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# LAMPIRAN

**Lampiran 1**

**Data Populasi Perusahaan *Consumer Cyclical***

|  |  |
| --- | --- |
| No | Kode Perusahaan |
| 1 | Ace Hardware Indonesia Tbk. (ACES) |
| 2 | Astra Otoparts Tbk. (AUTO) |
| 3 | Sepatu Bata Tbk. (BATA) |
| 4 | Indo Kordsa Tbk. (BRAM) |
| 5 | Catur Sentosa Adiprana Tbk. (CSAP) |
| 6 | Erajaya Swasembada Tbk. (ERAA) |
| 7 | Ever Shine Tex Tbk. (ESTI) |
| 8 | Goodyear Indonesia Tbk. (GDYR) |
| 9 | Gajah Tunggal Tbk. (GJTL) |
| 10 | Intikeramik Alamasri Industri (IKAI) |
| 11 | Indomobil Sukses Internasional (IMAS) |
| 12 | Indo-Rama Synthetics Tbk. (INDR) |
| 13 | Kedaung Indah Can Tbk (KICI) |
| 14 | Matahari Department Store Tbk. (LPPF) |
| 15 | Mitra Adiperkasa Tbk. (MAPI) |
| 16 | Multistrada Arah Sarana Tbk. (MASA) |
| 17 | Media Nusantara Citra Tbk. (MNCN) |
| 18 | Mitra Pinasthika Mustika Tbk. (MPMX) |
| 19 | MNC Sky Vision Tbk. (MSKY) |
| 20 | Panorama Sentrawisata Tbk. (PANR) |
| 21 | Pan Brothers Tbk. (PBRX) |
| 22 | Pembangunan Jaya Ancol Tbk. (PJAA) |
| 23 | Prima Alloy Steel Universal Tbk (PRAS) |
| 24 | Ramayana Lestari Sentosa Tbk. (RALS) |
| 25 | Ricky Putra Globalindo Tbk (RICY) |
| 26 | Surya Citra Media Tbk. (SCMA) |
| 27 | Selamat Sempurna Tbk. (SMSM) |
| 28 | Sona Topas Tourism Industry Tbk SONA) |
| 29 | Tunas Ridean Tbk. (TURI) |
| 30 | Industri dan Perdagangan Bintraro (CARS) |
| 31 | Integra Indocabinet Tbk. (WOOD) |
| 32 | Hartadinata Abadi Tbk. (HRTA) |
| 33 | Sarimelati Kencana Tbk. (PZZA) |
| 34 | MNC Digital Entertainment Tbk. (MSIN) |
| 35 | Map Aktif Adiperkasa Tbk. (MAPA) |
| 36 | MD Pictures Tbk. (FILM) |
| 37 | MNC Vision Networks Tbk. (IPTV) |
| 38 | Inocycle Technology Group Tbk. (INOV) |
| 39 | Caturkarda Depo Bangunan Tbk. (DEPO) |
| 40 | Dharma Polimetal Tbk. (DRMA) |
| 41 | Bersama Zatta Jaya Tbk. (ZATA) |

**Lampiran 2**

**Perhitungan *Financial Leverage* tahun 2019-2022**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode | Tahun | Persentase perubahan EPS (%) | Persentase perubahan EBIT (%) | DFL |
| 1 | ACES | 2019 | 5,47 | 6,20 | 0,88 |
| 2020 | -28,06 | -27,45 | 1,02 |
| 2021 | -5,78 | -7,89 | 0,73 |
| 2022 | -3,84 | -3,88 | 0,99 |
| 2 | BATA | 2019 | -65,50 | -60,12 | 1,09 |
| 2020 | -858,40 | -656,83 | 1,31 |
| 2021 | -71,20 | -72,56 | 0,98 |
| 2022 | -106,83 | -4,17 | 25,62 |
| 3 | CSAP | 2019 | -22,2 | 1,96 | -11,33 |
| 2020 | -0,58 | 21,26 | -0,03 |
| 2021 | 249,60 | 58,17 | 4,29 |
| 2022 | 13,04 | 17,26 | 0,76 |
| 4 | ERAA | 2019 | -66,42 | -49,12 | 1,35 |
| 2020 | 108,69 | 41,97 | 2,59 |
| 2021 | -66,83 | 50,40 | -1,33 |
| 2022 | 0,29 | 8,05 | 0,04 |
| 5 | GJTL | 2019 | -460,88 | -635 | 0,73 |
| 2020 | 19,04 | 4,04 | 4,71 |
| 2021 | -74,98 | -80,21 | 0,93 |
| 2022 | -326,08 | -299,78 | 1,09 |
| 6 | IKAI | 2019 | -165,51 | 7,38 | -22,43 |
| 2020 | -3,09 | -8,70 | 0,36 |
| 2021 | -20,86 | -69,94 | 0,30 |
| 2022 | -33,25 | -103,57 | 0,32 |
| 7 | IMAS | 2019 | 631,27 | -5,49 | -114,99 |
| 2020 | -386,22 | -25,70 | 15,03 |
| 2021 | -62,34 | 65,24 | -0,96 |
| 2022 | -267,49 | 51,95 | -5,15 |
| 8 | KICI | 2019 | 262,46 | -2.120,84 | -0,12 |
| 2020 | -99,65 | 48,60 | -2,05 |
| 2021 | -196,67 | 1.098,64 | -0,18 |
| 2022 | -98,01 | -95,65 | 1,02 |
| 9 | LPPF | 2019 | 30,50 | 14,40 | 2,12 |
| 2020 | -248,19 | -148,53 | 1,67 |
| 2021 | -205,72 | -229 | 0,90 |
| 2022 | 65,81 | 64,64 | 1,02 |
| 10 | MAPI | 2019 | 27,27 | 38,52 | 0,71 |
| 2020 | -158,92 | -201,91 | 0,79 |
| 2021 | -175,75 | -193,30 | 0,91 |
| 2022 | 412 | 369,78 | 1,11 |
| 11 | MNCN | 2019 | 49,81 | 39,72 | 1,25 |
| 2020 | -23,23 | -20,39 | 1,14 |
| 2021 | 33,10 | 40,18 | 0,82 |
| 2022 | -15,37 | -15,18 | 1,01 |
| 12 | MPMX | 2019 | -88,40 | 11,71 | -7,55 |
| 2020 | -73,26 | -41,80 | 1,75 |
| 2021 | 114,63 | -3,81 | -30,09 |
| 2022 | 60 | 58,38 | 1,03 |
| 13 | MSKY | 2019 | -67,85 | -59,22 | 1,15 |
| 2020 | 148,14 | 80,37 | 1,84 |
| 2021 | -9,45 | 5,66 | -1,67 |
| 2022 | 35,16 | 34,30 | 1,03 |
| 14 | PANR | 2019 | 20,95 | 57,51 | 0,36 |
| 2020 | 303,78 | -318,13 | -0,95 |
| 2021 | 35,93 | -21,30 | -1,69 |
| 2022 | -100,01 | -121,94 | 0,82 |
| 15 | PJAA | 2019 | 2,85 | 2,86 | 1,00 |
| 2020 | -270,03 | -162,95 | 1,66 |
| 2021 | 30,08 | -55,50 | -0,54 |
| 2022 | -155,81 | -337,52 | 0,46 |
| 16 | PRAS | 2019 | -783,51 | -759,07 | 1,03 |
| 2020 | -88,58 | -101,3 | 0,87 |
| 2021 | 85,91 | -24,65 | -3,49 |
| 2022 | 12.830 | -21.027,42 | -0,61 |
| 17 | RALS | 2019 | 10,06 | -4,18 | -2,41 |
| 2020 | -121,43 | -143,69 | 0,85 |
| 2021 | -223,49 | -160,12 | 1,40 |
| 2022 | 120,79 | 158,19 | 0,76 |
| 18 | RICY | 2019 | 57,82 | -3,38 | -17,11 |
| 2020 | -515,84 | -358,92 | 1,44 |
| 2021 | 13,94 | -18,30 | -0,76 |
| 2022 | 1,90 | 8,56 | 0,22 |
| 19 | SCMA | 2019 | -28,20 | -27,06 | 1,04 |
| 2020 | 11,08 | 9,69 | 1,14 |
| 2021 | -73,68 | 20,07 | -3,67 |
| 2022 | -37,16 | -37,12 | 1,00 |
| 20 | SMSM | 2019 | 3,09 | -1,09 | -2,83 |
| 2020 | -15 | -15,72 | 0,95 |
| 2021 | 35,29 | 34,23 | 1,03 |
| 2022 | 27,82 | 26,08 | 1,07 |
| 21 | SONA | 2019 | -36,56 | -53,92 | 0,68 |
| 2020 | -268,22 | -284,06 | 0,94 |
| 2021 | 56,42 | 36,74 | 1,54 |
| 2022 | 15,60 | -39,80 | -0,39 |
| 22 | TURI | 2019 | 4 | 7,15 | 0,56 |
| 2020 | -92,30 | -83,73 | 1,10 |
| 2021 | 1112,50 | 477,42 | 2,33 |
| 2022 | 70,10 | 53,30 | 1,32 |
| 23 | WOOD | 2019 | -9,71 | -12,60 | 0,77 |
| 2020 | 44,36 | 45,20 | 0,98 |
| 2021 | 69,98 | 70,79 | 0,99 |
| 2022 | -66,91 | -66,80 | 1,00 |
| 24 | HRTA | 2019 | 21,64 | 24,12 | 0,90 |
| 2020 | 13,74 | 38,02 | 0,36 |
| 2021 | 13,59 | -30,30 | -0,45 |
| 2022 | 30,69 | 31,44 | 0,98 |
| 25 | PZZA | 2019 | 8,20 | 6,57 | 1,25 |
| 2020 | -146,94 | -122,28 | 1,20 |
| 2021 | -153,52 | -214,91 | 0,71 |
| 2022 | -146,90 | -77,53 | 1,89 |
| 26 | MSIN | 2019 | -19,19 | 5,08 | -3,78 |
| 2020 | -44,43 | -25,57 | 1,74 |
| 2021 | 56,37 | 136,82 | 0,41 |
| 2022 | -15,91 | -15,01 | 1,06 |
| 27 | MAPA | 2019 | 80 | 63,49 | 1,26 |
| 2020 | -99,58 | -100,95 | 0,99 |
| 2021 | 8.700 | -3.843,63 | -2,26 |
| 2022 | 368,18 | 352,47 | 1,04 |
| 28 | FILM | 2019 | -54,51 | -53,12 | 1,03 |
| 2020 | -194,07 | -198,31 | 0,98 |
| 2021 | -159,70 | -213,43 | 0,75 |
| 2022 | 369,16 | 185 | 2,00 |
| 29 | IPTV | 2019 | -310,59 | -387,98 | 0,80 |
| 2020 | -43,57 | -26,31 | 1,66 |
| 2021 | -20,46 | -25,09 | 0,82 |
| 2022 | -160,58 | -179,56 | 0,89 |
| 30 | INOV | 2019 | -6,81 | 10,81 | -0,63 |
| 2020 | -141,01 | -85,19 | 1,66 |
| 2021 | -395,69 | 566,51 | -0,70 |
| 2022 | -233,22 | -123,25 | 1,89 |

**Lampiran 3.**

**Perhitungan *Current Ratio* tahun 2019-2022**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode | Tahun | Aktiva Lancar (Rp) | Hutang Lancar (Rp) | *Current Ratio* |
| 1 | ACES | 2019 | 4.369.550.647.718 | 783.375.432.849 | 5,57 |
| 2020 | 5.034.737.166.320 | 844.928.054.206 | 5,96 |
| 2021 | 5.192.108.153.404 | 722.537.447.543 | 7,19 |
| 2022 | 5.362.930.145.158 | 669.768.766.924 | 8,01 |
| 2 | BATA | 2019 | 544.652.375.000 | 164.585.862.000 | 3,31 |
| 2020 | 343.779.513.000 | 248.721.907.000 | 1,38 |
| 2021 | 297.612.923.000 | 197.108.646.000 | 1,51 |
| 2022 | 369.855.007.000 | 358.835.564.000 | 1,03 |
| 3 | CSAP | 2019 | 4.502.446.283.000 | 3.956.848.238.000 | 1,14 |
| 2020 | 4.419.656.047.000 | 4.060.960.933.000 | 1,09 |
| 2021 | 4.889.716.585.000 | 4.466.558.051.000 | 1,09 |
| 2022 | 5.534.371.433.000 | 5.271.647.809.000 | 1,05 |
| 4 | ERAA | 2019 | 6.944.525.743.000 | 4.615.531.135.000 | 1,50 |
| 2020 | 7.546.995.255.000 | 5.142.950.705.000 | 1,47 |
| 2021 | 6.624.347.489.000 | 4.279.452.623.000 | 1,55 |
| 2022 | 11.217.075.937.000 | 9.021.226.534.000 | 1,24 |
| 5 | GJTL | 2019 | 8.097.861.000.000 | 5.420.942.000.000 | 1,49 |
| 2020 | 7.624.956.000.000 | 4.749.681.000.000 | 1,61 |
| 2021 | 8.320.091.000.000 | 4.720.225.000.000 | 1,76 |
| 2022 | 8.902.756.000.000 | 5.344.228.000.000 | 1,67 |
| 6 | IKAI | 2019 | 1.208.968.729.000 | 145.834.280.000 | 8,29 |
| 2020 | 1.242.713.466.000 | 158.875.581.000 | 7,82 |
| 2021 | 164.884.591.000 | 188.648.971.000 | 0,87 |
| 2022 | 141.446.706.000 | 406.091.737.000 | 0,35 |
| 7 | IMAS | 2019 | 16.510.005.076.111 | 21.306.840.214.446 | 0,77 |
| 2020 | 18.108.746.875.857 | 23.959.545.959.761 | 0,76 |
| 2021 | 18.974.694.000.000 | 26.528.288.000.000 | 0,72 |
| 2022 | 22.717.093.000.000 | 30.246.072.000.000 | 0,75 |
| 8 | KICI | 2019 | 95.881.525.044 | 12.652.638.345 | 7,58 |
| 2020 | 102.505.706.556 | 13.087.685.422 | 7,83 |
| 2021 | 136.959.531.732 | 27.094.338.108 | 5,05 |
| 2022 | 135.151.401.586 | 20.322.720.561 | 6,65 |
| 9 | LPPF | 2019 | 2.748.781.000.000 | 2.597.839.000.000 | 1,06 |
| 2020 | 1.610.213.000.000 | 2.856.300.000.000 | 0,56 |
| 2021 | 1.513.483.000.000 | 2.070.044.000.000 | 0,73 |
| 2022 | 1.445.948.000.000 | 2.355.863.000.000 | 0,61 |
| 10 | MAPI | 2019 | 8.160.173.000.000 | 5.673.585.000.000 | 1,44 |
| 2020 | 8.165.336.000.000 | 7.344.835.000.000 | 1,11 |
| 2021 | 8.213.616.000.000 | 6.661.498.000.000 | 1,23 |
| 2022 | 10.737.011.000.000 | 7.563.881.000.000 | 1,42 |
| 11 | MNCN | 2019 | 7.636.544.000.000 | 2.139.487.000.000 | 3,57 |
| 2020 | 8.315.808.000.000 | 2.159.171.000.000 | 3,85 |
| 2021 | 9.524.188.000.000 | 2.334.035.000.000 | 4,08 |
| 2022 | 9.713.156.000.000 | 2.058.461.000.000 | 4,72 |
| 12 | MPMX | 2019 | 3.521.811.000.000 | 1.754.995.000.000 | 2,01 |
| 2020 | 2.769.718.000.000 | 1.798.275.000.000 | 1,54 |
| 2021 | 3.043.958.000.000 | 2.107.057.000.000 | 1,44 |
| 2022 | 3.645.372.000.000 | 1.936.106.000.000 | 1,88 |
| 13 | MSKY | 2019 | 693.708.000.000 | 711.372.000.000 | 0,98 |
| 2020 | 1.100.846.000.000 | 886.784.000.000 | 1,24 |
| 2021 | 866.987.000.000 | 1.071.106.000.000 | 0,81 |
| 2022 | 799.391.000.000 | 880.399.000.000 | 0,91 |
| 14 | PANR | 2019 | 749.519.408.000 | 512.423.582.000 | 1,46 |
| 2020 | 462.760.518.000 | 505.551.990.000 | 0,92 |
| 2021 | 254.754.098.000 | 357.450.593.000 | 0,71 |
| 2022 | 436.180.813.000 | 457.373.854.000 | 0,95 |
| 15 | PJAA | 2019 | 648.651.515.388 | 631.956.264.639 | 1,03 |
| 2020 | 464.726.839.905 | 1.570.437.356.011 | 0,30 |
| 2021 | 953.809.000.000 | 1.117.026.000.000 | 0,85 |
| 2022 | 564.063.000.000 | 935.623.000.000 | 0,60 |
| 16 | PRAS | 2019 | 545.073.353.346 | 906.030.161.469 | 0,60 |
| 2020 | 478.672.990.906 | 201.156.971.704 | 2,38 |
| 2021 | 439.674.241.950 | 237.465.302.875 | 1,85 |
| 2022 | 317.514.442.853 | 229.742.791.142 | 1,38 |
| 17 | RALS | 2019 | 4.017.659.000.000 | 1.135.638.000.000 | 3,54 |
| 2020 | 3.200.854.000.000 | 925.658.000.000 | 3,46 |
| 2021 | 3.241.685.000.000 | 901.987.000.000 | 3,59 |
| 2022 | 3.418.907.000.000 | 934.616.000.000 | 3,66 |
| 18 | RICY | 2019 | 1.305.243.383.701 | 1.087.957.118.166 | 1,20 |
| 2020 | 1.449.567.170.329 | 1.086.614.763.328 | 1,33 |
| 2021 | 1.437.105.604.640 | 533.524.048.039 | 2,69 |
| 2022 | 1.408.779.250.492 | 1.042.097.838.535 | 1,35 |
| 19 | SCMA | 2019 | 3.559.331.625.000 | 988.970.149.000 | 3,60 |
| 2020 | 3.609.040.737.000 | 1.542.474.950.000 | 2,34 |
| 2021 | 6.660.356.466.000 | 1.697.696.732.000 | 3,92 |
| 2022 | 7.629.132.798.000 | 2.082.974.919.000 | 3,66 |
| 20 | SMSM | 2019 | 2.138.324.000.000 | 461.192.000.000 | 4,64 |
| 2020 | 2.294.976.000.000 | 398.392.000.000 | 5,76 |
| 2021 | 2.795.010.000.000 | 669.419.000.000 | 4,18 |
| 2022 | 3.122.353.000.000 | 704.787.000.000 | 4,43 |
| 21 | SONA | 2019 | 902.827.833.509 | 210.417.184.808 | 4,29 |
| 2020 | 732.258.750.960 | 97.824.561.637 | 7,49 |
| 2021 | 621.234.956.302 | 51.569.836.162 | 12,05 |
| 2022 | 657.146.797.637 | 181.842.675.808 | 3,61 |
| 22 | TURI | 2019 | 2.415.825.000.000 | 1.643.989.000.000 | 1,47 |
| 2020 | 2.175.603.000.000 | 1.285.031.000.000 | 1,69 |
| 2021 | 2.939.807.000.000 | 1.861.587.000.000 | 1,58 |
| 2022 | 2.780.641.000.000 | 2.157.673.000.000 | 1,29 |
| 23 | WOOD | 2019 | 3.051.820.959.309 | 2.354.556.711.994 | 1,30 |
| 2020 | 3.392.961.858.575 | 2.550.520.191.952 | 1,33 |
| 2021 | 4.310.623.272.972 | 2.084.148.153.947 | 2,07 |
| 2022 | 4.441.755.337.833 | 1.826.133.223.912 | 2,43 |
| 24 | HRTA | 2019 | 2.195.435.613.977 | 217.969.291.457 | 10,07 |
| 2020 | 2.669.836.303.087 | 209.281.141.857 | 12,76 |
| 2021 | 3.300.516.538.001 | 708.362.034.511 | 4,66 |
| 2022 | 3.574.043.984.008 | 951.483.287.105 | 3,76 |
| 25 | PZZA | 2019 | 614.630.360.533 | 466.116.313.687 | 1,32 |
| 2020 | 400.360.861.111 | 481.250.468.179 | 0,83 |
| 2021 | 440.672.685.966 | 474.684.982.680 | 0,93 |
| 2022 | 461.802.332.836 | 757.912.011.292 | 0,61 |
| 26 | MSIN | 2019 | 1.354.653.000.000 | 463.941.000.000 | 2,92 |
| 2020 | 1.642.278.000.000 | 500.697.000.000 | 3,28 |
| 2021 | 2.850.537.000.000 | 636.194.000.000 | 4,48 |
| 2022 | 2.674.279.000.000 | 4.051.723.000.000 | 0,66 |
| 27 | MAPA | 2019 | 3.103.278.000.000 | 850.246.000.000 | 3,65 |
| 2020 | 3.403.032.000.000 | 1.824.206.000.000 | 1,87 |
| 2021 | 3.503.576.000.000 | 1.584.602.000.000 | 2,21 |
| 2022 | 4.834.403.000.000 | 2.145.712.000.000 | 2,25 |
| 28 | FILM | 2019 | 285.842.664.988 | 22.346.446.482 | 12,79 |
| 2020 | 190.721.688.768 | 18.047.048.525 | 10,57 |
| 2021 | 184.001.472.265 | 41.891.954.034 | 4,39 |
| 2022 | 504.135.102.345 | 68.035.800.632 | 7,41 |
| 29 | IPTV | 2019 | 1.541.596.000.000 | 2.513.780.000.000 | 0,61 |
| 2020 | 1.903.351.000.000 | 1.650.719.000.000 | 1,15 |
| 2021 | 2.136.248.000.000 | 1.862.685.000.000 | 1,15 |
| 2022 | 2.348.199.000.000 | 1.902.593.000.000 | 1,23 |
| 30 | INOV | 2019 | 335.435.862.000 | 255.078.846.000 | 1,32 |
| 2020 | 370.080.708.000 | 376.965.310.000 | 0,98 |
| 2021 | 360.299.384.000 | 426.642.689.000 | 0,84 |
| 2022 | 437.007.874.000 | 593.907.969.000 | 0,74 |

**Lampiran 4**

**Perhitungan *Debt to Equity Ratio* tahun 2019-2022**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode | Tahun | Total Utang (Rp) | Ekuitas (Rp) | *Debt to Equity Ratio* |
| 1 | ACES | 2019 | 1.965.506.710.879 | 4.676.301.294.266 | 0,42 |
| 2020 | 2.024.821.339.896 | 5.222.242.554.398 | 0,39 |
| 2021 | 1.592.158.192.660 | 5.578.980.277.554 | 0,29 |
| 2022 | 1.315.265.981.438 | 5.933.988.630.611 | 0,22 |
| 2 | BATA | 2019 | 209.895.228.000 | 863.146.554.000 | 0,24 |
| 2020 | 297.380.758.000 | 775.324.937.000 | 0,38 |
| 2021 | 225.816.742.000 | 426.925.493.000 | 0,53 |
| 2022 | 404.306.330.000 | 319.767.628.000 | 1,26 |
| 3 | CSAP | 2019 | 4.612.787.339.000 | 1.971.799.684.000 | 2,34 |
| 2020 | 5.562.713.870.000 | 2.053.552.226.000 | 2,71 |
| 2021 | 6.239.940.610.000 | 2.265.186.951.000 | 2,75 |
| 2022 | 7.149.548.480.000 | 2.496.047.539.000 | 2,86 |
| 4 | ERAA | 2019 | 4.768.986.646.000 | 4.978.716.552.000 | 0,96 |
| 2020 | 5.523.372.852.000 | 5.687.996.190.000 | 0,97 |
| 2021 | 4.909.863.586.000 | 6.462.361.670.000 | 0,76 |
| 2022 | 9.855.354.942.000 | 7.202.862.872.000 | 1,37 |
| 5 | GJTL | 2019 | 12.620.444.000.000 | 6.235.631.000.000 | 2,02 |
| 2020 | 10.926.513.000.000 | 6.855.147.000.000 | 1,59 |
| 2021 | 11.254.520.000.000 | 7.146.177.000.000 | 1,57 |
| 2022 | 11.790.337.000.000 | 7.225.675.000.000 | 1,63 |
| 6 | IKAI | 2019 | 440.983.741.000 | 916.549.349.000 | 0,48 |
| 2020 | 443.962.433.000 | 841.238.780.000 | 0,53 |
| 2021 | 459.494.982.000 | 783.628.993.000 | 0,59 |
| 2022 | 468.638.021.000 | 747.184.735.000 | 0,63 |
| 7 | IMAS | 2019 | 35.289.833.838.956 | 9.408.137.619.709 | 3,75 |
| 2020 | 35.692.364.334.428 | 12.716.336.160.654 | 2,81 |
| 2021 | 38.177.391.000.000 | 12.846.217.000.000 | 2,97 |
| 2022 | 43.277.746.000.000 | 14.167.322.000.000 | 3,05 |
| 8 | KICI | 2019 | 65.463.957.074 | 87.355.039.686 | 0,75 |
| 2020 | 76.253.665.513 | 80.769.473.599 | 0,94 |
| 2021 | 72.736.194.419 | 112.961.944.450 | 0,64 |
| 2022 | 67.161.177.215 | 114.506.377.704 | 0,59 |
| 9 | LPPF | 2019 | 3.086.283.000.000 | 1.746.627.000.000 | 1,77 |
| 2020 | 5.737.956.000.000 | 581.118.000.000 | 9,87 |
| 2021 | 4.845.257.000.000 | 1.005.972.000.000 | 4,82 |
| 2022 | 5.170.053.000.000 | 580.164.000.000 | 8,91 |
| 10 | MAPI | 2019 | 6.566.570.000.000 | 7.370.545.000.000 | 0,89 |
| 2020 | 11.151.051.000.000 | 6.499.400.000.000 | 1,72 |
| 2021 | 9.618.254.000.000 | 7.149.723.000.000 | 1,35 |
| 2022 | 11.240.426.000.000 | 9.727.620.000.000 | 1,16 |
| 11 | MNCN | 2019 | 5.310.928.000.000 | 12.525.502.000.000 | 0,42 |
| 2020 | 4.461.328.000.000 | 14.461.907.000.000 | 0,31 |
| 2021 | 3.116.819.000.000 | 17.757.965.000.000 | 0,18 |
| 2022 | 2.512.819.000.000 | 19.908.740.000.000 | 0,13 |
| 12 | MPMX | 2019 | 2.297.376.000.000 | 7.266.305.000.000 | 0,32 |
| 2020 | 2.885.958.000.000 | 6.323.880.000.000 | 0,46 |
| 2021 | 3.610.768.000.000 | 6.258.966.000.000 | 0,58 |
| 2022 | 2.702.575.000.000 | 6.187.243.000.000 | 0,44 |
| 13 | MSKY | 2019 | 1.516.230.000.000 | 2.843.405.000.000 | 0,53 |
| 2020 | 1.936.517.000.000 | 2.657.609.000.000 | 0,73 |
| 2021 | 1.408.215.000.000 | 2.478.963.000.000 | 0,57 |
| 2022 | 1.162.198.000.000 | 2.233.891.000.000 | 0,52 |
| 14 | PANR | 2019 | 1.184.565.998.000 | 963.240.692.000 | 1,23 |
| 2020 | 1.058.362.855.000 | 708.611.442.000 | 1,49 |
| 2021 | 925.082.511.000 | 540.996.314.000 | 1,71 |
| 2022 | 970.205.949.000 | 563.710.799.000 | 1,72 |
| 15 | PJAA | 2019 | 1.945.232.867.688 | 2.150.682.077.460 | 0,90 |
| 2020 | 2.280.833.275.498 | 1.761.785.544.559 | 1,29 |
| 2021 | 2.931.256.000.000 | 1.492.819.000.000 | 1,96 |
| 2022 | 2.331.855.000.000 | 1.560.929.000.000 | 1,49 |
| 16 | PRAS | 2019 | 1.011.402.296.454 | 645.724.973.344 | 1,57 |
| 2020 | 1.149.071.273.337 | 519.851.307.184 | 2,21 |
| 2021 | 1.150.442.593.596 | 487.352.062.152 | 2,36 |
| 2022 | 1.202.475.433.213 | 374.437.777.944 | 3,21 |
| 17 | RALS | 2019 | 1.480.893.000.000 | 4.168.930.000.000 | 0,36 |
| 2020 | 1.566.474.000.000 | 3.718.744.000.000 | 0,42 |
| 2021 | 1.454.231.000.000 | 3.623.625.000.000 | 0,40 |
| 2022 | 1.506.638.000.000 | 3.728.476.000.000 | 0,40 |
| 18 | RICY | 2019 | 1.162.598.358.789 | 457.256.377.463 | 2,54 |
| 2020 | 1.363.926.876.704 | 372.970.292.357 | 3,66 |
| 2021 | 1.390.806.751.868 | 303.507.215.685 | 4,58 |
| 2022 | 1.404.921.743.541 | 234.960.326.218 | 5,98 |
| 19 | SCMA | 2019 | 1.228.125.546.000 | 5.488.598.527.000 | 0,22 |
| 2020 | 2.870.316.946.000 | 3.896.586.548.000 | 0,74 |
| 2021 | 2.452.264.250.000 | 7.461.176.720.000 | 0,33 |
| 2022 | 2.249.801.234.000 | 8.709.295.893.000 | 0,26 |
| 20 | SMSM | 2019 | 664.678.000.000 | 2.442.303.000.000 | 0,27 |
| 2020 | 727.016.000.000 | 2.648.510.000.000 | 0,27 |
| 2021 | 957.229.000.000 | 2.911.633.000.000 | 0,33 |
| 2022 | 1.060.545.000.000 | 3.319.032.000.000 | 0,32 |
| 21 | SONA | 2019 | 277.278.528.644 | 833.087.509.370 | 0,33 |
| 2020 | 150.391.014.535 | 703.514.273.183 | 0,21 |
| 2021 | 92.020.129.964 | 647.944.937.464 | 0,14 |
| 2022 | 375.187.129.697 | 599.925.297.671 | 0,63 |
| 22 | TURI | 2019 | 2.343.292.000.000 | 3.949.413.000.000 | 0,59 |
| 2020 | 1.894.136.000.000 | 3.870.564.000.000 | 0,49 |
| 2021 | 2.557.751.000.000 | 4.242.638.000.000 | 0,60 |
| 2022 | 3.218.810.000.000 | 4.324.976.000.000 | 0,74 |
| 23 | WOOD | 2019 | 2.817.941.634.186 | 2.700.948.590.874 | 1,04 |
| 2020 | 2.919.169.404.821 | 3.029.837.381.689 | 0,96 |
| 2021 | 3.158.497.024.662 | 3.642.537.753.968 | 0,87 |
| 2022 | 3.195.737.865.490 | 3.760.607.401.264 | 0,85 |
| 24 | HRTA | 2019 | 1.099.943.156.591 | 1.211.246.898.396 | 0,91 |
| 2020 | 1.473.739.202.695 | 1.356.947.214.766 | 1,09 |
| 2021 | 1.962.521.802.121 | 1.515.552.418.426 | 1,29 |
| 2022 | 2.126.513.311.957 | 1.722.573.240.682 | 1,23 |
| 25 | PZZA | 2019 | 769.296.474.698 | 1.339.875.434.340 | 0,57 |
| 2020 | 1.080.898.528.336 | 1.150.367.810.119 | 0,94 |
| 2021 | 974.961.218.070 | 1.224.108.914.953 | 0,80 |
| 2022 | 1.336.677.280.440 | 1.172.921.203.378 | 1,14 |
| 26 | MSIN | 2019 | 725.176.000.000 | 1.374.559.000.000 | 0,53 |
| 2020 | 759.019.000.000 | 1.547.578.000.000 | 0,49 |
| 2021 | 1.024.796.000.000 | 4.422.885.000.000 | 0,23 |
| 2022 | 4.426.500.000.000 | 2.110.584.000.000 | 2,10 |
| 27 | MAPA | 2019 | 1.053.002.000.000 | 3.055.276.000.000 | 0,34 |
| 2020 | 2.392.915.000.000 | 2.989.127.000.000 | 0,80 |
| 2021 | 2.071.182.000.000 | 3.244.254.000.000 | 0,64 |
| 2022 | 2.948.813.000.000 | 4.485.474.000.000 | 0,66 |
| 28 | FILM | 2019 | 26.210.982.351 | 1.414.824.939.772 | 0,02 |
| 2020 | 21.996.574.067 | 1.331.533.415.870 | 0,02 |
| 2021 | 51.496.252.961 | 1.258.218.867.165 | 0,04 |
| 2022 | 76.603.462.574 | 1.538.808.883.999 | 0,05 |
| 29 | IPTV | 2019 | 4.550.681.000.000 | 5.671.082.000.000 | 0,80 |
| 2020 | 3.760.751.000.000 | 7.303.952.000.000 | 0,51 |
| 2021 | 3.376.783.000.000 | 8.139.001.000.000 | 0,41 |
| 2022 | 3.344.198.000.000 | 7.813.094.000.000 | 0,43 |
| 30 | INOV | 2019 | 360.157.931.000 | 331.166.342.000 | 1,09 |
| 2020 | 488.636.199.000 | 307.878.554.000 | 1,59 |
| 2021 | 556.010.323.000 | 334.721.475.000 | 1,66 |
| 2022 | 706.413.038.000 | 293.158.939.000 | 2,41 |

**Lampiran 5**

**Perhitungan *Net Profit Margin* tahun 2019-2022**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode | Tahun | *Earning After Tax* (Rp) | *Sales* (Rp) | *Net Profit Margin* |
| 1 | ACES | 2019 | 1.023.636.538.399 | 8.142.717.045.655 | 12,57 |
| 2020 | 731.310.571.351 | 7.412.766.872.302 | 9,87 |
| 2021 | 704.808.586.631 | 6.543.362.698.900 | 10,77 |
| 2022 | 673.646.864.480 | 6.762.803.342.146 | 9,96 |
| 2 | BATA | 2019 | 23.441.338.000 | 931.271.436.000 | 2,52 |
| 2020 | -177.761.030.000 | 459.584.146.000 | -38,68 |
| 2021 | -51.233.663.000 | 438.484.972.000 | -11,68 |
| 2022 | -51.233.663.000 | 643.454.175.000 | -7,96 |
| 3 | CSAP | 2019 | 68.480.112.000 | 12.079.939.200.000 | 0,57 |
| 2020 | 60.817.945.000 | 12.659.547.242.000 | 0,48 |
| 2021 | 225.314.512.000 | 14.236.423.259.000 | 1,58 |
| 2022 | 263.261.813.000 | 15.447.381.020.000 | 1,70 |
| 4 | ERAA | 2019 | 325.583.191.000 | 32.944.902.671.000 | 0,99 |
| 2020 | 671.172.137.000 | 34.113.454.845.000 | 1,97 |
| 2021 | 1.117.917.248.000 | 43.466.976.696.000 | 2,57 |
| 2022 | 1.076.555.292.000 | 49.471.483.883.000 | 2,18 |
| 5 | GJTL | 2019 | 269.107.000.000 | 15.939.421.000.000 | 1,69 |
| 2020 | 318.914.000.000 | 13.434.592.000.000 | 2,37 |
| 2021 | 74.027.000.000 | 15.344.138.000.000 | 0,48 |
| 2022 | -190.572.000.000 | 17.170.492.000.000 | -1,11 |
| 6 | IKAI | 2019 | -71.717.112.000 | 84.524.926.000 | -84,85 |
| 2020 | -75.056.042.000 | 92.586.834.000 | -81,07 |
| 2021 | -57.546.560.000 | 186.298.319.000 | -30,89 |
| 2022 | -35.290.805.000 | 235.624.901.000 | -14,98 |
| 7 | IMAS | 2019 | 121.769.771.786 | 18.615.129.696.492 | 0,65 |
| 2020 | -675.710.445.502 | 15.230.426.162.673 | -4,44 |
| 2021 | -255.340.000.000 | 19.174.995.000.000 | -1,33 |
| 2022 | 562.551.000.000 | 25.581.929.000.000 | 2,20 |
| 8 | KICI | 2019 | -3.172.619.509 | 91.061.314.601 | -3,48 |
| 2020 | -10.658.558 | 89.388.918.495 | -0,01 |
| 2021 | 21.701.439.355 | 125.731.234.714 | 17,26 |
| 2022 | 431.268.042 | 82.415.191.372 | 0,52 |
| 9 | LPPF | 2019 | 1.366.884.000.000 | 10.276.431.000.000 | 13,30 |
| 2020 | -873.181.000.000 | 4.839.058.000.000 | -18,04 |
| 2021 | 912.854.000.000 | 5.585.975.000.000 | 16,34 |
| 2022 | 1.383.222.000.000 | 6.454.583.000.000 | 21,43 |
| 10 | MAPI | 2019 | 1.163.507.000.000 | 21.637.309.000.000 | 5,38 |
| 2020 | -585.304.000.000 | 14.847.398.000.000 | -3,94 |
| 2021 | 467.684.000.000 | 18.423.803.000.000 | 2,54 |
| 2022 | 2.505.403.000.000 | 26.937.340.000.000 | 9,30 |
| 11 | MNCN | 2019 | 2.352.529.000.000 | 8.353.365.000.000 | 28,16 |
| 2020 | 1.871.028.000.000 | 7.956.238.000.000 | 23,52 |
| 2021 | 2.629.530.000.000 | 10.012.880.000.000 | 26,26 |
| 2022 | 2.244.174.000.000 | 9.065.210.000.000 | 24,76 |
| 12 | MPMX | 2019 | 466.248.000.000 | 16.560.129.000.000 | 2,82 |
| 2020 | 133.572.000.000 | 11.181.671.000.000 | 1,19 |
| 2021 | 411.748.000.000 | 11.913.408.000.000 | 3,46 |
| 2022 | 661.748.000.000 | 12.742.854.000.000 | 5,19 |
| 13 | MSKY | 2019 | -75.323.000.000 | 2.452.679.000.000 | -3,07 |
| 2020 | -200.618.000.000 | 2.015.371.000.000 | -9,95 |
| 2021 | -181.648.000.000 | 1.460.559.000.000 | -12,44 |
| 2022 | -245.390.000.000 | 1.114.894.000.000 | -22,01 |
| 14 | PANR | 2019 | -22.517.311.000 | 1.951.162.527.000 | -1,15 |
| 2020 | -15.673.529.000 | 793.211.964.000 | -1,98 |
| 2021 | -134.809.673.000 | 239.239.995.000 | -56,35 |
| 2022 | 29.384.030.000 | 1.526.643.156.000 | 1,92 |
| 15 | PJAA | 2019 | 233.034.221.183 | 1.358.598.226.353 | 17,15 |
| 2020 | -393.866.133.851 | 414.179.667.509 | -95,10 |
| 2021 | -276.381.000.000 | 389.342.000.000 | -70,99 |
| 2022 | 152.500.000.000 | 957.879.000.000 | 15,92 |
| 16 | PRAS | 2019 | -43.624.116.829 | 340.551.346.399 | -12,81 |
| 2020 | -4.948.479.351 | 300.527.048.812 | -1,65 |
| 2021 | -710.084.072 | 262.061.053.201 | -0,27 |
| 2022 | -90.614.186.434 | 91.714.152.467 | -98,80 |
| 17 | RALS | 2019 | 647.898.000.000 | 5.596.398.000.000 | 11,58 |
| 2020 | 138.874.000.000 | 2.527.951.000.000 | 5,49 |
| 2021 | 166.161.000.000 | 2.592.682.000.000 | 6,41 |
| 2022 | 351.998.000.000 | 2.996.613.000.000 | 11,75 |
| 18 | RICY | 2019 | 17.219.044.542 | 2.151.323.988.585 | 0,80 |
| 2020 | -77.578.476.383 | 1.286.059.282.439 | -6,03 |
| 2021 | -66.098.078.641 | 1.375.931.426.011 | -4,80 |
| 2022 | -69.375.798.083 | 1.214.494.538.430 | -5,71 |
| 19 | SCMA | 2019 | 1.051.164.602.000 | 5.523.362.497.000 | 19,03 |
| 2020 | 1.150.063.239.000 | 5.101.113.259.000 | 22,55 |
| 2021 | 1.337.985.791.000 | 5.930.261.093.000 | 22,56 |
| 2022 | 679.875.021.000 | 7.132.533.909.000 | 9,53 |
| 20 | SMSM | 2019 | 638.676.000.000 | 3.935.811.000.000 | 16,23 |
| 2020 | 539.116.000.000 | 3.233.693.000.000 | 16,67 |
| 2021 | 728.263.000.000 | 4.162.931.000.000 | 17,49 |
| 2022 | 935.944.000.000 | 4.894.164.000.000 | 19,12 |
| 21 | SONA | 2019 | 78.298.581.843 | 1.748.819.551.691 | 4,48 |
| 2020 | -131.555.433.792 | 245.551.577.771 | -53,58 |
| 2021 | -57.300.993.143 | 67.870.642.048 | -84,43 |
| 2022 | -48.290.136.664 | 318.840.867.806 | -15,15 |
| 22 | TURI | 2019 | 583.234.000.000 | 13.000.217.000.000 | 4,49 |
| 2020 | 42.664.000.000 | 8.320.674.000.000 | 0,51 |
| 2021 | 540.400.000.000 | 12.151.643.000.000 | 4,45 |
| 2022 | 901.053.000.000 | 14.571.495.000.000 | 6,18 |
| 23 | WOOD | 2019 | 218.064.313.042 | 2.136.286.045.964 | 10,21 |
| 2020 | 314.373.402.229 | 2.968.618.441.357 | 10,59 |
| 2021 | 535.295.612.635 | 5.416.331.556.250 | 9,88 |
| 2022 | 177.124.125.126 | 4.526.699.532.441 | 3,91 |
| 24 | HRTA | 2019 | 149.990.636.633 | 3.235.522.159.813 | 4,64 |
| 2020 | 170.679.197.734 | 4.138.626.813.254 | 4,12 |
| 2021 | 194.432.397.219 | 5.237.905.426.180 | 3,71 |
| 2022 | 254.127.589.783 | 6.918.453.560.506 | 3,67 |
| 25 | PZZA | 2019 | 200.020.704.732 | 3.986.701.142.133 | 5,02 |
| 2020 | -93.519.909.374 | 3.458.405.977.840 | -2,70 |
| 2021 | 49.986.602.500 | 3.418.811.243.788 | 1,46 |
| 2022 | -23.456.287.257 | 3.612.319.039.640 | -0,65 |
| 26 | MSIN | 2019 | 213.603.000.000 | 1.780.848.000.000 | 11,99 |
| 2020 | 168.876.000.000 | 1.389.166.000.000 | 12,16 |
| 2021 | 401.848.000.000 | 3.082.075.000.000 | 13,04 |
| 2022 | 340.763.000.000 | 3.517.808.000.000 | 9,69 |
| 27 | MAPA | 2019 | 686.865.000.000 | 7.472.911.000.000 | 9,19 |
| 2020 | 4.338.000.000 | 4.781.480.000.000 | 0,09 |
| 2021 | 223.759.000.000 | 6.042.002.000.000 | 3,70 |
| 2022 | 1.173.424.000.000 | 9.801.240.000.000 | 11,97 |
| 28 | FILM | 2019 | 60.956.713.925 | 250.246.383.324 | 24,36 |
| 2020 | -58.796.521.152 | 122.365.818.348 | -48,05 |
| 2021 | 30.136.148.580 | 255.041.469.597 | 11,82 |
| 2022 | 156.105.724.129 | 436.858.263.010 | 35,73 |
| 29 | IPTV | 2019 | 326.185.000.000 | 3.524.913.000.000 | 9,25 |
| 2020 | 240.368.000.000 | 3.685.291.000.000 | 6,52 |
| 2021 | 192.468.000.000 | 3.741.668.000.000 | 5,14 |
| 2022 | -140.339.000.000 | 2.678.799.000.000 | -5,24 |
| 30 | INOV | 2019 | 22.534.439.000 | 494.684.971.000 | 4,56 |
| 2020 | -9.234.526.000 | 518.652.053.000 | -1,78 |
| 2021 | 27.322.803.000 | 633.300.205.000 | 4,31 |
| 2022 | -36.392.146.000 | 691.532.368.000 | -5,26 |

**Lampiran 6**

**Perhitungan *Firm Size* tahun 2019-2022**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No | Kode | Tahun | Total Aktiva (Rp) | *Firm*  *Size* |
| 1 | ACES | 2019 | 6.641.808.005.145 | 29,52 |
| 2020 | 7.247.063.894.294 | 29,61 |
| 2021 | 7.171.138.470.214 | 29,60 |
| 2022 | 7.249.254.612.049 | 29,61 |
| 2 | BATA | 2019 | 863.146.554.000 | 27,48 |
| 2020 | 775.324.937.000 | 27,38 |
| 2021 | 652.742.235.000 | 27,20 |
| 2022 | 724.073.958.000 | 27,31 |
| 3 | CSAP | 2019 | 6.584.587.023.000 | 29,52 |
| 2020 | 7.616.266.096.000 | 29,66 |
| 2021 | 8.505.127.561.000 | 29,77 |
| 2022 | 9.645.596.019.000 | 29,90 |
| 4 | ERAA | 2019 | 9.747.703.198.000 | 29,91 |
| 2020 | 11.211.369.042.000 | 30,05 |
| 2021 | 11.372.225.256.000 | 30,06 |
| 2022 | 17.058.217.814.000 | 30,47 |
| 5 | GJTL | 2019 | 18.856.075.000.000 | 30,57 |
| 2020 | 17.781.660.000.000 | 30,51 |
| 2021 | 18.400.697.000.000 | 30,54 |
| 2022 | 19.016.012.000.000 | 30,58 |
| 6 | IKAI | 2019 | 1.357.533.090.000 | 27,94 |
| 2020 | 1.285.201.213.000 | 27,88 |
| 2021 | 1.243.123.975.000 | 27,85 |
| 2022 | 1.215.822.756.000 | 27,83 |
| 7 | IMAS | 2019 | 44.697.971.458.665 | 31,43 |
| 2020 | 48.408.700.495.082 | 31,51 |
| 2021 | 51.023.608.000.000 | 31,56 |
| 2022 | 57.445.068.000.000 | 31,68 |
| 8 | KICI | 2019 | 152.818.996.760 | 25,75 |
| 2020 | 157.023.139.112 | 25,78 |
| 2021 | 185.698.138.869 | 25,95 |
| 2022 | 181.667.554.919 | 25,93 |
| 9 | LPPF | 2019 | 4.832.910.000.000 | 29,21 |
| 2020 | 6.319.074.000.000 | 29,47 |
| 2021 | 5.851.229.000.000 | 29,40 |
| 2022 | 5.750.217.000.000 | 29,38 |
| 10 | MAPI | 2019 | 13.937.115.000.000 | 30,27 |
| 2020 | 17.650.451.000.000 | 30,50 |
| 2021 | 16.767.977.000.000 | 30,45 |
| 2022 | 20.968.046.000.000 | 30,67 |
| 11 | MNCN | 2019 | 17.836.430.000.000 | 30,51 |
| 2020 | 18.923.235.000.000 | 30,57 |
| 2021 | 20.874.784.000.000 | 30,67 |
| 2022 | 22.421.559.000.000 | 30,74 |
| 12 | MPMX | 2019 | 9.563.681.000.000 | 29,89 |
| 2020 | 9.209.838.000.000 | 29,85 |
| 2021 | 9.869.734.000.000 | 29,92 |
| 2022 | 8.889.818.000.000 | 29,82 |
| 13 | MSKY | 2019 | 4.359.635.000.000 | 29,10 |
| 2020 | 4.594.126.000.000 | 29,16 |
| 2021 | 3.887.178.000.000 | 28,99 |
| 2022 | 3.396.089.000.000 | 28,85 |
| 14 | PANR | 2019 | 2.147.806.690.000 | 28,40 |
| 2020 | 1.766.974.297.000 | 28,20 |
| 2021 | 1.466.078.825.000 | 28,01 |
| 2022 | 1.533.916.748.000 | 28,06 |
| 15 | PJAA | 2019 | 4.095.914.945.148 | 29,04 |
| 2020 | 4.042.618.820.057 | 29,03 |
| 2021 | 4.424.075.000.000 | 29,12 |
| 2022 | 3.892.784.000.000 | 28,99 |
| 16 | PRAS | 2019 | 1.657.127.269.798 | 28,14 |
| 2020 | 1.668.922.580.521 | 28,14 |
| 2021 | 1.637.794.655.748 | 28,12 |
| 2022 | 1.576.913.211.157 | 28,09 |
| 17 | RALS | 2019 | 5.649.823.000.000 | 29,36 |
| 2020 | 5.285.218.000.000 | 29,30 |
| 2021 | 5.077.856.000.000 | 29,26 |
| 2022 | 5.235.114.000.000 | 29,29 |
| 18 | RICY | 2019 | 1.619.854.736.252 | 28,11 |
| 2020 | 1.736.897.169.061 | 28,18 |
| 2021 | 1.694.313.967.553 | 28,16 |
| 2022 | 1.639.882.069.759 | 28,13 |
| 19 | SCMA | 2019 | 6.716.724.073.000 | 29,54 |
| 2020 | 6.766.903.494.000 | 29,54 |
| 2021 | 9.913.440.970.000 | 29,92 |
| 2022 | 10.959.097.127.000 | 30,03 |
| 20 | SMSM | 2019 | 3.106.981.000.000 | 28,76 |
| 2020 | 3.106.981.000.000 | 28,76 |
| 2021 | 3.868.862.000.000 | 28,98 |
| 2022 | 4.379.577.000.000 | 29,11 |
| 21 | SONA | 2019 | 1.110.366.038.014 | 27,74 |
| 2020 | 853.905.287.718 | 27,47 |
| 2021 | 739.965.067.428 | 27,33 |
| 2022 | 975.112.427.368 | 27,61 |
| 22 | TURI | 2019 | 6.292.705.000.000 | 29,47 |
| 2020 | 5.764.700.000.000 | 29,38 |
| 2021 | 6.800.389.000.000 | 29,55 |
| 2022 | 7.543.786.000.000 | 29,65 |
| 23 | WOOD | 2019 | 5.518.890.225.060 | 29,34 |
| 2020 | 5.949.006.786.510 | 29,41 |
| 2021 | 6.801.034.778.630 | 29,55 |
| 2022 | 6.956.345.266.754 | 29,57 |
| 24 | HRTA | 2019 | 2.311.190.054.987 | 28,47 |
| 2020 | 2.830.686.417.461 | 28,67 |
| 2021 | 3.478.074.220.547 | 28,88 |
| 2022 | 3.849.086.552.639 | 28,98 |
| 25 | PZZA | 2019 | 2.109.171.909.038 | 28,38 |
| 2020 | 2.231.266.338.455 | 28,43 |
| 2021 | 2.199.070.133.023 | 28,42 |
| 2022 | 2.509.598.483.818 | 28,55 |
| 26 | MSIN | 2019 | 2.099.735.000.000 | 28,37 |
| 2020 | 2.306.597.000.000 | 28,47 |
| 2021 | 5.447.681.000.000 | 29,33 |
| 2022 | 6.537.084.000.000 | 29,51 |
| 27 | MAPA | 2019 | 4.108.278.000.000 | 29,04 |
| 2020 | 5.382.042.000.000 | 29,31 |
| 2021 | 5.315.436.000.000 | 29,30 |
| 2022 | 7.434.287.000.000 | 29,64 |
| 28 | FILM | 2019 | 1.441.035.922.123 | 28,00 |
| 2020 | 1.353.529.989.937 | 27,93 |
| 2021 | 1.309.715.120.125 | 27,90 |
| 2022 | 1.615.412.346.573 | 28,11 |
| 29 | IPTV | 2019 | 10.221.763.000.000 | 29,96 |
| 2020 | 11.064.703.000.000 | 30,03 |
| 2021 | 11.515.784.000.000 | 30,07 |
| 2022 | 11.157.292.000.000 | 30,04 |
| 30 | INOV | 2019 | 691.324.273.000 | 27,26 |
| 2020 | 796.514.753.000 | 27,40 |
| 2021 | 890.731.798.000 | 27,52 |
| 2022 | 999.571.977.000 | 27,63 |

**Lampiran 7**

**Perhitungan *Earning per Share* tahun 2019-2022**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode | Tahun | Laba Saham Biasa (Rp) | Saham Biasa yang Beredar (Rp) | EPS |
| 1 | ACES | 2019 | 1,017,394,917,073 | 17,074,836,037 | 59,58 |
| 2020 | 733,195,452,445 | 17,106,935,544 | 42,86 |
| 2021 | 690,770,530,338 | 17,106,935,544 | 40,38 |
| 2022 | 664,342,863,394 | 17,106,935,544 | 38,83 |
| 2 | BATA | 2019 | -23.441.338.000 | 1.300.000.000 | 18,03 |
| 2020 | -177.761.030.000 | 1.300.000.000 | -136,74 |
| 2021 | -51.207.969.000 | 1.300.000.000 | -39,39 |
| 2022 | -105.916.570.000 | 1.300.000.000 | -81,47 |
| 3 | CSAP | 2019 | 60.833.682.000 | 4.458.352.920 | 13,64 |
| 2020 | 60.477.744.000 | 4.458.352.920 | 13,57 |
| 2021 | 211.514.218.000 | 4.458.352.920 | 47,44 |
| 2022 | 239.115.408.000 | 4.458.352.920 | 53,63 |
| 4 | ERAA | 2019 | 295.066.452.000 | 3.190.000.000 | 92 |
| 2020 | 612.004.625.000 | 3.181.076.859 | 192 |
| 2021 | 1.012.375.634.000 | 15.858.157.216 | 63,68 |
| 2022 | 1.012.872.953.000 | 15.858.157.216 | 63,87 |
| 5 | GJTL | 2019 | 269.107.000.000 | 3.484.408.600 | 77,23 |
| 2020 | 320.376.000.000 | 3.484.408.600 | 91,94 |
| 2021 | 80.495.000.000 | 3.484.408.600 | 23 |
| 2022 | -181.389.000.000 | 3.484.408.600 | -52 |
| 6 | IKAI | 2019 | -67.574.996.000 | 12.297.784.282 | -5,49 |
| 2020 | -70.776.918.000 | 13.305.799.387 | -5,32 |
| 2021 | -55.975.292.015 | 13.305.799.387 | -4,21 |
| 2022 | -37.361.338.056 | 13.305.799.387 | -2,81 |
| 7 | IMAS | 2019 | 170.060.341.679 | 2.765.278.412 | 61,50 |
| 2020 | -545.893.197.750 | 3.101.074.212 | -176,03 |
| 2021 | -264.778.000.000 | 3.994.000.000 | -66,29 |
| 2022 | 443.499.000.000 | 3.994.000.000 | 111,03 |
| 8 | KICI | 2019 | -3.172.619.509 | 276.000.000 | -11,49 |
| 2020 | -10.658.558 | 276.000.000 | -0,04 |
| 2021 | 21.701.439.355 | 276.000.000 | 78,63 |
| 2022 | 431.268.042 | 276.000.000 | 1,56 |
| 9 | LPPF | 2019 | 1.366.884.000.000 | 2.780.000.000 | 492 |
| 2020 | -873.181.000.000 | 2.630.000.000 | -332 |
| 2021 | 912,854.000.000 | 2.603.000.000 | 351 |
| 2022 | 1.383.222.000.000 | 2.376.000.000 | 582 |
| 10 | MAPI | 2019 | 933.493.000.000 | 16.539.442.287 | 56 |
| 2020 | -553.716.000.000 | 16.539.613.400 | -33 |
| 2021 | 420.176.000.000 | 16.539.613.400 | 25 |
| 2022 | 2.109.640.000.000 | 16.539.613.400 | 128 |
| 11 | MNCN | 2019 | 2.233.316.000.000 | 12.419.386.538 | 179,82 |
| 2020 | 1.747.519.000.000 | 12.660.834.390 | 138,03 |
| 2021 | 2.430.208.000.000 | 13.228.043.702 | 183,72 |
| 2022 | 2.056.400.000.000 | 13.227.161.510 | 155,47 |
| 12 | MPMX | 2019 | 433.065.000.000 | 4.267.951.691 | 101 |
| 2020 | 118.331.000.000 | 4.309.473.568 | 27 |
| 2021 | 411.735.000.000 | 4.315.160.230) | 95 |
| 2022 | 661.732.000.000 | 4.343.173.810 | 152 |
| 13 | MSKY | 2019 | -75.323.000.000 | 9.301.267.060 | -8,1 |
| 2020 | -200.618.000.000 | 9.971.852.402 | -20,1 |
| 2021 | -181.648.000.000 | 9.971.852.402 | -18,2 |
| 2022 | -245.390.000.000 | 9.971.852.402 | -24,6 |
| 14 | PANR | 2019 | -44.080.745.000 | 1.200.000.000 | -36,73 |
| 2020 | -177.972.541.000 | 1.200.000.000 | -148,31 |
| 2021 | -103.275.497.000 | 1.200.000.000 | -86,06 |
| 2022 | 12.243.644.000 | 1.200.000.000 | 0,01 |
| 15 | PJAA | 2019 | 228,670,274,638 | 1,599,999,998 | 144 |
| 2020 | -392,838,321,076 | 1,599,999,998 | -246 |
| 2021 | -275.021.000.000 | 1,599,999,998 | -172 |
| 2022 | 154.228.000.000 | 1,599,999,998 | 96 |
| 16 | PRAS | 2019 | -43.624.116.829 | 701.043.478 | -62,2 |
| 2020 | -4.948.479.351 | 701.043.478 | -7,1 |
| 2021 | -710.084.072 | 701.043.478 | -1 |
| 2022 | -90.614.186.434 | 701.043.478 | -129,3 |
| 17 | RALS | 2019 | 647.898.000.000 | 6.740.298.352 | 96,12 |
| 2020 | -138.874.000.000 | 6.741.095.323 | -20,60 |
| 2021 | 166.161.000.000 | 6.530.930.890 | 25,44 |
| 2022 | 351.998 .000.000 | 6.267.169.837 | 56,17 |
| 18 | RICY | 2019 | 18.513.517.446 | 641.717.510 | 28,85 |
| 2020 | -76.987.283.804 | 641.717.510 | -119,97 |
| 2021 | -66.251.318.003 | 641.717.510 | -103,24 |
| 2022 | -64.988.406.391 | 641.717.510 | -101,27 |
| 19 | SCMA | 2019 | 1.070.166.566.000 | 14.678.761.176 | 72,91 |
| 2020 | 1.148.342.286.000 | 14.179.293.104 | 80,99 |
| 2021 | 1.347.464.222.000 | 63.210.035.553 | 21,31 |
| 2022 | 846.360.601.000 | 63.207.375.385 | 13,39 |
| 20 | SMSM | 2019 | 577.522.000.000 | 5.758.675.440 | 100 |
| 2020 | 487742.000.000 | 5.758.675.440 | 85 |
| 2021 | 662.041.000.000 | 5.758.675.440 | 115 |
| 2022 | 848.315.000.000 | 5.758.675.440 | 147 |
| 21 | SONA | 2019 | 78.219.111.499 | 331.200.000 | 236 |
| 2020 | -131.403.637.054 | 331.200.000 | -397 |
| 2021 | -57.240.618.286 | 331.200.000 | -173 |
| 2022 | -48.217.604.115 | 331.200.000 | -146 |
| 22 | TURI | 2019 | 582.707.000.000 | 5.580.000.000 | 104 |
| 2020 | 42.799.000.000 | 5.580.000.000 | 8 |
| 2021 | 538.482.000.000 | 5.580.000.000 | 97 |
| 2022 | 898.404.000.000 | 5.441.175.524 | 165 |
| 23 | WOOD | 2019 | 217.472.643.797 | 6.306.250.000 | 34,49 |
| 2020 | 314.011.755.643 | 6.306.250.000 | 49,79 |
| 2021 | 536.608.966.841 | 6.343.750.000 | 84,59 |
| 2022 | 177.561.573.287 | 6.343.293.542 | 27,99 |
| 24 | HRTA | 2019 | 150.109.583.855 | 4.605.262.400 | 32,60 |
| 2020 | 170.765.357.551 | 4.605.262.400 | 37,08 |
| 2021 | 193.976.113.572 | 4.605.262.400 | 42,12 |
| 2022 | 253.521.017.628 | 4.605.262.400 | 55,05 |
| 25 | PZZA | 2019 | 200.020.704.732 | 3.021.875.000 | 66,19 |
| 2020 | -93.519.909.374 | 3.009.473.636 | -31,07 |
| 2021 | 49.986.602.500 | 3.005.490.700 | 16,63 |
| 2022 | -23.456.287.257 | 3.005.490.700 | -7,80 |
| 26 | MSIN | 2019 | 211.412.000.000 | 5.202.000.000 | 40,64 |
| 2020 | 234.871.000.000 | 10.404.000.000 | 22,58 |
| 2021 | 398.569.000.000 | 11.288.511.562 | 35,31 |
| 2022 | 339.771.000.000 | 11.444.400.000 | 29,69 |
| 27 | MAPA | 2019 | 686.771.000.000 | 2.850.400.000 | 241 |
| 2020 | 2.078.000.000 | 2.850.400.000 | 1 |
| 2021 | 250.752.000.000 | 2.850.400.000 | 88 |
| 2022 | 1.174.747.000.000 | 2.850.400.000 | 412 |
| 28 | FILM | 2019 | 60.964.618.745 | 9.511.217.000 | 6,41 |
| 2020 | -56.959.984.824 | 9.452.547.267 | -6,03 |
| 2021 | 33.670.492.951 | 9.364.296.600 | 3,60 |
| 2022 | 159.988.797.132 | 9.474.990.052 | 16,89 |
| 29 | IPTV | 2019 | 312.346.000.000 | 29.076.862.896 | 10,74 |
| 2020 | 229.987.000.000 | 37.716.914.825 | 6,06 |
| 2021 | 198.660.000.000 | 41.206.076.099 | 4,82 |
| 2022 | -123.219.000.000 | 42.197.950.841 | -2,92 |
| 30 | INOV | 2019 | 22.534.439.000 | 1.808.221.900 | 12,46 |
| 2020 | -9.234.526.000 | 1.808.221.900 | -5,11 |
| 2021 | 27.322.803.000 | 1.808.221.900 | 15,11 |
| 2022 | -36.392.146.000 | 1.808.221.900 | -20,13 |

**Lampiran 8**

**Hasil Perhitungan Semua Variabel Penelitian Tahun 2019-2022**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Thn.** | **Perusahaan** | **DFL (X1)** | **CR (X2)** | **DER (X3)** | **NPM (X4)** | **SIZE (X5)** | **EPS (Y)** |
| 2019 | Ace Hardware Indonesia Tbk | 0,88 | 5,57 | 0,42 | 12,57 | 29,52 | 59,58 |
| Sepatu Bata Tbk. | 1,09 | 3,31 | 0,24 | 2,52 | 27,48 | 18,03 |
| Catur Sentosa Adiprana Tbk | -11,33 | 1,14 | 2,34 | 0,57 | 29,52 | 13,64 |
| Erajaya Swasembada Tbk | 1,35 | 1,50 | 0,96 | 0,99 | 29,91 | 92 |
| Gajah Tunggal Tbk. | 0,73 | 1,49 | 2,02 | 1,69 | 30,57 | 77,23 |
| Intikeramik Alamasri Industri | -22,43 | 8,29 | 0,48 | -84,85 | 27,94 | -5,49 |
| Indomobil Sukses Internasional | -114,99 | 0,77 | 3,75 | 0,65 | 31,43 | 61,50 |
| Kedaung Indah Can Tbk | -0,12 | 7,58 | 0,75 | -3,48 | 25,75 | -11,49 |
| Matahari Department Store Tbk. | 2,12 | 1,06 | 1,77 | 13,30 | 29,21 | 492 |
| Mitra Adiperkasa Tbk. | 0,71 | 1,44 | 0,89 | 5,38 | 30,27 | 56 |
| Media Nusantara Citra Tbk | 1,25 | 3,57 | 0,42 | 28,16 | 30,51 | 179,82 |
| Mitra Pinasthika Mustika Tbk | -7,55 | 2,01 | 0,32 | 2,82 | 29,89 | 101 |
| MNC Sky Vision Tbk. | 1,15 | 0,98 | 0,53 | -3,07 | 29,10 | -8,1 |
| Panorama Sentrawisata Tbk. | 0,36 | 1,46 | 1,23 | -1,15 | 28,40 | -36,73 |
| Pembangunan Jaya Ancol Tbk. | 1,00 | 1,03 | 0,90 | 17,15 | 29,04 | 144 |
| Prima Alloy Steel Universal Tbk. | 1,03 | 0,60 | 1,57 | -12,81 | 28,14 | -62,2 |
| Ramayana Lestari Sentosa Tbk. | -2,41 | 3,54 | 0,36 | 11,58 | 29,36 | 96,12 |
| Ricky Putra Globalindo Tbk | -17,11 | 1,20 | 2,54 | 0,80 | 28,11 | 28,85 |
| Surya Citra Media Tbk | 1,04 | 3,60 | 0,22 | 19,03 | 29,54 | 72,91 |
| Selamat Sempurna Tbk | -2,83 | 4,64 | 0,27 | 16,23 | 28,76 | 100 |
| Sona Topas Tourism Industry | 0,68 | 4,29 | 0,33 | 4,48 | 27,74 | 236 |
| Tunas Ridean Tbk | 0,56 | 1,47 | 0,59 | 4,49 | 29,47 | 104 |
| Integra Indocabinet Tbk. | 0,77 | 1,30 | 1,04 | 10,21 | 29,34 | 34,49 |
| Hartadinata Abadi Tbk. | 0,90 | 10,07 | 0,91 | 4,64 | 28,47 | 32,60 |
| Sarimelati Kencana Tbk. | 1,25 | 1,32 | 0,57 | 5,02 | 28,38 | 66,19 |
| MNC Digital Entertainment Tbk. | -3,78 | 2,92 | 0,53 | 11,99 | 28,37 | 40,64 |
| Map Aktif Adiperkasa Tbk. | 1,26 | 3,65 | 0,34 | 9,19 | 29,04 | 241 |
| MD Pictures Tbk. | 1,03 | 12,79 | 0,02 | 24,36 | 28,00 | 6,41 |
| MNC Vision Networks Tbk. | 0,80 | 0,61 | 0,80 | 9,25 | 29,96 | 10,74 |
| Inocycle Technology Group Tbk. | -0,63 | 1,32 | 1,09 | 4,56 | 27,26 | 12,46 |
| 2020 | Ace Hardware Indonesia Tbk | 1,02 | 5,96 | 0,39 | 9,87 | 29,61 | 42,86 |
| Sepatu Bata Tbk. | 1,31 | 1,38 | 0,38 | -38,68 | 27,38 | -136,74 |
| Catur Sentosa Adiprana Tbk | -0,03 | 1,09 | 2,71 | 0,48 | 29,66 | 13,57 |
| Erajaya Swasembada Tbk | 2,59 | 1,47 | 0,97 | 1,97 | 30,05 | 192 |
| Gajah Tunggal Tbk. | 4,71 | 1,61 | 1,59 | 2,37 | 30,51 | 91,94 |
| Intikeramik Alamasri Industri | 0,36 | 7,82 | 0,53 | -81,07 | 27,88 | -5,32 |
| Indomobil Sukses Internasional | 15,03 | 0,76 | 2,81 | -4,44 | 31,51 | -176,03 |
| Kedaung Indah Can Tbk | -2,05 | 7,83 | 0,94 | -0,01 | 25,78 | -0,04 |
| Matahari Department Store Tbk. | 1,67 | 0,56 | 9,87 | -18,04 | 29,47 | -332 |
| Mitra Adiperkasa Tbk. | 0,79 | 1,11 | 1,72 | -3,94 | 30,50 | -33 |
| Media Nusantara Citra Tbk | 1,14 | 3,85 | 0,31 | 23,52 | 30,57 | 138,03 |
| Mitra Pinasthika Mustika Tbk | 1,75 | 1,54 | 0,46 | 1,19 | 29,85 | 27 |
| MNC Sky Vision Tbk. | 1,84 | 1,24 | 0,73 | -9,95 | 29,16 | -20,1 |
| Panorama Sentrawisata Tbk. | -0,95 | 0,92 | 1,49 | -1,98 | 28,20 | -148,31 |
| Pembangunan Jaya Ancol Tbk. | 1,66 | 0,30 | 1,29 | -95,10 | 29,03 | -246 |
| Prima Alloy Steel Universal Tbk. | 0,87 | 2,38 | 2,21 | -1,65 | 28,14 | -7,1 |
| Ramayana Lestari Sentosa Tbk. | 0,85 | 3,46 | 0,42 | 5,49 | 29,30 | -20,60 |
| Ricky Putra Globalindo Tbk | 1,44 | 1,33 | 3,66 | -6,03 | 28,18 | -119,97 |
| Surya Citra Media Tbk | 1,14 | 2,34 | 0,74 | 22,55 | 29,54 | 80,99 |
| Selamat Sempurna Tbk | 0,95 | 5,76 | 0,27 | 16,67 | 28,76 | 85 |
| Sona Topas Tourism Industry | 0,94 | 7,49 | 0,21 | -53,58 | 27,47 | -397 |
| Tunas Ridean Tbk | 1,10 | 1,69 | 0,49 | 0,51 | 29,38 | 8 |
| Integra Indocabinet Tbk. | 0,98 | 1,33 | 0,96 | 10,59 | 29,41 | 49,79 |
| Hartadinata Abadi Tbk. | 0,36 | 12,76 | 1,09 | 4,12 | 28,67 | 37,08 |
| Sarimelati Kencana Tbk. | 1,20 | 0,83 | 0,94 | -2,70 | 28,43 | -31,07 |
| MNC Digital Entertainment Tbk. | 1,74 | 3,28 | 0,49 | 12,16 | 28,47 | 22,58 |
| Map Aktif Adiperkasa Tbk. | 0,99 | 1,87 | 0,80 | 0,09 | 29,31 | 1 |
| MD Pictures Tbk. | 0,98 | 10,57 | 0,02 | -48,05 | 27,93 | -6,03 |
| MNC Vision Networks Tbk. | 1,66 | 1,15 | 0,51 | 6,52 | 30,03 | 6,06 |
| Inocycle Technology Group Tbk. | 1,66 | 0,98 | 1,59 | -1,78 | 27,40 | -5,11 |
| 2021 | Ace Hardware Indonesia Tbk | 0,73 | 7,19 | 0,29 | 10,77 | 29,60 | 40,38 |
| Sepatu Bata Tbk. | 0,98 | 1,51 | 0,53 | -11,68 | 27,20 | -39,39 |
| Catur Sentosa Adiprana Tbk | 4,29 | 1,09 | 2,75 | 1,58 | 29,77 | 47,44 |
| Erajaya Swasembada Tbk | -1,33 | 1,55 | 0,76 | 2,57 | 30,06 | 63,68 |
| Gajah Tunggal Tbk. | 0,93 | 1,76 | 1,57 | 0,48 | 30,54 | 23 |
| Intikeramik Alamasri Industri | 0,30 | 0,87 | 0,59 | -30,89 | 27,85 | -4,21 |
| Indomobil Sukses Internasional | -0,96 | 0,72 | 2,97 | -1,33 | 31,56 | -66,29 |
| Kedaung Indah Can Tbk | -0,18 | 5,05 | 0,64 | 17,26 | 25,95 | 78,63 |
| Matahari Department Store Tbk. | 0,90 | 0,73 | 4,82 | 16,34 | 29,40 | 351 |
| Mitra Adiperkasa Tbk. | 0,91 | 1,23 | 1,35 | 2,54 | 30,45 | 25 |
| Media Nusantara Citra Tbk | 0,82 | 4,08 | 0,18 | 26,26 | 30,67 | 183,72 |
| Mitra Pinasthika Mustika Tbk | -30,09 | 1,44 | 0,58 | 3,46 | 29,92 | 95 |
| MNC Sky Vision Tbk. | -1,67 | 0,81 | 0,57 | -12,44 | 28,99 | -18,2 |
| Panorama Sentrawisata Tbk. | -1,69 | 0,71 | 1,71 | -56,35 | 28,01 | -86,06 |
| Pembangunan Jaya Ancol Tbk. | -0,54 | 0,85 | 1,96 | -70,99 | 29,12 | -172 |
| Prima Alloy Steel Universal Tbk. | -3,49 | 1,85 | 2,36 | -0,27 | 28,12 | -1 |
| Ramayana Lestari Sentosa Tbk. | 1,40 | 3,59 | 0,40 | 6,41 | 29,26 | 25,44 |
| Ricky Putra Globalindo Tbk | -0,76 | 2,69 | 4,58 | -4,80 | 28,16 | -103,24 |
| Surya Citra Media Tbk | -3,67 | 3,92 | 0,33 | 22,56 | 29,92 | 21,31 |
| Selamat Sempurna Tbk | 1,03 | 4,18 | 0,33 | 17,49 | 28,98 | 115 |
| Sona Topas Tourism Industry | 1,54 | 12,05 | 0,14 | -84,43 | 27,33 | -173 |
| Tunas Ridean Tbk | 2,33 | 1,58 | 0,60 | 4,45 | 29,55 | 97 |
| Integra Indocabinet Tbk. | 0,99 | 2,07 | 0,87 | 9,88 | 29,55 | 84,59 |
| Hartadinata Abadi Tbk. | -0,45 | 4,66 | 1,29 | 3,71 | 28,88 | 42,12 |
| Sarimelati Kencana Tbk. | 0,71 | 0,93 | 0,80 | 1,46 | 28,42 | 16,63 |
| MNC Digital Entertainment Tbk. | 0,41 | 4,48 | 0,23 | 13,04 | 29,33 | 35,31 |
| Map Aktif Adiperkasa Tbk. | -2,26 | 2,21 | 0,64 | 3,70 | 29,30 | 88 |
| MD Pictures Tbk. | 0,75 | 4,39 | 0,04 | 11,82 | 27,90 | 3,60 |
| MNC Vision Networks Tbk. | 0,82 | 1,15 | 0,41 | 5,14 | 30,07 | 4,82 |
| Inocycle Technology Group Tbk. | -0,70 | 0,84 | 1,66 | 4,31 | 27,52 | 15,11 |
| 2022 | Ace Hardware Indonesia Tbk | 0,99 | 8,01 | 0,22 | 9,96 | 29,61 | 38,83 |
| Sepatu Bata Tbk. | 25,62 | 1,03 | 1,26 | -7,96 | 27,31 | -81,47 |
| Catur Sentosa Adiprana Tbk | 0,76 | 1,05 | 2,86 | 1,70 | 29,90 | 53,63 |
| Erajaya Swasembada Tbk | 0,04 | 1,24 | 1,37 | 2,18 | 30,47 | 63,87 |
| Gajah Tunggal Tbk. | 1,09 | 1,67 | 1,63 | -1,11 | 30,58 | -52 |
| Intikeramik Alamasri Industri | 0,32 | 0,35 | 0,63 | -14,98 | 27,83 | -2,81 |
| Indomobil Sukses Internasional | -5,15 | 0,75 | 3,05 | 2,20 | 31,68 | 111,03 |
| Kedaung Indah Can Tbk | 1,02 | 6,65 | 0,59 | 0,52 | 25,93 | 1,56 |
| Matahari Department Store Tbk. | 1,02 | 0,61 | 8,91 | 21,43 | 29,38 | 582 |
| Mitra Adiperkasa Tbk. | 1,11 | 1,42 | 1,16 | 9,30 | 30,67 | 128 |
| Media Nusantara Citra Tbk | 1,01 | 4,72 | 0,13 | 24,76 | 30,74 | 155,47 |
| Mitra Pinasthika Mustika Tbk | 1,03 | 1,88 | 0,44 | 5,19 | 29,82 | 152 |
| MNC Sky Vision Tbk. | 1,03 | 0,91 | 0,52 | -22,01 | 28,85 | -24,6 |
| Panorama Sentrawisata Tbk. | 0,82 | 0,95 | 1,72 | 1,92 | 28,06 | 0,01 |
| Pembangunan Jaya Ancol Tbk. | 0,46 | 0,60 | 1,49 | 15,92 | 28,99 | 96 |
| Prima Alloy Steel Universal Tbk. | -0,61 | 1,38 | 3,21 | -98,80 | 28,09 | -129,3 |
| Ramayana Lestari Sentosa Tbk. | 0,76 | 3,66 | 0,40 | 11,75 | 29,29 | 56,17 |
| Ricky Putra Globalindo Tbk | 0,22 | 1,35 | 5,98 | -5,71 | 28,13 | -101,27 |
| Surya Citra Media Tbk | 1,00 | 3,66 | 0,26 | 9,53 | 30,03 | 13,39 |
| Selamat Sempurna Tbk | 1,07 | 4,43 | 0,32 | 19,12 | 29,11 | 147 |
| Sona Topas Tourism Industry | -0,39 | 3,61 | 0,63 | -15,15 | 27,61 | -146 |
| Tunas Ridean Tbk | 1,32 | 1,29 | 0,74 | 6,18 | 29,65 | 165 |
| Integra Indocabinet Tbk. | 1,00 | 2,43 | 0,85 | 3,91 | 29,57 | 27,99 |
| Hartadinata Abadi Tbk. | 0,98 | 3,76 | 1,23 | 3,67 | 28,98 | 55,05 |
| Sarimelati Kencana Tbk. | 1,89 | 0,61 | 1,14 | -0,65 | 28,55 | -7,80 |
| MNC Digital Entertainment Tbk. | 1,06 | 0,66 | 2,10 | 9,69 | 29,51 | 29,69 |
| Map Aktif Adiperkasa Tbk. | 1,04 | 2,25 | 0,66 | 11,97 | 29,64 | 412 |
| MD Pictures Tbk. | 2,00 | 7,41 | 0,05 | 35,73 | 28,11 | 16,89 |
| MNC Vision Networks Tbk. | 0,89 | 1,23 | 0,43 | -5,24 | 30,04 | -2,92 |
| Inocycle Technology Group Tbk. | 1,89 | 0,74 | 2,41 | -5,26 | 27,63 | -20,13 |

**Lampiran 9**

**Hasil Uji Statistic Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Earning Per Share | 120 | -397,00 | 582,00 | 32,4613 | 126,24043 |
| Valid N (listwise) | 120 |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Financial Leverage | 120 | -114,99 | 25,62 | -,8182 | 11,65664 |
| Valid N (listwise) | 120 |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Current Ratio | 120 | ,30 | 12,79 | 2,8306 | 2,71628 |
| Valid N (listwise) | 120 |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Debt to Equity Ratio | 120 | ,02 | 9,87 | 1,2594 | 1,49716 |
| Valid N (listwise) | 120 |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Net Profit Margin | 120 | -98,80 | 35,73 | -1,5902 | 24,07756 |
| Valid N (listwise) | 120 |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Firm Size | 120 | 25,75 | 31,68 | 29,0267 | 1,18371 |
| Valid N (listwise) | 120 |  |  |  |  |

**Lampiran 10**

**Hasil Uji Normalitas**

**Sebelum Transformasi data**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 120 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 104,14203911 |
| Most Extreme Differences | Absolute | ,172 |
| Positive | ,172 |
| Negative | -,140 |
| Test Statistic | | ,172 |
| Asymp. Sig. (2-tailed) | | ,000c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction.  Sumber: Output SPSS, data yang diolah 2023 | | |

**Setelah Transformasi data**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 120 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 41,60267282 |
| Most Extreme Differences | Absolute | ,076 |
| Positive | ,076 |
| Negative | -,041 |
| Test Statistic | | ,076 |
| 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 11**

**Hasil Uji Multikolonieritas**

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | Financial Leverage | ,942 | 1,061 |
| Current Ratio | ,585 | 1,711 |
| Debt to Equity Ratio | ,727 | 1,376 |
| Net Profit Margin | ,628 | 1,592 |
| Firm Size | ,736 | 1,359 |
| 1. Dependent Variable: EPS   Sumber: Output SPSS, data yang diolah 2023 | | | |

**Lampiran 12**

**Hasil Uji Heteroskedastisitas**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 9,559 | 4,049 |  | 2,361 | ,022 |
| Financial Leverage | ,016 | ,146 | ,014 | ,107 | ,915 |
| Current Rasio | -,183 | ,098 | -,311 | -1,858 | ,069 |
| Debt to Equity Ratio | -,235 | ,245 | -,155 | -,960 | ,341 |
| Net Profit Margin | -1,626 | 2,115 | -,120 | -,769 | ,445 |
| Firm Size | -,268 | ,137 | -,279 | -1,951 | ,056 |
| a. Dependent Variable: ABS\_RES | | | | | | |

**Lampiran 13**

**Hasil Uji Autokorelasi**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | | |
| Model | R | | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,747a | | ,559 | ,528 | 42,40822 | 1,988 |
| a. Predictors : | | (Constant), Financial Leverage, Current Ratio, Debt to Equity Ratio, Net Profit Margin, Firm Size | | | | |
| b. Dependent Variable: Earning Per Share | | | | | | |

**Lampiran 14**

**Hasil Uji Regresi Linear Berganda**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -159,665 | 84,261 |  | -1,895 | ,062 |
| Financial Leverage | 8,573 | 2,810 | ,167 | 3,051 | ,003 |
| Current Ratio | -4,411 | 2,173 | -,140 | -2,030 | ,046 |
| Debt to Equity Rasio | -6,405 | 4,793 | -,083 | -1,336 | ,186 |
| Net Profit Margin | 4,825 | ,393 | ,819 | 12,282 | ,000 |
| Firm Size | 6,335 | 2,861 | ,136 | 2,214 | ,030 |
| a. Dependent Variable: Earning Per Share | | | | | | |

**Lampiran 15**

**Hasil Uji Statistik t**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -159,665 | 84,261 |  | -1,895 | ,062 |
| Financial Leverage | 8,573 | 2,810 | ,167 | 3,051 | ,003 |
| Current Ratio | -4,411 | 2,173 | -,140 | -2,030 | ,046 |
| Debt to Equity Rasio | -6,405 | 4,793 | -,083 | -1,336 | ,186 |
| Net Profit Margin | 4,825 | ,393 | ,819 | 12,282 | ,000 |
| Firm Size | 6,335 | 2,861 | ,136 | 2,214 | ,030 |
| a. Dependent Variable: Earning Per Share  Output SPSS, data yang diolah 2023 | | | | | | |

**Lampiran 16**

**Hasil Uji Statistik F**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 6,952 | 5 | 1,390 | 3,879 | ,003b |
| Residual | 40,862 | 114 | ,358 |  |  |
| Total | 47,814 | 119 |  |  |  |
| a. Dependent Variable: EPS | | | | | | |
| b. Predictors: (Constant), SZ, DER, DFL, NPM, CR | | | | | | |

**Lampiran 17**

**Hasil Uji Koefisien Determinasi Berganda**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | | |
| Model | R | | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,747a | | ,559 | ,528 | 42,40822 | 1,988 |
| a. Predictors : | | (Constant), Financial Leverage, Current Ratio, Debt to Equity Ratio, Net Profit Margin, Firm Size | | | | |
| 1. Dependent Variable: Earning Per Share | | | | | | |

**Lampiran 18**

**Grafik Scatterplot**

