,000,000 |  |  |  |
|  |  | 2022 | 7,656,252,000,000 | 1,039,610,000,000 |  |  |  |
| 24 | UNSP | 2017 | 1,504,817,000,000 |  |  |  |  |
|  |  | 2018 | 1,951,840,000,000 | 447,023,000,000 | 553,361,319,277 | 536,902,600,000 | 1.03 |
|  |  | 2019 | 1,984,017,000,000 | 32,177,000,000 |  |  |  |
|  |  | 2020 | 2,506,717,000,000 | 522,700,000,000 |  |  |  |
|  |  | 2021 | 3,971,114,000,000 | 1,464,397,000,000 |  |  |  |
|  |  | 2022 | 4,189,330,000,000 | 218,216,000,000 |  |  |  |

Lampiran 1. 3

Perhitungan Indeks Eckel Variabel *Income Smoothing* Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

| **NO** | **KODE** | **TAHUN** | **CV ΔI** | **CV ΔS** | **Indeks Eckel** |
| --- | --- | --- | --- | --- | --- |
| 1 | ALTO | 2018 | 1.83 | 1.03 | 1.772 |
|  |  | 2019 |  |  | 1.772 |
|  |  | 2020 |  |  | 1.772 |
|  |  | 2021 |  |  | 1.772 |
|  |  | 2022 |  |  | 1.772 |
| 2 | ANJT | 2018 | -5.88 | 2.39 | -2.459 |
|  |  | 2019 |  |  | -2.459 |
|  |  | 2020 |  |  | -2.459 |
|  |  | 2021 |  |  | -2.459 |
|  |  | 2022 |  |  | -2.459 |
| 3 | BISI | 2018 | 4.11 | 15.25 | 0.269 |
|  |  | 2019 |  |  | 0.269 |
|  |  | 2020 |  |  | 0.269 |
|  |  | 2021 |  |  | 0.269 |
|  |  | 2022 |  |  | 0.269 |
| 4 | BWPT | 2018 | 16.50 | 2.92 | 5.654 |
|  |  | 2019 |  |  | 5.654 |
|  |  | 2020 |  |  | 5.654 |
|  |  | 2021 |  |  | 5.654 |
|  |  | 2022 |  |  | 5.654 |
| 5 | CAMP | 2018 | 2.02 | 1.88 | 1.072 |
|  |  | 2019 |  |  | 1.072 |
|  |  | 2020 |  |  | 1.072 |
|  |  | 2021 |  |  | 1.072 |
|  |  | 2022 |  |  | 1.072 |
| 6 | CPRO | 2018 | 4.46 | 1.13 | 3.951 |
|  |  | 2019 |  |  | 3.951 |
|  |  | 2020 |  |  | 3.951 |
|  |  | 2021 |  |  | 3.951 |
|  |  | 2022 |  |  | 3.951 |
| 7 | DSNG | 2018 | 3.02 | 3.55 | 0.852 |
|  |  | 2019 |  |  | 0.852 |
|  |  | 2020 |  |  | 0.852 |
|  |  | 2021 |  |  | 0.852 |
|  |  | 2022 |  |  | 0.852 |
| 8 | GOOD | 2018 | 5.34 | 1.49 | 3.571 |
|  |  | 2019 |  |  | 3.571 |
|  |  | 2020 |  |  | 3.571 |
|  |  | 2021 |  |  | 3.571 |
|  |  | 2022 |  |  | 3.571 |
| 9 | GZCO | 2018 | 5.23 | -10.54 | -0.496 |
|  |  | 2019 |  |  | -0.496 |
|  |  | 2020 |  |  | -0.496 |
|  |  | 2021 |  |  | -0.496 |
|  |  | 2022 |  |  | -0.496 |
| 10 | HOKI | 2018 | -4.26 | -5.36 | 0.794 |
|  |  | 2019 |  |  | 0.794 |
|  |  | 2020 |  |  | 0.794 |
|  |  | 2021 |  |  | 0.794 |
|  |  | 2022 |  |  | 0.794 |
| 11 | INDF | 2018 | 2.42 | 0.77 | 3.124 |
|  |  | 2019 |  |  | 3.124 |
|  |  | 2020 |  |  | 3.124 |
|  |  | 2021 |  |  | 3.124 |
|  |  | 2022 |  |  | 3.124 |
| 12 | JAWA | 2018 | -4.96 | 2.92 | -1.698 |
|  |  | 2019 |  |  | -1.698 |
|  |  | 2020 |  |  | -1.698 |
|  |  | 2021 |  |  | -1.698 |
|  |  | 2022 |  |  | -1.698 |
| 13 | MGRO | 2018 | -10.52 | 1.26 | -8.332 |
|  |  | 2019 |  |  | -8.332 |
|  |  | 2020 |  |  | -8.332 |
|  |  | 2021 |  |  | -8.332 |
|  |  | 2022 |  |  | -8.332 |
| 14 | MYOR | 2018 | 8.86 | 0.87 | 10.190 |
|  |  | 2019 |  |  | 10.190 |
|  |  | 2020 |  |  | 10.190 |
|  |  | 2021 |  |  | 10.190 |
|  |  | 2022 |  |  | 10.190 |
| 15 | PALM | 2018 | 51.29 | -1.31 | -39.252 |
|  |  | 2019 |  |  | -39.252 |
|  |  | 2020 |  |  | -39.252 |
|  |  | 2021 |  |  | -39.252 |
|  |  | 2022 |  |  | -39.252 |
| 16 | PSDN | 2018 | -4.43 | -0.82 | 5.413 |
|  |  | 2019 |  |  | 5.413 |
|  |  | 2020 |  |  | 5.413 |
|  |  | 2021 |  |  | 5.413 |
|  |  | 2022 |  |  | 5.413 |
| 17 | SIMP | 2018 | 4.79 | 7.32 | 0.655 |
|  |  | 2019 |  |  | 0.655 |
|  |  | 2020 |  |  | 0.655 |
|  |  | 2021 |  |  | 0.655 |
|  |  | 2022 |  |  | 0.655 |
| 18 | SKBM | 2018 | 2.41 | 1.18 | 2.041 |
|  |  | 2019 |  |  | 2.041 |
|  |  | 2020 |  |  | 2.041 |
|  |  | 2021 |  |  | 2.041 |
|  |  | 2022 |  |  | 2.041 |
| 19 | SKLT | 2018 | 1.91 | 0.79 | 2.408 |
|  |  | 2019 |  |  | 2.408 |
|  |  | 2020 |  |  | 2.408 |
|  |  | 2021 |  |  | 2.408 |
|  |  | 2022 |  |  | 2.408 |
| 20 | STTP | 2018 | 1.25 | 0.68 | 1.836 |
|  |  | 2019 |  |  | 1.836 |
|  |  | 2020 |  |  | 1.836 |
|  |  | 2021 |  |  | 1.836 |
|  |  | 2022 |  |  | 1.836 |
| 21 | TBLA | 2018 | -3.54 | 1.49 | -2.384 |
|  |  | 2019 |  |  | -2.384 |
|  |  | 2020 |  |  | -2.384 |
|  |  | 2021 |  |  | -2.384 |
|  |  | 2022 |  |  | -2.384 |
| 22 | TGKA | 2018 | 1.04 | 2.57 | 0.406 |
|  |  | 2019 |  |  | 0.406 |
|  |  | 2020 |  |  | 0.406 |
|  |  | 2021 |  |  | 0.406 |
|  |  | 2022 |  |  | 0.406 |
| 23 | ULTJ | 2018 | 4.85 | 0.89 | 5.450 |
|  |  | 2019 |  |  | 5.450 |
|  |  | 2020 |  |  | 5.450 |
|  |  | 2021 |  |  | 5.450 |
|  |  | 2022 |  |  | 5.450 |
| 24 | UNSP | 2018 | 5.17 | 1.03 | 5.012 |
|  |  | 2019 |  |  | 5.012 |
|  |  | 2020 |  |  | 5.012 |
|  |  | 2021 |  |  | 5.012 |
|  |  | 2022 |  |  | 5.012 |

Lampiran 1. 4

Perhitungan Indeks Eckel Variabel *Income Smoothing* Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **Indeks Eckel** | **Keterangan** |
| 2018 | 1 | ALTO | 1.772 | Tidak Melakukan Perataan Laba |
| 2 | ANJT | -2.459 | Melakukan Perataan Laba |
| 3 | BISI | 0.269 | Melakukan Perataan Laba |
| 4 | BWPT | 5.654 | Tidak Melakukan Perataan Laba |
| 5 | CAMP | 1.072 | Tidak Melakukan Perataan Laba |
| 6 | CPRO | 3.951 | Tidak Melakukan Perataan Laba |
| 7 | DSNG | 0.852 | Melakukan Perataan Laba |
| 8 | GOOD | 3.571 | Tidak Melakukan Perataan Laba |
| 9 | GZCO | -0.496 | Melakukan Perataan Laba |
| 10 | HOKI | 0.794 | Melakukan Perataan Laba |
| 11 | INDF | 3.124 | Tidak Melakukan Perataan Laba |
| 12 | JAWA | -1.698 | Melakukan Perataan Laba |
| 13 | MGRO | -8.332 | Melakukan Perataan Laba |
| 14 | MYOR | 10.190 | Tidak Melakukan Perataan Laba |
| 15 | PALM | -39.252 | Melakukan Perataan Laba |
| 16 | PSDN | 5.413 | Tidak Melakukan Perataan Laba |
| 17 | SIMP | 0.655 | Melakukan Perataan Laba |
| 18 | SKBM | 2.041 | Tidak Melakukan Perataan Laba |
| 19 | SKLT | 2.408 | Tidak Melakukan Perataan Laba |
| 20 | STTP | 1.836 | Tidak Melakukan Perataan Laba |
| 21 | TBLA | -2.384 | Melakukan Perataan Laba |
| 22 | TGKA | 0.406 | Melakukan Perataan Laba |
| 23 | ULTJ | 5.450 | Tidak Melakukan Perataan Laba |
| 24 | UNSP | 5.012 | Tidak Melakukan Perataan Laba |

Lampiran 1. 5

Hasil Perhitungan Indeks Eckel Variabel *Income Smoothing* Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **Indeks Eckel** | **Keterangan** |
| 2019 | 25 | ALTO | 1.772 | Tidak Melakukan Perataan Laba |
| 26 | ANJT | -2.459 | Melakukan Perataan Laba |
| 27 | BISI | 0.269 | Melakukan Perataan Laba |
| 28 | BWPT | 5.654 | Tidak Melakukan Perataan Laba |
| 29 | CAMP | 1.072 | Tidak Melakukan Perataan Laba |
| 30 | CPRO | 3.951 | Tidak Melakukan Perataan Laba |
| 31 | DSNG | 0.852 | Melakukan Perataan Laba |
| 32 | GOOD | 3.571 | Tidak Melakukan Perataan Laba |
| 33 | GZCO | -0.496 | Melakukan Perataan Laba |
| 34 | HOKI | 0.794 | Melakukan Perataan Laba |
| 35 | INDF | 3.124 | Tidak Melakukan Perataan Laba |
| 36 | JAWA | -1.698 | Melakukan Perataan Laba |
| 37 | MGRO | -8.332 | Melakukan Perataan Laba |
| 38 | MYOR | 10.190 | Tidak Melakukan Perataan Laba |
| 39 | PALM | -39.252 | Melakukan Perataan Laba |
| 40 | PSDN | 5.413 | Tidak Melakukan Perataan Laba |
| 41 | SIMP | 0.655 | Melakukan Perataan Laba |
| 42 | SKBM | 2.041 | Tidak Melakukan Perataan Laba |
| 43 | SKLT | 2.408 | Tidak Melakukan Perataan Laba |
| 44 | STTP | 1.836 | Tidak Melakukan Perataan Laba |
| 45 | TBLA | -2.384 | Melakukan Perataan Laba |
| 46 | TGKA | 0.406 | Melakukan Perataan Laba |
| 47 | ULTJ | 5.450 | Tidak Melakukan Perataan Laba |
| 48 | UNSP | 5.012 | Tidak Melakukan Perataan Laba |

Lampiran 1. 6

Hasil Perhitungan Indeks Eckel Variabel *Income Smoothing* Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **Indeks Eckel** | **Keterangan** |
| 2020 | 49 | ALTO | 1.772 | Tidak Melakukan Perataan Laba |
| 50 | ANJT | -2.459 | Melakukan Perataan Laba |
| 51 | BISI | 0.269 | Melakukan Perataan Laba |
| 52 | BWPT | 5.654 | Tidak Melakukan Perataan Laba |
| 53 | CAMP | 1.072 | Tidak Melakukan Perataan Laba |
| 54 | CPRO | 3.951 | Tidak Melakukan Perataan Laba |
| 55 | DSNG | 0.852 | Melakukan Perataan Laba |
| 56 | GOOD | 3.571 | Tidak Melakukan Perataan Laba |
| 57 | GZCO | -0.496 | Melakukan Perataan Laba |
| 58 | HOKI | 0.794 | Melakukan Perataan Laba |
| 59 | INDF | 3.124 | Tidak Melakukan Perataan Laba |
| 60 | JAWA | -1.698 | Melakukan Perataan Laba |
| 61 | MGRO | -8.332 | Melakukan Perataan Laba |
| 62 | MYOR | 10.190 | Tidak Melakukan Perataan Laba |
| 63 | PALM | -39.252 | Melakukan Perataan Laba |
| 64 | PSDN | 5.413 | Tidak Melakukan Perataan Laba |
| 65 | SIMP | 0.655 | Melakukan Perataan Laba |
| 66 | SKBM | 2.041 | Tidak Melakukan Perataan Laba |
| 67 | SKLT | 2.408 | Tidak Melakukan Perataan Laba |
| 68 | STTP | 1.836 | Tidak Melakukan Perataan Laba |
| 69 | TBLA | -2.384 | Melakukan Perataan Laba |
| 70 | TGKA | 0.406 | Melakukan Perataan Laba |
| 71 | ULTJ | 5.450 | Tidak Melakukan Perataan Laba |
| 72 | UNSP | 5.012 | Tidak Melakukan Perataan Laba |

Lampiran 1. 7

Hasil Perhitungan Indeks Eckel Variabel *Income Smoothing* Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **Indeks Eckel** | **Keterangan** |
| 2021 | 73 | ALTO | 1.772 | Tidak Melakukan Perataan Laba |
| 74 | ANJT | -2.459 | Melakukan Perataan Laba |
| 75 | BISI | 0.269 | Melakukan Perataan Laba |
| 76 | BWPT | 5.654 | Tidak Melakukan Perataan Laba |
| 77 | CAMP | 1.072 | Tidak Melakukan Perataan Laba |
| 78 | CPRO | 3.951 | Tidak Melakukan Perataan Laba |
| 79 | DSNG | 0.852 | Melakukan Perataan Laba |
| 80 | GOOD | 3.571 | Tidak Melakukan Perataan Laba |
| 81 | GZCO | -0.496 | Melakukan Perataan Laba |
| 82 | HOKI | 0.794 | Melakukan Perataan Laba |
| 83 | INDF | 3.124 | Tidak Melakukan Perataan Laba |
| 84 | JAWA | -1.698 | Melakukan Perataan Laba |
| 85 | MGRO | -8.332 | Melakukan Perataan Laba |
| 86 | MYOR | 10.190 | Tidak Melakukan Perataan Laba |
| 87 | PALM | -39.252 | Melakukan Perataan Laba |
| 88 | PSDN | 5.413 | Tidak Melakukan Perataan Laba |
| 89 | SIMP | 0.655 | Melakukan Perataan Laba |
| 90 | SKBM | 2.041 | Tidak Melakukan Perataan Laba |
| 91 | SKLT | 2.408 | Tidak Melakukan Perataan Laba |
| 92 | STTP | 1.836 | Tidak Melakukan Perataan Laba |
| 93 | TBLA | -2.384 | Melakukan Perataan Laba |
| 94 | TGKA | 0.406 | Melakukan Perataan Laba |
| 95 | ULTJ | 5.450 | Tidak Melakukan Perataan Laba |
| 96 | UNSP | 5.012 | Tidak Melakukan Perataan Laba |

Lampiran 1. 8

Hasil Perhitungan Indeks Eckel Variabel *Income Smoothing* Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **Indeks Eckel** | **Keterangan** |
| 2022 | 97 | ALTO | 1.772 | Tidak Melakukan Perataan Laba |
| 98 | ANJT | -2.459 | Melakukan Perataan Laba |
| 99 | BISI | 0.269 | Melakukan Perataan Laba |
| 100 | BWPT | 5.654 | Tidak Melakukan Perataan Laba |
| 101 | CAMP | 1.072 | Tidak Melakukan Perataan Laba |
| 102 | CPRO | 3.951 | Tidak Melakukan Perataan Laba |
| 103 | DSNG | 0.852 | Melakukan Perataan Laba |
| 104 | GOOD | 3.571 | Tidak Melakukan Perataan Laba |
| 105 | GZCO | -0.496 | Melakukan Perataan Laba |
| 106 | HOKI | 0.794 | Melakukan Perataan Laba |
| 107 | INDF | 3.124 | Tidak Melakukan Perataan Laba |
| 108 | JAWA | -1.698 | Melakukan Perataan Laba |
| 109 | MGRO | -8.332 | Melakukan Perataan Laba |
| 110 | MYOR | 10.190 | Tidak Melakukan Perataan Laba |
| 111 | PALM | -39.252 | Melakukan Perataan Laba |
| 112 | PSDN | 5.413 | Tidak Melakukan Perataan Laba |
| 113 | SIMP | 0.655 | Melakukan Perataan Laba |
| 114 | SKBM | 2.041 | Tidak Melakukan Perataan Laba |
| 115 | SKLT | 2.408 | Tidak Melakukan Perataan Laba |
| 116 | STTP | 1.836 | Tidak Melakukan Perataan Laba |
| 117 | TBLA | -2.384 | Melakukan Perataan Laba |
| 118 | TGKA | 0.406 | Melakukan Perataan Laba |
| 119 | ULTJ | 5.450 | Tidak Melakukan Perataan Laba |
| 120 | UNSP | 5.012 | Tidak Melakukan Perataan Laba |

Lampiran 2. 1

Hasil Perhitungan Variabel Konvergensi IFRS Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |
| --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **KONVERGENSI IFRS** |
| 2018 | 1 | ALTO | 0 |
| 2 | ANJT | 0 |
| 3 | BISI | 0 |
| 4 | BWPT | 0 |
| 5 | CAMP | 0 |
| 6 | CPRO | 0 |
| 7 | DSNG | 0 |
| 8 | GOOD | 0 |
| 9 | GZCO | 0 |
| 10 | HOKI | 0 |
| 11 | INDF | 0 |
| 12 | JAWA | 0 |
| 13 | MGRO | 0 |
| 14 | MYOR | 0 |
| 15 | PALM | 0 |
| 16 | PSDN | 0 |
| 17 | SIMP | 0 |
| 18 | SKBM | 0 |
| 19 | SKLT | 0 |
| 20 | STTP | 0 |
| 21 | TBLA | 0 |
| 22 | TGKA | 1 |
| 23 | ULTJ | 0 |
| 24 | UNSP | 0 |

Lampiran 2. 2

Hasil Perhitungan Variabel Konvergensi IFRS Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |
| --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **KONVERGENSI IFRS** |
| 2019 | 25 | ALTO | 0 |
| 26 | ANJT | 0 |
| 27 | BISI | 0 |
| 28 | BWPT | 0 |
| 29 | CAMP | 0 |
| 30 | CPRO | 0 |
| 31 | DSNG | 0 |
| 32 | GOOD | 0 |
| 33 | GZCO | 0 |
| 34 | HOKI | 0 |
| 35 | INDF | 0 |
| 36 | JAWA | 0 |
| 37 | MGRO | 0 |
| 38 | MYOR | 0 |
| 39 | PALM | 0 |
| 40 | PSDN | 0 |
| 41 | SIMP | 0 |
| 42 | SKBM | 0 |
| 43 | SKLT | 0 |
| 44 | STTP | 0 |
| 45 | TBLA | 0 |
| 46 | TGKA | 1 |
| 47 | ULTJ | 0 |
| 48 | UNSP | 0 |

Lampiran 2. 3

Hasil Perhitungan Variabel Konvergensi IFRS Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |
| --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **KONVERGENSI IFRS** |
| 2020 | 49 | ALTO | 1 |
| 50 | ANJT | 1 |
| 51 | BISI | 1 |
| 52 | BWPT | 1 |
| 53 | CAMP | 1 |
| 54 | CPRO | 1 |
| 55 | DSNG | 1 |
| 56 | GOOD | 1 |
| 57 | GZCO | 1 |
| 58 | HOKI | 1 |
| 59 | INDF | 1 |
| 60 | JAWA | 1 |
| 61 | MGRO | 0 |
| 62 | MYOR | 1 |
| 63 | PALM | 1 |
| 64 | PSDN | 1 |
| 65 | SIMP | 1 |
| 66 | SKBM | 1 |
| 67 | SKLT | 1 |
| 68 | STTP | 1 |
| 69 | TBLA | 1 |
| 70 | TGKA | 1 |
| 71 | ULTJ | 1 |
| 72 | UNSP | 1 |

Lampiran 2. 4

Hasil Perhitungan Variabel Konvergensi IFRS Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |
| --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **KONVERGENSI IFRS** |
| 2021 | 73 | ALTO | 1 |
| 74 | ANJT | 1 |
| 75 | BISI | 1 |
| 76 | BWPT | 1 |
| 77 | CAMP | 1 |
| 78 | CPRO | 1 |
| 79 | DSNG | 1 |
| 80 | GOOD | 1 |
| 81 | GZCO | 1 |
| 82 | HOKI | 1 |
| 83 | INDF | 1 |
| 84 | JAWA | 1 |
| 85 | MGRO | 0 |
| 86 | MYOR | 1 |
| 87 | PALM | 1 |
| 88 | PSDN | 1 |
| 89 | SIMP | 1 |
| 90 | SKBM | 1 |
| 91 | SKLT | 1 |
| 92 | STTP | 1 |
| 93 | TBLA | 1 |
| 94 | TGKA | 1 |
| 95 | ULTJ | 1 |
| 96 | UNSP | 1 |

Lampiran 2. 5

Hasil Perhitungan Variabel Konvergensi IFRS Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |
| --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **KONVERGENSI IFRS** |
| 2022 | 97 | ALTO | 1 |
| 98 | ANJT | 1 |
| 99 | BISI | 1 |
| 100 | BWPT | 1 |
| 101 | CAMP | 1 |
| 102 | CPRO | 1 |
| 103 | DSNG | 1 |
| 104 | GOOD | 1 |
| 105 | GZCO | 1 |
| 106 | HOKI | 1 |
| 107 | INDF | 1 |
| 108 | JAWA | 1 |
| 109 | MGRO | 1 |
| 110 | MYOR | 1 |
| 111 | PALM | 1 |
| 112 | PSDN | 1 |
| 113 | SIMP | 1 |
| 114 | SKBM | 1 |
| 115 | SKLT | 1 |
| 116 | STTP | 1 |
| 117 | TBLA | 1 |
| 118 | TGKA | 1 |
| 119 | ULTJ | 1 |
| 120 | UNSP | 1 |

Lampiran 3. 1

Hasil Perhitungan Variabel Asimetri Informasi Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **HARGA ASK (TERTINGGI)** | **HARGA BID TERENDAH** | **ASIMETRI** |
| 2018 | 1 | ALTO | 1675 | 1675 | 0.000 |
| 2 | ANJT | 346 | 346 | 0.000 |
| 3 | BISI | 410 | 410 | 0.000 |
| 4 | BWPT | 375 | 375 | 0.000 |
| 5 | CAMP | 182.5 | 182.5 | 0.000 |
| 6 | CPRO | 7450 | 7450 | 0.000 |
| 7 | DSNG | 2620 | 2620 | 0.000 |
| 8 | GOOD | 695 | 695 | 0.000 |
| 9 | GZCO | 1500 | 1500 | 0.000 |
| 10 | HOKI | 3750 | 3750 | 0.000 |
| 11 | INDF | 865 | 865 | 0.000 |
| 12 | JAWA | 3350 | 3350 | 0.000 |
| 13 | MGRO | 1350 | 1350 | 0.000 |
| 14 | MYOR | 394 | 394 | 0.000 |
| 15 | PALM | 990 | 980 | 1.015 |
| 16 | PSDN | 162 | 159 | 1.869 |
| 17 | SIMP | 50 | 50 | 0.000 |
| 18 | SKBM | 53 | 52 | 1.905 |
| 19 | SKLT | 136 | 134 | 1.481 |
| 20 | STTP | 925 | 920 | 0.542 |
| 21 | TBLA | 270 | 260 | 3.774 |
| 22 | TGKA | 230 | 230 | 0.000 |
| 23 | ULTJ | 505 | 494 | 2.202 |
| 24 | UNSP | 123 | 118 | 4.149 |

Lampiran 3. 2

Hasil Perhitungan Variabel Asimetri Informasi Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **HARGA ASK (TERTINGGI)** | **HARGA BID TERENDAH** | **ASIMETRI** |
| 2019 | 25 | ALTO | 1095 | 1035 | 5.634 |
| 26 | ANJT | 374 | 370 | 1.075 |
| 27 | BISI | 462 | 432 | 6.711 |
| 28 | BWPT | 303 | 302 | 0.331 |
| 29 | CAMP | 236.25 | 230 | 2.681 |
| 30 | CPRO | 7950 | 7900 | 0.631 |
| 31 | DSNG | 2070 | 2020 | 2.445 |
| 32 | GOOD | 410 | 410 | 0.000 |
| 33 | GZCO | 1610 | 1610 | 0.000 |
| 34 | HOKI | 4500 | 4500 | 0.000 |
| 35 | INDF | 1010 | 985 | 2.506 |
| 36 | JAWA | 4850 | 4850 | 0.000 |
| 37 | MGRO | 1760 | 1680 | 4.651 |
| 38 | MYOR | 400 | 400 | 0.000 |
| 39 | PALM | 695 | 695 | 0.000 |
| 40 | PSDN | 81 | 74 | 9.032 |
| 41 | SIMP | 50 | 50 | 0.000 |
| 42 | SKBM | 50 | 50 | 0.000 |
| 43 | SKLT | 69 | 62 | 10.687 |
| 44 | STTP | 655 | 635 | 3.101 |
| 45 | TBLA | 188 | 180 | 4.348 |
| 46 | TGKA | 139 | 139 | 0.000 |
| 47 | ULTJ | 336 | 320 | 4.878 |
| 48 | UNSP | 59 | 55 | 7.018 |

Lampiran 3. 3

Hasil Perhitungan Variabel Asimetri Informasi Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **HARGA ASK (TERTINGGI)** | **HARGA BID TERENDAH** | **ASIMETRI** |
| 2020 | 49 | ALTO | 1080 | 1020 | 5.714 |
| 50 | ANJT | 320 | 300 | 6.452 |
| 51 | BISI | 615 | 595 | 3.306 |
| 52 | BWPT | 254 | 245 | 3.607 |
| 53 | CAMP | 271.25 | 250 | 8.153 |
| 54 | CPRO | 6900 | 6750 | 2.198 |
| 55 | DSNG | 2910 | 2710 | 7.117 |
| 56 | GOOD | 344 | 324 | 5.988 |
| 57 | GZCO | 1565 | 1565 | 0.000 |
| 58 | HOKI | 9500 | 9500 | 0.000 |
| 59 | INDF | 980 | 915 | 6.860 |
| 60 | JAWA | 7275 | 7275 | 0.000 |
| 61 | MGRO | 1670 | 1600 | 4.281 |
| 62 | MYOR | 324 | 316 | 2.500 |
| 63 | PALM | 690 | 690 | 0.000 |
| 64 | PSDN | 122 | 115 | 5.907 |
| 65 | SIMP | 50 | 50 | 0.000 |
| 66 | SKBM | 50 | 50 | 0.000 |
| 67 | SKLT | 148 | 137 | 7.719 |
| 68 | STTP | 760 | 755 | 0.660 |
| 69 | TBLA | 352 | 348 | 1.143 |
| 70 | TGKA | 173 | 166 | 4.130 |
| 71 | ULTJ | 444 | 432 | 2.740 |
| 72 | UNSP | 115 | 107 | 7.207 |

Lampiran 3. 4

Hasil Perhitungan Variabel Asimetri Informasi Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **HARGA ASK (TERTINGGI)** | **HARGA BID TERENDAH** | **ASIMETRI** |
| 2021 | 73 | ALTO | 1000 | 990 | 1.005 |
| 74 | ANJT | 294 | 286 | 2.759 |
| 75 | BISI | 510 | 486 | 4.819 |
| 76 | BWPT | 535 | 505 | 5.769 |
| 77 | CAMP | 182 | 180 | 1.105 |
| 78 | CPRO | 6425 | 6300 | 1.965 |
| 79 | DSNG | 2120 | 2040 | 3.846 |
| 80 | GOOD | 372 | 350 | 6.094 |
| 81 | GZCO | 2420 | 2420 | 0.000 |
| 82 | HOKI | 7550 | 7550 | 0.000 |
| 83 | INDF | 805 | 795 | 1.250 |
| 84 | JAWA | 7075 | 7075 | 0.000 |
| 85 | MGRO | 1600 | 1560 | 2.532 |
| 86 | MYOR | 212 | 202 | 4.831 |
| 87 | PALM | 1045 | 1020 | 2.421 |
| 88 | PSDN | 82 | 80 | 2.469 |
| 89 | SIMP | 76 | 70 | 8.219 |
| 90 | SKBM | 204 | 192 | 6.061 |
| 91 | SKLT | 83 | 77 | 7.500 |
| 92 | STTP | 895 | 830 | 7.536 |
| 93 | TBLA | 690 | 645 | 6.742 |
| 94 | TGKA | 153 | 145 | 5.369 |
| 95 | ULTJ | 492 | 482 | 2.053 |
| 96 | UNSP | 121 | 118 | 2.510 |

Lampiran 3. 5

Hasil Perhitungan Variabel Asimetri Informasi Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **HARGA ASK (TERTINGGI)** | **HARGA BID TERENDAH** | **ASIMETRI** |
| 2022 | 97 | ALTO | 1590 | 1560 | 1.905 |
| 98 | ANJT | 310 | 300 | 3.279 |
| 99 | BISI | 605 | 595 | 1.667 |
| 100 | BWPT | 525 | 498 | 5.279 |
| 101 | CAMP | 103 | 101 | 1.961 |
| 102 | CPRO | 6800 | 6700 | 1.481 |
| 103 | DSNG | 2500 | 2440 | 2.429 |
| 104 | GOOD | 382 | 378 | 1.053 |
| 105 | GZCO | 1950 | 1950 | 0.000 |
| 106 | HOKI | 7650 | 7625 | 0.327 |
| 107 | INDF | 710 | 680 | 4.317 |
| 108 | JAWA | 7100 | 7100 | 0.000 |
| 109 | MGRO | 1485 | 1475 | 0.676 |
| 110 | MYOR | 50 | 50 | 0.000 |
| 111 | PALM | 705 | 685 | 2.878 |
| 112 | PSDN | 60 | 58 | 3.390 |
| 113 | SIMP | 50 | 50 | 0.000 |
| 114 | SKBM | 96 | 94 | 2.105 |
| 115 | SKLT | 90 | 87 | 3.390 |
| 116 | STTP | 750 | 725 | 3.390 |
| 117 | TBLA | 630 | 585 | 7.407 |
| 118 | TGKA | 54 | 53 | 1.869 |
| 119 | ULTJ | 432 | 422 | 2.342 |
| 120 | UNSP | 122 | 119 | 2.490 |

**Lampiran 4. 1**

Hasil Perhitungan Variabel Kepemilikan Manajerial Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **KEPEMILIKAN MANAJERIAL** | **JUMLAH SAHAM BEREDAR** | **KM** |
| 2018 | 1 | ALTO | 49.000.000 | 2.191.870.558 | 0,022 |
| 2 | ANJT | 317.880.164 | 3.354.175.000 | 0,095 |
| 3 | BISI | 6.300.000 | 3.000.000.000 | 0,002 |
| 4 | BWPT | 7.138.000 | 31.525.291.000 | 0,000 |
| 5 | CAMP | 5.000.000.000 | 5.885.000.000 | 0,850 |
| 6 | CPRO | 3.680.000.364 | 59.572.382.787 | 0,062 |
| 7 | DSNG | 1.047.717.500 | 10.599.842.400 | 0,099 |
| 8 | GOOD | 4.134.094.001 | 7.379.580.291 | 0,560 |
| 9 | GZCO | 2.224.547.100 | 6.000.000.000 | 0,371 |
| 10 | HOKI | 82.860.330 | 2.374.834.620 | 0,035 |
| 11 | INDF | 1.461.020 | 8.780.426.500 | 0,000 |
| 12 | JAWA | 13.692.500 | 3.774.685.500 | 0,004 |
| 13 | MGRO | 100 | 3.518.438.000 | 0,000 |
| 14 | MYOR | 5.638.834.400 | 22.358.699.725 | 0,252 |
| 15 | PALM | 90.005.950 | 7.119.540.356 | 0,013 |
| 16 | PSDN | 404.296.455 | 1.440.000.000 | 0,281 |
| 17 | SIMP | 170.000 | 15.816.310.000 | 0,000 |
| 18 | SKBM | 38.304.991 | 1.726.003.217 | 0,022 |
| 19 | SKLT | 5687044 | 690.740.500 | 0,008 |
| 20 | STTP | 42.744.400 | 1.310.000.000 | 0,033 |
| 21 | TBLA | 4.676.000 | 5.342.098.939 | 0,001 |
| 22 | TGKA | 6.569.800 | 918.492.750 | 0,007 |
| 23 | ULTJ | 3.967.948.900 | 11.553.528.000 | 0,343 |
| 24 | UNSP | 427.828.950 | 2.500.162.344 | 0,171 |

Lampiran 4. 2

Hasil Perhitungan Variabel Kepemilikan Manajerial Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **KEPEMILIKAN MANAJERIAL** | **JUMLAH SAHAM BEREDAR** | **KM** |
| 2019 | 25 | ALTO | 49.000.000 | 2.191.870.558 | 0,022 |
| 26 | ANJT | 317.880.164 | 3.354.175.000 | 0,095 |
| 27 | BISI | 7.550.000 | 3.000.000.000 | 0,003 |
| 28 | BWPT | 1.335.500 | 31.525.291.000 | 0,000 |
| 29 | CAMP | 5.000.000.000 | 5.885.000.000 | 0,850 |
| 30 | CPRO | 3.680.500.000 | 59.572.382.787 | 0,062 |
| 31 | DSNG | 972.717.500 | 10.599.842.400 | 0,092 |
| 32 | GOOD | 4.104.265.001 | 7.379.580.291 | 0,556 |
| 33 | GZCO | 2.100.679.100 | 6.000.000.000 | 0,350 |
| 34 | HOKI | 82.860.330 | 2.378.405.500 | 0,035 |
| 35 | INDF | 1.380.020 | 8.780.426.500 | 0,000 |
| 36 | JAWA | 13.692.500 | 3.774.685.500 | 0,004 |
| 37 | MGRO | 31.388.800 | 3.554.455.700 | 0,009 |
| 38 | MYOR | 5.638.834.400 | 22.358.699.725 | 0,252 |
| 39 | PALM | 90.005.950 | 7.119.540.356 | 0,013 |
| 40 | PSDN | 404.296.455 | 1.440.000.000 | 0,281 |
| 41 | SIMP | 170.000 | 15.816.310.000 | 0,000 |
| 42 | SKBM | 38.304.991 | 1.726.003.217 | 0,022 |
| 43 | SKLT | 5687044 | 690.740.500 | 0,008 |
| 44 | STTP | 42.744.400 | 1.310.000.000 | 0,033 |
| 45 | TBLA | 4.676.000 | 5.342.098.939 | 0,001 |
| 46 | TGKA | 6.497.250 | 918.492.750 | 0,007 |
| 47 | ULTJ | 4.160.913.460 | 11.553.528.000 | 0,360 |
| 48 | UNSP | 654.819.500 | 2.500.162.344 | 0,262 |

Lampiran 4. 3

Hasil Perhitungan Variabel Kepemilikan Manajerial Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **KEPEMILIKAN MANAJERIAL** | **JUMLAH SAHAM BEREDAR** | **KM** |
| 2020 | 49 | ALTO | 49.000.000 | 2.191.870.558 | 0,022 |
| 50 | ANJT | 317.880.164 | 3.354.175.000 | 0,095 |
| 51 | BISI | 7.550.000 | 3.000.000.000 | 0,003 |
| 52 | BWPT | 1.335.500 | 31.525.291.000 | 0,000 |
| 53 | CAMP | 5.000.000.000 | 5.885.000.000 | 0,850 |
| 54 | CPRO | 3.680.500.000 | 59.572.382.787 | 0,062 |
| 55 | DSNG | 972.717.500 | 10.599.842.400 | 0,092 |
| 56 | GOOD | 4.114.051.901 | 7.379.580.291 | 0,557 |
| 57 | GZCO | 2.078.236.200 | 6.000.000.000 | 0,346 |
| 58 | HOKI | 82.960.330 | 2.419.438.170 | 0,034 |
| 59 | INDF | 1.380.020 | 8.780.426.500 | 0,000 |
| 60 | JAWA | 132.500 | 3.774.685.500 | 0,000 |
| 61 | MGRO | 31.388.800 | 3.554.455.700 | 0,009 |
| 62 | MYOR | 5.638.834.400 | 22.358.699.725 | 0,252 |
| 63 | PALM | 90.005.950 | 7.119.540.356 | 0,013 |
| 64 | PSDN | 404.296.455 | 1.440.000.000 | 0,281 |
| 65 | SIMP | 170.000 | 15.816.310.000 | 0,000 |
| 66 | SKBM | 38.304.991 | 1.726.003.217 | 0,022 |
| 67 | SKLT | 5687044 | 690.740.500 | 0,008 |
| 68 | STTP | 42.744.400 | 1.310.000.000 | 0,033 |
| 69 | TBLA | 4.676.000 | 5.342.098.939 | 0,001 |
| 70 | TGKA | 1.797.650 | 918.492.750 | 0,002 |
| 71 | ULTJ | 5.565.634.360 | 11.553.528.000 | 0,482 |
| 72 | UNSP | 651.479.350 | 2.500.162.344 | 0,261 |

Lampiran 4. 4

Hasil Perhitungan Variabel Kepemilikan Manajerial Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **KEPEMILIKAN MANAJERIAL** | **JUMLAH SAHAM BEREDAR** | **KM** |
| 2021 | 73 | ALTO | 49.000.000 | 2.191.870.558 | 0,022 |
| 74 | ANJT | 317.880.164 | 3.354.175.000 | 0,095 |
| 75 | BISI | 500.000 | 3.000.000.000 | 0,000 |
| 76 | BWPT | 1.335.500 | 31.525.291.000 | 0,000 |
| 77 | CAMP | 5.000.000.000 | 5.885.000.000 | 0,850 |
| 78 | CPRO | 11.350.200 | 59.572.382.787 | 0,000 |
| 79 | DSNG | 972.717.500 | 10.599.842.400 | 0,092 |
| 80 | GOOD | 17.130.155.605 | 36.897.901.455 | 0,464 |
| 81 | GZCO | 2.480.879.100 | 6.000.000.000 | 0,413 |
| 82 | HOKI | 333.841.320 | 9.677.752.680 | 0,034 |
| 83 | INDF | 1.380.020 | 8.780.426.500 | 0,000 |
| 84 | JAWA | 132.500 | 3.774.685.500 | 0,000 |
| 85 | MGRO | 31.388.800 | 3.554.455.700 | 0,009 |
| 86 | MYOR | 5.643.777.700 | 22.358.699.725 | 0,252 |
| 87 | PALM | 90.005.950 | 7.119.540.356 | 0,013 |
| 88 | PSDN | 404.296.455 | 1.440.000.000 | 0,281 |
| 89 | SIMP | 920.000 | 15.816.310.000 | 0,000 |
| 90 | SKBM | 38.304.991 | 1.726.003.217 | 0,022 |
| 91 | SKLT | 5817044 | 690.740.500 | 0,008 |
| 92 | STTP | 42.744.400 | 1.310.000.000 | 0,033 |
| 93 | TBLA | 4.676.000 | 5.342.098.939 | 0,001 |
| 94 | TGKA | 17.102.450 | 918.492.750 | 0,019 |
| 95 | ULTJ | 5.598.964.960 | 11.553.528.000 | 0,485 |
| 96 | UNSP | 997.885.354 | 2.500.162.344 | 0,399 |

Lampiran 4. 5

Hasil Perhitungan Variabel Kepemilikan Manajerial Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **KEPEMILIKAN MANAJERIAL** | **JUMLAH SAHAM BEREDAR** | **KM** |
| 2022 | 97 | ALTO | 49.000.000 | 2.191.870.558 | 0,022 |
| 98 | ANJT | 317.880.164 | 3.354.175.000 | 0,095 |
| 99 | BISI | 2.748.900 | 3.000.000.000 | 0,001 |
| 100 | BWPT | 4.018.800 | 31.525.291.000 | 0,000 |
| 101 | CAMP | 5.000.000.000 | 5.885.000.000 | 0,850 |
| 102 | CPRO | 11.350.200 | 59.572.382.787 | 0,000 |
| 103 | DSNG | 1.151.335.000 | 10.599.842.400 | 0,109 |
| 104 | GOOD | 12.761.642.250 | 36.897.901.455 | 0,346 |
| 105 | GZCO | 2.661.761.500 | 6.000.000.000 | 0,444 |
| 106 | HOKI | 336.266.320 | 9.677.752.680 | 0,035 |
| 107 | INDF | 1.380.020 | 8.780.426.500 | 0,000 |
| 108 | JAWA | 132.500 | 3.774.685.500 | 0,000 |
| 109 | MGRO | 31.388.800 | 3.554.455.700 | 0,009 |
| 110 | MYOR | 5.643.777.700 | 22.358.699.725 | 0,252 |
| 111 | PALM | 1.602.908.277 | 7.119.540.356 | 0,225 |
| 112 | PSDN | 391.746.455 | 1.440.000.000 | 0,272 |
| 113 | SIMP | 920.000 | 15.816.310.000 | 0,000 |
| 114 | SKBM | 39.624.185 | 1.730.103.217 | 0,023 |
| 115 | SKLT | 3588266 | 690.740.500 | 0,005 |
| 116 | STTP | 41.750.800 | 1.310.000.000 | 0,032 |
| 117 | TBLA | 4.676.000 | 5.342.098.939 | 0,001 |
| 118 | TGKA | 17.102.450 | 918.492.750 | 0,019 |
| 119 | ULTJ | 5.632.527.360 | 11.553.528.000 | 0,488 |
| 120 | UNSP | 504.186.818 | 2.500.162.344 | 0,202 |

Lampiran 5. 1

Hasil Perhitungan Variabel Total Asset Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **Total Asset** | **Log n Total Aset** |
| 2018 | 1 | ALTO | 1.109.843.522.344 | 27,735 |
| 2 | ANJT | 602.204.916 | 20,216 |
| 3 | BISI | 2.765.010.000.000 | 28,648 |
| 4 | BWPT | 16.163.267.000.000 | 30,414 |
| 5 | CAMP | 1.004.275.813.783 | 27,635 |
| 6 | CPRO | 6.572.440.000.000 | 29,514 |
| 7 | DSNG | 11.738.892.000.000 | 30,094 |
| 8 | GOOD | 4.212.408.305.683 | 29,069 |
| 9 | GZCO | 2.910.873.000.000 | 28,699 |
| 10 | HOKI | 758.846.556.031 | 27,355 |
| 11 | INDF | 96.537.796.000.000 | 32,201 |
| 12 | JAWA | 3.442.393.738.873 | 28,867 |
| 13 | MGRO | 1.078.147.667.948 | 27,706 |
| 14 | MYOR | 17.591.706.426.634 | 30,498 |
| 15 | PALM | 1.992.544.414.000 | 28,320 |
| 16 | PSDN | 697.657.400.651 | 27,271 |
| 17 | SIMP | 34.666.506.000.000 | 31,177 |
| 18 | SKBM | 1.771.365.972.009 | 28,203 |
| 19 | SKLT | 747.293.725.435 | 27,340 |
| 20 | STTP | 2.631.189.810.030 | 28,598 |
| 21 | TBLA | 16.339.916.000.000 | 30,425 |
| 22 | TGKA | 3.485.510.411.961 | 28,880 |
| 23 | ULTJ | 5.555.871.000.000 | 29,346 |
| 24 | UNSP | 13.363.483.000.000 | 30,224 |

Lampiran 5. 2

Hasil Perhitungan Variabel Total Asset Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **Total Asset** | **Log n Total Aset** |
| 2019 | 25 | ALTO | 1.103.450.087.164 | 27,729 |
| 26 | ANJT | 625.708.104 | 20,254 |
| 27 | BISI | 2.941.056.000.000 | 28,710 |
| 28 | BWPT | 15.796.470.000.000 | 30,391 |
| 29 | CAMP | 1.057.529.235.986 | 27,687 |
| 30 | CPRO | 6.000.259.000.000 | 29,423 |
| 31 | DSNG | 11.620.821.000.000 | 30,084 |
| 32 | GOOD | 5.063.067.672.414 | 29,253 |
| 33 | GZCO | 1.946.438.000.000 | 28,297 |
| 34 | HOKI | 848.676.035.300 | 27,467 |
| 35 | INDF | 96.198.559.000.000 | 32,197 |
| 36 | JAWA | 3.489.776.816.128 | 28,881 |
| 37 | MGRO | 1.360.106.993.113 | 27,939 |
| 38 | MYOR | 19.037.918.806.473 | 30,577 |
| 39 | PALM | 2.330.315.741.000 | 28,477 |
| 40 | PSDN | 763.492.320.252 | 27,361 |
| 41 | SIMP | 34.910.838.000.000 | 31,184 |
| 42 | SKBM | 1.820.383.352.811 | 28,230 |
| 43 | SKLT | 790.845.543.826 | 27,396 |
| 44 | STTP | 2.881.563.083.954 | 28,689 |
| 45 | TBLA | 17.363.003.000.000 | 30,485 |
| 46 | TGKA | 2.995.872.438.975 | 28,728 |
| 47 | ULTJ | 6.608.422.000.000 | 29,519 |
| 48 | UNSP | 8.399.862.000.000 | 29,759 |

Lampiran 5. 3

Hasil Perhitungan Variabel Total Asset Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **Total Asset** | **Log n Total Aset** |
| 2020 | 49 | ALTO | 1.105.874.415.256 | 27,732 |
| 50 | ANJT | 636.143.812 | 20,271 |
| 51 | BISI | 2.914.979.000.000 | 28,701 |
| 52 | BWPT | 15.060.968.000.000 | 30,343 |
| 53 | CAMP | 1.086.873.666.641 | 27,714 |
| 54 | CPRO | 6.326.293.000.000 | 29,476 |
| 55 | DSNG | 14.151.383.000.000 | 30,281 |
| 56 | GOOD | 6.570.969.641.033 | 29,514 |
| 57 | GZCO | 2.143.393.000.000 | 28,393 |
| 58 | HOKI | 906.924.214.166 | 27,533 |
| 59 | INDF | 163.136.516.000.000 | 32,726 |
| 60 | JAWA | 3.493.727.182.127 | 28,882 |
| 61 | MGRO | 1.433.953.996.487 | 27,991 |
| 62 | MYOR | 19.777.500.514.550 | 30,616 |
| 63 | PALM | 4.043.604.072.000 | 29,028 |
| 64 | PSDN | 765.375.539.783 | 27,364 |
| 65 | SIMP | 35.395.264.000.000 | 31,198 |
| 66 | SKBM | 1.768.660.546.754 | 28,201 |
| 67 | SKLT | 773.863.042.440 | 27,375 |
| 68 | STTP | 3.448.995.059.882 | 28,869 |
| 69 | TBLA | 19.431.293.000.000 | 30,598 |
| 70 | TGKA | 3.361.956.197.960 | 28,844 |
| 71 | ULTJ | 8.754.116.000.000 | 29,801 |
| 72 | UNSP | 7.576.090.000.000 | 29,656 |

Lampiran 5. 4

Hasil Perhitungan Variabel Total Asset Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **Total Asset** | **Log n Total Aset** |
| 2021 | 73 | ALTO | 1.089.208.965.375 | 27,716 |
| 74 | ANJT | 645.207.106 | 20,285 |
| 75 | BISI | 3.132.202.000.000 | 28,773 |
| 76 | BWPT | 12.045.048.000.000 | 30,120 |
| 77 | CAMP | 1.146.235.578.463 | 27,768 |
| 78 | CPRO | 6.444.438.000.000 | 29,494 |
| 79 | DSNG | 13.712.160.000.000 | 30,249 |
| 80 | GOOD | 6.766.602.280.143 | 29,543 |
| 81 | GZCO | 2.034.452.000.000 | 28,341 |
| 82 | HOKI | 987.563.580.363 | 27,619 |
| 83 | INDF | 179.356.193.000.000 | 32,820 |
| 84 | JAWA | 3.566.231.393.023 | 28,903 |
| 85 | MGRO | 1.820.202.594.748 | 28,230 |
| 86 | MYOR | 19.917.653.265.528 | 30,623 |
| 87 | PALM | 5.867.669.837.000 | 29,400 |
| 88 | PSDN | 708.894.784.885 | 27,287 |
| 89 | SIMP | 35.979.302.000.000 | 31,214 |
| 90 | SKBM | 1.970.428.120.056 | 28,309 |
| 91 | SKLT | 889.125.250.792 | 27,514 |
| 92 | STTP | 3.919.243.683.748 | 28,997 |
| 93 | TBLA | 21.084.017.000.000 | 30,680 |
| 94 | TGKA | 3.403.961.007.490 | 28,856 |
| 95 | ULTJ | 7.406.856.000.000 | 29,633 |
| 96 | UNSP | 8.258.457.000.000 | 29,742 |

Lampiran 5. 5

Hasil Perhitungan Variabel Total Asset Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **Total Asset** | **Log n Total Aset** |
| 2022 | 97 | ALTO | 1.023.323.308.935 | 27,654 |
| 98 | ANJT | 602.590.474 | 20,217 |
| 99 | BISI | 3.410.481.000.000 | 28,858 |
| 100 | BWPT | 12.223.568.000.000 | 30,134 |
| 101 | CAMP | 1.074.777.460.412 | 27,703 |
| 102 | CPRO | 6.833.737.000.000 | 29,553 |
| 103 | DSNG | 15.357.229.000.000 | 30,363 |
| 104 | GOOD | 7.327.371.934.290 | 29,623 |
| 105 | GZCO | 2.045.406.000.000 | 28,347 |
| 106 | HOKI | 811.603.660.216 | 27,422 |
| 107 | INDF | 180.433.300.000.000 | 32,826 |
| 108 | JAWA | 3.589.642.467.446 | 28,909 |
| 109 | MGRO | 2.561.664.000.157 | 28,572 |
| 110 | MYOR | 22.276.160.695.411 | 30,735 |
| 111 | PALM | 5.765.399.044.000 | 29,383 |
| 112 | PSDN | 705.620.167.464 | 27,282 |
| 113 | SIMP | 36.113.081.000.000 | 31,218 |
| 114 | SKBM | 2.042.199.577.083 | 28,345 |
| 115 | SKLT | 1.033.289.474.829 | 27,664 |
| 116 | STTP | 4.590.737.849.889 | 29,155 |
| 117 | TBLA | 23.673.644.000.000 | 30,795 |
| 118 | TGKA | 4.181.760.862.637 | 29,062 |
| 119 | ULTJ | 7.376.375.000.000 | 29,629 |
| 120 | UNSP | 4.540.302.000.000 | 29,144 |

Lampiran 6. 1

Hasil Perhitungan Variabel Umur Perusahaan Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |
| --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **UMUR PERUSAHAAN** |
| 2018 | 1 | ALTO | 6 |
| 2 | ANJT | 5 |
| 3 | BISI | 11 |
| 4 | BWPT | 9 |
| 5 | CAMP | 1 |
| 6 | CPRO | 12 |
| 7 | DSNG | 5 |
| 8 | GOOD | 0 |
| 9 | GZCO | 10 |
| 10 | HOKI | 1 |
| 11 | INDF | 24 |
| 12 | JAWA | 7 |
| 13 | MGRO | 0 |
| 14 | MYOR | 28 |
| 15 | PALM | 6 |
| 16 | PSDN | 24 |
| 17 | SIMP | 7 |
| 18 | SKBM | 25 |
| 19 | SKLT | 25 |
| 20 | STTP | 22 |
| 21 | TBLA | 18 |
| 22 | TGKA | 28 |
| 23 | ULTJ | 28 |
| 24 | UNSP | 28 |

Lampiran 6. 2

Hasil Perhitungan Variabel Umur Perusahaan Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |
| --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **UMUR PERUSAHAAN** |
| 2019 | 25 | ALTO | 7 |
| 26 | ANJT | 6 |
| 27 | BISI | 12 |
| 28 | BWPT | 10 |
| 29 | CAMP | 2 |
| 30 | CPRO | 13 |
| 31 | DSNG | 6 |
| 32 | GOOD | 1 |
| 33 | GZCO | 11 |
| 34 | HOKI | 2 |
| 35 | INDF | 25 |
| 36 | JAWA | 8 |
| 37 | MGRO | 1 |
| 38 | MYOR | 29 |
| 39 | PALM | 7 |
| 40 | PSDN | 25 |
| 41 | SIMP | 8 |
| 42 | SKBM | 26 |
| 43 | SKLT | 26 |
| 44 | STTP | 23 |
| 45 | TBLA | 19 |
| 46 | TGKA | 29 |
| 47 | ULTJ | 29 |
| 48 | UNSP | 29 |

Lampiran 6. 3

Hasil Perhitungan Variabel Umur Perusahaan Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |
| --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **UMUR PERUSAHAAN** |
| 2020 | 49 | ALTO | 8 |
| 50 | ANJT | 7 |
| 51 | BISI | 13 |
| 52 | BWPT | 11 |
| 53 | CAMP | 3 |
| 54 | CPRO | 14 |
| 55 | DSNG | 7 |
| 56 | GOOD | 2 |
| 57 | GZCO | 12 |
| 58 | HOKI | 3 |
| 59 | INDF | 26 |
| 60 | JAWA | 9 |
| 61 | MGRO | 2 |
| 62 | MYOR | 30 |
| 63 | PALM | 8 |
| 64 | PSDN | 26 |
| 65 | SIMP | 9 |
| 66 | SKBM | 27 |
| 67 | SKLT | 27 |
| 68 | STTP | 24 |
| 69 | TBLA | 20 |
| 70 | TGKA | 30 |
| 71 | ULTJ | 30 |
| 72 | UNSP | 30 |

Lampiran 6. 4

Hasil Perhitungan Variabel Umur Perusahaan Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |
| --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **UMUR PERUSAHAAN** |
| 2021 | 73 | ALTO | 9 |
| 74 | ANJT | 8 |
| 75 | BISI | 14 |
| 76 | BWPT | 12 |
| 77 | CAMP | 4 |
| 78 | CPRO | 15 |
| 79 | DSNG | 8 |
| 80 | GOOD | 3 |
| 81 | GZCO | 13 |
| 82 | HOKI | 4 |
| 83 | INDF | 27 |
| 84 | JAWA | 10 |
| 85 | MGRO | 3 |
| 86 | MYOR | 31 |
| 87 | PALM | 9 |
| 88 | PSDN | 27 |
| 89 | SIMP | 10 |
| 90 | SKBM | 28 |
| 91 | SKLT | 28 |
| 92 | STTP | 25 |
| 93 | TBLA | 21 |
| 94 | TGKA | 31 |
| 95 | ULTJ | 31 |
| 96 | UNSP | 31 |

Lampiran 6. 5

Hasil Perhitungan Variabel Umur Perusahaan Pada Perusahaan Sektor *Consumer non-cylicals subsector Food & Beverage* Yang Terdaftar Di BEI Periode 2018-2022

|  |  |  |  |
| --- | --- | --- | --- |
| **TAHUN** | **NO.** | **KODE** | **UMUR PERUSAHAAN** |
| 2022 | 97 | ALTO | 10 |
| 98 | ANJT | 9 |
| 99 | BISI | 15 |
| 100 | BWPT | 13 |
| 101 | CAMP | 5 |
| 102 | CPRO | 16 |
| 103 | DSNG | 9 |
| 104 | GOOD | 4 |
| 105 | GZCO | 14 |
| 106 | HOKI | 5 |
| 107 | INDF | 28 |
| 108 | JAWA | 11 |
| 109 | MGRO | 4 |
| 110 | MYOR | 32 |
| 111 | PALM | 10 |
| 112 | PSDN | 28 |
| 113 | SIMP | 11 |
| 114 | SKBM | 29 |
| 115 | SKLT | 29 |
| 116 | STTP | 26 |
| 117 | TBLA | 22 |
| 118 | TGKA | 32 |
| 119 | ULTJ | 32 |
| 120 | UNSP | 32 |

Lampiran 7. 1

Hasil Analisis

1. Uji Statistik Deskriptif

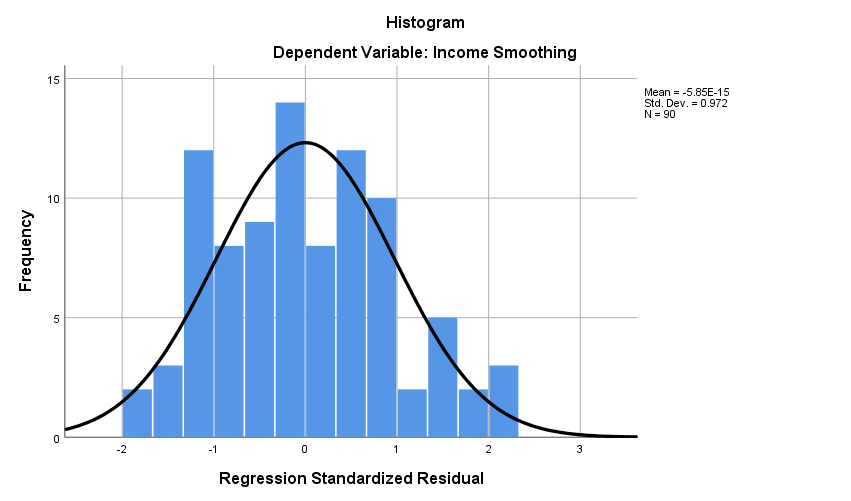
|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Konvergensi IFRS | 120 | .00 | 1.00 | .6000 | .49195 |
| Asimetri Informasi | 120 | .00 | 10.69 | 2.5738 | 2.64339 |
| Kepemilikan Manajerial | 120 | .00 | .85 | .1398 | .21425 |
| Total Asset | 120 | 20.22 | 32.83 | 28.7747 | 2.20534 |
| Umur Perusahaan | 120 | .00 | 32.00 | 15.7500 | 10.29910 |
| Income Smoothing | 120 | -39.25 | 10.19 | -.0071 | 8.94042 |
| Valid N (listwise) | 120 |  |  |  |  |

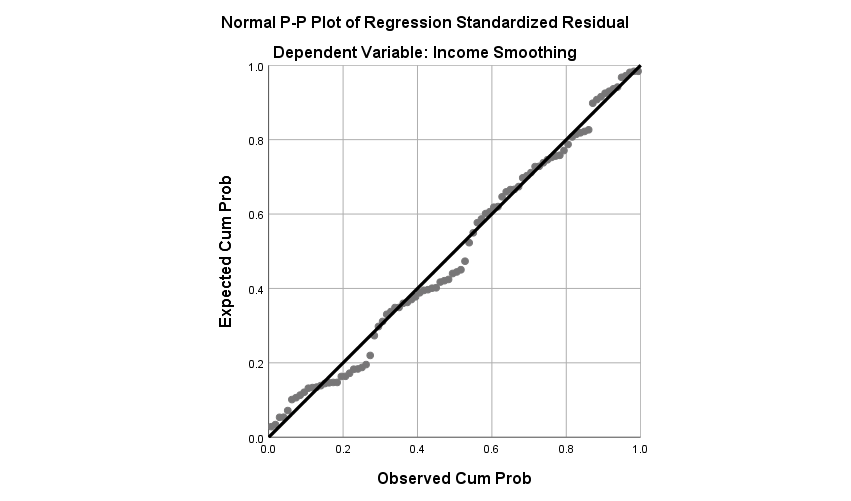
1. Uji Asumsi Klasi
2. Uji normalitas sebelum data normal

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 120 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 8.13536475 |
| Most Extreme Differences | Absolute | .283 |
| Positive | .166 |
| Negative | -.283 |
| Test Statistic | | .283 |
| Asymp. Sig. (2-tailed) | | .000c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

1. Uji normalitas setelah data normal

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 90 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .53822759 |
| Most Extreme Differences | Absolute | .078 |
| Positive | .078 |
| Negative | -.039 |
| Test Statistic | | .078 |
| 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. | | |





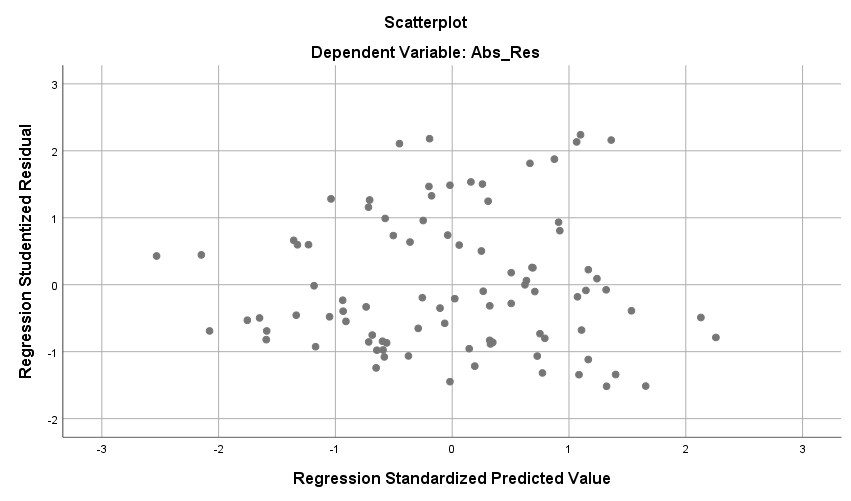
1. Uji multikoleniaritas

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | Konvergensi IFSR | .885 | 1.130 |
| SQRT\_X2 | .815 | 1.227 |
| SQRT\_X3 | .921 | 1.086 |
| SQRT\_X4A | .928 | 1.077 |
| SQRT\_X4B | .853 | 1.172 |
| a. Dependent Variable: SQRT\_Y | | | |

1. Uji Autokorelasi

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .412a | .170 | .133 | 8.34853 | 2.201 |
| a. Predictors: (Constant), Lag\_X4B, Lag\_X3, Lag\_X1, Lag\_X4A, Lag\_X2 | | | | | |
| b. Dependent Variable: Lag\_Y | | | | | |

1. Uji Heteroskedastisitas



1. Uji Regresi Linier Berganda

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -7.845 | 2.529 |  | -3.103 | .003 |
| SQRT\_X1 | -.195 | .128 | -.134 | -1.525 | .131 |
| SQRT\_X2 | .004 | .066 | .005 | .059 | .953 |
| SQRT\_X3 | 1.248 | .220 | .487 | 5.672 | .000 |
| SQRT\_X4A | 1.543 | .468 | .282 | 3.298 | .001 |
| SQRT\_X4B | .218 | .043 | .457 | 5.121 | .000 |
| a. Dependent Variable: SQRT\_Y | | | | | | |

1. Uji Hipotesis
2. Uji Statistik F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 19.414 | 5 | 3.883 | 12.650 | .000b |
| Residual | 25.782 | 84 | .307 |  |  |
| Total | 45.196 | 89 |  |  |  |
| a. Dependent Variable: SQRT\_Y | | | | | | |
| b. Predictors: (Constant), SQRT\_X4B, SQRT\_X4A, SQRT\_X1, SQRT\_X3, SQRT\_X2 | | | | | | |

1. Uji t

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -7.845 | 2.529 |  | -3.103 | .003 |
| SQRT\_X1 | -.195 | .128 | -.134 | -1.525 | .131 |
| SQRT\_X2 | .004 | .066 | .005 | .059 | .953 |
| SQRT\_X3 | 1.248 | .220 | .487 | 5.672 | .000 |
| SQRT\_X4A | 1.543 | .468 | .282 | 3.298 | .001 |
| SQRT\_X4B | .218 | .043 | .457 | 5.121 | .000 |
| a. Dependent Variable: SQRT\_Y | | | | | | |

1. Uji Koefisien Determinasi

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .655a | .430 | .396 | .55401 |
| a. Predictors: (Constant), Umur Perusahaan, Total Asset, Konvergensi IFSR, Kepemilikan Manajerial, Asimetri Informasi | | | | |
| b. Dependent Variable: Income Smoothing | | | | |