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# LAMPIRAN

**Lampiran 1**

**Daftar Sampel Sektor *Basic Materials* yang Terdaftar di**

**Bursa Efek Indonesia Periode 2018-2022**

|  |  |  |
| --- | --- | --- |
| No | Kode Saham | Nama Perusahaan |
| 1 | ANTM | Aneka Tambang Tbk |
| 2 | BMSR | Bintang Mitra Semestaraya Tbk |
| 3 | AGII | Aneka Gas Industri Tbk |
| 4 | DPNS | Duta Pertiwi Nusantara Tbk |
| 5 | FASW | Fajar Surya Wisesa Tbk |
| 6 | INTP | Indocement Tunggal Prakarsa Tbk |
| 7 | ISSP | Steel Pipe Industry of Indones |
| 8 | LTLS | Lautan Luas Tbk |
| 9 | SMBR | Semen Baturaja (Persero) Tbk |
| 10 | SMGR | Semen Indonesia (Persero) Tbk |
| 11 | SPMA | Suparma Tbk |
| 12 | SRSN | Indo Acidatama Tbk |
| 13 | TRST | Trias Sentosa Tbk |
| 14 | MDKI | Emdeki Utama Tbk |
| 15 | PBID | Panca Budi Idaman Tbk |
| 16 | WTON | Wijaya Karya Beton Tbk |
| 17 | INCI | Intanwijaya Internasional Tbk |

Sumber: Bursa Efek Indonesia 2023

**Lampiran 2**

**Indeks Pengungkapan Manajemen Risiko**

| **No** | **Dimensi Manajemen Risiko** | **Kode** | **Skor** |
| --- | --- | --- | --- |
|  | **A. Mandat dan Komitmen** |  |  |
| 1 | Terdapat info mengenai komitmen perusahaan untuk menjalankan manajemen risiko | A.1 | 1 |
| 2 | Terdapat tanggung jawab direksi terhadap manajemen risiko | A.2 | 1 |
| 3 | Terdapat tanggung jawab dewan komisaris terhadap manajemen risiko | A.3 | 1 |
|  | **B. Perencanaan Kerangka Kerja Manajemen Risiko** |  |  |
| 4 | Terdapat visi dan misi perusahaan secara jelas | B.4 | 1 |
| 5 | Terdapat info mengenai kebijakan manajemen risiko | B.5 | 1 |
| 6 | Penunjukan pihak yang bertanggung jawab dalam penerapan manajemen risiko | B.6 | 1 |
| 7 | Terdapat sistem pengendalian internal | B.7 | 1 |
| 8 | Terdapat *charter* audit internal | B.8 | 1 |
| 9 | Terdapat *charter* komite pemantau risiko | B.9 | 1 |
| 10 | Terdapat perlindungan lingkungan hidup | B.10 | 1 |
| 11 | Terdapat jaminan keselamatan dan kesehatan kerja | B.11 | 1 |
|  | Pembentukan mekanisme komunikasi internal dan sistem pelaporannya: |  |  |
| 12 | Tersedianya cukup laporan pencapaian manajemen risiko per tahun | B.12 | 1 |
| 13 | Terbentuknya struktur *corporate governance* | B.13 | 1 |
| 14 | Terdapat infrastruktur organisasi | B.14 | 1 |
|  | Pembentukan mekanisme komunikasi internal dan sistem pelaporannya: |  |  |
| 15 | Terdapat *stakeholder analysis* | B.15 | 1 |
| 16 | Kepatuhan terhadap perundang-undangan yang berlaku | B.16 | 1 |
|  | **C. Penerapan Manajemen Risiko** |  |  |
| 17 | Terdapat kerangka kerja manajemen risiko | C.17 | 1 |
| 18 | Terdapat pembagian risiko internal | C.18 | 1 |
| 19 | Terdapat pembagian risiko eksternal | C.19 | 1 |
| 20 | Terdapat perlakuan mitigasi atas risiko | C.20 | 1 |
|  | **D. Monitoring dan Review Kerangka Kerja Manajemen Risiko** |  |  |
| 21 | Pemantauan manajemen risiko oleh dewan komisaris | D.21 | 1 |
| 22 | Pemantauan pihak ketiga yang independen baik audit eksternal maupun audit internal | D.22 | 1 |
|  | **E. Perbaikan Kerangka Kerja Manajemen Risiko Secara Berlanjut** |  |  |
| 23 | Pendidikan dan pelatihan berlanjut mengenai manajemen risiko | E.23 | 1 |
| 24 | *Benchmarking* | E.24 | 1 |
| 25 | Terdapat penerapan prinsip *Plan-Do-Check-Action* (PDCA) | E.25 | 1 |

**Lampiran 3**

**Hasil Perhitungan Risk Management Disclosure Periode 2018-2022**

| **NO** | **TAHUN** | **KODE** | **Total** | **Total Item** | **RMD** |
| --- | --- | --- | --- | --- | --- |
| 1 | 2018 | ANTM | 14 | 25 | 0,56 |
| 2 | 2018 | BMSR | 15 | 25 | 0,60 |
| 3 | 2018 | AGII | 13 | 25 | 0,52 |
| 4 | 2018 | DPNS | 12 | 25 | 0,48 |
| 5 | 2018 | FASW | 12 | 25 | 0,48 |
| 6 | 2018 | INTP | 14 | 25 | 0,56 |
| 7 | 2018 | ISSP | 13 | 25 | 0,52 |
| 8 | 2018 | LTLS | 12 | 25 | 0,48 |
| 9 | 2018 | SMBR | 14 | 25 | 0,56 |
| 10 | 2018 | SMGR | 11 | 25 | 0,44 |
| 11 | 2018 | SPMA | 10 | 25 | 0,40 |
| 12 | 2018 | SRSN | 9 | 25 | 0,36 |
| 13 | 2018 | TRST | 11 | 25 | 0,44 |
| 14 | 2018 | MDKI | 12 | 25 | 0,48 |
| 15 | 2018 | PBID | 8 | 25 | 0,32 |
| 16 | 2018 | WTON | 10 | 25 | 0,40 |
| 17 | 2018 | INCI | 12 | 25 | 0,48 |
| 18 | 2019 | ANTM | 13 | 25 | 0,52 |
| 19 | 2019 | BMSR | 14 | 25 | 0,56 |
| 20 | 2019 | AGII | 13 | 25 | 0,52 |
| 21 | 2019 | DPNS | 12 | 25 | 0,48 |
| 22 | 2019 | FASW | 11 | 25 | 0,44 |
| 23 | 2019 | INTP | 13 | 25 | 0,52 |
| 24 | 2019 | ISSP | 13 | 25 | 0,52 |
| 25 | 2019 | LTLS | 12 | 25 | 0,48 |
| 26 | 2019 | SMBR | 14 | 25 | 0,56 |
| 27 | 2019 | SMGR | 12 | 25 | 0,48 |
| 28 | 2019 | SPMA | 10 | 25 | 0,40 |
| 29 | 2019 | SRSN | 10 | 25 | 0,40 |
| 30 | 2019 | TRST | 9 | 25 | 0,36 |
| 31 | 2019 | MDKI | 12 | 25 | 0,48 |
| 32 | 2019 | PBID | 9 | 25 | 0,36 |
| 33 | 2019 | WTON | 10 | 25 | 0,40 |
| 34 | 2019 | INCI | 11 | 25 | 0,44 |
| 35 | 2020 | ANTM | 12 | 25 | 0,48 |
| 36 | 2020 | BMSR | 13 | 25 | 0,52 |
| 37 | 2020 | AGII | 14 | 25 | 0,56 |
| 38 | 2020 | DPNS | 12 | 25 | 0,48 |
| 39 | 2020 | FASW | 12 | 25 | 0,48 |
| 40 | 2020 | INTP | 13 | 25 | 0,52 |
| 41 | 2020 | ISSP | 12 | 25 | 0,48 |
| 42 | 2020 | LTLS | 11 | 25 | 0,44 |
| 43 | 2020 | SMBR | 13 | 25 | 0,52 |
| 44 | 2020 | SMGR | 13 | 25 | 0,52 |
| 45 | 2020 | SPMA | 10 | 25 | 0,40 |
| 46 | 2020 | SRSN | 11 | 25 | 0,44 |
| 47 | 2020 | TRST | 10 | 25 | 0,40 |
| 48 | 2020 | MDKI | 13 | 25 | 0,52 |
| 49 | 2020 | PBID | 10 | 25 | 0,40 |
| 50 | 2020 | WTON | 11 | 25 | 0,44 |
| 51 | 2020 | INCI | 12 | 25 | 0,48 |
| 52 | 2021 | ANTM | 13 | 25 | 0,52 |
| 53 | 2021 | BMSR | 15 | 25 | 0,60 |
| 54 | 2021 | AGII | 12 | 25 | 0,48 |
| 55 | 2021 | DPNS | 11 | 25 | 0,44 |
| 56 | 2021 | FASW | 13 | 25 | 0,52 |
| 57 | 2021 | INTP | 12 | 25 | 0,48 |
| 58 | 2021 | ISSP | 9 | 25 | 0,36 |
| 59 | 2021 | LTLS | 10 | 25 | 0,40 |
| 60 | 2021 | SMBR | 11 | 25 | 0,44 |
| 61 | 2021 | SMGR | 10 | 25 | 0,40 |
| 62 | 2021 | SPMA | 8 | 25 | 0,32 |
| 63 | 2021 | SRSN | 7 | 25 | 0,28 |
| 64 | 2021 | TRST | 12 | 25 | 0,48 |
| 65 | 2021 | MDKI | 9 | 25 | 0,36 |
| 66 | 2021 | PBID | 11 | 25 | 0,44 |
| 67 | 2021 | WTON | 15 | 25 | 0,60 |
| 68 | 2021 | INCI | 16 | 25 | 0,64 |
| 69 | 2022 | ANTM | 15 | 25 | 0,60 |
| 70 | 2022 | BMSR | 14 | 25 | 0,56 |
| 71 | 2022 | AGII | 12 | 25 | 0,48 |
| 72 | 2022 | DPNS | 11 | 25 | 0,44 |
| 73 | 2022 | FASW | 13 | 25 | 0,52 |
| 74 | 2022 | INTP | 10 | 25 | 0,40 |
| 75 | 2022 | ISSP | 11 | 25 | 0,44 |
| 76 | 2022 | LTLS | 12 | 25 | 0,48 |
| 77 | 2022 | SMBR | 16 | 25 | 0,64 |
| 78 | 2022 | SMGR | 13 | 25 | 0,52 |
| 79 | 2022 | SPMA | 14 | 25 | 0,56 |
| 80 | 2022 | SRSN | 11 | 25 | 0,44 |
| 81 | 2022 | TRST | 10 | 25 | 0,40 |
| 82 | 2022 | MDKI | 9 | 25 | 0,36 |
| 83 | 2022 | PBID | 8 | 25 | 0,32 |
| 84 | 2022 | WTON | 13 | 25 | 0,52 |
| 85 | 2022 | INCI | 12 | 25 | 0,48 |

**Lampiran 4**

**Hasil Perhitungan Dewan Komisaris Periode 2018-2022**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO** | **KODE** | **2018** | **2019** | **2020** | **2021** | **2022** |
| 1 | ANTM | 6 | 6 | 6 | 8 | 5 |
| 2 | BMSR | 2 | 2 | 2 | 2 | 2 |
| 3 | AGII | 6 | 6 | 6 | 6 | 6 |
| 4 | DPNS | 3 | 3 | 3 | 3 | 3 |
| 5 | FASW | 3 | 8 | 9 | 9 | 9 |
| 6 | INTP | 6 | 6 | 6 | 7 | 7 |
| 7 | ISSP | 5 | 5 | 4 | 4 | 5 |
| 8 | LTLS | 6 | 6 | 5 | 6 | 6 |
| 9 | SMBR | 5 | 5 | 4 | 4 | 4 |
| 10 | SMGR | 7 | 7 | 7 | 7 | 7 |
| 11 | SPMA | 4 | 5 | 6 | 4 | 4 |
| 12 | SRSN | 8 | 6 | 6 | 6 | 6 |
| 13 | TRST | 3 | 3 | 3 | 3 | 3 |
| 14 | MDKI | 5 | 5 | 5 | 5 | 5 |
| 15 | PBID | 2 | 3 | 2 | 2 | 2 |
| 16 | WTON | 7 | 6 | 5 | 4 | 5 |
| 17 | INCI | 3 | 3 | 3 | 3 | 5 |

**Lampiran 5**

**Hasil Perhitungan Komite Audit Periode 2018-2022**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO** | **KODE** | **2018** | **2019** | **2020** | **2021** | **2022** |
| 1 | ANTM | 4 | 4 | 2 | 2 | 3 |
| 2 | BMSR | 3 | 3 | 3 | 3 | 3 |
| 3 | AGII | 3 | 3 | 3 | 3 | 2 |
| 4 | DPNS | 3 | 3 | 3 | 3 | 3 |
| 5 | FASW | 3 | 3 | 3 | 3 | 3 |
| 6 | INTP | 3 | 3 | 3 | 3 | 3 |
| 7 | ISSP | 3 | 3 | 3 | 3 | 3 |
| 8 | LTLS | 3 | 3 | 3 | 3 | 3 |
| 9 | SMBR | 3 | 3 | 3 | 3 | 3 |
| 10 | SMGR | 4 | 4 | 4 | 3 | 3 |
| 11 | SPMA | 3 | 3 | 3 | 3 | 3 |
| 12 | SRSN | 3 | 4 | 3 | 3 | 3 |
| 13 | TRST | 3 | 3 | 3 | 3 | 3 |
| 14 | MDKI | 3 | 3 | 3 | 3 | 3 |
| 15 | PBID | 3 | 3 | 3 | 3 | 3 |
| 16 | WTON | 3 | 3 | 3 | 3 | 3 |
| 17 | INCI | 3 | 3 | 3 | 3 | 3 |

**Lampiran 6**

**Hasil Perhitungan Ukuran Perusahaan Periode 2018-2022**

**)**

| **NO** | **TAHUN** | **KODE** | **TOTAL ASET** | **HASIL** |
| --- | --- | --- | --- | --- |
| 1 | 2018 | ANTM | 33.306.390.807 | 24,2290 |
| 2 | 2018 | BMSR | 597.892.996.224 | 27,1167 |
| 3 | 2018 | AGII | 6.647.755 | 15,7098 |
| 4 | 2018 | DPNS | 322.185.012.261 | 26,4984 |
| 5 | 2018 | FASW | 10.965.118.708.784 | 30,0257 |
| 6 | 2018 | INTP | 27.788.562 | 17,1401 |
| 7 | 2018 | ISSP | 6.494.070 | 15,6864 |
| 8 | 2018 | LTLS | 6.318.441 | 15,6590 |
| 9 | 2018 | SMBR | 5.538.079.503 | 22,4349 |
| 10 | 2018 | SMGR | 51.155.890.227 | 24,6581 |
| 11 | 2018 | SPMA | 2.282.845.632.924 | 28,4564 |
| 12 | 2018 | SRSN | 686.777.211 | 20,3475 |
| 13 | 2018 | TRST | 4.284.901.587.126 | 29,0861 |
| 14 | 2018 | MDKI | 914.065 | 13,7257 |
| 15 | 2018 | PBID | 2.295.734.967 | 21,5543 |
| 16 | 2018 | WTON | 8.881.778.299.672 | 29,8150 |
| 17 | 2018 | INCI | 391.362.697.956 | 26,6929 |
| 18 | 2019 | ANTM | 30.194.907.730 | 24,1309 |
| 19 | 2019 | BMSR | 622.051.446.965 | 27,1563 |
| 20 | 2019 | AGII | 7.021.882 | 15,7645 |
| 21 | 2019 | DPNS | 318.141.387.900 | 26,4858 |
| 22 | 2019 | FASW | 10.751.992.944.302 | 30,0061 |
| 23 | 2019 | INTP | 27.707.749 | 17,1372 |
| 24 | 2019 | ISSP | 6.424.507 | 15,6756 |
| 25 | 2019 | LTLS | 5.863.204 | 15,5842 |
| 26 | 2019 | SMBR | 5.571.270.204 | 22,4409 |
| 27 | 2019 | SMGR | 79.807.067 | 18,1951 |
| 28 | 2019 | SPMA | 2.372.130.750.775 | 28,4948 |
| 29 | 2019 | SRSN | 779.246.858 | 20,4738 |
| 30 | 2019 | TRST | 4.349.022.887.699 | 29,1010 |
| 31 | 2019 | MDKI | 923.795 | 13,7362 |
| 32 | 2019 | PBID | 2.338.919.728 | 21,5730 |
| 33 | 2019 | WTON | 10.337.895.087.207 | 29,9668 |
| 34 | 2019 | INCI | 405.445.049.452 | 26,7283 |
| 35 | 2020 | ANTM | 31.729.512.995 | 24,1805 |
| 36 | 2020 | BMSR | 706.288.449.539 | 27,2833 |
| 37 | 2020 | AGII | 7.121.458 | 15,7786 |
| 38 | 2020 | DPNS | 317.310.718.779 | 26,4831 |
| 39 | 2020 | FASW | 11.513.044.288.721 | 30,0745 |
| 40 | 2020 | INTP | 27.344.672 | 17,1240 |
| 41 | 2020 | ISSP | 6.076.604 | 15,6200 |
| 42 | 2020 | LTLS | 5.524.302 | 15,5247 |
| 43 | 2020 | SMBR | 5.737.175.560 | 22,4702 |
| 44 | 2020 | SMGR | 78.006.244 | 18,1723 |
| 45 | 2020 | SPMA | 2.316.065.006.133 | 28,4709 |
| 46 | 2020 | SRSN | 906.846.895 | 20,6255 |
| 47 | 2020 | TRST | 4.223.302.387.771 | 29,0716 |
| 48 | 2020 | MDKI | 973.684 | 13,7888 |
| 49 | 2020 | PBID | 2.421.301.079 | 21,6076 |
| 50 | 2020 | WTON | 8.509.017.299.594 | 29,7721 |
| 51 | 2020 | INCI | 444.865.800.672 | 26,8210 |
| 52 | 2021 | ANTM | 32.916.154 | 17,3095 |
| 53 | 2021 | BMSR | 977.129.726.928 | 27,6079 |
| 54 | 2021 | AGII | 8.164.599 | 15,9153 |
| 55 | 2021 | DPNS | 362.242.571.405 | 26,6156 |
| 56 | 2021 | FASW | 13.302.224 | 16,4034 |
| 57 | 2021 | INTP | 26.136.114 | 17,0788 |
| 58 | 2021 | ISSP | 7.097.322 | 15,7752 |
| 59 | 2021 | LTLS | 6.226.014 | 15,6442 |
| 60 | 2021 | SMBR | 5.817.745.619 | 22,4842 |
| 61 | 2021 | SMGR | 76.504.240 | 18,1529 |
| 62 | 2021 | SPMA | 2.746.153.295.147 | 28,6412 |
| 63 | 2021 | SRSN | 860.162.908 | 20,5726 |
| 64 | 2021 | TRST | 4.628.831.951.931 | 29,1633 |
| 65 | 2021 | MDKI | 985.400 | 13,8008 |
| 66 | 2021 | PBID | 2.801.186.958 | 21,7533 |
| 67 | 2021 | WTON | 8.928.183.492.920 | 29,8202 |
| 68 | 2021 | INCI | 510.698.600.200 | 26,9590 |
| 69 | 2022 | ANTM | 33.637.271 | 17,3311 |
| 70 | 2022 | BMSR | 1.555.132.539.181 | 28,0726 |
| 71 | 2022 | AGII | 8.041.989 | 15,9002 |
| 72 | 2022 | DPNS | 405.675.831.614 | 26,7288 |
| 73 | 2022 | FASW | 12.877.846 | 16,3710 |
| 74 | 2022 | INTP | 25.706.169 | 17,0622 |
| 75 | 2022 | ISSP | 7.405.931 | 15,8178 |
| 76 | 2022 | LTLS | 6.094.139 | 15,6228 |
| 77 | 2022 | SMBR | 5.211.248.525 | 22,3741 |
| 78 | 2022 | SMGR | 82.960.012 | 18,2339 |
| 79 | 2022 | SPMA | 3.239.231.499.990 | 28,8064 |
| 80 | 2022 | SRSN | 876.602.301 | 20,5916 |
| 81 | 2022 | TRST | 5.777.073.000.000 | 29,3849 |
| 82 | 2022 | MDKI | 1.045.929 | 13,8604 |
| 83 | 2022 | PBID | 3.040.363.137 | 21,8352 |
| 84 | 2022 | WTON | 9.447.528.704.261 | 29,8768 |
| 85 | 2022 | INCI | 496.010.534.463 | 26,9299 |

**Lampiran 7**

**Hasil Perhitungan Leverage Periode 2018-2022**

| **NO** | **TAHUN** | **KODE** | **TOTAL HUTANG** | **TOTAL ASSET** | **HASIL** | **%** |
| --- | --- | --- | --- | --- | --- | --- |
| 1 | 2018 | ANTM | 13.567.160.084 | 33.306.390.807 | 0,4073 | 40,73% |
| 2 | 2018 | BMSR | 450.074.810.153 | 597.892.996.224 | 0,7528 | 75,28% |
| 3 | 2018 | AGII | 3.499.963 | 6.647.755 | 0,5265 | 52,65% |
| 4 | 2018 | DPNS | 44.476.413.260 | 322.185.012.261 | 0,1380 | 13,80% |
| 5 | 2018 | FASW | 6.676.781.411.219 | 10.965.118.708.784 | 0,6089 | 60,89% |
| 6 | 2018 | INTP | 4.566.973 | 27.788.562 | 0,1643 | 16,43% |
| 7 | 2018 | ISSP | 3.578.654 | 6.494.070 | 0,5511 | 55,11% |
| 8 | 2018 | LTLS | 4.193.399 | 6.318.441 | 0,6637 | 66,37% |
| 9 | 2018 | SMBR | 2.064.408.447 | 5.538.079.503 | 0,3728 | 37,28% |
| 10 | 2018 | SMGR | 18.419.594.705 | 51.155.890.227 | 0,3601 | 36,01% |
| 11 | 2018 | SPMA | 1.013.266.115.558 | 2.282.845.632.924 | 0,4439 | 44,39% |
| 12 | 2018 | SRSN | 208.989.195 | 686.777.211 | 0,3043 | 30,43% |
| 13 | 2018 | TRST | 2.047.516.971.004 | 4.284.901.587.126 | 0,4778 | 47,78% |
| 14 | 2018 | MDKI | 82.613 | 914.065 | 0,0904 | 9,04% |
| 15 | 2018 | PBID | 751.597.581 | 2.295.734.967 | 0,3274 | 32,74% |
| 16 | 2018 | WTON | 5.744.966.289.467 | 8.881.778.299.672 | 0,6468 | 64,68% |
| 17 | 2018 | INCI | 71.410.278.158 | 391.362.697.956 | 0,1825 | 18,25% |
| 18 | 2019 | ANTM | 12.061.488.555 | 30.194.907.730 | 0,3995 | 39,95% |
| 19 | 2019 | BMSR | 470.984.702.673 | 622.051.446.956 | 0,7571 | 75,71% |
| 20 | 2019 | AGII | 3.721.416 | 7.021.882 | 0,5300 | 53,00% |
| 21 | 2019 | DPNS | 36.039.752.024 | 318.141.387.900 | 0,1133 | 11,33% |
| 22 | 2019 | FASW | 6.059.395.120.910 | 10.751.992.944.302 | 0,5636 | 56,36% |
| 23 | 2019 | INTP | 4.627.488 | 27.707.749 | 0,1670 | 16,70% |
| 24 | 2019 | ISSP | 3.325.841 | 6.424.507 | 0,5177 | 51,77% |
| 25 | 2019 | LTLS | 3.703.024 | 5.863.204 | 0,6316 | 63,16% |
| 26 | 2019 | SMBR | 2.088.977.112 | 5.571.270.204 | 0,3750 | 37,50% |
| 27 | 2019 | SMGR | 43.915.143 | 79.807.067 | 0,5503 | 55,03% |
| 28 | 2019 | SPMA | 994.592.156.971 | 2.372.130.750.775 | 0,4193 | 41,93% |
| 29 | 2019 | SRSN | 264.646.295 | 779.246.858 | 0,3396 | 33,96% |
| 30 | 2019 | TRST | 2.174.561.951.424 | 4.349.022.887.699 | 0,5000 | 50,00% |
| 31 | 2019 | MDKI | 89.397 | 923.795 | 0,0968 | 9,68% |
| 32 | 2019 | PBID | 670.694.230 | 2.338.919.728 | 0,2868 | 28,68% |
| 33 | 2019 | WTON | 6.829.449.147.200 | 10.337.895.087.207 | 0,6606 | 66,06% |
| 34 | 2019 | INCI | 65.323.258.479 | 405.445.049.452 | 0,1611 | 16,11% |
| 35 | 2020 | ANTM | 12.690.063.970 | 31.729.512.995 | 0,3999 | 39,99% |
| 36 | 2020 | BMSR | 579.289.214.412 | 706.288.449.539 | 0,8202 | 82,02% |
| 37 | 2020 | AGII | 3.739.317 | 7.121.458 | 0,5251 | 52,51% |
| 38 | 2020 | DPNS | 32.487.055.094 | 317.310.718.779 | 0,1024 | 10,24% |
| 39 | 2020 | FASW | 6.930.049.292.233 | 11.513.044.288.721 | 0,6019 | 60,19% |
| 40 | 2020 | INTP | 5.168.424 | 27.344.672 | 0,1890 | 18,90% |
| 41 | 2020 | ISSP | 2.741.264 | 6.076.604 | 0,4511 | 45,11% |
| 42 | 2020 | LTLS | 3.281.180 | 5.524.302 | 0,5940 | 59,40% |
| 43 | 2020 | SMBR | 2.329.286.953 | 5.737.175.560 | 0,4060 | 40,60% |
| 44 | 2020 | SMGR | 40.571.674 | 78.006.244 | 0,5201 | 52,01% |
| 45 | 2020 | SPMA | 784.672.948.574 | 2.316.065.006.133 | 0,3388 | 33,88% |
| 46 | 2020 | SRSN | 318.959.497 | 906.846.895 | 0,3517 | 35,17% |
| 47 | 2020 | TRST | 1.956.491.953.490 | 4.223.302.387.771 | 0,4633 | 46,33% |
| 48 | 2020 | MDKI | 83.704 | 973.684 | 0,0860 | 8,60% |
| 49 | 2020 | PBID | 492.491.798 | 2.421.301.079 | 0,2034 | 20,34% |
| 50 | 2020 | WTON | 5.118.444.300.470 | 8.509.017.299.594 | 0,6015 | 60,15% |
| 51 | 2020 | INCI | 75.990.820.673 | 444.865.800.672 | 0,1708 | 17,08% |
| 52 | 2021 | ANTM | 12.079.056 | 32.916.154 | 0,3670 | 36,70% |
| 53 | 2021 | BMSR | 670.462.276.916 | 977.129.726.928 | 0,6862 | 68,62% |
| 54 | 2021 | AGII | 4.581.674 | 8.164.599 | 0,5612 | 56,12% |
| 55 | 2021 | DPNS | 54.285.716.417 | 362.242.571.405 | 0,1499 | 14,99% |
| 56 | 2021 | FASW | 8.209.355 | 13.302.224 | 0,6171 | 61,71% |
| 57 | 2021 | INTP | 5.515.150 | 26.136.114 | 0,2110 | 21,10% |
| 58 | 2021 | ISSP | 3.310.209 | 7.097.322 | 0,4664 | 46,64% |
| 59 | 2021 | LTLS | 2.523.650 | 6.226.014 | 0,4053 | 40,53% |
| 60 | 2021 | SMBR | 2.351.501.098 | 5.817.745.619 | 0,4042 | 40,42% |
| 61 | 2021 | SMGR | 34.940.122 | 76.504.240 | 0,4567 | 45,67% |
| 62 | 2021 | SPMA | 930.679.950.301 | 2.746.153.295.147 | 0,3389 | 33,89% |
| 63 | 2021 | SRSN | 251.955.480 | 860.162.908 | 0,2929 | 29,29% |
| 64 | 2021 | TRST | 2.166.143.898.397 | 4.628.831.951.931 | 0,4680 | 46,80% |
| 65 | 2021 | MDKI | 80.106 | 985.400 | 0,0813 | 8,13% |
| 66 | 2021 | PBID | 524.108.151 | 2.801.186.958 | 0,1871 | 18,71% |
| 67 | 2021 | WTON | 5.480.299.148.683 | 8.928.183.492.920 | 0,6138 | 61,38% |
| 68 | 2021 | INCI | 131.138.919.060 | 510.698.600.200 | 0,2568 | 25,68% |
| 69 | 2022 | ANTM | 9.925.211 | 33.637.271 | 0,2951 | 29,51% |
| 70 | 2022 | BMSR | 873.881.732.905 | 1.555.132.539.181 | 0,5619 | 56,19% |
| 71 | 2022 | AGII | 4.346.015 | 8.041.989 | 0,5404 | 54,04% |
| 72 | 2022 | DPNS | 75.717.897.528 | 405.675.831.614 | 0,1866 | 18,66% |
| 73 | 2022 | FASW | 7.866.388.000.000 | 12.877.846.000.000 | 0,6108 | 61,08% |
| 74 | 2022 | INTP | 6.139.263 | 25.706.169 | 0,2388 | 23,88% |
| 75 | 2022 | ISSP | 3.261.396 | 7.405.931 | 0,4404 | 44,04% |
| 76 | 2022 | LTLS | 3.107.428 | 6.094.139 | 0,5099 | 50,99% |
| 77 | 2022 | SMBR | 2.124.332.191 | 5.211.248.525 | 0,4076 | 40,76% |
| 78 | 2022 | SMGR | 33.270.652 | 82.960.012 | 0,4010 | 40,10% |
| 79 | 2022 | SPMA | 1.092.943.225.203 | 3.239.231.499.990 | 0,3374 | 33,74% |
| 80 | 2022 | SRSN | 218.259.872 | 876.602.301 | 0,2490 | 24,90% |
| 81 | 2022 | TRST | 2.928.515.000.000 | 5.777.073.000.000 | 0,5069 | 50,69% |
| 82 | 2022 | MDKI | 105.711 | 1.045.929 | 0,1011 | 10,11% |
| 83 | 2022 | PBID | 594.336.031 | 3.040.363.137 | 0,1955 | 19,55% |
| 84 | 2022 | WTON | 5.809.708.177.850 | 9.447.528.704.261 | 0,6149 | 61,49% |
| 85 | 2022 | INCI | 79.040.070.257 | 496.010.534.463 | 0,1594 | 15,94% |

**Lampiran 8**

**Hasil Perhitungan Likuiditas Periode 2018-2022**

| **N0** | **Tahun** | **Kode** | **Aset Lancar** | **Kewajiban Lancar** | **Hasil** | **%** |
| --- | --- | --- | --- | --- | --- | --- |
| 1 | 2018 | ANTM | 8.498.442.636 | 5.511.744.144 | 1,5419 | 154,19% |
| 2 | 2018 | BMSR | 548.523.549.658 | 332.509.461.535 | 1,6496 | 164,96% |
| 3 | 2018 | AGII | 1.585.943 | 1.297.840 | 1,2220 | 122,20% |
| 4 | 2018 | DPNS | 192.296.998.181 | 24.857.084.132 | 7,7361 | 773,61% |
| 5 | 2018 | FASW | 3.530.218.883.678 | 3.010.538.868.185 | 1,1726 | 117,26% |
| 6 | 2018 | INTP | 12.315.796 | 3.925.649 | 3,1373 | 313,73% |
| 7 | 2018 | ISSP | 3.640.720 | 2.579.383 | 1,4115 | 141,15% |
| 8 | 2018 | LTLS | 2.842.640 | 2.987.480 | 0,9515 | 95,15% |
| 9 | 2018 | SMBR | 1.358.329.865 | 636.408.215 | 2,1344 | 213,44% |
| 10 | 2018 | SMGR | 16.007.685.627 | 8.202.837.599 | 1,9515 | 195,15% |
| 11 | 2018 | SPMA | 887.986.684.146 | 236.077.148.880 | 3,7614 | 376,14% |
| 12 | 2018 | SRSN | 448.247.260 | 182.749.220 | 2,4528 | 245,28% |
| 13 | 2018 | TRST | 1.494.150.559.018 | 1.314.074.889.815 | 1,1370 | 113,70% |
| 14 | 2018 | MDKI | 282.378 | 40.242 | 7,0170 | 701,70% |
| 15 | 2018 | PBID | 1.689.893.416 | 708.309.176 | 2,3858 | 238,58% |
| 16 | 2018 | WTON | 5.870.714.397.037 | 5.248.086.459.534 | 1,1186 | 111,86% |
| 17 | 2018 | INCI | 191.492.982.970 | 63.071.077.029 | 3,0361 | 303,61% |
| 18 | 2019 | ANTM | 7.665.239.260 | 5.293.238.393 | 1,4481 | 144,81% |
| 19 | 2019 | BMSR | 513.595.870.057 | 343.509.001.933 | 1,4951 | 149,51% |
| 20 | 2019 | AGII | 1.696.015 | 1.938.711 | 0,8748 | 87,48% |
| 21 | 2019 | DPNS | 185.274.219.728 | 8.536.205.993 | 21,7045 | 2170,45% |
| 22 | 2019 | FASW | 2.641.761.193.939 | 3.752.020.296.349 | 0,7041 | 70,41% |
| 23 | 2019 | INTP | 18.829.494 | 3.873.487 | 4,8611 | 486,11% |
| 24 | 2019 | ISSP | 3.547.289 | 2.542.901 | 1,3950 | 139,50% |
| 25 | 2019 | LTLS | 2.508.089 | 2.971.594 | 0,8440 | 84,40% |
| 26 | 2019 | SMBR | 1.071.983.297 | 468.526.330 | 2,2880 | 228,80% |
| 27 | 2019 | SMGR | 16.658.531 | 12.240.252 | 1,3610 | 136,10% |
| 28 | 2019 | SPMA | 916.211.954.071 | 565.569.011.340 | 1,6200 | 162,00% |
| 29 | 2019 | SRSN | 537.425.364 | 217.673.718 | 2,4689 | 246,89% |
| 30 | 2019 | TRST | 1.394.497.849.782 | 1.300.374.327.083 | 1,0724 | 107,24% |
| 31 | 2019 | MDKI | 296.904 | 42.109 | 7,0508 | 705,08% |
| 32 | 2019 | PBID | 1.550.097.999 | 594.735.136 | 2,6064 | 260,64% |
| 33 | 2019 | WTON | 7.168.912.545.835 | 6.195.054.960.778 | 1,1572 | 115,72% |
| 34 | 2019 | INCI | 203.255.907.233 | 56.103.890.638 | 3,6228 | 362,28% |
| 35 | 2020 | ANTM | 9.150.514.439 | 7.553.261.301 | 1,2115 | 121,15% |
| 36 | 2020 | BMSR | 573.371.912.476 | 497.735.678.708 | 1,1520 | 115,20% |
| 37 | 2020 | AGII | 1.629.893 | 1.615.068 | 1,0092 | 100,92% |
| 38 | 2020 | DPNS | 184.653.012.538 | 885.861.221 | 208,4446 | 208,44% |
| 39 | 2020 | FASW | 2.764.166.622.523 | 3.415.011.967.990 | 0,8094 | 80,94% |
| 40 | 2020 | INTP | 12.299.306 | 4.215.956 | 2,9173 | 291,73% |
| 41 | 2020 | ISSP | 3.113.612 | 2.162.323 | 1,4399 | 143,99% |
| 42 | 2020 | LTLS | 2.138.024 | 2.189.930 | 0,9763 | 97,63% |
| 43 | 2020 | SMBR | 1.130.925.970 | 850.138.636 | 1,3303 | 133,03% |
| 44 | 2020 | SMGR | 15.564.604 | 11.506.163 | 1,3527 | 135,27% |
| 45 | 2020 | SPMA | 645.476.167.999 | 372.561.061.935 | 1,7325 | 173,25% |
| 46 | 2020 | SRSN | 579.393.962 | 266.837.335 | 2,1713 | 217,13% |
| 47 | 2020 | TRST | 1.337.085.097.940 | 1.163.590.483.941 | 1,1491 | 114,91% |
| 48 | 2020 | MDKI | 322.659 | 34.759 | 9,2827 | 928,27% |
| 49 | 2020 | PBID | 1.486.968.395 | 390.799.927 | 3,8049 | 380,49% |
| 50 | 2020 | WTON | 5.248.208.303.785 | 4.706.620.585.979 | 1,1151 | 111,51% |
| 51 | 2020 | INCI | 235.888.392.122 | 63.454.190.549 | 3,7175 | 371,75% |
| 52 | 2021 | ANTM | 11.728.143 | 6.562.383 | 1,7872 | 178,72% |
| 53 | 2021 | BMSR | 844.001.455.742 | 601.013.420.572 | 1,4043 | 140,43% |
| 54 | 2021 | AGII | 2.044.419 | 1.979.987 | 1,0325 | 103,25% |
| 55 | 2021 | DPNS | 225.928.824.403 | 23.888.996.571 | 9,4574 | 945,74% |
| 56 | 2021 | FASW | 4.254.996 | 5.137.640 | 0,8282 | 82,82% |
| 57 | 2021 | INTP | 11.336.733 | 4.646.506 | 2,4398 | 243,98% |
| 58 | 2021 | ISSP | 4.422.689 | 2.761.503 | 1,6016 | 160,16% |
| 59 | 2021 | LTLS | 2.772.844 | 2.438.070 | 1,1373 | 113,73% |
| 60 | 2021 | SMBR | 1.311.881.924 | 473.114.288 | 2,7729 | 277,29% |
| 61 | 2021 | SMGR | 15.270.235 | 14.210.166 | 1,0746 | 107,46% |
| 62 | 2021 | SPMA | 1.004.400.966.183 | 450.774.754.651 | 2,2282 | 222,82% |
| 63 | 2021 | SRSN | 528.387.932 | 213.017.466 | 2,4805 | 248,05% |
| 64 | 2021 | TRST | 1.814.243.649.259 | 1.547.234.666.976 | 1,1726 | 117,26% |
| 65 | 2021 | MDKI | 342.575 | 43.588 | 7,8594 | 785,94% |
| 66 | 2021 | PBID | 1.613.132.890 | 427.148.628 | 3,7765 | 377,65% |
| 67 | 2021 | WTON | 5.493.814.196.175 | 4.938.393.406.640 | 1,1125 | 111,25% |
| 68 | 2021 | INCI | 300.178.023.762 | 119.543.694.332 | 2,5110 | 251,10% |
| 69 | 2022 | ANTM | 11.694.779 | 5.971.662 | 1,9584 | 195,84% |
| 70 | 2022 | BMSR | 1.429.719.554.727 | 821.297.807.289 | 1,7408 | 174,08% |
| 71 | 2022 | AGII | 1.917.368 | 1.643.446 | 1,1667 | 116,67% |
| 72 | 2022 | DPNS | 255.997.357.126 | 29.856.021.373 | 8,5744 | 857,44% |
| 73 | 2022 | FASW | 3.437.981 | 5.241.768 | 0,6559 | 65,59% |
| 74 | 2022 | INTP | 10.312.090 | 4.822.152 | 2,1385 | 213,85% |
| 75 | 2022 | ISSP | 4.401.410 | 2.606.899 | 1,6884 | 168,84% |
| 76 | 2022 | LTLS | 2.747.344 | 2.253.473 | 1,2192 | 121,92% |
| 77 | 2022 | SMBR | 1.008.810.813 | 585.584.683 | 1,7227 | 172,27% |
| 78 | 2022 | SMGR | 18.878.979 | 13.061.027 | 1,4454 | 144,54% |
| 79 | 2022 | SPMA | 1.370.508.317.595 | 374.992.624.819 | 3,6548 | 365,48% |
| 80 | 2022 | SRSN | 538.289.996 | 191.188.510 | 2,8155 | 281,55% |
| 81 | 2022 | TRST | 2.047.907.000.000 | 2.020.612.000.000 | 1,0135 | 101,35% |
| 82 | 2022 | MDKI | 365.990 | 68.020 | 5,3806 | 538,06% |
| 83 | 2022 | PBID | 1.856.333.656 | 492.231.450 | 3,7713 | 377,13% |
| 84 | 2022 | WTON | 6.149.560.721.473 | 5.472.902.652.071 | 1,1236 | 112,36% |
| 85 | 2022 | INCI | 272.572.186.884 | 71.966.014.695 | 3,7875 | 378,75% |

**Lampiran 9**

**Hasil Perhitungan Profitabilitas Periode 2018-2022**

| **N0** | **Tahun** | **Kode** | **Laba Bersih** | **Penjualan** | **Hasil** | **%** |
| --- | --- | --- | --- | --- | --- | --- |
| 1 | 2018 | ANTM | 874.426.593 | 25.241.268.367 | 0,0346 | 3,46% |
| 2 | 2018 | BMSR | 5.556.962.755 | 113.359.692.348 | 0,0490 | 4,90% |
| 3 | 2018 | AGII | 114.374 | 2.073.258 | 0,0552 | 5,52% |
| 4 | 2018 | DPNS | 9.380.137.352 | 143.382.081.850 | 0,0654 | 6,54% |
| 5 | 2018 | FASW | 1.405.367.771.073 | 9.938.310.691.326 | 0,1414 | 14,14% |
| 6 | 2018 | INTP | 1.145.937 | 15.190.283 | 0,0754 | 7,54% |
| 7 | 2018 | ISSP | 48.741 | 4.467.590 | 0,0109 | 1,09% |
| 8 | 2018 | LTLS | 233.141 | 7.076.493 | 0,0329 | 3,29% |
| 9 | 2018 | SMBR | 76.074.721 | 1.995.807.528 | 0,0381 | 3,81% |
| 10 | 2018 | SMGR | 3.085.704.236 | 30.687.625.970 | 0,1006 | 10,06% |
| 11 | 2018 | SPMA | 82.232.722.269 | 2.389.268.903.462 | 0,0344 | 3,44% |
| 12 | 2018 | SRSN | 38.735.092 | 600.986.872 | 0,0645 | 6,45% |
| 13 | 2018 | TRST | 63.193.899.099 | 2.630.918.557.954 | 0,0240 | 2,40% |
| 14 | 2018 | MDKI | 33.788 | 399.193 | 0,0846 | 8,46% |
| 15 | 2018 | PBID | 297.628.915 | 4.353.287.585 | 0,0684 | 6,84% |
| 16 | 2018 | WTON | 486.640.174.453 | 6.930.628.258.854 | 0,0702 | 7,02% |
| 17 | 2018 | INCI | 16.657.673.703 | 367.961.600.950 | 0,0453 | 4,53% |
| 18 | 2019 | ANTM | 193.852.031 | 32.718.542.699 | 0,0059 | 0,59% |
| 19 | 2019 | BMSR | 5.192.109.011 | 120.335.751.241 | 0,0431 | 4,31% |
| 20 | 2019 | AGII | 103.431 | 2.203.617 | 0,0469 | 4,69% |
| 21 | 2019 | DPNS | 3.937.685.121 | 118.917.403.800 | 0,0331 | 3,31% |
| 22 | 2019 | FASW | 968.833.390.696 | 8.268.503.880.196 | 0,1172 | 11,72% |
| 23 | 2019 | INTP | 1.835.305 | 15.939.348 | 0,1151 | 11,51% |
| 24 | 2019 | ISSP | 185.694 | 4.885.875 | 0,0380 | 3,80% |
| 25 | 2019 | LTLS | 225.747 | 6.534.734 | 0,0345 | 3,45% |
| 26 | 2019 | SMBR | 30.073.855 | 1.999.516.771 | 0,0150 | 1,50% |
| 27 | 2019 | SMGR | 2.371.233 | 40.368.107 | 0,0587 | 5,87% |
| 28 | 2019 | SPMA | 131.005.670.940 | 2.514.161.429.045 | 0,0521 | 5,21% |
| 29 | 2019 | SRSN | 42.829.128 | 684.464.392 | 0,0626 | 6,26% |
| 30 | 2019 | TRST | 38.911.968.283 | 2.566.094.747.992 | 0,0152 | 1,52% |
| 31 | 2019 | MDKI | 32.859 | 349.579 | 0,0940 | 9,40% |
| 32 | 2019 | PBID | 223.626.619 | 4.632.864.612 | 0,0483 | 4,83% |
| 33 | 2019 | WTON | 510.711.733.403 | 7.083.384.467.587 | 0,0721 | 7,21% |
| 34 | 2019 | INCI | 13.811.736.623 | 381.433.524.206 | 0,0362 | 3,62% |
| 35 | 2020 | ANTM | 1.149.353.693 | 27.372.461.091 | 0,0420 | 4,20% |
| 36 | 2020 | BMSR | 1.058.548.060 | 143.376.179.031 | 0,0074 | 0,74% |
| 37 | 2020 | AGII | 99.862 | 2.188.179 | 0,0456 | 4,56% |
| 38 | 2020 | DPNS | 2.400.715.154 | 96.644.910.643 | 0,0248 | 2,48% |
| 39 | 2020 | FASW | 353.299.343.980 | 7.909.812.330.437 | 0,0447 | 4,47% |
| 40 | 2020 | INTP | 1.806.337 | 14.184.322 | 0,1273 | 12,73% |
| 41 | 2020 | ISSP | 175.835 | 3.775.530 | 0,0466 | 4,66% |
| 42 | 2020 | LTLS | 118.196 | 5.592.338 | 0,0211 | 2,11% |
| 43 | 2020 | SMBR | 10.981.673 | 1.721.907.150 | 0,0064 | 0,64% |
| 44 | 2020 | SMGR | 2.674.343 | 35.171.668 | 0,0760 | 7,60% |
| 45 | 2020 | SPMA | 162.524.650.713 | 2.151.494.981.968 | 0,0755 | 7,55% |
| 46 | 2020 | SRSN | 44.152.245 | 890.996.866 | 0,0496 | 4,96% |
| 47 | 2020 | TRST | 73.277.742.422 | 2.991.912.117.541 | 0,0245 | 2,45% |
| 48 | 2020 | MDKI | 40.085 | 349.893 | 0,1146 | 11,46% |
| 49 | 2020 | PBID | 373.653.845 | 3.870.552.460 | 0,0965 | 9,65% |
| 50 | 2020 | WTON | 123.147.079.420 | 4.803.359.291.718 | 0,0256 | 2,56% |
| 51 | 2020 | INCI | 30.071.380.873 | 394.017.538.408 | 0,0763 | 7,63% |
| 52 | 2021 | ANTM | 1.861.740 | 38.445.595 | 0,0484 | 4,84% |
| 53 | 2021 | BMSR | 178.048.508.091 | 142.672.388.018 | 1,2480 | 124,80% |
| 54 | 2021 | AGII | 211.485 | 2.738.813 | 0,0772 | 7,72% |
| 55 | 2021 | DPNS | 22.723.655.893 | 147.210.449.631 | 0,1544 | 15,44% |
| 56 | 2021 | FASW | 614.926 | 11.932.773 | 0,0515 | 5,15% |
| 57 | 2021 | INTP | 1.788.496 | 14.771.906 | 0,1211 | 12,11% |
| 58 | 2021 | ISSP | 486.061 | 5.378.808 | 0,0904 | 9,04% |
| 59 | 2021 | LTLS | 311.410 | 6.635.544 | 0,0469 | 4,69% |
| 60 | 2021 | SMBR | 51.817.305 | 1.751.585.770 | 0,0296 | 2,96% |
| 61 | 2021 | SMGR | 2.082.347 | 34.957.871 | 0,0596 | 5,96% |
| 62 | 2021 | SPMA | 294.325.560.054 | 2.794.452.671.851 | 0,1053 | 10,53% |
| 63 | 2021 | SRSN | 26.542.985 | 907.832.649 | 0,0292 | 2,92% |
| 64 | 2021 | TRST | 200.975.805.947 | 3.652.442.192.823 | 0,0550 | 5,50% |
| 65 | 2021 | MDKI | 38.851 | 397.308 | 0,0978 | 9,78% |
| 66 | 2021 | PBID | 412.552.472 | 4.441.512.773 | 0,0929 | 9,29% |
| 67 | 2021 | WTON | 81.433.957.569 | 4.312.853.243.803 | 0,0189 | 1,89% |
| 68 | 2021 | INCI | 11.036.924.395 | 520.716.778.853 | 0,0212 | 2,12% |
| 69 | 2022 | ANTM | 3.820.964 | 45.930.356 | 0,0832 | 8,32% |
| 70 | 2022 | BMSR | 374.509.110.044 | 145.205.450.466 | 2,5792 | 257,92% |
| 71 | 2022 | AGII | 103.896 | 2.612.464 | 0,0398 | 3,98% |
| 72 | 2022 | DPNS | 27.428.849.986 | 200.912.586.007 | 0,1365 | 13,65% |
| 73 | 2022 | FASW | 119.926 | 10.890.282 | 0,0110 | 1,10% |
| 74 | 2022 | INTP | 1.842.434 | 16.328.278 | 0,1128 | 11,28% |
| 75 | 2022 | ISSP | 305.849 | 6.255.945 | 0,0489 | 4,89% |
| 76 | 2022 | LTLS | 340.580 | 7.879.115 | 0,0432 | 4,32% |
| 77 | 2022 | SMBR | 94.827.889 | 1.881.767.356 | 0,0504 | 5,04% |
| 78 | 2022 | SMGR | 2.499.083 | 36.378.597 | 0,0687 | 6,87% |
| 79 | 2022 | SPMA | 336.138.349.494 | 3.138.054.094.849 | 0,1071 | 10,71% |
| 80 | 2022 | SRSN | 33.640.328 | 977.707.591 | 0,0344 | 3,44% |
| 81 | 2022 | TRST | 166.414.000.000 | 3.819.385.000.000 | 0,0436 | 4,36% |
| 82 | 2022 | MDKI | 38.417 | 486.876 | 0,0789 | 7,89% |
| 83 | 2022 | PBID | 354.901.190 | 5.030.424.255 | 0,0706 | 7,06% |
| 84 | 2022 | WTON | 171.060.047.099 | 6.003.788.032.167 | 0,0285 | 2,85% |
| 85 | 2022 | INCI | 24.502.371.311 | 478.206.615.319 | 0,0512 | 5,12% |

**Lampiran 10**

**Hasil Perhitungan Semua Variabel Penelitian**

| **NO** | **KODE** | **TAHUN** | **X1** | **X2** | **X3** | **X4** | **X5** | **X6** | **Y** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | ANTM | 2018 | 6,00 | 4,00 | 24,23 | 40,73% | 154,19% | 3,46% | 0,56 |
| 2 | BMSR | 2018 | 2,00 | 3,00 | 27,12 | 75,28% | 164,96% | 4,90% | 0,60 |
| 3 | AGII | 2018 | 6,00 | 3,00 | 15,71 | 52,65% | 122,20% | 5,52% | 0,52 |
| 4 | DPNS | 2018 | 3,00 | 3,00 | 26,50 | 13,80% | 773,61% | 6,54% | 0,48 |
| 5 | FASW | 2018 | 3,00 | 3,00 | 30,03 | 60,89% | 117,26% | 14,14% | 0,48 |
| 6 | INTP | 2018 | 6,00 | 3,00 | 17,14 | 16,43% | 313,73% | 7,54% | 0,56 |
| 7 | ISSP | 2018 | 5,00 | 3,00 | 15,69 | 55,11% | 141,15% | 1,09% | 0,52 |
| 8 | LTLS | 2018 | 6,00 | 3,00 | 15,66 | 66,37% | 95,15% | 3,29% | 0,48 |
| 9 | SMBR | 2018 | 5,00 | 3,00 | 22,43 | 37,28% | 213,44% | 3,81% | 0,56 |
| 10 | SMGR | 2018 | 7,00 | 4,00 | 24,66 | 36,01% | 195,15% | 10,06% | 0,44 |
| 11 | SPMA | 2018 | 4,00 | 3,00 | 28,46 | 44,39% | 376,14% | 3,44% | 0,40 |
| 12 | SRSN | 2018 | 8,00 | 3,00 | 20,35 | 30,43% | 245,28% | 6,45% | 0,36 |
| 13 | TRST | 2018 | 3,00 | 3,00 | 29,09 | 47,78% | 113,70% | 2,40% | 0,44 |
| 14 | MDKI | 2018 | 5,00 | 3,00 | 13,73 | 9,04% | 701,70% | 8,46% | 0,48 |
| 15 | PBID | 2018 | 2,00 | 3,00 | 21,55 | 32,74% | 238,58% | 6,84% | 0,32 |
| 16 | WTON | 2018 | 7,00 | 3,00 | 29,82 | 64,68% | 111,86% | 7,02% | 0,40 |
| 17 | INCI | 2018 | 3,00 | 3,00 | 26,69 | 18,25% | 303,61% | 4,53% | 0,48 |
| 18 | ANTM | 2019 | 6,00 | 4,00 | 24,13 | 39,95% | 144,81% | 0,59% | 0,52 |
| 19 | BMSR | 2019 | 2,00 | 3,00 | 27,16 | 75,71% | 149,51% | 4,31% | 0,56 |
| 20 | AGII | 2019 | 6,00 | 3,00 | 15,76 | 53,00% | 87,48% | 4,69% | 0,52 |
| 21 | DPNS | 2019 | 3,00 | 3,00 | 26,49 | 11,33% | 2170,45% | 3,31% | 0,48 |
| 22 | FASW | 2019 | 8,00 | 3,00 | 30,01 | 56,36% | 70,41% | 11,72% | 0,44 |
| 23 | INTP | 2019 | 6,00 | 3,00 | 17,14 | 16,70% | 486,11% | 11,51% | 0,52 |
| 24 | ISSP | 2019 | 5,00 | 3,00 | 15,68 | 51,77% | 139,50% | 3,80% | 0,52 |
| 25 | LTLS | 2019 | 6,00 | 3,00 | 15,58 | 63,16% | 84,40% | 3,45% | 0,48 |
| 26 | SMBR | 2019 | 5,00 | 3,00 | 22,44 | 37,50% | 228,80% | 1,50% | 0,56 |
| 27 | SMGR | 2019 | 7,00 | 4,00 | 18,20 | 55,03% | 136,10% | 5,87% | 0,48 |
| 28 | SPMA | 2019 | 5,00 | 3,00 | 28,49 | 41,93% | 162,00% | 5,21% | 0,40 |
| 29 | SRSN | 2019 | 6,00 | 4,00 | 20,47 | 33,96% | 246,89% | 6,26% | 0,40 |
| 30 | TRST | 2019 | 3,00 | 3,00 | 29,10 | 50,00% | 107,24% | 1,52% | 0,36 |
| 31 | MDKI | 2019 | 5,00 | 3,00 | 13,74 | 9,68% | 705,08% | 9,40% | 0,48 |
| 32 | PBID | 2019 | 3,00 | 3,00 | 21,57 | 28,68% | 260,64% | 4,83% | 0,36 |
| 33 | WTON | 2019 | 6,00 | 3,00 | 29,97 | 66,06% | 115,72% | 7,21% | 0,40 |
| 34 | INCI | 2019 | 3,00 | 3,00 | 26,73 | 16,11% | 362,28% | 3,62% | 0,44 |
| 35 | ANTM | 2020 | 6,00 | 2,00 | 24,18 | 39,99% | 121,15% | 4,20% | 0,48 |
| 36 | BMSR | 2020 | 2,00 | 3,00 | 27,28 | 82,02% | 115,20% | 0,74% | 0,52 |
| 37 | AGII | 2020 | 6,00 | 3,00 | 15,78 | 52,51% | 100,92% | 4,56% | 0,56 |
| 38 | DPNS | 2020 | 3,00 | 3,00 | 26,48 | 10,24% | 20844,46% | 2,48% | 0,48 |
| 39 | FASW | 2020 | 9,00 | 3,00 | 30,07 | 60,19% | 80,94% | 4,47% | 0,48 |
| 40 | INTP | 2020 | 6,00 | 3,00 | 17,12 | 18,90% | 291,73% | 12,73% | 0,52 |
| 41 | ISSP | 2020 | 4,00 | 3,00 | 15,62 | 45,11% | 143,99% | 4,66% | 0,48 |
| 42 | LTLS | 2020 | 5,00 | 3,00 | 15,52 | 59,40% | 97,63% | 2,11% | 0,44 |
| 43 | SMBR | 2020 | 4,00 | 3,00 | 22,47 | 40,60% | 133,03% | 0,64% | 0,52 |
| 44 | SMGR | 2020 | 7,00 | 4,00 | 18,17 | 52,01% | 135,27% | 7,60% | 0,52 |
| 45 | SPMA | 2020 | 6,00 | 3,00 | 28,47 | 33,88% | 173,25% | 7,55% | 0,40 |
| 46 | SRSN | 2020 | 6,00 | 3,00 | 20,63 | 35,17% | 217,13% | 4,96% | 0,44 |
| 47 | TRST | 2020 | 3,00 | 3,00 | 29,07 | 46,33% | 114,91% | 2,45% | 0,40 |
| 48 | MDKI | 2020 | 5,00 | 3,00 | 13,79 | 8,60% | 928,27% | 11,46% | 0,52 |
| 49 | PBID | 2020 | 2,00 | 3,00 | 21,61 | 20,34% | 380,49% | 9,65% | 0,40 |
| 50 | WTON | 2020 | 5,00 | 3,00 | 29,77 | 60,15% | 111,51% | 2,56% | 0,44 |
| 51 | INCI | 2020 | 3,00 | 3,00 | 26,82 | 17,08% | 371,75% | 7,63% | 0,48 |
| 52 | ANTM | 2021 | 8,00 | 2,00 | 17,31 | 36,70% | 178,72% | 4,84% | 0,52 |
| 53 | BMSR | 2021 | 2,00 | 3,00 | 27,61 | 68,62% | 140,43% | 124,80% | 0,60 |
| 54 | AGII | 2021 | 6,00 | 3,00 | 15,92 | 56,12% | 103,25% | 7,72% | 0,48 |
| 55 | DPNS | 2021 | 3,00 | 3,00 | 26,62 | 14,99% | 945,74% | 15,44% | 0,44 |
| 56 | FASW | 2021 | 9,00 | 3,00 | 16,40 | 61,71% | 82,82% | 5,15% | 0,52 |
| 57 | INTP | 2021 | 7,00 | 3,00 | 17,08 | 21,10% | 243,98% | 12,11% | 0,48 |
| 58 | ISSP | 2021 | 4,00 | 3,00 | 15,78 | 46,64% | 160,16% | 9,04% | 0,36 |
| 59 | LTLS | 2021 | 6,00 | 3,00 | 15,64 | 40,53% | 113,73% | 4,69% | 0,40 |
| 60 | SMBR | 2021 | 4,00 | 3,00 | 22,48 | 40,42% | 277,29% | 2,96% | 0,44 |
| 61 | SMGR | 2021 | 7,00 | 3,00 | 18,15 | 45,67% | 107,46% | 5,96% | 0,40 |
| 62 | SPMA | 2021 | 4,00 | 3,00 | 28,64 | 33,89% | 222,82% | 10,53% | 0,32 |
| 63 | SRSN | 2021 | 6,00 | 3,00 | 20,57 | 29,29% | 248,05% | 2,92% | 0,28 |
| 64 | TRST | 2021 | 3,00 | 3,00 | 29,16 | 46,80% | 117,26% | 5,50% | 0,48 |
| 65 | MDKI | 2021 | 5,00 | 3,00 | 13,80 | 8,13% | 785,94% | 9,78% | 0,36 |
| 66 | PBID | 2021 | 2,00 | 3,00 | 21,75 | 18,71% | 377,65% | 9,29% | 0,44 |
| 67 | WTON | 2021 | 4,00 | 3,00 | 29,82 | 61,38% | 111,25% | 1,89% | 0,60 |
| 68 | INCI | 2021 | 3,00 | 3,00 | 26,96 | 25,68% | 251,10% | 2,12% | 0,64 |
| 69 | ANTM | 2022 | 5,00 | 3,00 | 17,33 | 29,51% | 195,84% | 8,32% | 0,60 |
| 70 | BMSR | 2022 | 2,00 | 3,00 | 28,07 | 56,19% | 174,08% | 257,92% | 0,56 |
| 71 | AGII | 2022 | 6,00 | 2,00 | 15,90 | 54,04% | 116,67% | 3,98% | 0,48 |
| 72 | DPNS | 2022 | 3,00 | 3,00 | 26,73 | 18,66% | 857,44% | 13,65% | 0,44 |
| 73 | FASW | 2022 | 9,00 | 3,00 | 16,37 | 61,08% | 65,59% | 1,10% | 0,52 |
| 74 | INTP | 2022 | 7,00 | 3,00 | 17,06 | 23,88% | 213,85% | 11,28% | 0,40 |
| 75 | ISSP | 2022 | 5,00 | 3,00 | 15,82 | 44,04% | 168,84% | 4,89% | 0,44 |
| 76 | LTLS | 2022 | 6,00 | 3,00 | 15,62 | 50,99% | 121,92% | 4,32% | 0,48 |
| 77 | SMBR | 2022 | 4,00 | 3,00 | 22,37 | 40,76% | 172,27% | 5,04% | 0,64 |
| 78 | SMGR | 2022 | 7,00 | 3,00 | 18,23 | 40,10% | 144,54% | 6,87% | 0,52 |
| 79 | SPMA | 2022 | 4,00 | 3,00 | 28,81 | 33,74% | 365,48% | 10,71% | 0,56 |
| 80 | SRSN | 2022 | 6,00 | 3,00 | 20,59 | 24,90% | 281,55% | 3,44% | 0,44 |
| 81 | TRST | 2022 | 3,00 | 3,00 | 29,38 | 50,69% | 101,35% | 4,36% | 0,40 |
| 82 | MDKI | 2022 | 5,00 | 3,00 | 13,86 | 10,11% | 538,06% | 7,89% | 0,36 |
| 83 | PBID | 2022 | 2,00 | 3,00 | 21,84 | 19,55% | 377,13% | 7,06% | 0,32 |
| 84 | WTON | 2022 | 5,00 | 3,00 | 29,88 | 61,49% | 112,36% | 2,85% | 0,52 |
| 85 | INCI | 2022 | 5,00 | 3,00 | 26,93 | 15,94% | 378,75% | 5,12% | 0,48 |

**Lampiran 11**

**Hasil Uji Statistik Deskriptif**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation | Variance |
| Dewan Komisaris | 85 | 2 | 9 | 4.88 | 1.828 | 3.343 |
| Komite Audit | 85 | 2 | 4 | 3.035 | .325 | .106 |
| Ukuran Perusahaan | 85 | 13.73 | 30.07 | 22.1512 | 5554.534 | 30852850.193 |
| Leverage | 85 | .08 | .82 | .3980 | 185.472 | 34399.988 |
| Likuiditas | 85 | .66 | 208.44 | 5.089 | 22505.978 | 506519040.310 |
| Profitabilitas | 85 | .01 | 2.58 | .1026 | 302.738 | 91650.217 |
| RMD | 85 | .28 | .64 | .4706 | 5.15082 | 26.531 |
| Valid N (listwise) | 85 |  |  |  |  |  |

**Lampiran 12**

**Hasil Uji Normalitas**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 85 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .00000000 |
| Most Extreme Differences | Absolute | .073 |
| Positive | .042 |
| Negative | -.073 |
| Test Statistic | | .073 |
| 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. | | |

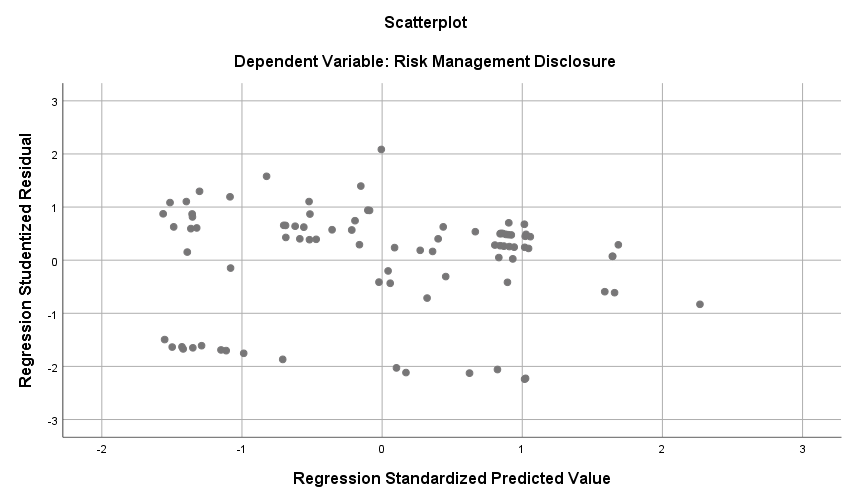
**Lampiran 13**

**Hasil Uji Multikolinieritas**

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| Dewan Komisaris | .730 | 1.369 |
| Komite Audit | .985 | 1.015 |
| Ukuran Perusahaan | .751 | 1.332 |
| Leverage | .835 | 1.197 |
| Likuiditas | .913 | 1.095 |
| Profitabilitas | .927 | 1.079 |
| a. Dependent Variable: Risk Management Disclosure | | | |

**Lampiran 14**

**Hasil Uji Heteroskedastisitas**



**Lampiran 15**

**Hasil Uji Autokorelasi**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .859a | .738 | .718 | 2.73480 | 2.051 |
| a. Predictors: (Constant), Profitabilitas, Komite Audit, Likuiditas, Ukuran Perusahaan, Leverage, Dewan Komisaris | | | | | |
| b. Dependent Variable: Risk Management Disclosure | | | | | |

**Lampiran 16**

**Hasil Uji Regresi Linier Berganda**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 57.262 | 3.217 |  | 17.802 | .000 |
| Dewan Komisaris | .194 | .191 | .069 | 1.017 | .312 |
| Komite Audit | -.647 | .924 | -.041 | -.701 | .486 |
| Ukuran Perusahaan | -.001 | .000 | -.776 | -11.614 | .000 |
| Leverage | -.004 | .002 | -.127 | -2.007 | .048 |
| Likuiditas | 6.209E-5 | .000 | .271 | 4.475 | .000 |
| Profitabilitas | .002 | .001 | .132 | 2.194 | .031 |
| a. Dependent Variable: Risk Management Disclosure | | | | | | |

**Lampiran 17**

**Hasil Uji Statistik t**

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | t | Sig. |
|
| 1 | (Constant) | 17.802 | .000 |
| Dewan Komisaris | 1.017 | .312 |
| Komite Audit | -.701 | .486 |
| Ukuran Perusahaan | -11.614 | .000 |
| Leverage | -2.007 | .048 |
| Likuiditas | 4.475 | .000 |
| Profitabilitas | 2.194 | .031 |
| a. Dependent Variable: Risk Management Disclosure | | | |

**Lampiran 18**

**Hasil Uji Statistik F**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 1645.230 | 6 | 274.205 | 36.663 | .000b |
| Residual | 583.372 | 78 | 7.479 |  |  |
| Total | 2228.602 | 84 |  |  |  |
| a. Dependent Variable: Risk Management Disclosure | | | | | | |
| b. Predictors: (Constant), Profitabilitas, Komite Audit, Likuiditas, Ukuran Perusahaan, Leverage, Dewan Komisaris | | | | | | |

**Lampiran 19**

**Hasil Uji Koefisien Determinasi**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .859a | .738 | .718 | 2.73480 | 2.051 |
| a. Predictors: (Constant), Profitabilitas, Komite Audit, Likuiditas, Ukuran Perusahaan, Leverage, Dewan Komisaris | | | | | |
| b. Dependent Variable: Risk Management Disclosure | | | | | |