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# LAMPIRAN

**Lampiran 1**

**Seleksi Sampel Sesuai Kriteria**

| No | Kode Perusahaan | Nama Perusahaan | 1 | 2 | 3 |
| --- | --- | --- | --- | --- | --- |
|  | AALI  | Astra Agro Lestari Tbk. | O | O | O |
|  | ADES  | Akasha Wira International Tbk. | O | O | O |
|  | AGAR  | Asia Sejahtera Mina Tbk. | X | X | X |
|  | AISA  | FKS Food Sejahtera Tbk. | O | X | X |
|  | ALTO  | Tri Banyan Tirta Tbk. | O | X | X |
|  | AMMS | Agung Menjangan Mas Tbk. | X | X | X |
|  | ANDI | Andira Agro Tbk. | O | X | O |
|  | ANJT | Austindo Nusantara Jaya Tbk. | O | X | O |
|  | ASHA | Cilacap Samudera Fishing Industry Tbk | X | O | X |
|  | BEEF | Estika Tata Tiara Tbk. | X | O | O |
|  | BISI | Bisi International Tbk. | O | O | O |
|  | BOBA | Formosa Ingredient Factory Tbk. | X | O | X |
|  | BTEK | Bumi Teknokultura Unggul Tbk. | O | X | O |
|  | BUDI | Budi Starch & Sweetener Tbk. | O | O | O |
|  | BWPT | Eagle High Plantations Tbk. | O | X | O |
|  | CAMP | Campina Ice Cream Industry Tbk. | O | O | O |
|  | CBUT | Citra Borneo Utama Tbk. | X | O | X |
|  | CEKA | Wilmar Cahaya Indonesia Tbk. | O | O | O |
|  | CLEO | Sariguna Primatirta Tbk. | O | O | O |
|  | CMRY | Cisarua Mountain Dairy Tbk. | X | O | X |
|  | COCO | Wahana Interfood Nusantara Tbk. | O | O | X |
|  | CPIN | Charoen Pokphand Indonesia Tbk. | O | O | O |
|  | CPRO | Central Proteina Prima Tbk. | O | X | O |
|  | CRAB | Toba Surimi Industries Tbk. | X | O | X |
|  | CSRA | Cisadane Sawit Raya Tbk. | X | O | X |
|  | DEWI | Dewi Shri Farmindo Tbk | X | O | X |
|  | DLTA | Delta Djakarta Tbk. | O | O | O |
|  | DPUM | Dua Putra Utama Makmur Tbk. | X | X | X |
|  | DSFI | Dharma Samudera Fishing Industries Tbk. | O | X | O |
|  | DSNG | Dharma Satya Nusantara Tbk. | O | O | O |
|  | ENZO | Morenzo Abadi Perkasa Tbk. | X | O | X |
|  | FAPA | FAP Agri Tbk. | X | X | X |
|  | FISH | FKS Multi Agro Tbk. | O | O | X |
|  | FOOD | Sentra Food Indonesia Tbk. | O | X | O |
|  | GOLL | Golden Plantation Tbk. | X | X | X |
|  | GOOD | Garudafood Putra Putri Jaya Tbk. | O | O | O |
|  | GULA | Aman Agrindo Tbk. | X | O | X |
|  | GZCO | Gozco Plantations Tbk. | O | X | O |
|  | HOKI | Buyung Poetra Sembada Tbk. | O | O | O |
|  | IBOS | Indo Boga Sukses Tbk. | X | O | X |
|  | ICBP | Indofood CBP Sukses Makmur Tbk. | O | O | O |
|  | IKAN | Era Mandiri Cemerlang Tbk. | X | X | X |
|  | INDF | Indofood Sukses Makmur Tbk. | O | O | O |
|  | IPPE | Indo Pureco Pratama Tbk. | X | O | X |
|  | JARR | Jhonlin Agro Raya Tbk. | X | O | X |
|  | JAWA | Jaya Agra Wattie Tbk. | O | X | X |
|  | JPFA | Japfa Comfeed Indonesia Tbk. | O | O | O |
|  | KEJU | Mulia Boga Raya Tbk. | X | O | X |
|  | LSIP | PP London Sumatra Indonesia Tbk. | O | O | O |
|  | MAGP | Multi Agro Gemilang Plantation Tbk. | X | X | X |
|  | MAIN | Malindo Feedmill Tbk. | O | X | O |
|  | MGRO | Mahkota Group Tbk. | O | X | O |
|  | MKTR | Menthobi Karyatama Raya Tbk. | X | O | X |
|  | MLBI | Multi Bintang Indonesia Tbk. | O | O | O |
|  | MYOR | Mayora Indah Tbk. | O | O | O |
|  | NASI | Wahana Inti Makmur Tbk. | X | O | X |
|  | OILS | Indo Oil Perkasa Tbk. | X | O | X |
|  | PALM | Provident Agro Tbk. | O | X | O |
|  | PANI | Pratama Abadi Nusa Industri Tbk. | O | X | O |
|  | PGUN | Pradiksi Gunatama Tbk. | X | X | X |
|  | PMMP | Panca Mitra Multiperdana Tbk. | X | O | X |
|  | PSDN | Prasidha Aneka Niaga Tbk. | O | X | O |
|  | PSGO | Palma Serasih Tbk. | X | X | X |
|  | ROTI | Nippon Indosari Corpindo Tbk. | O | O | O |
|  | SGRO | Sampoerna Agro Tbk | O | X | O |
|  | SIMP | Salim Ivomas Pratama Tbk. | O | X | O |
|  | SIPD | Sreeya Sewu Indonesia Tbk. | O | X | X |
|  | SKBM | Sekar Bumi Tbk. | O | O | X |
|  | SKLT | Sekar Laut Tbk. | O | O | X |
|  | SMAR | SMART Tbk. | O | O | X |
|  | SSMS | Sawit Sumbermas Sarana Tbk. | O | O | O |
|  | STAA | Sumber Tani Agung Resources Tbk. | X | O | X |
|  | STTP | Siantar Top Tbk. | O | O | X |
|  | TAPG | Triputra Agro Persada Tbk. | X | O | X |
|  | TAYS | Jaya Swarasa Agung Tbk. | X | O | X |
|  | TBLA | Tunas Baru Lampung Tbk. | O | O | O |
|  | TGKA | Tigaraksa Satria Tbk. | O | O | O |
|  | TLDN | Teladan Prima Agro Tbk. | X | O | X |
|  | TRGU | Cerestar Indonesia Tbk. | X | O | X |
|  | ULTJ | Ultra Jaya Milk Industry & Trading Company Tbk. | O | O | O |
|  | UNSP | Bakrie Sumatera Plantations Tbk. | O | X | O |
|  | WAPO | Wahana Pronatural Tbk. | O | X | O |
|  | WMPP | Widodo Makmur Perkasa Tbk. | X | X | X |
|  | WMUU | Widodo Makmur Unggas Tbk. | X | X | X |
| Jumlah | 19 | 29 | 31 |

**Lampiran 2**

**Daftar Sampel Penelitian**

|  |  |  |
| --- | --- | --- |
| No. | Kode Perusahaan | Nama Perusahaan |
|  | AALI  | Astra Agro Lestari Tbk. |
|  | ADES  | Akasha Wira International Tbk. |
|  | BISI | Bisi International Tbk. |
|  | BUDI | Budi Starch & Sweetener Tbk. |
|  | CAMP | Campina Ice Cream Industry Tbk. |
|  | CEKA | Wilmar Cahaya Indonesia Tbk. |
|  | CLEO | Sariguna Primatirta Tbk. |
|  | CPIN | Charoen Pokphand Indonesia Tbk. |
|  | DLTA | Delta Djakarta Tbk. |
|  | DSNG | Dharma Satya Nusantara Tbk. |
|  | GOOD | Garudafood Putra Putri Jaya Tbk. |
|  | HOKI | Buyung Poetra Sembada Tbk. |
|  | ICBP | Indofood CBP Sukses Makmur Tbk. |
|  | INDF | Indofood Sukses Makmur Tbk. |
|  | JPFA | Japfa Comfeed Indonesia Tbk. |
|  | LSIP | PP London Sumatra Indonesia Tbk. |
|  | MLBI | Multi Bintang Indonesia Tbk. |
|  | MYOR | Mayora Indah Tbk. |
|  | ROTI | Nippon Indosari Corpindo Tbk. |
|  | SSMS | Sawit Sumbermas Sarana Tbk. |
|  | TBLA | Tunas Baru Lampung Tbk. |
|  | TGKA | Tigaraksa Satria Tbk. |
|  | ULTJ | Ultra Jaya Milk Industry & Trading Company Tbk. |

**Lampiran 3**

**Perhitungan Current Ratio (X1)**

| **KODE PERUSAHAAN** | **TAHUN** | **ASET LANCAR** | **UTANG LANCAR** | **CR** |
| --- | --- | --- | --- | --- |
| AALI | 2018 |  Rp 4,500,628  |  Rp 3,076,530  |  **1.46**  |
| AALI | 2019 |  Rp 4,472,011  |  Rp 1,566,765  |  **2.85**  |
| AALI | 2020 |  Rp 5,937,890  |  Rp 1,792,506  |  **3.31**  |
| AALI | 2021 |  Rp 9,414,208  |  Rp 5,960,396  |  **1.58**  |
| AALI | 2022 |  Rp 7,390,608  |  Rp 2,052,939  |  **3.60**  |
| ADES  | 2018 |  Rp 364,138  |  Rp 262,397  |  **1.39**  |
| ADES  | 2019 |  Rp 351,120  |  Rp 175,191  |  **2.00**  |
| ADES  | 2020 |  Rp 545,239  |  Rp 183,559  |  **2.97**  |
| ADES  | 2021 |  Rp 673,394  |  Rp 268,367  |  **2.51**  |
| ADES  | 2022 |  Rp 815,319  |  Rp 254,719  |  **3.20**  |
| BISI | 2018 |  Rp 2,168,084  |  Rp 395,388  |  **5.48**  |
| BISI | 2019 |  Rp 2,319,972  |  Rp 560,436  |  **4.14**  |
| BISI | 2020 |  Rp 2,247,228  |  Rp 385,631  |  **5.83**  |
| BISI | 2021 |  Rp 2,468,374  |  Rp 346,045  |  **7.13**  |
| BISI | 2022 |  Rp 2,000,403  |  Rp 306,752  |  **6.52**  |
| BUDI | 2018 |  Rp 1,472,140  |  Rp 1,467,508  |  **1.00**  |
| BUDI | 2019 |  Rp 1,141,009  |  Rp 1,133,685  |  **1.01**  |
| BUDI | 2020 |  Rp 1,241,540  |  Rp 1,085,439  |  **1.14**  |
| BUDI | 2021 |  Rp 1,320,277  |  Rp 1,131,686  |  **1.17**  |
| BUDI | 2022 |  Rp 1,582,322  |  Rp 1,189,965  |  **1.33**  |
| CAMP | 2018 |  Rp 66,468,169,976  |  Rp 61,322,975,128  |  **1.08**  |
| CAMP | 2019 |  Rp 72,391,634,528  |  Rp 57,300,411,135  |  **1.26**  |
| CAMP | 2020 |  Rp 75,178,991,808  |  Rp 56,665,064,940  |  **1.33**  |
| CAMP | 2021 |  Rp 85,619,858,242  |  Rp 64,332,022,572  |  **1.33**  |
| CAMP | 2022 |  Rp 77,268,580,664  |  Rp 72,411,790,397  |  **1.07**  |
| CEKA | 2018 |  Rp 809,166  |  Rp 158,256  |  **5.11**  |
| CEKA | 2019 |  Rp 1,067,652  |  Rp 222,441  |  **4.80**  |
| CEKA | 2020 |  Rp 1,266,586  |  Rp 271,641  |  **4.66**  |
| CEKA | 2021 |  Rp 1,358,085  |  Rp 283,105  |  **4.80**  |
| CEKA | 2022 |  Rp 1,383,998  |  Rp 239,037  |  **5.79**  |
| CLEO | 2018 |  Rp 198,544  |  Rp 121,061  |  **1.64**  |
| CLEO | 2019 |  Rp 240,756  |  Rp 204,953  |  **1.17**  |
| CLEO | 2020 |  Rp 254,188  |  Rp 147,545  |  **1.72**  |
| CLEO | 2021 |  Rp 279,804  |  Rp 182,883  |  **1.53**  |
| CLEO | 2022 |  Rp 380,269  |  Rp 209,829  |  **1.81**  |
| CPIN | 2018 |  Rp 14,097,959  |  Rp 4,732,868  |  **2.98**  |
| CPIN | 2019 |  Rp 13,297,718  |  Rp 5,188,281  |  **2.56**  |
| CPIN | 2020 |  Rp 13,531,817  |  Rp 5,356,453  |  **2.53**  |
| CPIN | 2021 |  Rp 15,715,060  |  Rp 7,836,101  |  **2.01**  |
| CPIN | 2022 |  Rp 18,031,436  |  Rp 10,109,335  |  **1.78**  |
| DLTA | 2018 |  Rp 1,384,227,944  |  Rp 1,384,227,944  |  **1.00**  |
| DLTA | 2019 |  Rp 1,292,805,083  |  Rp 160,587,363  |  **8.05**  |
| DLTA | 2020 |  Rp 1,103,831,856  |  Rp 147,207,676  |  **7.50**  |
| DLTA | 2021 |  Rp 1,174,393,432  |  Rp 244,206,806  |  **4.81**  |
| DLTA | 2022 |  Rp 1,165,412,820  |  Rp 255,354,186  |  **4.56**  |
| DSNG | 2018 |  Rp 2,397,920  |  Rp 2,321,028  |  **1.03**  |
| DSNG | 2019 |  Rp 1,932,531  |  Rp 2,361,728  |  **0.82**  |
| DSNG | 2020 |  Rp 2,613,109  |  Rp 2,293,012  |  **1.14**  |
| DSNG | 2021 |  Rp 2,321,635  |  Rp 1,856,163  |  **1.25**  |
| DSNG | 2022 |  Rp 3,229,582  |  Rp 3,022,162  |  **1.07**  |
| GOOD | 2018 |  Rp 1,570,545,769,306  |  Rp 1,329,358,276,278  |  **1.18**  |
| GOOD | 2019 |  Rp 1,999,886,108,743  |  Rp 1,303,881,731,637  |  **1.53**  |
| GOOD | 2020 |  Rp 2,321,804,168,143  |  Rp 1,314,344,090,213  |  **1.77**  |
| GOOD | 2021 |  Rp 2,613,436,417,820  |  Rp 1,771,339,531,925  |  **1.48**  |
| GOOD | 2022 |  Rp 3,194,327,374,948  |  Rp 1,835,096,804,319  |  **1.74**  |
| HOKI | 2018 |  Rp 490,747,589,782  |  Rp 183,224,424,681  |  **2.68**  |
| HOKI | 2019 |  Rp 483,422,211,591  |  Rp 161,901,915,986  |  **2.99**  |
| HOKI | 2020 |  Rp 423,486,192,138  |  Rp 188,719,266,211  |  **2.24**  |
| HOKI | 2021 |  Rp 450,325,961,390  |  Rp 280,958,063,589  |  **1.60**  |
| HOKI | 2022 |  Rp 389,697,575,028  |  Rp 119,206,775,342  |  **3.27**  |
| ICBP | 2018 |  Rp 14,121,568  |  Rp 7,235,398  |  **1.95**  |
| ICBP | 2019 |  Rp 16,624,925  |  Rp 6,556,359  |  **2.54**  |
| ICBP | 2020 |  Rp 20,716,223  |  Rp 9,176,164  |  **2.26**  |
| ICBP | 2021 |  Rp 33,997,637  |  Rp 18,896,133  |  **1.80**  |
| ICBP | 2022 |  Rp 31,070,365  |  Rp 10,033,935  |  **3.10**  |
| INDF | 2018 |  Rp 33,272,618  |  Rp 31,204,102  |  **1.07**  |
| INDF | 2019 |  Rp 31,403,445  |  Rp 24,686,862  |  **1.27**  |
| INDF | 2020 |  Rp 38,418,238  |  Rp 27,975,875  |  **1.37**  |
| INDF | 2021 |  Rp 54,183,399  |  Rp 40,403,404  |  **1.34**  |
| INDF | 2022 |  Rp 54,876,668  |  Rp 30,725,942  |  **1.79**  |
| JPFA | 2018 |  Rp 13,334,804  |  Rp 7,689,521  |  **1.73**  |
| JPFA | 2019 |  Rp 12,873,148  |  Rp 7,741,958  |  **1.66**  |
| JPFA | 2020 |  Rp 11,745,138  |  Rp 6,007,679  |  **1.96**  |
| JPFA | 2021 |  Rp 14,161,153  |  Rp 7,064,166  |  **2.00**  |
| JPFA | 2022 |  Rp 17,001,468  |  Rp 9,412,440  |  **1.81**  |
| LSIP | 2018 |  Rp 2,444,027  |  Rp 524,814  |  **4.66**  |
| LSIP | 2019 |  Rp 2,192,494  |  Rp 466,806  |  **4.70**  |
| LSIP | 2020 |  Rp 2,920,275  |  Rp 597,005  |  **4.89**  |
| LSIP | 2021 |  Rp 4,307,772  |  Rp 696,556  |  **6.18**  |
| LSIP | 2022 |  Rp 5,107,489  |  Rp 709,627  |  **7.20**  |
| MLBI | 2018 |  Rp 1,228,961  |  Rp 1,578,919  |  **0.78**  |
| MLBI | 2019 |  Rp 1,162,802  |  Rp 1,588,693  |  **0.73**  |
| MLBI | 2020 |  Rp 1,189,261  |  Rp 1,338,441  |  **0.89**  |
| MLBI | 2021 |  Rp 1,241,112  |  Rp 1,682,700  |  **0.74**  |
| MLBI | 2022 |  Rp 1,649,257  |  Rp 2,154,777  |  **0.77**  |
| MYOR | 2018 |  Rp 12,647,859  |  Rp 4,764,510  |  **2.65**  |
| MYOR | 2019 |  Rp 12,776,103  |  Rp 3,714,360  |  **3.44**  |
| MYOR | 2020 |  Rp 12,838,729  |  Rp 3,475,324  |  **3.69**  |
| MYOR | 2021 |  Rp 12,969,784  |  Rp 5,570,773  |  **2.33**  |
| MYOR | 2022 |  Rp 14,772,623  |  Rp 5,636,627  |  **2.62**  |
| ROTI | 2018 |  Rp 1,876,409,299,238  |  Rp 525,422,150,049  |  **3.57**  |
| ROTI | 2019 |  Rp 1,874,411,044,438  |  Rp 1,106,938,318,565  |  **1.69**  |
| ROTI | 2020 |  Rp 1,549,617,329,468  |  Rp 404,567,270,700  |  **3.83**  |
| ROTI | 2021 |  Rp 1,282,057,210,341  |  Rp 483,213,195,704  |  **2.65**  |
| ROTI | 2022 |  Rp 1,285,672,230,703  |  Rp 612,417,576,293  |  **2.10**  |
| SSMS | 2018 |  Rp 610,275,523  |  Rp 1,156,484,796  |  **0.53**  |
| SSMS | 2019 |  Rp 3,286,526,354  |  Rp 1,308,913,204  |  **2.51**  |
| SSMS | 2020 |  Rp 3,415,644,666  |  Rp 1,438,666,723  |  **2.37**  |
| SSMS | 2021 |  Rp 3,331,085,201  |  Rp 1,556,821,315  |  **2.14**  |
| SSMS | 2022 |  Rp 1,679,526,576  |  Rp 1,670,489,781  |  **1.01**  |
| TBLA | 2018 |  Rp 6,203,335  |  Rp 3,300,644  |  **1.88**  |
| TBLA | 2019 |  Rp 6,551,760  |  Rp 4,027,369  |  **1.63**  |
| TBLA | 2020 |  Rp 8,027,179  |  Rp 5,385,025  |  **1.49**  |
| TBLA | 2021 |  Rp 9,293,506  |  Rp 6,208,185  |  **1.50**  |
| TBLA | 2022 |  Rp 11,374,948  |  Rp 9,485,740  |  **1.20**  |
| TGKA | 2018 |  Rp 3,293,438,978,537  |  Rp 1,928,698,918,596  |  **1.71**  |
| TGKA | 2019 |  Rp 2,761,095,717,618  |  Rp 1,281,093,781,950  |  **2.16**  |
| TGKA | 2020 |  Rp 3,067,116,650,845  |  Rp 1,406,291,340,510  |  **2.18**  |
| TGKA | 2021 |  Rp 3,071,867,706,530  |  Rp 1,319,656,849,510  |  **2.33**  |
| TGKA | 2022 |  Rp 3,716,526,690,785  |  Rp 1,806,905,964,718  |  **2.06**  |
| ULTJ | 2018 |  Rp 2,793,521  |  Rp 635,161  |  **4.40**  |
| ULTJ | 2019 |  Rp 3,716,641  |  Rp 836,314  |  **4.44**  |
| ULTJ | 2020 |  Rp 5,593,421  |  Rp 2,327,339  |  **2.40**  |
| ULTJ | 2021 |  Rp 4,844,821  |  Rp 1,556,539  |  **3.11**  |
| ULTJ | 2022 |  Rp 4,618,390  |  Rp 1,456,898  |  **3.17**  |

**Lampiran 4**

**Perhitungan Return On Assets (X2)**

| **KODE PERUSAHAAN** | **TAHUN** | **LABA** | **TOTAL ASET** | **ROA** |
| --- | --- | --- | --- | --- |
| AALI | 2018 |  Rp 1,520,723  |  Rp 26,856,967  |  **0.06**  |
| AALI | 2019 |  Rp 243,629  |  Rp 26,974,124  |  **0.01**  |
| AALI | 2020 |  Rp 893,779  |  Rp 27,781,231  |  **0.03**  |
| AALI | 2021 |  Rp 2,067,362  |  Rp 30,399,906  |  **0.07**  |
| AALI | 2022 |  Rp 1,792,050  |  Rp 29,249,340  |  **0.06**  |
| ADES  | 2018 |  Rp 52,958  |  Rp 881,275  |  **0.06**  |
| ADES  | 2019 |  Rp 83,885  |  Rp 822,375  |  **0.10**  |
| ADES  | 2020 |  Rp 135,789  |  Rp 958,791  |  **0.14**  |
| ADES  | 2021 |  Rp 265,758  |  Rp 1,304,108  |  **0.20**  |
| ADES  | 2022 |  Rp 364,972  |  Rp 1,645,582  |  **0.22**  |
| BISI | 2018 |  Rp 403,870  |  Rp 2,765,010  |  **0.15**  |
| BISI | 2019 |  Rp 306,952  |  Rp 2,941,056  |  **0.10**  |
| BISI | 2020 |  Rp 275,667  |  Rp 2,914,979  |  **0.09**  |
| BISI | 2021 |  Rp 380,992  |  Rp 3,132,202  |  **0.12**  |
| BISI | 2022 |  Rp 523,242  |  Rp 3,410,381  |  **0.15**  |
| BUDI | 2018 |  Rp 50,467  |  Rp 3,392,980  |  **0.01**  |
| BUDI | 2019 |  Rp 64,021  |  Rp 2,999,767  |  **0.02**  |
| BUDI | 2020 |  Rp 67,093  |  Rp 2,963,007  |  **0.02**  |
| BUDI | 2021 |  Rp 91,723  |  Rp 2,993,218  |  **0.03**  |
| BUDI | 2022 |  Rp 93,005  |  Rp 3,173,651  |  **0.03**  |
| CAMP | 2018 |  Rp 61,947,295,689  |  Rp 1,004,275,813,783  |  **0.06**  |
| CAMP | 2019 |  Rp 76,758,829,457  |  Rp 1,057,529,235,985  |  **0.07**  |
| CAMP | 2020 |  Rp 44,045,828,312  |  Rp 1,086,873,666,641  |  **0.04**  |
| CAMP | 2021 |  Rp 99,278,807,290  |  Rp 1,146,235,578,463  |  **0.09**  |
| CAMP | 2022 |  Rp 121,257,336,904  |  Rp 1,074,777,460,412  |  **0.11**  |
| CEKA | 2018 |  Rp 92,649  |  Rp 1,168,956  |  **0.08**  |
| CEKA | 2019 |  Rp 215,459  |  Rp 1,393,080  |  **0.15**  |
| CEKA | 2020 |  Rp 181,812  |  Rp 1,566,674  |  **0.12**  |
| CEKA | 2021 |  Rp 187,066  |  Rp 1,697,387  |  **0.11**  |
| CEKA | 2022 |  Rp 220,704  |  Rp 1,718,287  |  **0.13**  |
| CLEO | 2018 |  Rp 63,261  |  Rp 833,934  |  **0.08**  |
| CLEO | 2019 |  Rp 130,756  |  Rp 1,245,144  |  **0.11**  |
| CLEO | 2020 |  Rp 132,772  |  Rp 1,310,940  |  **0.10**  |
| CLEO | 2021 |  Rp 180,711  |  Rp 1,348,181  |  **0.13**  |
| CLEO | 2022 |  Rp 195,598  |  Rp 1,693,524  |  **0.12**  |
| CPIN | 2018 |  Rp 4,551,485  |  Rp 27,541,427  |  **0.17**  |
| CPIN | 2019 |  Rp 3,642,226  |  Rp 29,109,408  |  **0.13**  |
| CPIN | 2020 |  Rp 3,845,833  |  Rp 31,159,291  |  **0.12**  |
| CPIN | 2021 |  Rp 3,619,010  |  Rp 35,446,051  |  **0.10**  |
| CPIN | 2022 |  Rp 2,930,357  |  Rp 39,847,545  |  **0.07**  |
| DLTA | 2018 |  Rp 338,129,985  |  Rp 1,523,517,170  |  **0.22**  |
| DLTA | 2019 |  Rp 317,815,177  |  Rp 1,425,983,722  |  **0.22**  |
| DLTA | 2020 |  Rp 123,465,762  |  Rp 1,225,580,913  |  **0.10**  |
| DLTA | 2021 |  Rp 187,992,998  |  Rp 1,308,722,065  |  **0.14**  |
| DLTA | 2022 |  Rp 230,065,807  |  Rp 1,307,186,367  |  **0.18**  |
| DSNG | 2018 |  Rp 427,245  |  Rp 11,738,892  |  **0.04**  |
| DSNG | 2019 |  Rp 178,164  |  Rp 11,620,821  |  **0.02**  |
| DSNG | 2020 |  Rp 478,171  |  Rp 14,151,383  |  **0.03**  |
| DSNG | 2021 |  Rp 739,649  |  Rp 13,712,160  |  **0.05**  |
| DSNG | 2022 |  Rp 1,206,587  |  Rp 15,357,229  |  **0.08**  |
| GOOD | 2018 |  Rp 425,481,597,110  |  Rp 4,212,408,305,683  |  **0.10**  |
| GOOD | 2019 |  Rp 435,766,359,480  |  Rp 5,063,067,672,414  |  **0.09**  |
| GOOD | 2020 |  Rp 245,103,761,907  |  Rp 6,670,943,518,686  |  **0.04**  |
| GOOD | 2021 |  Rp 492,637,672,186  |  Rp 6,766,602,280,143  |  **0.07**  |
| GOOD | 2022 |  Rp 521,714,035,585  |  Rp 7,327,371,934,290  |  **0.07**  |
| HOKI | 2018 |  Rp 90,195,136,265  |  Rp 758,846,556,031  |  **0.12**  |
| HOKI | 2019 |  Rp 103,723,133,972  |  Rp 848,676,035,300  |  **0.12**  |
| HOKI | 2020 |  Rp 38,038,419,405  |  Rp 906,044,798,736  |  **0.04**  |
| HOKI | 2021 |  Rp 11,844,682,161  |  Rp 987,563,580,363  |  **0.01**  |
| HOKI | 2022 |  Rp 90,572,477  |  Rp 811,603,660,216  |  **0.00**  |
| ICBP | 2018 |  Rp 4,658,781  |  Rp 34,367,153  |  **0.14**  |
| ICBP | 2019 |  Rp 5,360,029  |  Rp 38,709,314  |  **0.14**  |
| ICBP | 2020 |  Rp 7,418,574  |  Rp 103,502,626  |  **0.07**  |
| ICBP | 2021 |  Rp 7,911,943  |  Rp 118,015,311  |  **0.07**  |
| ICBP | 2022 |  Rp 5,722,194  |  Rp 115,305,536  |  **0.05**  |
| INDF | 2018 |  Rp 4,961,851  |  Rp 96,537,796  |  **0.05**  |
| INDF | 2019 |  Rp 5,902,729  |  Rp 96,198,559  |  **0.06**  |
| INDF | 2020 |  Rp 8,752,066  |  Rp 163,011,780  |  **0.05**  |
| INDF | 2021 |  Rp 11,229,695  |  Rp 179,271,840  |  **0.06**  |
| INDF | 2022 |  Rp 9,192,569  |  Rp 180,433,300  |  **0.05**  |
| JPFA | 2018 |  Rp 2,253,201  |  Rp 24,827,355  |  **0.09**  |
| JPFA | 2019 |  Rp 1,883,857  |  Rp 26,650,895  |  **0.07**  |
| JPFA | 2020 |  Rp 1,002,376  |  Rp 25,951,760  |  **0.04**  |
| JPFA | 2021 |  Rp 2,130,896  |  Rp 28,589,656  |  **0.07**  |
| JPFA | 2022 |  Rp 1,490,931  |  Rp 32,690,887  |  **0.05**  |
| LSIP | 2018 |  Rp 329,426  |  Rp 10,037,294  |  **0.03**  |
| LSIP | 2019 |  Rp 252,630  |  Rp 10,225,322  |  **0.02**  |
| LSIP | 2020 |  Rp 695,490  |  Rp 10,922,788  |  **0.06**  |
| LSIP | 2021 |  Rp 991,630  |  Rp 11,851,269  |  **0.08**  |
| LSIP | 2022 |  Rp 1,035,285  |  Rp 12,417,013  |  **0.08**  |
| MLBI | 2018 |  Rp 605,875  |  Rp 2,889,000  |  **0.21**  |
| MLBI | 2019 |  Rp 750,758  |  Rp 2,889,000  |  **0.26**  |
| MLBI | 2020 |  Rp 285,617  |  Rp 2,907,425  |  **0.10**  |
| MLBI | 2021 |  Rp 665,850  |  Rp 2,922,017  |  **0.23**  |
| MLBI | 2022 |  Rp 924,906  |  Rp 3,374,502  |  **0.27**  |
| MYOR | 2018 |  Rp 1,760,434,280,304  |  Rp 17,591,706,000,000  |  **0.10**  |
| MYOR | 2019 |  Rp 2,051,404,206,764  |  Rp 19,037,919,000,000  |  **0.11**  |
| MYOR | 2020 |  Rp 2,098,168,514,645  |  Rp 19,777,501,000,000  |  **0.11**  |
| MYOR | 2021 |  Rp 1,211,052,647,953  |  Rp 19,917,653,000,000  |  **0.06**  |
| MYOR | 2022 |  Rp 1,970,064,538,149  |  Rp 22,276,160,000,000  |  **0.09**  |
| ROTI | 2018 |  Rp 127,171,436,363  |  Rp 4,393,810,380,883  |  **0.03**  |
| ROTI | 2019 |  Rp 236,518,557,420  |  Rp 4,682,083,844,951  |  **0.05**  |
| ROTI | 2020 |  Rp 168,610,282,478  |  Rp 4,452,166,671,985  |  **0.04**  |
| ROTI | 2021 |  Rp 283,602,993,676  |  Rp 4,191,284,422,677  |  **0.07**  |
| ROTI | 2022 |  Rp 432,247,722,254  |  Rp 4,130,321,616,083  |  **0.10**  |
| SSMS | 2018 |  Rp 86,770,969  |  Rp 11,296,112,298  |  **0.01**  |
| SSMS | 2019 |  Rp 12,081,959  |  Rp 11,845,204,657  |  **0.00**  |
| SSMS | 2020 |  Rp 580,854,940  |  Rp 12,775,930,059  |  **0.05**  |
| SSMS | 2021 |  Rp 1,526,870,874  |  Rp 9,284,508,932  |  **0.16**  |
| SSMS | 2022 |  Rp 1,848,118,978  |  Rp 7,946,861,857  |  **0.23**  |
| TBLA | 2018 |  Rp 764,380  |  Rp 16,339,916  |  **0.05**  |
| TBLA | 2019 |  Rp 661,034  |  Rp 17,363,003  |  **0.04**  |
| TBLA | 2020 |  Rp 680,730  |  Rp 19,431,293  |  **0.04**  |
| TBLA | 2021 |  Rp 791,916  |  Rp 21,084,017  |  **0.04**  |
| TBLA | 2022 |  Rp 801,440  |  Rp 23,673,644  |  **0.03**  |
| TGKA | 2018 |  Rp 318,607,055,496  |  Rp 3,485,510,411,961  |  **0.09**  |
| TGKA | 2019 |  Rp 428,418,484,105  |  Rp 2,995,872,438,975  |  **0.14**  |
| TGKA | 2020 |  Rp 478,561,152,411  |  Rp 3,361,956,197,960  |  **0.14**  |
| TGKA | 2021 |  Rp 481,109,483,989  |  Rp 3,403,961,007,490  |  **0.14**  |
| TGKA | 2022 |  Rp 478,266,312,889  |  Rp 4,181,760,862,637  |  **0.11**  |
| ULTJ | 2018 |  Rp 701,607  |  Rp 5,555,871  |  **0.13**  |
| ULTJ | 2019 |  Rp 1,035,865  |  Rp 6,608,422  |  **0.16**  |
| ULTJ | 2020 |  Rp 1,109,666  |  Rp 8,754,116  |  **0.13**  |
| ULTJ | 2021 |  Rp 1,276,793  |  Rp 7,406,856  |  **0.17**  |
| ULTJ | 2022 |  Rp 965,486  |  Rp 7,376,375  |  **0.13**  |

**Lampiran 5**

**Perhitungan Earning Per Share (X3)**

| **KODE PERUSAHAAN** | **TAHUN** | **LABA** | **SAHAM BEREDAR** | **EPS** |
| --- | --- | --- | --- | --- |
| AALI | 2018 |  Rp 1,520,723,000,000  | 1,924,688,333 |  **790.11**  |
| AALI | 2019 |  Rp 243,629,000,000  | 1,924,688,333 |  **126.58**  |
| AALI | 2020 |  Rp 893,779,000,000  | 1,924,688,333 |  **464.38**  |
| AALI | 2021 |  Rp 2,067,362,000,000  | 1,924,688,333 |  **1,074.13**  |
| AALI | 2022 |  Rp 1,792,050,000,000  | 1,924,688,333 |  **931.09**  |
| ADES  | 2018 |  Rp 52,958,000,000  | 589,896,800 |  **89.78**  |
| ADES  | 2019 |  Rp 83,885,000,000  | 589,896,800 |  **142.20**  |
| ADES  | 2020 |  Rp 135,789,000,000  | 589,896,800 |  **230.19**  |
| ADES  | 2021 |  Rp 265,758,000,000  | 589,896,800 |  **450.52**  |
| ADES  | 2022 |  Rp 364,972,000,000  | 589,896,800 |  **618.70**  |
| BISI | 2018 |  Rp 403,870,000,000  | 3,000,000,000 |  **134.62**  |
| BISI | 2019 |  Rp 306,952,000,000  | 3,000,000,000 |  **102.32**  |
| BISI | 2020 |  Rp 275,667,000,000  | 3,000,000,000 |  **91.89**  |
| BISI | 2021 |  Rp 380,992,000,000  | 3,000,000,000 |  **127.00**  |
| BISI | 2022 |  Rp 523,242,000,000  | 3,000,000,000 |  **174.41**  |
| BUDI | 2018 |  Rp 50,467,000,000  | 4,498,997,362 |  **11.22**  |
| BUDI | 2019 |  Rp 64,021,000,000  | 4,498,997,362 |  **14.23**  |
| BUDI | 2020 |  Rp 67,093,000,000  | 4,498,997,362 |  **14.91**  |
| BUDI | 2021 |  Rp 91,723,000,000  | 4,498,997,362 |  **20.39**  |
| BUDI | 2022 |  Rp 93,005,000,000  | 4,498,997,362 |  **20.67**  |
| CAMP | 2018 |  Rp 61,947,295,689  | 5,885,000,000 |  **10.53**  |
| CAMP | 2019 |  Rp 76,758,829,457  | 5,885,000,000 |  **13.04**  |
| CAMP | 2020 |  Rp 44,045,828,312  | 5,885,000,000 |  **7.48**  |
| CAMP | 2021 |  Rp 99,278,807,290  | 5,885,000,000 |  **16.87**  |
| CAMP | 2022 |  Rp 121,257,336,904  | 5,885,000,000 |  **20.60**  |
| CEKA | 2018 |  Rp 92,649,656,775  | 595,000,000 |  **155.71**  |
| CEKA | 2019 |  Rp 215,459,200,242  | 595,000,000 |  **362.12**  |
| CEKA | 2020 |  Rp 181,812,593,992  | 595,000,000 |  **305.57**  |
| CEKA | 2021 |  Rp 187,066,990,085  | 595,000,000 |  **314.40**  |
| CEKA | 2022 |  Rp 220,704,543,072  | 595,000,000 |  **370.93**  |
| CLEO | 2018 |  Rp 63,261,752,474  | 12,000,000,000 |  **5.27**  |
| CLEO | 2019 |  Rp 130,756,461,708  | 12,000,000,000 |  **10.90**  |
| CLEO | 2020 |  Rp 132,772,234,495  | 12,000,000,000 |  **11.06**  |
| CLEO | 2021 |  Rp 180,711,667,020  | 12,000,000,000 |  **15.06**  |
| CLEO | 2022 |  Rp 195,598,848,689  | 12,000,000,000 |  **16.30**  |
| CPIN | 2018 |  Rp 4,551,485,000,000  | 16,398,000,000 |  **277.56**  |
| CPIN | 2019 |  Rp 3,642,226,000,000  | 16,398,000,000 |  **222.11**  |
| CPIN | 2020 |  Rp 3,845,833,000,000  | 16,398,000,000 |  **234.53**  |
| CPIN | 2021 |  Rp 3,619,010,000,000  | 16,398,000,000 |  **220.70**  |
| CPIN | 2022 |  Rp 2,930,357,000,000  | 16,398,000,000 |  **178.70**  |
| DLTA | 2018 |  Rp 338,129,985,000  | 800,659,050 |  **422.31**  |
| DLTA | 2019 |  Rp 317,815,177,000  | 800,659,050 |  **396.94**  |
| DLTA | 2020 |  Rp 123,465,762,000  | 800,659,050 |  **154.21**  |
| DLTA | 2021 |  Rp 187,992,998,000  | 800,659,050 |  **234.80**  |
| DLTA | 2022 |  Rp 230,065,807,000  | 800,659,050 |  **287.35**  |
| DSNG | 2018 |  Rp 427,245  | 10,599 |  **40.31**  |
| DSNG | 2019 |  Rp 178,164  | 10,599 |  **16.81**  |
| DSNG | 2020 |  Rp 478,171  | 10,599 |  **45.11**  |
| DSNG | 2021 |  Rp 739,649  | 10,599 |  **69.78**  |
| DSNG | 2022 |  Rp 1,206,587  | 10,599 |  **113.84**  |
| GOOD | 2018 |  Rp 425,481,597,110  | 7,130,087,567 |  **59.67**  |
| GOOD | 2019 |  Rp 435,766,359,480  | 7,379,580,291 |  **59.05**  |
| GOOD | 2020 |  Rp 245,103,761,907  | 7,369,648,898 |  **33.26**  |
| GOOD | 2021 |  Rp 492,637,672,186  | 36,532,667,355 |  **13.48**  |
| GOOD | 2022 |  Rp 521,714,035,585  | 36,532,667,355 |  **14.28**  |
| HOKI | 2018 |  Rp 90,195,136,265  | 9,677,752,680 |  **9.32**  |
| HOKI | 2019 |  Rp 103,723,133,972  | 9,677,752,680 |  **10.72**  |
| HOKI | 2020 |  Rp 38,038,419,405  | 9,677,752,680 |  **3.93**  |
| HOKI | 2021 |  Rp 12,533,087,704  | 9,677,752,680 |  **1.30**  |
| HOKI | 2022 |  Rp 1,797,143,563  | 9,677,752,680 |  **0.19**  |
| ICBP | 2018 |  Rp 4,658,781,000,000  | 11,661,908,000 |  **399.49**  |
| ICBP | 2019 |  Rp 5,360,029,000,000  | 11,661,908,000 |  **459.62**  |
| ICBP | 2020 |  Rp 7,418,574,000,000  | 11,661,908,000 |  **636.14**  |
| ICBP | 2021 |  Rp 7,911,943,000,000  | 11,661,908,000 |  **678.44**  |
| ICBP | 2022 |  Rp 5,722,194,000,000  | 11,661,908,000 |  **490.67**  |
| INDF | 2018 |  Rp 4,961,851,000,000  | 8,780,426,500 |  **565.10**  |
| INDF | 2019 |  Rp 5,902,729,000,000  | 8,780,426,500 |  **672.26**  |
| INDF | 2020 |  Rp 8,752,066,000,000  | 8,780,426,500 |  **996.77**  |
| INDF | 2021 |  Rp 11,229,695,000,000  | 8,780,426,500 |  **1,278.95**  |
| INDF | 2022 |  Rp 9,192,569,000,000  | 8,780,426,500 |  **1,046.94**  |
| JPFA | 2018 |  Rp 2,253,201,000,000  | 11,581,747,011 |  **194.55**  |
| JPFA | 2019 |  Rp 1,883,857,000,000  | 11,718,874,534 |  **160.75**  |
| JPFA | 2020 |  Rp 1,002,376,000,000  | 11,682,268,359 |  **85.80**  |
| JPFA | 2021 |  Rp 2,130,896,000,000  | 11,634,389,476 |  **183.15**  |
| JPFA | 2022 |  Rp 1,490,931,000,000  | 11,620,308,701 |  **128.30**  |
| LSIP | 2018 |  Rp 329,426,000,000  | 6,822,863,965 |  **48.28**  |
| LSIP | 2019 |  Rp 252,630,000,000  | 6,822,863,965 |  **37.03**  |
| LSIP | 2020 |  Rp 695,490,000,000  | 6,822,863,965 |  **101.94**  |
| LSIP | 2021 |  Rp 991,630,000,000  | 6,822,863,965 |  **145.34**  |
| LSIP | 2022 |  Rp 1,035,285,000,000  | 6,822,863,965 |  **151.74**  |
| MLBI | 2018 |  Rp 605,875,000,000  | 2,107,000,000 |  **287.55**  |
| MLBI | 2019 |  Rp 750,758,000,000  | 2,107,000,000 |  **356.32**  |
| MLBI | 2020 |  Rp 285,617,000,000  | 2,107,000,000 |  **135.56**  |
| MLBI | 2021 |  Rp 665,850,000,000  | 2,107,000,000 |  **316.02**  |
| MLBI | 2022 |  Rp 924,906,000,000  | 2,107,000,000 |  **438.97**  |
| MYOR | 2018 |  Rp 1,760,434,280,304  | 22,358,699,725 |  **78.74**  |
| MYOR | 2019 |  Rp 2,051,404,206,764  | 22,358,699,725 |  **91.75**  |
| MYOR | 2020 |  Rp 2,098,168,514,645  | 22,358,699,725 |  **93.84**  |
| MYOR | 2021 |  Rp 1,211,052,647,953  | 22,358,699,725 |  **54.16**  |
| MYOR | 2022 |  Rp 1,970,064,538,149  | 22,358,699,725 |  **88.11**  |
| ROTI | 2018 |  Rp 127,171,436,363  | 6,186,488,888 |  **20.56**  |
| ROTI | 2019 |  Rp 236,518,557,420  | 6,186,488,888 |  **38.23**  |
| ROTI | 2020 |  Rp 168,610,282,478  | 6,186,488,888 |  **27.25**  |
| ROTI | 2021 |  Rp 283,602,993,676  | 6,186,488,888 |  **45.84**  |
| ROTI | 2022 |  Rp 432,247,722,254  | 6,186,488,888 |  **69.87**  |
| SSMS | 2018 |  Rp 86,770,969,000  | 9,525,000,000 |  **9.11**  |
| SSMS | 2019 |  Rp 12,081,959,000  | 9,525,000,000 |  **1.27**  |
| SSMS | 2020 |  Rp 580,854,940,000  | 9,525,000,000 |  **60.98**  |
| SSMS | 2021 |  Rp 1,526,870,874,000  | 9,525,000,000 |  **160.30**  |
| SSMS | 2022 |  Rp 1,848,118,978,000  | 9,525,000,000 |  **194.03**  |
| TBLA | 2018 |  Rp 764,380,000,000  | 5,342,098,939 |  **143.09**  |
| TBLA | 2019 |  Rp 661,034,000,000  | 5,342,098,940 |  **123.74**  |
| TBLA | 2020 |  Rp 680,730,000,000  | 5,342,098,941 |  **127.43**  |
| TBLA | 2021 |  Rp 791,916,000,000  | 5,342,098,942 |  **148.24**  |
| TBLA | 2022 |  Rp 801,440,000,000  | 5,342,098,943 |  **150.02**  |
| TGKA | 2018 |  Rp 318,607,055,496  | 918,492,750 |  **346.88**  |
| TGKA | 2019 |  Rp 428,418,484,105  | 918,492,750 |  **466.44**  |
| TGKA | 2020 |  Rp 478,561,152,411  | 918,492,750 |  **521.03**  |
| TGKA | 2021 |  Rp 481,109,483,989  | 918,492,750 |  **523.80**  |
| TGKA | 2022 |  Rp 478,266,312,889  | 918,492,750 |  **520.71**  |
| ULTJ | 2018 |  Rp 701,607,000,000  | 11,553,528,000 |  **60.73**  |
| ULTJ | 2019 |  Rp 1,035,865,000,000  | 11,553,528,000 |  **89.66**  |
| ULTJ | 2020 |  Rp 1,109,666,000,000  | 11,048,942,070 |  **100.43**  |
| ULTJ | 2021 |  Rp 1,276,793,000,000  | 10,398,175,200 |  **122.79**  |
| ULTJ | 2022 |  Rp 965,486,000,000  | 10,398,175,200 |  **92.85**  |

**Lampiran 6**

**Perhitungan Total Aset Turnover (X4)**

| **KODE PERUSAHAAN** | **TAHUN** | **PENJUALAN** | **TOTAL ASET** | **TATO** |
| --- | --- | --- | --- | --- |
| AALI | 2018 |  Rp 19,084,387  |  Rp 26,856,967  |  **0.71**  |
| AALI | 2019 |  Rp 17,452,736  |  Rp 26,974,124  |  **0.65**  |
| AALI | 2020 |  Rp 18,807,043  |  Rp 27,781,231  |  **0.68**  |
| AALI | 2021 |  Rp 24,322,048  |  Rp 30,399,906  |  **0.80**  |
| AALI | 2022 |  Rp 21,828,591  |  Rp 29,249,340  |  **0.75**  |
| ADES  | 2018 |  Rp 804,302  |  Rp 881,275  |  **0.91**  |
| ADES  | 2019 |  Rp 834,330  |  Rp 822,375  |  **1.01**  |
| ADES  | 2020 |  Rp 673,364  |  Rp 958,791  |  **0.70**  |
| ADES  | 2021 |  Rp 935,075  |  Rp 1,304,108  |  **0.72**  |
| ADES  | 2022 |  Rp 1,290,992  |  Rp 1,645,582  |  **0.78**  |
| BISI | 2018 |  Rp 2,265,615  |  Rp 2,765,010  |  **0.82**  |
| BISI | 2019 |  Rp 2,272,410  |  Rp 2,941,056  |  **0.77**  |
| BISI | 2020 |  Rp 1,812,762  |  Rp 2,914,979  |  **0.62**  |
| BISI | 2021 |  Rp 2,015,138  |  Rp 3,132,202  |  **0.64**  |
| BISI | 2022 |  Rp 2,415,592  |  Rp 3,410,381  |  **0.71**  |
| BUDI | 2018 |  Rp 2,647,193  |  Rp 3,392,980  |  **0.78**  |
| BUDI | 2019 |  Rp 3,003,768  |  Rp 2,999,767  |  **1.00**  |
| BUDI | 2020 |  Rp 2,725,866  |  Rp 2,963,007  |  **0.92**  |
| BUDI | 2021 |  Rp 3,374,782  |  Rp 2,993,218  |  **1.13**  |
| BUDI | 2022 |  Rp 3,382,326  |  Rp 3,173,651  |  **1.07**  |
| CAMP | 2018 |  Rp 961,136,629,003  |  Rp 1,004,275,813,783  |  **0.96**  |
| CAMP | 2019 |  Rp 1,028,952,947,818  |  Rp 1,057,529,235,985  |  **0.97**  |
| CAMP | 2020 |  Rp 956,634,474,111  |  Rp 1,086,873,666,641  |  **0.88**  |
| CAMP | 2021 |  Rp 1,019,133,657,275  |  Rp 1,146,235,578,463  |  **0.89**  |
| CAMP | 2022 |  Rp 1,129,360,552,136  |  Rp 1,074,777,460,412  |  **1.05**  |
| CEKA | 2018 |  Rp 3,629,328  |  Rp 1,168,956  |  **3.10**  |
| CEKA | 2019 |  Rp 3,120,937  |  Rp 1,393,080  |  **2.24**  |
| CEKA | 2020 |  Rp 3,634,297  |  Rp 1,566,674  |  **2.32**  |
| CEKA | 2021 |  Rp 5,359,441  |  Rp 1,697,387  |  **3.16**  |
| CEKA | 2022 |  Rp 6,143,759  |  Rp 1,718,287  |  **3.58**  |
| CLEO | 2018 |  Rp 831,104  |  Rp 833,934  |  **1.00**  |
| CLEO | 2019 |  Rp 1,084,913  |  Rp 1,245,144  |  **0.87**  |
| CLEO | 2020 |  Rp 972,635  |  Rp 1,310,940  |  **0.74**  |
| CLEO | 2021 |  Rp 1,103,519  |  Rp 1,348,181  |  **0.82**  |
| CLEO | 2022 |  Rp 1,358,708  |  Rp 1,693,524  |  **0.80**  |
| CPIN | 2018 |  Rp 53,957,604  |  Rp 27,541,427  |  **1.96**  |
| CPIN | 2019 |  Rp 58,634,502  |  Rp 29,109,408  |  **2.01**  |
| CPIN | 2020 |  Rp 42,518,782  |  Rp 31,159,291  |  **1.36**  |
| CPIN | 2021 |  Rp 51,698,249  |  Rp 35,446,051  |  **1.46**  |
| CPIN | 2022 |  Rp 56,867,544  |  Rp 39,847,545  |  **1.43**  |
| DLTA | 2018 |  Rp 893,000,350  |  Rp 1,523,517,170  |  **0.59**  |
| DLTA | 2019 |  Rp 827,136,727  |  Rp 1,425,983,722  |  **0.58**  |
| DLTA | 2020 |  Rp 546,336,411  |  Rp 1,225,580,913  |  **0.45**  |
| DLTA | 2021 |  Rp 681,205,785  |  Rp 1,308,722,065  |  **0.52**  |
| DLTA | 2022 |  Rp 778,744,315  |  Rp 1,307,186,367  |  **0.60**  |
| DSNG | 2018 |  Rp 4,761,805  |  Rp 11,738,892  |  **0.41**  |
| DSNG | 2019 |  Rp 5,736,684  |  Rp 11,620,821  |  **0.49**  |
| DSNG | 2020 |  Rp 6,698,918  |  Rp 14,151,383  |  **0.47**  |
| DSNG | 2021 |  Rp 7,124,495  |  Rp 13,712,160  |  **0.52**  |
| DSNG | 2022 |  Rp 9,633,671  |  Rp 15,357,229  |  **0.63**  |
| GOOD | 2018 |  Rp 804,894,666,426  |  Rp 4,212,408,305,683  |  **0.19**  |
| GOOD | 2019 |  Rp 8,438,631,355,699  |  Rp 5,063,067,672,414  |  **1.67**  |
| GOOD | 2020 |  Rp 7,711,334,590,144  |  Rp 6,670,943,518,686  |  **1.16**  |
| GOOD | 2021 |  Rp 492,637,672,186  |  Rp 6,766,602,280,143  |  **0.07**  |
| GOOD | 2022 |  Rp 521,714,035,585  |  Rp 7,327,371,934,290  |  **0.07**  |
| HOKI | 2018 |  Rp 1,430,785,280,985  |  Rp 758,846,556,031  |  **1.89**  |
| HOKI | 2019 |  Rp 1,653,031,823,505  |  Rp 848,676,035,300  |  **1.95**  |
| HOKI | 2020 |  Rp 1,173,189,488,886  |  Rp 906,044,798,736  |  **1.29**  |
| HOKI | 2021 |  Rp 933,597,187,584  |  Rp 987,563,580,363  |  **0.95**  |
| HOKI | 2022 |  Rp 925,708,985,640  |  Rp 811,603,660,216  |  **1.14**  |
| ICBP | 2018 |  Rp 38,413,407  |  Rp 34,367,153  |  **1.12**  |
| ICBP | 2019 |  Rp 42,296,703  |  Rp 38,709,314  |  **1.09**  |
| ICBP | 2020 |  Rp 46,641,048  |  Rp 103,502,626  |  **0.45**  |
| ICBP | 2021 |  Rp 56,803,733  |  Rp 118,015,311  |  **0.48**  |
| ICBP | 2022 |  Rp 64,797,516  |  Rp 115,305,536  |  **0.56**  |
| INDF | 2018 |  Rp 73,394,728  |  Rp 96,537,796  |  **0.76**  |
| INDF | 2019 |  Rp 76,592,955  |  Rp 96,198,559  |  **0.80**  |
| INDF | 2020 |  Rp 99,345,618  |  Rp 163,011,780  |  **0.61**  |
| INDF | 2021 |  Rp 99,345,618  |  Rp 179,271,840  |  **0.55**  |
| INDF | 2022 |  Rp 110,830,272  |  Rp 180,433,300  |  **0.61**  |
| JPFA | 2018 |  Rp 36,228,261  |  Rp 24,827,355  |  **1.46**  |
| JPFA | 2019 |  Rp 38,872,084  |  Rp 26,650,895  |  **1.46**  |
| JPFA | 2020 |  Rp 36,964,948  |  Rp 25,951,760  |  **1.42**  |
| JPFA | 2021 |  Rp 44,878,300  |  Rp 28,589,656  |  **1.57**  |
| JPFA | 2022 |  Rp 48,972,085  |  Rp 32,690,887  |  **1.50**  |
| LSIP | 2018 |  Rp 4,019,846  |  Rp 10,037,294  |  **0.40**  |
| LSIP | 2019 |  Rp 3,699,439  |  Rp 10,225,322  |  **0.36**  |
| LSIP | 2020 |  Rp 3,536,721  |  Rp 10,922,788  |  **0.32**  |
| LSIP | 2021 |  Rp 4,525,473  |  Rp 11,851,269  |  **0.38**  |
| LSIP | 2022 |  Rp 4,585,348  |  Rp 12,417,013  |  **0.37**  |
| MLBI | 2018 |  Rp 3,574,801  |  Rp 2,889,501  |  **1.24**  |
| MLBI | 2019 |  Rp 3,711,405  |  Rp 2,896,950  |  **1.28**  |
| MLBI | 2020 |  Rp 1,985,009  |  Rp 2,907,425  |  **0.68**  |
| MLBI | 2021 |  Rp 2,473,681  |  Rp 2,922,017  |  **0.85**  |
| MLBI | 2022 |  Rp 3,114,907  |  Rp 3,374,502  |  **0.92**  |
| MYOR | 2018 |  Rp 24,060,802  |  Rp 17,591,706  |  **1.37**  |
| MYOR | 2019 |  Rp 25,026,739  |  Rp 19,037,919  |  **1.31**  |
| MYOR | 2020 |  Rp 27,904,558  |  Rp 19,777,501  |  **1.41**  |
| MYOR | 2021 |  Rp 27,904,558  |  Rp 19,917,653  |  **1.40**  |
| MYOR | 2022 |  Rp 30,669,406  |  Rp 22,276,160  |  **1.38**  |
| ROTI | 2018 |  Rp 2,766,545,866,684  |  Rp 4,393,810,380,883  |  **0.63**  |
| ROTI | 2019 |  Rp 3,337,022,314,624  |  Rp 4,682,083,844,951  |  **0.71**  |
| ROTI | 2020 |  Rp 3,212,034,546,032  |  Rp 4,452,166,671,985  |  **0.72**  |
| ROTI | 2021 |  Rp 3,935,182,048,668  |  Rp 4,191,284,422,677  |  **0.94**  |
| ROTI | 2022 |  Rp 3,935,182,048,668  |  Rp 4,130,321,616,083  |  **0.95**  |
| SSMS | 2018 |  Rp 3,710,780,545  |  Rp 11,296,112,298  |  **0.33**  |
| SSMS | 2019 |  Rp 3,277,806,795  |  Rp 11,845,204,657  |  **0.28**  |
| SSMS | 2020 |  Rp 4,011,130,559  |  Rp 12,775,930,059  |  **0.31**  |
| SSMS | 2021 |  Rp 1,381,428,241  |  Rp 9,284,508,932  |  **0.15**  |
| SSMS | 2022 |  Rp 1,942,979,487  |  Rp 7,946,861,857  |  **0.24**  |
| TBLA | 2018 |  Rp 8,614,889  |  Rp 16,339,916  |  **0.53**  |
| TBLA | 2019 |  Rp 8,533,183  |  Rp 17,363,003  |  **0.49**  |
| TBLA | 2020 |  Rp 10,863,256  |  Rp 19,431,293  |  **0.56**  |
| TBLA | 2021 |  Rp 15,972,216  |  Rp 21,084,017  |  **0.76**  |
| TBLA | 2022 |  Rp 16,579,960  |  Rp 23,673,644  |  **0.70**  |
| TGKA | 2018 |  Rp 12,940,108,219,350  |  Rp 3,485,510,411,961  |  **3.71**  |
| TGKA | 2019 |  Rp 13,372,043,554,341  |  Rp 2,995,872,438,975  |  **4.46**  |
| TGKA | 2020 |  Rp 1,248,888,341,697  |  Rp 3,361,956,197,960  |  **0.37**  |
| TGKA | 2021 |  Rp 11,926,149,980,019  |  Rp 3,403,961,007,490  |  **3.50**  |
| TGKA | 2022 |  Rp 12,977,529,294,003  |  Rp 4,181,760,862,637  |  **3.10**  |
| ULTJ | 2018 |  Rp 5,472,882  |  Rp 5,555,871  |  **0.99**  |
| ULTJ | 2019 |  Rp 6,223,057  |  Rp 6,608,422  |  **0.94**  |
| ULTJ | 2020 |  Rp 5,967,362  |  Rp 8,754,116  |  **0.68**  |
| ULTJ | 2021 |  Rp 6,616,642  |  Rp 7,406,856  |  **0.89**  |
| ULTJ | 2022 |  Rp 7,656,252  |  Rp 7,376,375  |  **1.04**  |

**Lampiran 7**

**Daftar Harga Saham**

|  |  |
| --- | --- |
| Kode Perusahaan | Tahun |
| 2019 | 2020 | 2021 | 2022 | 2023 |
| AALI | 10,875 | 6,100 | 9,325 | 12,500 | 7,725 |
| ADES | 1,090 | 790 | 1,685 | 4,280 | 8,275 |
| BISI | 1,500 | 910 | 1,155 | 1,440 | 1,680 |
| BUDI | 103 | 91 | 125 | 218 | 208 |
| CAMP | 620 | 193 | 236 | 274 | 340 |
| CEKA | 1,325 | 1,510 | 1,860 | 2,060 | 2,010 |
| CLEO | 322 | 442 | 460 | 444 | 505 |
| CPIN | 5,275 | 4,600 | 7,050 | 5,150 | 4,590 |
| DLTA | 6,950 | 5,000 | 3,800 | 3,850 | 4,000 |
| DSNG | 386 | 328 | 635 | 605 | 620 |
| GOOD | 1760 | 250 | 333 | 550 | 466 |
| HOKI | 163 | 175 | 242 | 153 | 89 |
| ICBP | 9,725 | 9,875 | 8,700 | 7,625 | 10,875 |
| INDF | 6,950 | 6,525 | 6,525 | 6,300 | 6,450 |
| JPFA | 1560 | 975 | 2,110 | 1,450 | 1,040 |
| LSIP | 1,090 | 710 | 1,305 | 1,380 | 1,015 |
| MLBI | 20,100 | 10,950 | 8,975 | 9,175 | 9,000 |
| MYOR | 2,600 | 2,150 | 2,460 | 1,750 | 2,600 |
| ROTI | 1,300 | 1,205 | 1,420 | 1,290 | 1,425 |
| SSMS | 1,085 | 895 | 930 | 1,065 | 1,710 |
| TBLA | 845 | 530 | 885 | 795 | 610 |
| TGKA | 4,000 | 5,100 | 9,075 | 7,925 | 7,025 |
| ULTJ | 1,280 | 1,380 | 1,610 | 1,555 | 1,435 |

**Lampiran 8**

**Hasil Analisis**

* 1. Uji Statistik Deskriptif

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| X1\_CR | 115 | .53 | 8.05 | 2.5589 | 1.64673 |
| X2\_ROA | 115 | .00 | .27 | .0930 | .05862 |
| LN\_EPS | 115 | -1.66 | 7.15 | 4.5317 | 1.59169 |
| SQRT\_TATO | 115 | .27 | 2.11 | .9638 | .33361 |
| LN\_HARGA\_SAHAM | 115 | 4.49 | 9.91 | 7.3323 | 1.29624 |
| Valid N (listwise) | 115 |  |  |  |  |

* 1. Kurva P-Plot



* 1. Hasil Uji Normalitas One Sample Komogrov-Smirnov

|  |
| --- |
| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 115 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .69638591 |
| Most Extreme Differences | Absolute | .048 |
| Positive | .048 |
| Negative | -.035 |
| Test Statistic | .048 |
| Asymp. Sig. (2-tailed) | .200c,d |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |
| d. This is a lower bound of the true significance. |

* 1. Hasil Uji Multikolinearitas

|  |
| --- |
| **Coefficientsa** |
| Model | Collinearity Statistics |
| Tolerance | VIF |
| 1 | X1\_CR | .960 | 1.042 |
| X2\_ROA | .783 | 1.277 |
| LN\_EPS | .795 | 1.259 |
| SQRT\_TATO | .962 | 1.039 |
| a. Dependent Variable: LN\_HARGA\_SAHAM |

* 1. Hasil Uji Autokorelasi

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .843a | .711 | .701 | .70893 | 1.742 |
| a. Predictors: (Constant), SQRT\_TATO, X1\_CR, LN\_EPS, X2\_ROA |
| b. Dependent Variable: LN\_HARGA\_SAHAM |

* 1. Grafik Scatterplot



* 1. Hasil Uji Glejser

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .913 | .146 |  | 6.254 | .000 |
| X1\_CR | -.043 | .022 | -.174 | -1.923 | .057 |
| X2\_ROA | -1.321 | .696 | -.190 | -1.899 | .060 |
| LN\_EPS | -.042 | .025 | -.162 | -1.633 | .105 |
| SQRT\_TATO | .073 | .110 | .060 | .662 | .509 |
| a. Dependent Variable: ABS |

* 1. Hasil Uji Regresi Linier Berganda

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 4.379 | .269 |  | 16.302 | .000 |
| X1\_CR | -.020 | .041 | -.025 | -.475 | .636 |
| X2\_ROA | 2.762 | 1.280 | .125 | 2.157 | .033 |
| LN\_EPS | .645 | .047 | .792 | 13.775 | .000 |
| SQRT\_TATO | -.182 | .203 | -.047 | -.895 | .373 |
| a. Dependent Variable: LN\_HARGA\_SAHAM |

* 1. Hasil Uji F (Kelayakan Model)

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 136.263 | 4 | 34.066 | 67.781 | .000b |
| Residual | 55.285 | 110 | .503 |  |  |
| Total | 191.548 | 114 |  |  |  |
| a. Dependent Variable: LN\_HARGA\_SAHAM |
| b. Predictors: (Constant), SQRT\_TATO, X1\_CR, LN\_EPS, X2\_ROA |

* 1. Hasil Uji T

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 4.379 | .269 |  | 16.302 | .000 |
| X1\_CR | -.020 | .041 | -.025 | -.475 | .636 |
| X2\_ROA | 2.762 | 1.280 | .125 | 2.157 | .033 |
| LN\_EPS | .645 | .047 | .792 | 13.775 | .000 |
| SQRT\_TATO | -.182 | .203 | -.047 | -.895 | .373 |
| a. Dependent Variable: LN\_HARGA\_SAHAM |

* 1. Hasil Uji Koefisien Determinasi

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .843a | .711 | .701 | .70893 |
| a. Predictors: (Constant), SQRT\_TATO, X1\_CR, LN\_EPS, X2\_ROA |
| b. Dependent Variable: LN\_HARGA\_SAHAM |