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# LAMPIRAN

# Lampiran 1 Daftar Perusahaan Sampel

|  |  |  |
| --- | --- | --- |
| **No** | **Kode Perusahaan** | **Nama Perusahaan** |
|
| 1 | AALI | Astra Argo Lestari Tbk |
| 2 | ASII | Astra Internasional Tbk |
| 3 | BISI | Bisi Internasional Tbk |
| 4 | CEKA | PT Wilmar Cahaya Indonesia Tbk |
| 5 | CPIN | Charoen Pokphand Indonesia Tbk |
| 6 | DSNG | PT Dharma Satya Nusantara Tbk |
| 7 | FASW | Fajar Surya Wisesa Tbk |
| 8 | GGRM | Gudang Garam Tbk |
| 9 | GOOD | PT Garudafood Putra Putri Jaya Tbk |
| 10 | HMSP | HM Sampoerna Tbk |
| 11 | ICBP | Indofood CBP Sukser Makmur Tbk |
| 12 | INDF | Indofood Sukses Makmur Tbk |
| 13 | INDR | PT Indo-Rama Synthetics Tbk |
| 14 | INKP | Indah Kiat Pulp Paper Tbk |
| 15 | INTP | PT Indocement Tunggal Perkasa Tbk |
| 16 | IPOL | Indopoly Swakarsa Industry Tbk |
| 17 | JPFA | JAPFA Comfeed Indonesia Tbk |
| 18 | LSIP | PP London Sumatra Indonesia Tbk |
| 19 | LTLS | PT Lautan Luas Tbk |
| 20 | MARK | PT Mark Dynamics Indonesia Tbk |
| 21 | MLBI | Multi Bintang Indonesia Tbk |
| 22 | MYOR | Mayora Indah Tbk |
| 23 | PBRX | Pan Brothers Tbk |
| 24 | ROTI | PT Nippon Indosari Corpindo Tbk |
| 25 | SIDO | PT Industri Jamu Dan Farmasi Sido Muncul Tbk |
| 26 | SMGR | Semen Indonesia (Persero) Tbk |
| 27 | SSMS | PT Sawit Sumbermas Saran Tbk |
| 28 | TBLA | Tunas Baru Lampung Tbk |
| 29 | TRST | Trias Sentosa Tbk |
| 30 | UNTR | United Tractors Tbk |
| 31 | UNVR | Unilever Indonesia Tbk |

# Lampiran 2 Daftar Perhitungan Komisaris Independen

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **Jumlah Komisaris Independen** | **Total Komisaris** | **Dewan Komisaris Independen** |
| 2018 | AALI | 2 | 4 | 0.50 |
|   | ASII | 3 | 10 | 0.30 |
|   | BISI | 1 | 3 | 0.33 |
|   | CEKA | 1 | 3 | 0.33 |
|   | CPIN | 1 | 3 | 0.33 |
|   | DSNG | 3 | 9 | 0.33 |
|   | FASW | 2 | 3 | 0.67 |
|   | GGRM | 2 | 4 | 0.50 |
|   | GOOD | 1 | 3 | 0.33 |
|   | HMSP | 2 | 6 | 0.33 |
|   | ICBP | 3 | 6 | 0.50 |
|   | INDF | 3 | 8 | 0.38 |
|   | INDR | 1 | 3 | 0.33 |
|   | INKP | 3 | 7 | 0.43 |
|   | INTP | 2 | 6 | 0.33 |
|   | IPOL | 1 | 3 | 0.33 |
|   | JPFA | 3 | 6 | 0.50 |
|   | LSIP | 2 | 6 | 0.33 |
|   | LTLS | 3 | 6 | 0.50 |
|   | MARK | 1 | 2 | 0.50 |
|   | MLBI | 3 | 6 | 0.50 |
|   | MYOR | 2 | 5 | 0.40 |
|   | PBRX | 2 | 3 | 0.67 |
|   | ROTI | 1 | 3 | 0.33 |
|   | SIDO | 2 | 5 | 0.40 |
|   | SMGR | 2 | 7 | 0.29 |
|   | SSMS | 2 | 4 | 0.50 |
|   | TBLA | 1 | 3 | 0.33 |
|   | TRST | 1 | 3 | 0.33 |
|   | UNTR | 2 | 6 | 0.33 |
|   | UNVR | 1 | 5 | 0.20 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **Jumlah Komisaris Independen** | **Total Komisaris** | **Dewan Komisaris Independen** |
| 2019 | AALI | 2 | 4 | 0.50 |
|   | ASII | 3 | 10 | 0.30 |
|   | BISI | 1 | 3 | 0.33 |
|   | CEKA | 1 | 3 | 0.33 |
|   | CPIN | 1 | 3 | 0.33 |
|   | DSNG | 3 | 9 | 0.33 |
|   | FASW | 3 | 8 | 0.38 |
|   | GGRM | 2 | 4 | 0.50 |
|   | GOOD | 2 | 5 | 0.40 |
|   | HMSP | 3 | 7 | 0.43 |
|   | ICBP | 3 | 6 | 0.50 |
|   | INDF | 3 | 8 | 0.38 |
|   | INDR | 1 | 3 | 0.33 |
|   | INKP | 3 | 7 | 0.43 |
|   | INTP | 2 | 6 | 0.33 |
|   | IPOL | 1 | 3 | 0.33 |
|   | JPFA | 3 | 6 | 0.50 |
|   | LSIP | 2 | 5 | 0.40 |
|   | LTLS | 3 | 6 | 0.50 |
|   | MARK | 1 | 2 | 0.50 |
|   | MLBI | 3 | 6 | 0.50 |
|   | MYOR | 2 | 5 | 0.40 |
|   | PBRX | 2 | 3 | 0.67 |
|   | ROTI | 1 | 3 | 0.33 |
|   | SIDO | 2 | 5 | 0.40 |
|   | SMGR | 2 | 7 | 0.29 |
|   | SSMS | 2 | 4 | 0.50 |
|   | TBLA | 1 | 3 | 0.33 |
|   | TRST | 1 | 3 | 0.33 |
|   | UNTR | 2 | 6 | 0.33 |
|   | UNVR | 2 | 5 | 0.40 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **Jumlah Komisaris Independen** | **Total Komisaris** | **Dewan Komisaris Independen** |
| 2020 | AALI | 3 | 5 | 0.60 |
|   | ASII | 3 | 10 | 0.30 |
|   | BISI | 1 | 3 | 0.33 |
|   | CEKA | 1 | 3 | 0.33 |
|   | CPIN | 1 | 3 | 0.33 |
|   | DSNG | 3 | 9 | 0.33 |
|   | FASW | 3 | 9 | 0.33 |
|   | GGRM | 2 | 4 | 0.50 |
|   | GOOD | 2 | 5 | 0.40 |
|   | HMSP | 2 | 4 | 0.50 |
|   | ICBP | 3 | 6 | 0.50 |
|   | INDF | 3 | 8 | 0.38 |
|   | INDR | 1 | 3 | 0.33 |
|   | INKP | 3 | 7 | 0.43 |
|   | INTP | 2 | 6 | 0.33 |
|   | IPOL | 2 | 4 | 0.50 |
|   | JPFA | 3 | 5 | 0.60 |
|   | LSIP | 2 | 5 | 0.40 |
|   | LTLS | 2 | 5 | 0.40 |
|   | MARK | 1 | 2 | 0.50 |
|   | MLBI | 3 | 6 | 0.50 |
|   | MYOR | 2 | 5 | 0.40 |
|   | PBRX | 2 | 3 | 0.67 |
|   | ROTI | 1 | 3 | 0.33 |
|   | SIDO | 2 | 5 | 0.40 |
|   | SMGR | 2 | 7 | 0.29 |
|   | SSMS | 2 | 4 | 0.50 |
|   | TBLA | 1 | 3 | 0.33 |
|   | TRST | 1 | 3 | 0.33 |
|   | UNTR | 2 | 6 | 0.33 |
|   | UNVR | 3 | 6 | 0.50 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **Jumlah Komisaris Independen** | **Total Komisaris** | **Dewan Komisaris Independen** |
| 2021 | AALI | 2 | 4 | 0.50 |
|   | ASII | 4 | 10 | 0.40 |
|   | BISI | 1 | 3 | 0.33 |
|   | CEKA | 1 | 3 | 0.33 |
|   | CPIN | 1 | 3 | 0.33 |
|   | DSNG | 3 | 9 | 0.33 |
|   | FASW | 3 | 9 | 0.33 |
|   | GGRM | 2 | 4 | 0.50 |
|   | GOOD | 2 | 5 | 0.40 |
|   | HMSP | 2 | 4 | 0.50 |
|   | ICBP | 3 | 6 | 0.50 |
|   | INDF | 3 | 8 | 0.38 |
|   | INDR | 1 | 3 | 0.33 |
|   | INKP | 3 | 7 | 0.43 |
|   | INTP | 3 | 7 | 0.43 |
|   | IPOL | 2 | 4 | 0.50 |
|   | JPFA | 1 | 3 | 0.33 |
|   | LSIP | 2 | 5 | 0.40 |
|   | LTLS | 4 | 6 | 0.67 |
|   | MARK | 1 | 2 | 0.50 |
|   | MLBI | 3 | 6 | 0.50 |
|   | MYOR | 2 | 5 | 0.40 |
|   | PBRX | 2 | 3 | 0.67 |
|   | ROTI | 1 | 3 | 0.33 |
|   | SIDO | 3 | 6 | 0.50 |
|   | SMGR | 2 | 7 | 0.29 |
|   | SSMS | 2 | 4 | 0.50 |
|   | TBLA | 1 | 3 | 0.33 |
|   | TRST | 1 | 3 | 0.33 |
|   | UNTR | 2 | 6 | 0.33 |
|   | UNVR | 3 | 6 | 0.50 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **Jumlah Komisaris Independen** | **Total Komisaris** | **Dewan Komisaris Independen** |
| 2022 | AALI | 2 | 4 | 0.50 |
|   | ASII | 4 | 10 | 0.40 |
|   | BISI | 1 | 3 | 0.33 |
|   | CEKA | 1 | 3 | 0.33 |
|   | CPIN | 1 | 3 | 0.33 |
|   | DSNG | 3 | 9 | 0.33 |
|   | FASW | 3 | 8 | 0.38 |
|   | GGRM | 2 | 4 | 0.50 |
|   | GOOD | 3 | 9 | 0.33 |
|   | HMSP | 2 | 4 | 0.50 |
|   | ICBP | 3 | 6 | 0.50 |
|   | INDF | 3 | 8 | 0.38 |
|   | INDR | 1 | 3 | 0.33 |
|   | INKP | 3 | 6 | 0.50 |
|   | INTP | 3 | 7 | 0.43 |
|   | IPOL | 2 | 4 | 0.50 |
|   | JPFA | 2 | 4 | 0.50 |
|   | LSIP | 2 | 5 | 0.40 |
|   | LTLS | 4 | 6 | 0.67 |
|   | MARK | 1 | 2 | 0.50 |
|   | MLBI | 3 | 6 | 0.50 |
|   | MYOR | 2 | 5 | 0.40 |
|   | PBRX | 3 | 3 | 1.00 |
|   | ROTI | 1 | 3 | 0.33 |
|   | SIDO | 3 | 6 | 0.50 |
|   | SMGR | 2 | 7 | 0.29 |
|   | SSMS | 1 | 3 | 0.33 |
|   | TBLA | 1 | 3 | 0.33 |
|   | TRST | 1 | 3 | 0.33 |
|   | UNTR | 2 | 6 | 0.33 |
|   | UNVR | 5 | 6 | 0.83 |

# Lampiran 3 Dafar Perhitnugan Komite Audit

|  |  |  |
| --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun** |
| **2018** | **2019** | **2020** | **2021** | **2022** |
| 1 | AALI | 3 | 3 | 3 | 3 | 3 |
| 2 | ASII | 4 | 4 | 4 | 4 | 4 |
| 3 | BISI | 3 | 3 | 3 | 3 | 3 |
| 4 | CEKA | 3 | 3 | 3 | 3 | 3 |
| 5 | CPIN | 3 | 4 | 3 | 3 | 3 |
| 6 | DSNG | 3 | 3 | 3 | 3 | 3 |
| 7 | FASW | 3 | 3 | 3 | 3 | 3 |
| 8 | GGRM | 3 | 3 | 3 | 3 | 3 |
| 9 | GOOD | 3 | 3 | 3 | 3 | 3 |
| 10 | HMSP | 3 | 3 | 6 | 3 | 3 |
| 11 | ICBP | 3 | 3 | 3 | 3 | 3 |
| 12 | INDF | 3 | 3 | 3 | 3 | 3 |
| 13 | INDR | 3 | 3 | 3 | 3 | 3 |
| 14 | INKP | 3 | 3 | 3 | 3 | 3 |
| 15 | INTP | 3 | 3 | 3 | 3 | 3 |
| 16 | IPOL | 3 | 3 | 3 | 3 | 3 |
| 17 | JPFA | 3 | 3 | 3 | 3 | 3 |
| 18 | LSIP | 3 | 3 | 3 | 3 | 3 |
| 19 | LTLS | 3 | 3 | 3 | 3 | 3 |
| 20 | MARK | 3 | 3 | 3 | 3 | 3 |
| 21 | MLBI | 3 | 3 | 3 | 3 | 3 |
| 22 | MYOR | 3 | 3 | 3 | 3 | 3 |
| 23 | PBRX | 3 | 3 | 3 | 3 | 3 |
| 24 | ROTI | 3 | 3 | 3 | 3 | 3 |
| 25 | SIDO | 3 | 3 | 3 | 3 | 3 |
| 26 | SMGR | 4 | 4 | 4 | 4 | 3 |
| 27 | SSMS | 3 | 4 | 4 | 4 | 3 |
| 28 | TBLA | 3 | 3 | 3 | 3 | 3 |
| 29 | TRST | 3 | 3 | 3 | 3 | 3 |
| 30 | UNTR | 3 | 3 | 3 | 3 | 3 |
| 31 | UNVR | 3 | 3 | 3 | 4 | 3 |

# Lampiran 4 Daftar Perhitungan Kepemilikan Institusional

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **Saham Yang Dimiliki Institusi** | **Jumlah Saham Yang Diterbitkan** | **Kepemilikan Institusional** |
| 2018 | AALI |  1,533,682,440  |  1,924,688,333  | 0.796847 |
|   | ASII |  20,288,255,040  |  40,483,553,140  | 0.501148 |
|   | BISI |  1,622,344,000  |  3,000,000,000  | 0.540781 |
|   | CEKA |  547,471,000  |  595,000,000  | 0.920119 |
|   | CPIN |  9,106,385,410  |  16,398,000,000  | 0.555335 |
|   | DSNG |  5,924,900,208  |  10,599,842,400  | 0.558961 |
|   | FASW |  2,157,744,599  |  2,477,888,787  | 0.8708 |
|   | GGRM |  1,453,589,500  |  1,924,088,000  | 0.755469 |
|   | GOOD |  2,874,722,090  |  7,379,580,291  | 0.389551 |
|   | HMSP |  107,594,221,125  |  116,318,076,900  | 0.925 |
|   | ICBP |  9,391,678,000  |  11,661,908,000  | 0.805329 |
|   | INDF |  4,396,103,450  |  8,780,426,500  | 0.500671 |
|   | INDR |  386,264,314  |  654,351,707  | 0.590301 |
|   | INKP |  2,898,928,298  |  5,470,982,941  | 0.529873 |
|   | INTP |  1,877,480,863  |  3,681,231,699  | 0.510014 |
|   | IPOL |  5,221,211,480  |  6,443,379,509  | 0.810322 |
|   | JPFA |  7,514,780,366  |  11,726,575,201  | 0.640833 |
|   | LSIP |  4,065,995,310  |  6,822,863,965  | 0.595937 |
|   | LTLS |  833,632,000  |  1,560,000,000  | 0.534379 |
|   | MARK |  59,904,771,100  |  76,000,006,200  | 0.788221 |
|   | MLBI |  1,723,151,000  |  2,107,000,000  | 0.817822 |
|   | MYOR |  13,207,471,425  |  22,358,699,725  | 0.590708 |
|   | PBRX |  3,488,035,345  |  6,478,295,611  | 0.538419 |
|   | ROTI |  4,523,028,207  |  6,106,828,188  | 0.740651 |
|   | SIDO |  12,150,000,000  |  14,884,360,900  | 0.816293 |
|   | SMGR |  3,025,406,000  |  5,931,520,000  | 0.510056 |
|   | SSMS |  6,093,682,900  |  9,525,000,000  | 0.639757 |
|   | TBLA |  2,952,176,396  |  5,342,098,939  | 0.552625 |
|   | TRST |  1,622,167,825  |  2,808,000,000  | 0.577695 |
|   | UNTR |  2,219,317,358  |  3,730,135,136  | 0.59497 |
|   | UNVR |  6,484,877,500  |  7,630,000,000  | 0.849918 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **Saham Yang Dimiliki Institusi** | **Jumlah Saham Yang Diterbitkan** | **Kepemilikan Institusional** |
| 2019 | AALI |  1,533,682,440  |  1,924,688,333  | 0.796847 |
|   | ASII |  20,288,255,040  |  40,483,553,140  | 0.501148 |
|   | BISI |  1,624,312,500  |  3,000,000,000  | 0.541438 |
|   | CEKA |  547,471,000  |  595,000,000  | 0.920119 |
|   | CPIN |  9,106,385,410  |  16,398,000,000  | 0.555335 |
|   | DSNG |  5,930,776,208  |  10,599,842,400  | 0.559516 |
|   | FASW |  2,470,733,140  |  2,477,888,787  | 0.997112 |
|   | GGRM |  1,453,589,500  |  1,924,088,000  | 0.755469 |
|   | GOOD |  2,784,917,390  |  7,379,580,291  | 0.377382 |
|   | HMSP |  107,594,221,125  |  116,318,076,900  | 0.925 |
|   | ICBP |  9,391,678,000  |  11,661,908,000  | 0.805329 |
|   | INDF |  4,396,103,450  |  8,780,426,500  | 0.500671 |
|   | INDR |  386,264,314  |  654,351,707  | 0.590301 |
|   | INKP |  2,913,477,898  |  5,470,982,941  | 0.532533 |
|   | INTP |  1,877,480,863  |  3,681,231,699  | 0.510014 |
|   | IPOL |  5,221,211,480  |  6,443,379,509  | 0.810322 |
|   | JPFA |  6,148,115,716  |  11,719,214,001  | 0.524618 |
|   | LSIP |  4,065,995,310  |  6,822,863,965  | 0.595937 |
|   | LTLS |  833,632,000  |  1,560,000,000  | 0.534379 |
|   | MARK |  59,904,771,100  |  76,000,006,200  | 0.788221 |
|   | MLBI |  1,723,151,000  |  2,107,000,000  | 0.817822 |
|   | MYOR |  13,207,471,425  |  22,358,699,725  | 0.590708 |
|   | PBRX |  3,299,381,123  |  6,478,295,611  | 0.509298 |
|   | ROTI |  4,523,028,207  |  6,106,828,188  | 0.740651 |
|   | SIDO |  12,150,000,000  |  14,884,360,900  | 0.816293 |
|   | SMGR |  3,025,406,000  |  5,931,520,000  | 0.510056 |
|   | SSMS |  6,267,969,879  |  9,525,000,000  | 0.658055 |
|   | TBLA |  2,952,176,492  |  5,342,098,939  | 0.552625 |
|   | TRST |  1,622,167,825  |  2,808,000,000  | 0.577695 |
|   | UNTR |  2,219,317,358  |  3,730,135,136  | 0.59497 |
|   | UNVR |  6,484,877,500  |  7,630,000,000  | 0.849918 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **Saham Yang Dimiliki Institusi** | **Jumlah Saham Yang Diterbitkan** | **Kepemilikan Institusional** |
| 2020 | AALI |  1,533,682,440  |  1,924,688,333  | 0.796847 |
|   | ASII |  20,288,255,040  |  40,483,553,140  | 0.501148 |
|   | BISI |  1,624,312,500  |  3,000,000,000  | 0.541438 |
|   | CEKA |  547,261,000  |  595,000,000  | 0.919766 |
|   | CPIN |  9,106,385,410  |  16,398,000,000  | 0.555335 |
|   | DSNG |  5,930,776,208  |  10,599,842,400  | 0.559516 |
|   | FASW |  2,470,733,140  |  2,477,888,787  | 0.997112 |
|   | GGRM |  1,453,589,500  |  1,924,088,000  | 0.755469 |
|   | GOOD |  2,720,142,890  |  7,379,580,291  | 0.368604 |
|   | HMSP |  107,594,221,125  |  116,318,076,900  | 0.925 |
|   | ICBP |  9,391,678,000  |  11,661,908,000  | 0.805329 |
|   | INDF |  4,396,103,450  |  8,780,426,500  | 0.500671 |
|   | INDR |  418,264,314  |  654,351,707  | 0.639204 |
|   | INKP |  2,913,477,898  |  5,470,982,941  | 0.532533 |
|   | INTP |  1,877,480,863  |  3,681,231,699  | 0.510014 |
|   | IPOL |  5,244,595,280  |  6,443,379,509  | 0.813951 |
|   | JPFA |  6,387,169,116  |  11,657,690,601  | 0.547893 |
|   | LSIP |  4,065,995,310  |  6,822,863,965  | 0.595937 |
|   | LTLS |  853,432,000  |  1,560,000,000  | 0.547072 |
|   | MARK |  59,904,771,100  |  76,000,006,200  | 0.788221 |
|   | MLBI |  1,723,151,000  |  2,107,000,000  | 0.817822 |
|   | MYOR |  13,207,471,425  |  22,358,699,725  | 0.590708 |
|   | PBRX |  3,299,381,123  |  6,478,295,611  | 0.509298 |
|   | ROTI |  5,122,874,922  |  6,186,488,888  | 0.828075 |
|   | SIDO |  24,300,000,000  |  29,770,221,800  | 0.816252 |
|   | SMGR |  3,025,406,000  |  5,931,520,000  | 0.510056 |
|   | SSMS |  6,493,410,000  |  9,525,000,000  | 0.681723 |
|   | TBLA |  2,952,176,492  |  5,342,098,939  | 0.552625 |
|   | TRST |  1,622,167,825  |  2,808,000,000  | 0.577695 |
|   | UNTR |  2,219,317,358  |  3,730,135,136  | 0.59497 |
|   | UNVR |  32,424,387,500  |  38,150,000,000  | 0.849918 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **Saham Yang Dimiliki Institusi** | **Jumlah Saham Yang Diterbitkan** | **Kepemilikan Institusional** |
| 2021 | AALI |  1,533,682,440  |  1,924,688,333  | 0.796847 |
|   | ASII |  20,288,255,040  |  40,483,553,140  | 0.501148 |
|   | BISI |  1,624,312,500  |  3,000,000,000  | 0.541438 |
|   | CEKA |  547,261,000  |  595,000,000  | 0.919766 |
|   | CPIN |  9,106,385,410  |  16,398,000,000  | 0.555335 |
|   | DSNG |  5,937,901,208  |  10,599,842,400  | 0.560188 |
|   | FASW |  2,470,733,140  |  2,477,888,787  | 0.997112 |
|   | GGRM |  1,453,589,500  |  1,924,088,000  | 0.755469 |
|   | GOOD |  13,685,602,050  |  36,897,901,455  | 0.370905 |
|   | HMSP |  107,594,221,125  |  116,318,076,900  | 0.925 |
|   | ICBP |  9,391,678,000  |  11,661,908,000  | 0.805329 |
|   | INDF |  4,396,103,450  |  8,780,426,500  | 0.500671 |
|   | INDR |  591,441,050  |  654,351,707  | 0.903858 |
|   | INKP |  2,913,477,898  |  5,470,982,941  | 0.532533 |
|   | INTP |  1,877,480,863  |  3,681,231,699  | 0.510014 |
|   | IPOL |  5,244,595,280  |  6,443,379,509  | 0.813951 |
|   | JPFA |  6,449,760,916  |  11,620,308,701  | 0.555042 |
|   | LSIP |  4,065,995,310  |  6,822,863,965  | 0.595937 |
|   | LTLS |  853,432,000  |  1,560,000,000  | 0.547072 |
|   | MARK |  59,904,771,100  |  76,000,006,200  | 0.788221 |
|   | MLBI |  1,723,151,000  |  2,107,000,000  | 0.817822 |
|   | MYOR |  13,207,471,425  |  22,358,699,725  | 0.590708 |
|   | PBRX |  3,300,161,023  |  6,478,295,611  | 0.509418 |
|   | ROTI |  5,152,148,922  |  5,913,076,388  | 0.871314 |
|   | SIDO |  24,478,282,442  |  29,995,485,529  | 0.816066 |
|   | SMGR |  3,025,406,000  |  5,931,520,000  | 0.510056 |
|   | SSMS |  6,436,858,000  |  9,525,000,000  | 0.675786 |
|   | TBLA |  2,952,176,492  |  5,342,098,939  | 0.552625 |
|   | TRST |  1,622,167,825  |  2,808,000,000  | 0.577695 |
|   | UNTR |  2,219,317,358  |  3,730,135,136  | 0.59497 |
|   | UNVR |  32,424,387,500  |  38,150,000,000  | 0.849918 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **Saham Yang Dimiliki Institusi** | **Jumlah Saham Yang Diterbitkan** | **Kepemilikan Institusional** |
| 2022 | AALI |  1,533,682,440  |  1,924,688,333  | 0.796847 |
|   | ASII |  20,288,255,040  |  40,483,553,140  | 0.501148 |
|   | BISI |  1,502,062,500  |  3,000,000,000  | 0.500688 |
|   | CEKA |  517,771,000  |  595,000,000  | 0.870203 |
|   | CPIN |  9,106,385,410  |  16,398,000,000  | 0.555335 |
|   | DSNG |  5,937,901,208  |  10,599,842,400  | 0.560188 |
|   | FASW |  2,470,733,140  |  2,477,888,787  | 0.997112 |
|   | GGRM |  1,453,589,500  |  1,924,088,000  | 0.755469 |
|   | GOOD |  18,303,517,305  |  36,897,901,455  | 0.496058 |
|   | HMSP |  107,594,221,125  |  116,318,076,900  | 0.925 |
|   | ICBP |  9,391,678,000  |  11,661,908,000  | 0.805329 |
|   | INDF |  4,396,103,450  |  8,780,426,500  | 0.500671 |
|   | INDR |  603,841,050  |  654,351,707  | 0.922808 |
|   | INKP |  2,913,477,898  |  5,470,982,941  | 0.532533 |
|   | INTP |  1,877,480,863  |  3,681,231,699  | 0.510014 |
|   | IPOL |  5,244,595,280  |  6,443,379,509  | 0.813951 |
|   | JPFA |  6,500,176,516  |  11,620,308,701  | 0.559381 |
|   | LSIP |  4,065,995,310  |  6,822,863,965  | 0.595937 |
|   | LTLS |  882,864,000  |  1,560,000,000  | 0.565938 |
|   | MARK |  33,304,768,920  |  76,000,006,200  | 0.438221 |
|   | MLBI |  1,881,951,000  |  2,107,000,000  | 0.89319 |
|   | MYOR |  13,207,471,425  |  22,358,699,725  | 0.590708 |
|   | PBRX |  2,979,303,823  |  6,478,295,611  | 0.45989 |
|   | ROTI |  5,152,148,922  |  5,703,234,288  | 0.903373 |
|   | SIDO |  23,278,282,442  |  30,000,000,000  | 0.775943 |
|   | SMGR |  3,457,023,005  |  6,751,540,089  | 0.512035 |
|   | SSMS |  6,111,018,000  |  9,525,000,000  | 0.641577 |
|   | TBLA |  3,103,376,492  |  5,342,098,939  | 0.580928 |
|   | TRST |  1,610,851,175  |  2,808,000,000  | 0.573665 |
|   | UNTR |  2,219,317,358  |  3,631,809,136  | 0.611078 |
|   | UNVR |  32,424,387,500  |  38,150,000,000  | 0.849918 |

# Lampiran 5 Daftar Perhitungan *Tax Haven*

|  |  |  |
| --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun** |
| **2018** | **2019** | **2020** | **2021** | **2022** |
| 1 | AALI | 0 | 0 | 0 | 0 | 0 |
| 2 | ASII | 1 | 1 | 1 | 1 | 1 |
| 3 | BISI | 0 | 0 | 0 | 0 | 0 |
| 4 | CEKA | 0 | 0 | 0 | 0 | 0 |
| 5 | CPIN | 0 | 0 | 0 | 0 | 0 |
| 6 | DSNG | 1 | 1 | 1 | 1 | 1 |
| 7 | FASW | 0 | 0 | 0 | 0 | 0 |
| 8 | GGRM | 1 | 1 | 1 | 1 | 1 |
| 9 | GOOD | 1 | 1 | 1 | 1 | 1 |
| 10 | HMSP | 1 | 1 | 1 | 1 | 1 |
| 11 | ICBP | 1 | 1 | 1 | 1 | 1 |
| 12 | INDF | 1 | 1 | 1 | 1 | 1 |
| 13 | INDR | 1 | 1 | 1 | 1 | 1 |
| 14 | INKP | 1 | 1 | 1 | 1 | 1 |
| 15 | INTP | 0 | 0 | 0 | 0 | 0 |
| 16 | IPOL | 1 | 1 | 1 | 1 | 1 |
| 17 | JPFA | 1 | 1 | 1 | 1 | 1 |
| 18 | LSIP | 1 | 1 | 1 | 1 | 1 |
| 19 | LTLS | 1 | 1 | 1 | 1 | 1 |
| 20 | MARK | 1 | 1 | 1 | 1 | 1 |
| 21 | MLBI | 0 | 0 | 0 | 0 | 0 |
| 22 | MYOR | 1 | 1 | 1 | 1 | 1 |
| 23 | PBRX | 1 | 1 | 1 | 1 | 1 |
| 24 | ROTI | 0 | 0 | 0 | 0 | 0 |
| 25 | SIDO | 0 | 0 | 0 | 0 | 0 |
| 26 | SMGR | 1 | 1 | 1 | 1 | 1 |
| 27 | SSMS | 1 | 1 | 1 | 1 | 1 |
| 28 | TBLA | 1 | 1 | 1 | 1 | 1 |
| 29 | TRST | 1 | 1 | 1 | 1 | 1 |
| 30 | UNTR | 1 | 1 | 1 | 1 | 1 |
| 31 | UNVR | 0 | 0 | 0 | 0 | 0 |

# Lampiran 6 Daftar Perhitungan *Withholding Tax*

|  |  |  |
| --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun** |
| **2018** | **2019** | **2020** | **2021** | **2022** |
| 1 | AALI | 1 | 0 | 1 | 0 | 1 |
| 2 | ASII | 1 | 1 | 1 | 1 | 1 |
| 3 | BISI | 1 | 1 | 1 | 1 | 1 |
| 4 | CEKA | 1 | 0 | 0 | 1 | 1 |
| 5 | CPIN | 1 | 1 | 1 | 1 | 1 |
| 6 | DSNG | 0 | 0 | 0 | 0 | 0 |
| 7 | FASW | 1 | 1 | 0 | 0 | 0 |
| 8 | GGRM | 1 | 1 | 1 | 1 | 1 |
| 9 | GOOD | 1 | 1 | 1 | 0 | 1 |
| 10 | HMSP | 0 | 0 | 0 | 0 | 0 |
| 11 | ICBP | 1 | 1 | 1 | 1 | 1 |
| 12 | INDF | 1 | 1 | 1 | 1 | 1 |
| 13 | INDR | 0 | 0 | 0 | 0 | 0 |
| 14 | INKP | 0 | 0 | 0 | 0 | 0 |
| 15 | INTP | 1 | 1 | 1 | 1 | 1 |
| 16 | IPOL | 0 | 0 | 0 | 0 | 0 |
| 17 | JPFA | 1 | 1 | 1 | 1 | 1 |
| 18 | LSIP | 0 | 1 | 0 | 1 | 0 |
| 19 | LTLS | 1 | 1 | 1 | 1 | 1 |
| 20 | MARK | 1 | 1 | 1 | 1 | 1 |
| 21 | MLBI | 1 | 1 | 1 | 1 | 1 |
| 22 | MYOR | 1 | 1 | 1 | 1 | 1 |
| 23 | PBRX | 0 | 1 | 1 | 1 | 1 |
| 24 | ROTI | 1 | 1 | 1 | 1 | 1 |
| 25 | SIDO | 0 | 0 | 0 | 0 | 0 |
| 26 | SMGR | 1 | 1 | 1 | 1 | 1 |
| 27 | SSMS | 1 | 1 | 1 | 1 | 1 |
| 28 | TBLA | 1 | 1 | 1 | 1 | 0 |
| 29 | TRST | 0 | 0 | 0 | 0 | 0 |
| 30 | UNTR | 1 | 1 | 1 | 1 | 1 |
| 31 | UNVR | 1 | 1 | 1 | 1 | 1 |

# Lampiran 7 Daftar Perhitungan *Thin Capitalization*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **Total Liabilities** | **Total Equity** | **Thin Capitalization** |
| 2018 | AALI |  7,382,445,000,000  |  19,474,522,000,000  | 0.379082 |
|   | ASII |  170,348,000,000,000  |  174,363,000,000,000  | 0.976973 |
|   | BISI |  455,080,000,000  |  2,309,930,000,000  | 0.19701 |
|   | CEKA |  192,308,466,864  |  976,647,575,842  | 0.196907 |
|   | CPIN |  8,263,944,000,000  |  19,391,174,000,000  | 0.42617 |
|   | DSNG |  8,079,930,000,000  |  3,658,962,000,000  | 2.208257 |
|   | FASW |  6,676,781,411,219  |  4,288,337,297,565  | 1.556963 |
|   | GGRM |  23,963,934,000,000  |  45,133,285,000,000  | 0.530959 |
|   | GOOD |  1,722,999,829,003  |  2,489,408,476,680  | 0.692132 |
|   | HMSP |  11,244,167,000,000  |  35,358,253,000,000  | 0.318007 |
|   | ICBP |  11,660,003,000,000  |  22,707,150,000,000  | 0.513495 |
|   | INDF |  46,620,996,000,000  |  49,916,800,000,000  | 0.933974 |
|   | INDR |  456,465,600  |  394,453,179  | 1.157211 |
|   | INKP |  4,979,481  |  3,771,532  | 1.320281 |
|   | INTP |  4,566,973,000,000  |  23,221,589,000,000  | 0.196669 |
|   | IPOL |  130,444,172  |  161,682,800  | 0.806791 |
|   | JPFA |  12,823,219,000,000  |  10,214,809,000,000  | 1.255356 |
|   | LSIP |  1,705,175,000,000  |  8,332,119,000,000  | 0.204651 |
|   | LTLS |  4,193,399,000,000  |  2,125,042,000,000  | 1.973325 |
|   | MARK |  80,342,456,509  |  237,737,869,956  | 0.337946 |
|   | MLBI |  1,721,965,000,000  |  1,167,536,000,000  | 1.474871 |
|   | MYOR |  9,049,161,944,940  |  8,542,544,481,694  | 1.059305 |
|   | PBRX |  328,472,770  |  250,593,352  | 1.31078 |
|   | ROTI |  1,476,909,260,772  |  2,916,901,120,111  | 0.506328 |
|   | SIDO |  435,014,000,000  |  2,902,614,000,000  | 0.14987 |
|   | SMGR |  18,419,594,705,000  |  32,736,295,522,000  | 0.562666 |
|   | SSMS |  7,226,929,956,000  |  4,069,182,342,000  | 1.776015 |
|   | TBLA |  11,556,300,000,000  |  4,783,616,000,000  | 2.415808 |
|   | TRST |  2,047,516,971,004  |  2,237,384,616,122  | 0.915139 |
|   | UNTR |  59,230,338,000,000  |  57,050,679,000,000  | 1.038206 |
|   | UNVR |  11,944,837,000,000  |  7,578,133,000,000  | 1.576224 |

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| **Tahun** | **Kode** | **Total Liabilities** | **Total Equity** | **Thin Capitalization** |
| 2019 | AALI |  7,995,597,000,000  |  18,978,527,000,000  | 0.421297 |
|   | ASII |  165,195,000,000,000  |  186,763,000,000,000  | 0.884517 |
|   | BISI |  624,470,000,000  |  2,316,586,000,000  | 0.269565 |
|   | CEKA |  261,784,845,240  |  1,131,294,696,834  | 0.231403 |
|   | CPIN |  8,281,441,000,000  |  21,071,600,000,000  | 0.393014 |
|   | DSNG |  7,889,229,000,000  |  3,731,592,000,000  | 2.114172 |
|   | FASW |  6,059,395,120,910  |  4,692,597,823,392  | 1.291267 |
|   | GGRM |  27,716,516,000,000  |  50,930,758,000,000  | 0.5442 |
|   | GOOD |  2,297,546,907,499  |  2,765,520,764,915  | 0.830783 |
|   | HMSP |  15,223,076,000,000  |  35,679,730,000,000  | 0.426659 |
|   | ICBP |  12,038,210,000,000  |  26,671,104,000,000  | 0.451358 |
|   | INDF |  41,996,071,000,000  |  54,202,488,000,000  | 0.7748 |
|   | INDR |  382,129,255  |  371,429,015  | 1.028808 |
|   | INKP |  4,496,373  |  4,005,677  | 1.1225 |
|   | INTP |  4,627,488,000,000  |  23,080,261,000,000  | 0.200495 |
|   | IPOL |  114,135,764  |  163,405,190  | 0.698483 |
|   | JPFA |  13,736,841,000,000  |  11,448,168,000,000  | 1.199916 |
|   | LSIP |  1,726,822,000,000  |  8,498,500,000,000  | 0.203191 |
|   | LTLS |  3,703,024,000,000  |  2,160,180,000,000  | 1.71422 |
|   | MARK |  142,230,988,429  |  299,023,079,312  | 0.475652 |
|   | MLBI |  1,750,943,000,000  |  1,146,007,000,000  | 1.527864 |
|   | MYOR |  9,137,978,611,155  |  9,899,940,195,318  | 0.923034 |
|   | PBRX |  394,257,559  |  264,136,333  | 1.492629 |
|   | ROTI |  1,589,486,465,854  |  3,092,597,379,097  | 0.513965 |
|   | SIDO |  472,191,000,000  |  3,064,707,000,000  | 0.154074 |
|   | SMGR |  43,915,143,000,000  |  33,891,924,000,000  | 1.295741 |
|   | SSMS |  7,776,637,385,000  |  4,068,567,272,000  | 1.911395 |
|   | TBLA |  12,000,079,000,000  |  5,362,924,000,000  | 2.2376 |
|   | TRST |  2,174,561,951,424  |  2,174,460,936,275  | 1.000046 |
|   | UNTR |  50,603,301,000,000  |  61,110,074,000,000  | 0.828068 |
|   | UNVR |  15,367,509,000,000  |  5,281,862,000,000  | 2.909487 |

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| **Tahun** | **Kode** | **Total Liabilities** | **Total Equity** | **Thin Capitalization** |
| 2020 | AALI |  8,533,437,000,000  |  19,247,794,000,000  | 0.443346 |
|   | ASII |  142,749,000,000,000  |  195,454,000,000,000  | 0.730346 |
|   | BISI |  456,592,000,000  |  2,458,387,000,000  | 0.185728 |
|   | CEKA |  305,958,833,204  |  1,260,714,994,864  | 0.242687 |
|   | CPIN |  7,809,608,000,000  |  23,349,683,000,000  | 0.334463 |
|   | DSNG |  7,920,634,000,000  |  6,230,749,000,000  | 1.271217 |
|   | FASW |  6,930,049,292,233  |  4,582,994,996,488  | 1.512122 |
|   | GGRM |  19,668,941,000,000  |  58,522,468,000,000  | 0.336092 |
|   | GOOD |  3,676,532,851,880  |  2,894,436,789,153  | 1.270207 |
|   | HMSP |  19,432,604,000,000  |  30,241,426,000,000  | 0.642582 |
|   | ICBP |  53,270,272,000,000  |  50,318,053,000,000  | 1.058671 |
|   | INDF |  83,998,472,000,000  |  79,138,044,000,000  | 1.061417 |
|   | INDR |  387,378,220  |  376,477,370  | 1.028955 |
|   | INKP |  4,246,638  |  4,249,639  | 0.999294 |
|   | INTP |  5,168,424,000,000  |  22,176,248,000,000  | 0.233061 |
|   | IPOL |  104,622,976  |  175,892,359  | 0.594813 |
|   | JPFA |  14,539,790,000,000  |  11,411,970,000,000  | 1.274082 |
|   | LSIP |  1,636,456,000,000  |  9,286,332,000,000  | 0.176222 |
|   | LTLS |  3,281,180,000,000  |  2,243,122,000,000  | 1.462774 |
|   | MARK |  310,254,413,728  |  409,472,441,871  | 0.757693 |
|   | MLBI |  1,474,019,000,000  |  1,433,406,000,000  | 1.028333 |
|   | MYOR |  8,506,032,464,592  |  11,271,468,049,958  | 0.754652 |
|   | PBRX |  412,938,472  |  280,185,257  | 1.473805 |
|   | ROTI |  1,224,495,624,254  |  3,227,671,047,731  | 0.379374 |
|   | SIDO |  627,776,000,000  |  3,221,740,000,000  | 0.194856 |
|   | SMGR |  40,571,674,000,000  |  35,653,335,000,000  | 1.137949 |
|   | SSMS |  7,905,143,639,000  |  4,870,786,420,000  | 1.622971 |
|   | TBLA |  13,542,437,000,000  |  5,888,856,000,000  | 2.299672 |
|   | TRST |  1,956,491,953,490  |  2,266,810,434,281  | 0.863103 |
|   | UNTR |  36,653,823,000,000  |  63,147,140,000,000  | 0.580451 |
|   | UNVR |  15,597,264,000,000  |  4,937,368,000,000  | 3.159024 |

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| **Tahun** | **Kode** | **Total Liabilities** | **Total Equity** | **Thin Capitalization** |
| 2021 | AALI |  9,228,733,000,000  |  21,171,173,000,000  | 0.43591 |
|   | ASII |  151,696,000,000,000  |  215,615,000,000,000  | 0.70355 |
|   | BISI |  404,157,000,000  |  2,728,045,000,000  | 0.148149 |
|   | CEKA |  310,020,233,374  |  1,387,368,962,835  | 0.223459 |
|   | CPIN |  10,296,052,000,000  |  25,149,999,000,000  | 0.409386 |
|   | DSNG |  6,686,697,000,000  |  7,025,463,000,000  | 0.95178 |
|   | FASW |  8,209,355,000,000  |  5,092,869,000,000  | 1.611931 |
|   | GGRM |  30,676,095,000,000  |  59,288,274,000,000  | 0.517406 |
|   | GOOD |  3,735,944,249,731  |  3,030,658,030,412  | 1.232717 |
|   | HMSP |  23,899,022,000,000  |  29,191,406,000,000  | 0.818701 |
|   | ICBP |  63,342,766,000,000  |  54,723,863,000,000  | 1.157498 |
|   | INDF |  92,724,082,000,000  |  86,632,111,000,000  | 1.07032 |
|   | INDR |  441,644,588  |  463,853,106  | 0.952122 |
|   | INKP |  4,219,735  |  4,758,710  | 0.886739 |
|   | INTP |  5,515,150,000,000  |  20,620,964,000,000  | 0.267454 |
|   | IPOL |  114,789,033  |  184,333,533  | 0.622725 |
|   | JPFA |  15,486,946,000,000  |  13,102,710,000,000  | 1.181965 |
|   | LSIP |  1,678,676,000,000  |  10,172,506,000,000  | 0.165021 |
|   | LTLS |  3,523,650,000,000  |  2,702,364,000,000  | 1.303914 |
|   | MARK |  334,818,456,747  |  743,640,411,602  | 0.450242 |
|   | MLBI |  1,822,860,000,000  |  1,099,157,000,000  | 1.658416 |
|   | MYOR |  8,557,621,869,393  |  11,360,031,396,135  | 0.75331 |
|   | PBRX |  405,414,149  |  291,211,134  | 1.392166 |
|   | ROTI |  1,341,864,891,951  |  2,849,419,530,726  | 0.470926 |
|   | SIDO |  597,785,000,000  |  3,471,185,000,000  | 0.172214 |
|   | SMGR |  34,940,122,000,000  |  39,782,883,000,000  | 0.87827 |
|   | SSMS |  7,743,102,311,000  |  6,107,507,765,000  | 1.267801 |
|   | TBLA |  14,591,663,000,000  |  5,492,354,000,000  | 2.656723 |
|   | TRST |  2,166,143,898,397  |  2,462,688,053,534  | 0.879585 |
|   | UNTR |  40,738,599,000,000  |  71,822,757,000,000  | 0.56721 |
|   | UNVR |  14,747,163,000,000  |  4,321,269,000,000  | 3.412693 |

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| **Tahun** | **Kode** | **Total Liabilities** | **Total Equity** | **Thin Capitalization** |
| 2022 | AALI |  7,006,119,000,000  |  22,243,221,000,000  | 0.314978 |
|   | ASII |  169,577,000,000,000  |  243,720,000,000,000  | 0.695786 |
|   | BISI |  360,231,000,000  |  3,050,250,000,000  | 0.118099 |
|   | CEKA |  168,244,583,827  |  1,550,042,869,748  | 0.108542 |
|   | CPIN |  13,520,331,000,000  |  26,327,214,000,000  | 0.51355 |
|   | DSNG |  7,197,089,000,000  |  8,160,140,000,000  | 0.881981 |
|   | FASW |  7,866,388,000,000  |  5,011,458,000,000  | 1.569681 |
|   | GGRM |  30,706,651,000,000  |  57,855,966,000,000  | 0.530743 |
|   | GOOD |  3,975,927,432,106  |  3,351,444,502,184  | 1.186332 |
|   | HMSP |  26,616,824,000,000  |  28,170,168,000,000  | 0.944859 |
|   | ICBP |  57,832,529,000,000  |  57,473,007,000,000  | 1.006255 |
|   | INDF |  86,810,262,000,000  |  93,623,038,000,000  | 0.927232 |
|   | INDR |  404,643,537  |  465,156,679  | 0.869908 |
|   | INKP |  4,035,517  |  5,605,204  | 0.719959 |
|   | INTP |  6,139,263,000,000  |  19,566,906,000,000  | 0.313757 |
|   | IPOL |  102,615,800  |  177,918,699  | 0.576757 |
|   | JPFA |  19,036,110,000,000  |  13,654,777,000,000  | 1.394099 |
|   | LSIP |  1,481,306,000,000  |  10,935,707,000,000  | 0.135456 |
|   | LTLS |  3,107,428,000,000  |  2,986,711,000,000  | 1.040418 |
|   | MARK |  161,587,275,147  |  843,781,090,844  | 0.191504 |
|   | MLBI |  2,301,227,000,000  |  1,073,275,000,000  | 2.144117 |
|   | MYOR |  9,441,466,604,896  |  12,834,694,090,515  | 0.735621 |
|   | PBRX |  383,626,680  |  341,018,419  | 1.124944 |
|   | ROTI |  1,449,163,077,319  |  2,681,158,538,764  | 0.540499 |
|   | SIDO |  575,967,000,000  |  3,505,475,000,000  | 0.164305 |
|   | SMGR |  33,270,652,000,000  |  47,239,360,000,000  | 0.704299 |
|   | SSMS |  7,525,735,291,000  |  6,443,968,832,000  | 1.167873 |
|   | TBLA |  16,841,410,000,000  |  6,832,234,000,000  | 2.464993 |
|   | TRST |  2,928,515,000,000  |  2,848,558,000,000  | 1.028069 |
|   | UNTR |  50,964,395,000,000  |  89,513,825,000,000  | 0.569347 |
|   | UNVR |  14,320,858,000,000  |  3,997,256,000,000  | 3.582672 |

# Lampiran 8 Daftar Hasil Perhitungan

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| **No** | **Kode Perusahaan** | **Tahun** | **X1** | **X2** | **X3** | **X4** | **X5** | **Y** |
| **DKI** | **KA** | **KI** | **TAX** | **WTH** | **THIN** |
| 1 | AALI | 2018 | 0.50 | 3 | 0.80 | 0 | 1 | 0.38 |
| 2019 | 0.50 | 3 | 0.80 | 0 | 0 | 0.42 |
| 2020 | 0.60 | 3 | 0.80 | 0 | 1 | 0.44 |
| 2021 | 0.50 | 3 | 0.80 | 0 | 0 | 0.44 |
| 2022 | 0.50 | 3 | 0.80 | 0 | 1 | 0.31 |
| 2 | ASII | 2018 | 0.30 | 4 | 0.50 | 1 | 1 | 0.98 |
| 2019 | 0.30 | 4 | 0.50 | 1 | 1 | 0.88 |
| 2020 | 0.30 | 4 | 0.50 | 1 | 1 | 0.73 |
| 2021 | 0.40 | 4 | 0.50 | 1 | 1 | 0.70 |
| 2022 | 0.40 | 4 | 0.50 | 1 | 1 | 0.70 |
| 3 | BISI | 2018 | 0.33 | 3 | 0.54 | 0 | 1 | 0.20 |
| 2019 | 0.33 | 3 | 0.54 | 0 | 1 | 0.27 |
| 2020 | 0.33 | 3 | 0.54 | 0 | 1 | 0.19 |
| 2021 | 0.33 | 3 | 0.54 | 0 | 1 | 0.15 |
| 2022 | 0.33 | 3 | 0.50 | 0 | 1 | 0.12 |
| 4 | CEKA | 2018 | 0.33 | 3 | 0.92 | 0 | 1 | 0.20 |
| 2019 | 0.33 | 3 | 0.92 | 0 | 0 | 0.23 |
| 2020 | 0.33 | 3 | 0.92 | 0 | 0 | 0.24 |
| 2021 | 0.33 | 3 | 0.92 | 0 | 1 | 0.22 |
| 2022 | 0.33 | 3 | 0.87 | 0 | 1 | 0.11 |
| 5 | CPIN | 2018 | 0.33 | 3 | 0.56 | 0 | 1 | 0.43 |
| 2019 | 0.33 | 4 | 0.56 | 0 | 1 | 0.39 |
| 2020 | 0.33 | 3 | 0.56 | 0 | 1 | 0.33 |
| 2021 | 0.33 | 3 | 0.56 | 0 | 1 | 0.41 |
| 2022 | 0.33 | 3 | 0.56 | 0 | 1 | 0.51 |
| 6 | DSNG | 2018 | 0.33 | 3 | 0.56 | 1 | 0 | 2.21 |
| 2019 | 0.33 | 3 | 0.56 | 1 | 0 | 2.11 |
| 2020 | 0.33 | 3 | 0.56 | 1 | 0 | 1.27 |
| 2021 | 0.33 | 3 | 0.56 | 1 | 0 | 0.95 |
| 2022 | 0.33 | 3 | 0.56 | 1 | 0 | 0.88 |
| 7 | FASW | 2018 | 0.67 | 3 | 0.87 | 0 | 1 | 1.56 |
| 2019 | 0.38 | 3 | 1.00 | 0 | 1 | 1.29 |
| 2020 | 0.33 | 3 | 1.00 | 0 | 0 | 1.51 |
| 2021 | 0.33 | 3 | 1.00 | 0 | 0 | 1.61 |
| 2022 | 0.38 | 3 | 1.00 | 0 | 0 | 1.57 |
| 8 | GGRM | 2018 | 0.50 | 3 | 0.76 | 1 | 1 | 0.53 |
| 2019 | 0.50 | 3 | 0.76 | 1 | 1 | 0.54 |
| 2020 | 0.50 | 3 | 0.76 | 1 | 1 | 0.34 |
| 2021 | 0.50 | 3 | 0.76 | 1 | 1 | 0.52 |
| 2022 | 0.50 | 3 | 0.76 | 1 | 1 | 0.53 |
| 9 | GOOD | 2018 | 0.33 | 3 | 0.39 | 1 | 1 | 0.69 |
| 2019 | 0.40 | 3 | 0.38 | 1 | 1 | 0.83 |
| 2020 | 0.40 | 3 | 0.37 | 1 | 1 | 1.27 |
| 2021 | 0.40 | 3 | 0.37 | 1 | 0 | 1.23 |
| 2022 | 0.33 | 3 | 0.50 | 1 | 1 | 1.19 |
| 10 | HMSP | 2018 | 0.33 | 3 | 0.93 | 1 | 0 | 0.32 |
| 2019 | 0.43 | 3 | 0.93 | 1 | 0 | 0.43 |
| 2020 | 0.50 | 6 | 0.93 | 1 | 0 | 0.64 |
| 2021 | 0.50 | 3 | 0.93 | 1 | 0 | 0.82 |
| 2022 | 0.50 | 3 | 0.93 | 1 | 0 | 0.94 |
| 11 | ICBP | 2018 | 0.50 | 3 | 0.81 | 1 | 1 | 0.51 |
| 2019 | 0.50 | 3 | 0.81 | 1 | 1 | 0.45 |
| 2020 | 0.50 | 3 | 0.81 | 1 | 1 | 1.06 |
| 2021 | 0.50 | 3 | 0.81 | 1 | 1 | 1.16 |
| 2022 | 0.50 | 3 | 0.81 | 1 | 1 | 1.01 |
| 12 | INDF | 2018 | 0.38 | 3 | 0.50 | 1 | 1 | 0.93 |
| 2019 | 0.38 | 3 | 0.50 | 1 | 1 | 0.77 |
| 2020 | 0.38 | 3 | 0.50 | 1 | 1 | 1.06 |
| 2021 | 0.38 | 3 | 0.50 | 1 | 1 | 1.07 |
| 2022 | 0.38 | 3 | 0.50 | 1 | 1 | 0.93 |
| 13 | INDR | 2018 | 0.33 | 3 | 0.59 | 1 | 0 | 1.16 |
| 2019 | 0.33 | 3 | 0.59 | 1 | 0 | 1.03 |
| 2020 | 0.33 | 3 | 0.64 | 1 | 0 | 1.03 |
| 2021 | 0.33 | 3 | 0.90 | 1 | 0 | 0.95 |
| 2022 | 0.33 | 3 | 0.92 | 1 | 0 | 0.87 |
| 14 | INKP | 2018 | 0.43 | 3 | 0.53 | 1 | 0 | 1.32 |
| 2019 | 0.43 | 3 | 0.53 | 1 | 0 | 1.12 |
| 2020 | 0.43 | 3 | 0.53 | 1 | 0 | 1.00 |
| 2021 | 0.43 | 3 | 0.53 | 1 | 0 | 0.89 |
| 2022 | 0.50 | 3 | 0.53 | 1 | 0 | 0.72 |
| 15 | INTP | 2018 | 0.33 | 3 | 0.51 | 0 | 1 | 0.20 |
| 2019 | 0.33 | 3 | 0.51 | 0 | 1 | 0.20 |
| 2020 | 0.33 | 3 | 0.51 | 0 | 1 | 0.23 |
| 2021 | 0.43 | 3 | 0.51 | 0 | 1 | 0.27 |
| 2022 | 0.43 | 3 | 0.51 | 0 | 1 | 0.31 |
| 16 | IPOL | 2018 | 0.33 | 3 | 0.81 | 1 | 0 | 0.81 |
| 2019 | 0.33 | 3 | 0.81 | 1 | 0 | 0.70 |
| 2020 | 0.50 | 3 | 0.81 | 1 | 0 | 0.59 |
| 2021 | 0.50 | 3 | 0.81 | 1 | 0 | 0.62 |
| 2022 | 0.50 | 3 | 0.81 | 1 | 0 | 0.58 |
| 17 | JPFA | 2018 | 0.50 | 3 | 0.64 | 1 | 1 | 1.26 |
| 2019 | 0.50 | 3 | 0.52 | 1 | 1 | 1.20 |
| 2020 | 0.60 | 3 | 0.55 | 1 | 1 | 1.27 |
| 2021 | 0.33 | 3 | 0.56 | 1 | 1 | 1.18 |
| 2022 | 0.50 | 3 | 0.56 | 1 | 1 | 1.39 |
| 18 | LSIP | 2018 | 0.33 | 3 | 0.60 | 1 | 0 | 0.20 |
| 2019 | 0.40 | 3 | 0.60 | 1 | 1 | 0.20 |
| 2020 | 0.40 | 3 | 0.60 | 1 | 0 | 0.18 |
| 2021 | 0.40 | 3 | 0.60 | 1 | 1 | 0.17 |
| 2022 | 0.40 | 3 | 0.60 | 1 | 0 | 0.14 |
| 19 | LTLS | 2018 | 0.50 | 3 | 0.53 | 1 | 1 | 1.97 |
| 2019 | 0.50 | 3 | 0.53 | 1 | 1 | 1.71 |
| 2020 | 0.40 | 3 | 0.55 | 1 | 1 | 1.46 |
| 2021 | 0.67 | 3 | 0.55 | 1 | 1 | 1.73 |
| 2022 | 0.67 | 3 | 0.57 | 1 | 1 | 1.04 |
| 20 | MARK | 2018 | 0.50 | 3 | 0.79 | 1 | 1 | 0.34 |
| 2019 | 0.50 | 3 | 0.79 | 1 | 1 | 0.48 |
| 2020 | 0.50 | 3 | 0.79 | 1 | 1 | 0.76 |
| 2021 | 0.50 | 3 | 0.79 | 1 | 1 | 0.45 |
| 2022 | 0.50 | 3 | 0.79 | 1 | 1 | 0.19 |
| 21 | MLBI | 2018 | 0.50 | 3 | 0.82 | 0 | 1 | 1.47 |
| 2019 | 0.50 | 3 | 0.82 | 0 | 1 | 1.53 |
| 2020 | 0.50 | 3 | 0.82 | 0 | 1 | 1.03 |
| 2021 | 0.50 | 3 | 0.82 | 0 | 1 | 1.66 |
| 2022 | 0.50 | 3 | 0.89 | 0 | 1 | 2.14 |
| 22 | MYOR | 2018 | 0.40 | 3 | 0.59 | 1 | 1 | 1.06 |
| 2019 | 0.40 | 3 | 0.59 | 1 | 1 | 0.92 |
| 2020 | 0.40 | 3 | 0.59 | 1 | 1 | 0.75 |
| 2021 | 0.40 | 3 | 0.59 | 1 | 1 | 0.75 |
| 2022 | 0.40 | 3 | 0.59 | 1 | 1 | 0.74 |
| 23 | PBRX | 2018 | 0.67 | 3 | 0.54 | 1 | 0 | 1.31 |
| 2019 | 0.67 | 3 | 0.51 | 1 | 1 | 1.49 |
| 2020 | 0.67 | 3 | 0.51 | 1 | 1 | 1.47 |
| 2021 | 0.67 | 3 | 0.51 | 1 | 1 | 1.39 |
| 2022 | 1.00 | 3 | 0.46 | 1 | 1 | 1.12 |
| 24 | ROTI | 2018 | 0.33 | 3 | 0.74 | 0 | 1 | 0.51 |
| 2019 | 0.33 | 3 | 0.74 | 0 | 1 | 0.51 |
| 2020 | 0.33 | 3 | 0.83 | 0 | 1 | 0.38 |
| 2021 | 0.33 | 3 | 0.87 | 0 | 1 | 0.47 |
| 2022 | 0.33 | 3 | 0.90 | 0 | 1 | 0.54 |
| 25 | SIDO | 2018 | 0.40 | 3 | 0.82 | 0 | 0 | 0.15 |
| 2019 | 0.40 | 3 | 0.82 | 0 | 0 | 0.15 |
| 2020 | 0.40 | 3 | 0.82 | 0 | 0 | 0.19 |
| 2021 | 0.50 | 3 | 0.82 | 0 | 0 | 0.17 |
| 2022 | 0.50 | 3 | 0.78 | 0 | 0 | 0.16 |
| 26 | SMGR | 2018 | 0.29 | 4 | 0.51 | 1 | 1 | 0.56 |
| 2019 | 0.29 | 4 | 0.51 | 1 | 1 | 1.30 |
| 2020 | 0.29 | 4 | 0.51 | 1 | 1 | 1.14 |
| 2021 | 0.29 | 4 | 0.51 | 1 | 1 | 0.88 |
| 2022 | 0.29 | 3 | 0.51 | 1 | 1 | 0.70 |
| 27 | SSMS | 2018 | 0.50 | 3 | 0.64 | 1 | 1 | 1.78 |
| 2019 | 0.50 | 4 | 0.66 | 1 | 1 | 1.91 |
| 2020 | 0.50 | 4 | 0.68 | 1 | 1 | 1.62 |
| 2021 | 0.50 | 4 | 0.68 | 1 | 1 | 1.27 |
| 2022 | 0.33 | 3 | 0.64 | 1 | 1 | 1.17 |
| 28 | TBLA | 2018 | 0.33 | 3 | 0.55 | 1 | 1 | 2.42 |
| 2019 | 0.33 | 3 | 0.55 | 1 | 1 | 2.24 |
| 2020 | 0.33 | 3 | 0.55 | 1 | 1 | 2.30 |
| 2021 | 0.33 | 3 | 0.55 | 1 | 1 | 2.66 |
| 2022 | 0.33 | 3 | 0.58 | 1 | 0 | 2.46 |
| 29 | TRST | 2018 | 0.33 | 3 | 0.58 | 1 | 0 | 0.92 |
| 2019 | 0.33 | 3 | 0.58 | 1 | 0 | 1.00 |
| 2020 | 0.33 | 3 | 0.58 | 1 | 0 | 0.86 |
| 2021 | 0.33 | 3 | 0.58 | 1 | 0 | 0.88 |
| 2022 | 0.33 | 3 | 0.57 | 1 | 0 | 1.03 |
| 30 | UNTR | 2018 | 0.33 | 3 | 0.59 | 1 | 1 | 1.04 |
| 2019 | 0.33 | 3 | 0.59 | 1 | 1 | 0.83 |
| 2020 | 0.33 | 3 | 0.59 | 1 | 1 | 0.58 |
| 2021 | 0.33 | 3 | 0.59 | 1 | 1 | 0.57 |
| 2022 | 0.33 | 3 | 0.61 | 1 | 1 | 0.57 |
| 31 | UNVR | 2018 | 0.20 | 3 | 0.85 | 0 | 1 | 1.58 |
| 2019 | 0.40 | 3 | 0.85 | 0 | 1 | 2.91 |
| 2020 | 0.50 | 3 | 0.85 | 0 | 1 | 3.16 |
| 2021 | 0.50 | 4 | 0.85 | 0 | 1 | 3.41 |
| 2022 | 0.83 | 3 | 0.85 | 0 | 1 | 3.58 |

# Lampiran 9 Hasil Output SPSS

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Komisaris Independen | 151 | .20 | 1.00 | .4151 | .11327 |
| Komite Audit | 151 | .48 | .60 | .4862 | .03258 |
| Kepemilikan Institusional | 151 | .37 | 1.00 | .6634 | .15890 |
| Tax Haven | 151 | .00 | 1.00 | .6689 | .47218 |
| Withholding Tax | 151 | .00 | 1.00 | .6887 | .46455 |
| Thin Capitalization | 151 | -2.21 | 1.28 | -.3481 | .79318 |
| Valid N (listwise) | 151 |  |  |  |  |

* + - * 1. Hasil Analisis Statistik Deskriptif
				2. Hasil Uji Normalitas

|  |
| --- |
| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 155 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .65302719 |
| Most Extreme Differences | Absolute | .120 |
| Positive | .120 |
| Negative | -.102 |
| Test Statistic | .120 |
| Asymp. Sig. (2-tailed) | .000c |

1. Sebelum Transformasi
2. Setelah Transformasi

|  |
| --- |
| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 151 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .72728300 |
| Most Extreme Differences | Absolute | .069 |
| Positive | .069 |
| Negative | -.047 |
| Test Statistic | .069 |
| Asymp. Sig. (2-tailed) | .078c |

3. Hasil Uji Multikolinearitas

|  |
| --- |
| **Coefficientsa** |
| Model | Collinearity Statistics |
| Tolerance | VIF |
| 1 | Komisaris Independen | .890 | 1.124 |
| Komite Audit | .889 | 1.125 |
| Kepemilikan Institusional | .705 | 1.419 |
| Tax Haven | .749 | 1.335 |
| Withholding Tax | .840 | 1.191 |

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.200 | .635 |  | 1.889 | .061 |
| Komisaris Independen | -.256 | .331 | -.065 | -.775 | .439 |
| Komite Audit | -1.506 | 1.155 | -.110 | -1.303 | .195 |
| Kepemilikan Institusional | .472 | .239 | .168 | 1.976 | .050 |
| Tax Haven | -.069 | .089 | -.073 | -.774 | .440 |
| Withholding Tax | -.060 | .090 | -.062 | -.666 | .507 |
|  |

4. Hasil Uji Heteroskedastisitas (Uji Glejser)

5. Hasil Uji Autokorelasi

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .321a | .103 | .072 | .50737 | 1.839 |

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -2.528 | 1.092 |  | -2.315 | .022 |
| Komisaris Independen | 1.248 | .565 | .178 | 2.207 | .029 |
| Komite Audit | 2.126 | 1.966 | .087 | 1.081 | .281 |
| Kepemilikan Institusional | .243 | .453 | .049 | .536 | .593 |
| Tax Haven | .587 | .148 | .349 | 3.971 | .000 |
| Withholding Tax | .108 | .142 | .063 | .764 | .446 |

6. Hasil Analisis Regresi Linear Berganda

7. Hasil Uji Simultan (Uji F)

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 15.030 | 5 | 3.006 | 5.493 | .000b |
| Residual | 79.341 | 145 | .547 |  |  |
| Total | 94.371 | 150 |  |  |  |

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -2.528 | 1.092 |  | -2.315 | .022 |
| Komisaris Independen | 1.248 | .565 | .178 | 2.207 | .029 |
| Komite Audit | 2.126 | 1.966 | .087 | 1.081 | .281 |
| Kepemilikan Institusional | .243 | .453 | .049 | .536 | .593 |

1. Hasil Uji T
2. Hasil Uji Koefisien Determinasi

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .399a | .159 | .130 | .73972 |