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**LAMPIRAN**

**Lampiran 1 Daftar Nama Perusahaan Populasi Penelitian**

**Daftar Nama Perusahaan Manufaktur Yang Terdaftar Di BEI (Sub Sektor Makanan Dan Minuman Tahun 2018-2022)**

|  |  |  |
| --- | --- | --- |
| No. | Kode | Nama Perusahaan |
| 1. | ADES | Akasha Wira International Tbk |
| 2. | ALTO | Tri Banyan Trita Tbk |
| 3. | BUDI | Budi Starch & Sweetener Tbk |
| 4. | CAMP | Campina Ice Cream Industry Tbk |
| 5. | CPRO | Central Protenia Prima Tbk |
| 6. | CLEO | Sariguna Primatirta Tbk |
| 7. | COCO | Wahana Interfood Nusantara Tbk |
| 8. | DLTA | Delta Djakarta Tbk |
| 9. | DPUM | Dua Putra Utama Makmur Tbk |
| 10. | GOOD | Garuda Food Putra Putri Jaya Tbk |
| 11. | ICBP | Indofood CBP Sukses Makmur Tbk |
| 12. | INDF | Indofood Sukses Makmur Tbk |
| 13. | JPFA | JPFA Comfeed Indonesia Tbk |
| 14. | MLBI | Multi Bintang Indonesia Tbk |
| 15. | MAIN | Malindo Feedmill Tbk |
| 16. | MYOR | Mayora Indah Tbk |
| 17. | PANI | Pratama Abadi Nusa Tbk |
| 18. | PSDN | Prasidha Aneka Niaga Tbk |
| 19. | ROTI | Nippon Indosari Corpindo Tbk |
| 20. | ULTJ | Ultra Jaya Milk Industry and Trading Company Tbk. |
| 21. | SIPD | Sreeya Sewu Indonesia Tbk |
| 22. | STTP | Sinar Top Tbk |
| 23. | SKLT | Sekar laut Tbk |
| 24. | SKBM | Sekar Bumi Tbk |
| 25. | TGKA | Tigaraksa Satria Tbk |

**Lampiran 2 Hasil Uji Stastistik Deskriptif**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | | | | |
|  | N | Minimum | Maximum | | Mean | | Std. Deviation | |
| Struktur Modal | 125 | 0.131 | 1.995 | | 0.99190 | | 0.511962 | |
| Operating Cycle | 125 | -694.648 | 908.857 | | 29.84910 | | 199.23032 | |
| Investment Opportunity Set | 125 | 0.017 | 7.908 | | 2.01214 | | 1.780079 | |
| Earning Management | 125 | -0.222 | 0.393 | | 0.12075 | | 0.118167 | |
| Kualitas Laba | 125 | -5.404 | 9.843 | | 0.43303 | | 2.444024 | |
| Valid N (listwise) | 125 |  |  | |  | |  | |
| **Lampiran 3 Hasil Uji Normalitas Data**  **One-Sample Kolmogorov-Smirnov Test** | | | | | | | |
|  | | | | | | Unstandardized Residual | |
| N | | | | | | 125 | |
| Normal Parametersa,b | Mean | | | | | 0.0000000 | |
| Std. Deviation | | | | | 1.41912155 | |
| Most Extreme Differences | Absolute | | | | | 0.074 | |
| Positive | | | | | 0.074 | |
| Negative | | | | | -0.056 | |
| Test Statistic | | | | | | 0.074 | |
| Asymp. Sig. (2-tailed) | | | | | | 0.085c | |
| Monte Carlo Sig. (2-tailed) | Sig. | | | | | 0.469d | |
| 99% Confidence Interval | | | Lower Bound | | 0.456 | |
| Upper Bound | | 0.482 | |
| a. Test distribution is Normal. | | | | | | | |
| b. Calculated from data. | | | | | | | |

**Lampiran 4 Hasil Uji Multikolinearitas**

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | Struktur Modal | 0.991 | 1.009 |
| Operating Cycle | 0.997 | 1.003 |
| Investment Opportunity Set | 0.995 | 1.005 |
| Earning Management | 0.986 | 1.014 |
| a. Dependent Variable: Kualitas Laba | | | |

**Lampiran 5 Hasil Uji Durbin -Watson**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | 0.663a | 0.439 | 0.420 | 1.442580 | 2.115 |
| a. Predictors: (Constant), Earning Management, Operating Cycle, Investment Opportunity Set, Struktur Modal | | | | | |
| b. Dependent Variable: Kualitas Laba | | | | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Coefficientsa** | | | | | | | | Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | | B | Std. Error | Beta | | 1 | (Constant) | 1.602 | 0.345 |  | 4.647 | 0.000 | | Struktur Modal | -1.616 | 0.188 | -0.591 | -8.602 | 0.000 | | Operating Cycle | 0.002 | 0.001 | 0.244 | 3.566 | 0.001 | | Investment Opportunity Set | -0.191 | 0.112 | -0.117 | -1.704 | 0.091 | | Earning Management | -0.222 | 0.134 | -0.114 | -1.655 | 0.101 | | a. Dependent Variable: Kualitas Laba | | | | | | |   **Lampiran 7 Hasil Uji Kelayakan Model (Uji-F)** |

**Lampiran 6 Hasil Uji Analisis Regresi Linier Berganda**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 195.482 | 4 | 48.871 | 23.484 | 0.000b |
| Residual | 249.724 | 120 | 2.081 |  |  |
| Total | 445.207 | 124 |  |  |  |
| a. Dependent Variable: Kualitas Laba | | | | | | |
| b. Predictors: (Constant), Earning Management, Operating Cycle, Investment Opportunity Set, Struktur Modal | | | | | | |

**Lampiran 8 Hasil Uji signifikansi Parsial (Uji-T)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.602 | 0.345 |  | 4.647 | 0.000 |
| Struktur Modal | -1.616 | 0.188 | -0.591 | -8.602 | 0.000 |
| Operating Cycle | 0.002 | 0.001 | 0.244 | 3.566 | 0.001 |
| Investment Opportunity Set | -0.191 | 0.112 | -0.117 | -1.704 | 0.091 |
| Earning Management | -0.222 | 0.134 | -0.114 | -1.655 | 0.101 |
| a. Dependent Variable: Kualitas Laba | | | | | | |

**Lampiran 9 Hasil Uji Koefisien Determinasi (R²)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | 0.663a | 0.439 | 0.420 | 1.442580 |
| a. Predictors: (Constant), Earning Management, Operating Cycle, Investment Opportunity Set, Struktur Modal | | | | |
| b. Dependent Variable: Kualitas Laba | | | | |

**Lampiran 10 Struktur Modal**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Tahun | Kode Perusahaan | Total Hutang | Total Equitas | DER |
| 2018 | ADES | 399.361.000.000,00 | 481.914.000.000,00 | 0,8287 |
|  | ALTO | 722.716.844.799,00 | 387.126.677.545,00 | 1,8669 |
|  | BUDI | 2.166.496.000.000,00 | 1.226.484.000.000,00 | 1,7664 |
|  | CAMP | 1.188.532.151.280,00 | 885.422.598.655,00 | 1,3423 |
|  | CPRO | 5.898.097.000.000,00 | 6.743.430.000.000,00 | 0,8746 |
|  | CLEO | 198.455.391.702,00 | 635.478.469.892,00 | 0,3123 |
|  | DPUM | 700.736.756.967,00 | 1.406.253.168.419,00 | 0,4983 |
|  | DELTA | 239.353.356.000,00 | 128.416.381.400,00 | 1,8639 |
|  | COCO | 112.533.274.136,00 | 502.164.654.300,00 | 0,2241 |
|  | GOOD | 1.722.999.829.003,00 | 2.489.408.476.680,00 | 0,6921 |
|  | ICBP | 11.660.003.000.000,00 | 22.707.150.000.000,00 | 0,5135 |
|  | INDF | 46.620.996.000.000,00 | 49.916.800.000.000,00 | 0,9340 |
|  | JPFA | 12.823.219.000.000,00 | 10.214.809.000.000,00 | 1,2554 |
|  | MLBI | 1.721.965.000.000,00 | 1.167.536.000.000,00 | 1,4749 |
|  | MAIN | 2.344.198.361.000,00 | 1.896.646.094.000,00 | 1,2360 |
|  | MAYOR | 9.049.161.944.940,00 | 8.542.544.481.694,00 | 1,0593 |
|  | PANI | 109.729.032.999,00 | 398.641.285.470,00 | 0,2753 |
|  | PSDN | 454.760.270.998,00 | 242.897.129.653,00 | 1,8722 |
|  | ROTI | 1.476.909.260.772,00 | 2.916.901.120.111,00 | 0,5063 |
|  | ULTJ | 780.915.000.000,00 | 477.495.600.000,00 | 1,6354 |
|  | STTP | 984.801.863.078,00 | 1.646.387.946.952,00 | 0,5982 |
|  | SIPD | 1.347.391.000.000,00 | 840.488.000.000,00 | 1,6031 |
|  | SKLT | 408.057.718.435,00 | 339.236.007.000,00 | 1,2029 |
|  | SKBM | 730.789.419.438,00 | 1.040.576.552.571,00 | 0,7023 |
|  | TGKA | 2.237.657.909.077,00 | 1.247.852.502.884,00 | 1,7932 |
| 2019 | ADES | 254.438.000.000,00 | 567.937.000.000,00 | 0,4480 |
|  | ALTO | 722.719.563.550,00 | 380.730.523.614,00 | 1,8982 |
|  | BUDI | 1.714.449.000.000,00 | 1.285.318.000.000,00 | 1,3339 |
|  | CAMP | 122.136.752.135,00 | 935.392.483.850,00 | 0,1306 |
|  | CPRO | 5.670.767.000.000,00 | 3.294.920.000.000,00 | 1,7211 |
|  | CLEO | 478.844.867.693,00 | 766.299.436.026,00 | 0,6249 |
|  | DPUM | 748.047.678.335,00 | 1.072.754.408.559,00 | 0,6973 |
|  | DELTA | 212.420.390.000,00 | 1.213.563.332.000,00 | 0,1750 |
|  | COCO | 141.081.394.549,00 | 109.361.193.193,00 | 1,2900 |
|  | GOOD | 2.297.546.907.499,00 | 2.765.520.764.915,00 | 0,8308 |
|  | ICBP | 12.038.210.000.000,00 | 26.671.104.000.000,00 | 0,4514 |
|  | INDF | 41.996.071.000.000,00 | 54.202.488.000.000,00 | 0,7748 |
|  | JPFA | 14.754.081.000.000,00 | 11.896.814.000.000,00 | 1,2402 |
|  | MLBI | 1.750.943.000.000,00 | 1.146.007.000.000,00 | 1,5279 |
|  | MAIN | 2.537.250.235.000,00 | 2.028.641.621.000,00 | 1,2507 |
|  | MAYOR | 9.137.978.611.155,00 | 9.899.940.195.318,00 | 0,9230 |
|  | PANI | 79.744.555.995,00 | 39.964.399.790,00 | 1,9954 |
|  | PSDN | 587.528.831.446,00 | 1.759.634.888.060,00 | 0,3339 |
|  | ROTI | 1.589.486.465.854,00 | 3.092.597.379.097,00 | 0,5140 |
|  | ULTJ | 953.283.000.000,00 | 5.655.139.000.000,00 | 0,1686 |
|  | STTP | 733.556.075.974,00 | 2.148.007.007.980,00 | 0,3415 |
|  | SIPD | 1.554.580.000.000,00 | 916.213.000.000,00 | 1,6967 |
|  | SKLT | 410.463.595.860,00 | 380.381.947.966,00 | 1,0791 |
|  | SKBM | 784.562.971.811,00 | 1.035.820.381.000,00 | 0,7574 |
|  | TGKA | 1.603.873.392.263,00 | 1.391.999.046.712,00 | 1,1522 |
| 2020 | ADES | 258.283.000.000,00 | 700.508.000.000,00 | 0,3687 |
|  | ALTO | 732.991.334.916,00 | 372.883.080.340,00 | 1,9657 |
|  | BUDI | 1.640.851.000.000,00 | 1.322.156.000.000,00 | 1,2410 |
|  | CAMP | 1.251.617.369.400,00 | 961.711.929.701,00 | 1,3014 |
|  | CPRO | 5.618.709.000.000,00 | 7.075.840.000.000,00 | 0,7941 |
|  | CLEO | 416.194.010.942,00 | 894.746.110.680,00 | 0,4652 |
|  | DPUM | 770.068.834.869,00 | 698.477.768.120,00 | 1,1025 |
|  | DELTA | 205.681.950.000,00 | 1.019.898.963.000,00 | 0,2017 |
|  | COCO | 151.685.431.882,00 | 112.068.982.561,00 | 1,3535 |
|  | GOOD | 3.676.532.851.880,00 | 2.894.436.789.153,00 | 1,2702 |
|  | ICBP | 53.270.272.000.000,00 | 50.318.053.000.000,00 | 1,0587 |
|  | INDF | 83.998.472.000.000,00 | 79.138.044.000.000,00 | 1,0614 |
|  | JPFA | 14.539.790.000.000,00 | 11.411.970.000.000,00 | 1,2741 |
|  | MLBI | 1.474.019.000.000,00 | 1.433.406.000.000,00 | 1,0283 |
|  | MAIN | 2.528.717.093.000,00 | 1.983.915.706.000,00 | 1,2746 |
|  | MAYOR | 8.506.032.464.592,00 | 11.271.468.049.958,00 | 0,7547 |
|  | PANI | 58.226.321.539,00 | 39.964.889.056,00 | 1,4569 |
|  | PSDN | 645.223.998.886,00 | 1.201.515.408.970,00 | 0,5370 |
|  | ROTI | 1.224.495.624.254,00 | 3.227.671.047.731,00 | 0,3794 |
|  | ULTJ | 3.972.379.000.000,00 | 4.781.737.000.000,00 | 0,8307 |
|  | STTP | 775.696.860.738,00 | 2.673.298.199.144,00 | 0,2902 |
|  | SIPD | 1.662.175.000.000,00 | 930.675.000.000,00 | 1,7860 |
|  | SKLT | 366.908.471.713,00 | 406.954.570.727,00 | 0,9016 |
|  | SKBM | 806.678.887.419,00 | 961.981.659.335,00 | 0,8386 |
|  | TGKA | 1.763.283.969.693,00 | 1.598.672.228.267,00 | 1,1030 |
| 2021 | ADES | 334.291.000.000,00 | 969.817.000.000,00 | 0,3447 |
|  | ALTO | 725.373.304.291,00 | 363.835.661.084,00 | 1,9937 |
|  | BUDI | 1.605.521.000.000,00 | 1.387.697.000.000,00 | 1,1570 |
|  | CAMP | 1.197.863.985.720,00 | 1.026.449.179.891,00 | 1,1670 |
|  | CPRO | 3.586.807.000.000,00 | 2.861.207.000.000,00 | 1,2536 |
|  | CLEO | 346.601.683.606,00 | 1.001.579.893.307,00 | 0,3461 |
|  | DPUM | 767.711.803.155,00 | 620.454.942.165,00 | 1,2373 |
|  | DELTA | 298.548.048.000,00 | 1.010.174.017.000,00 | 0,2955 |
|  | COCO | 151.852.174.493,00 | 218.832.136.935,00 | 0,6939 |
|  | GOOD | 3.735.944.249.731,00 | 3.030.658.030.412,00 | 1,2327 |
|  | ICBP | 63.342.765.000.000,00 | 54.723.863.000.000,00 | 1,1575 |
|  | INDF | 92.285.331.000.000,00 | 86.986.509.000.000,00 | 1,0609 |
|  | JPFA | 15.486.946.000.000,00 | 13.102.710.000.000,00 | 1,1820 |
|  | MLBI | 1.822.860.000.000,00 | 1.099.157.000.000,00 | 1,6584 |
|  | MAIN | 3.048.242.414.000,00 | 2.048.039.833.000,00 | 1,4884 |
|  | MAYOR | 8.557.621.869.393,00 | 11.360.031.396.135,00 | 0,7533 |
|  | PANI | 121.932.696.000,00 | 419.809.010.000,00 | 0,2904 |
|  | PSDN | 660.177.282.573,00 | 487.175.023.120,00 | 1,3551 |
|  | ROTI | 1.341.864.891.951,00 | 2.849.419.530.726,00 | 0,4709 |
|  | ULTJ | 2.268.730.000.000,00 | 5.138.126.000.000,00 | 0,4415 |
|  | STTP | 6.183.950.612.190,00 | 3.300.848.622.529,00 | 1,8734 |
|  | SIPD | 1.868.100.000.000,00 | 9.260.130.000.000,00 | 0,2017 |
|  | SKLT | 347.288.021.564,00 | 541.837.229.228,00 | 0,6409 |
|  | SKBM | 977.942.627.046,00 | 992.485.493.010,00 | 0,9853 |
|  | TGKA | 1.643.370.252.313,00 | 1.760.590.755.177,00 | 0,9334 |
| 2022 | ADES | 310.746.000.000,00 | 1.334.836.000.000,00 | 0,2328 |
|  | ALTO | 674.407.148.602,00 | 348.916.160.333,00 | 1,9329 |
|  | BUDI | 1.728.614.000.000,00 | 1.445.037.000.000,00 | 1,1962 |
|  | CAMP | 1.333.234.293.970,00 | 941.454.031.015,00 | 1,4161 |
|  | CPRO | 3.651.905.000.000,00 | 3.181.832.000.000,00 | 1,1477 |
|  | CLEO | 508.372.748.127,00 | 1.185.150.863.287,00 | 0,4290 |
|  | DPUM | 778.536.207.332,00 | 576.241.661.680,00 | 1,3511 |
|  | DELTA | 306.410.502.000,00 | 1.000.775.865.000,00 | 0,3062 |
|  | COCO | 280.761.324.746,00 | 204.293.087.838,00 | 1,3743 |
|  | GOOD | 3.975.927.432.106,00 | 3.351.444.502.184,00 | 1,1863 |
|  | ICBP | 57.832.529.000.000,00 | 57.473.007.000.000,00 | 1,0063 |
|  | INDF | 86.810.262.000.000,00 | 93.623.038.000.000,00 | 0,9272 |
|  | JPFA | 19.036.110.000.000,00 | 13.654.777.000.000,00 | 1,3941 |
|  | MLBI | 2.301.227.000.000,00 | 10.732.750.000.000,00 | 0,2144 |
|  | MAIN | 3.352.507.765.000,00 | 2.075.138.470.000,00 | 1,6156 |
|  | MAYOR | 9.441.466.604.896,00 | 12.834.694.090.515,00 | 0,7356 |
|  | PANI | 8.560.229.428,00 | 7.378.214.603,00 | 1,1602 |
|  | PSDN | 666.499.450.770,00 | 391.207.166.940,00 | 1,7037 |
|  | ROTI | 1.449.163.077.319,00 | 2.681.158.538.764,00 | 0,5405 |
|  | ULTJ | 1.553.696.000.000,00 | 5.822.679.000.000,00 | 0,2668 |
|  | STTP | 6.623.390.759.740,00 | 3.928.398.773.915,00 | 1,6860 |
|  | SIPD | 2.300.107.000.000,00 | 7.023.170.000.000,00 | 0,3275 |
|  | SKLT | 442.535.947.408,00 | 590.753.527.421,00 | 0,7491 |
|  | SKBM | 968.233.866.594,00 | 1.073.965.710.489,00 | 0,9016 |
|  | TGKA | 2.136.471.733.079,00 | 2.045.289.129.558,00 | 1,0446 |

**Lampiran 11 Perhitungan *Operating Cycle***

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Tahun | Kode Perusahaan | ARit | ARit-1 | 2 | (ARit+Arit-1)/2 | SALESit | 360 |
| 2018 | ADES | 134.112.000.000 | 142.437.000.000 | 2 | 205.330.500.000 | 804.302.000.000 | 360 |
|  | ALTO | 52.323.245.309 | 46.540.112.323 | 2 | 75.593.301.471 | 290.274.839.317 | 360 |
|  | BUDI | 648.489.000.000 | 465.038.000.000 | 2 | 881.008.000.000 | 2.647.193.000.000 | 360 |
|  | CAMP | 195.648.635.556 | 172.001.749.653 | 2 | 281.649.510.383 | 961.136.629.003 | 360 |
|  | CPRO | 789.004.000.000 | 842.322.000.000 | 2 | 1.210.165.000.000 | 7.390.580.000.000 | 360 |
|  | CLEO | 90.824.024.194 | 65.836.399.608 | 2 | 123.742.223.998 | 831.104.026.853 | 360 |
|  | DPUM | 373.876.568.823 | 314.726.712.787 | 2 | 531.239.925.217 | 962.188.544.595 | 360 |
|  | DELTA | 192.632.921.000 | 158.142.998.000 | 2 | 271.704.420.000 | 893.006.350.000 | 360 |
|  | COCO | 40.818.469.727 | 18.574.674.719 | 2 | 50.105.807.087 | 157.581.399.731 | 360 |
|  | GOOD | 486.149.137.861 | 587.935.768.999 | 2 | 780.117.022.361 | 8.048.946.664.266 | 360 |
|  | ICBP | 4.271.356.000.000 | 4.126.439.000.000 | 2 | 6.334.575.500.000 | 38.413.407.000.000 | 360 |
|  | INDF | 6.572.676.000.000 | 6.852.885.000.000 | 2 | 9.999.118.500.000 | 73.394.728.000.000 | 360 |
|  | JPFA | 1.822.474.000.000 | 1.626.891.000.000 | 2 | 2.635.919.500.000 | 34.012.965.000.000 | 360 |
|  | MLBI | 605.643.000.000 | 572.397.000.000 | 2 | 891.841.500.000 | 3.649.615.000.000 | 360 |
|  | MAIN | 348.990.162.000 | 442.096.662.000 | 2 | 570.038.493.000 | 6.705.892.735.000 | 360 |
|  | MAYOR | 6.075.135.704.034 | 6.102.729.334.505 | 2 | 9.126.500.371.287 | 24.060.802.395.725 | 360 |
|  | PANI | 3.340.485.416 | 17.049.469.589 | 2 | 11.865.220.211 | 294.974.459.837 | 360 |
|  | PSDN | 92.411.972.108 | 94.574.975.955 | 2 | 139.699.460.086 | 1.334.070.483.011 | 360 |
|  | ROTI | 454.076.170.257 | 337.950.521.397 | 2 | 623.051.430.956 | 2.766.545.866.684 | 360 |
|  | ULTJ | 560.619.000.000 | 504.381.000.000 | 2 | 812.809.500.000 | 5.472.882.000.000 | 360 |
|  | STTP | 444.351.997.610 | 388.836.916.359 | 2 | 638.770.455.790 | 2.826.957.323.397 | 360 |
|  | SIPD | 347.447.000.000 | 288.686.000.000 | 2 | 491.790.000.000 | 3.120.459.000.000 | 360 |
|  | SKLT | 173.077.933.674 | 122.897.548.578 | 2 | 234.526.707.963 | 1.045.029.834.378 | 360 |
|  | SKBM | 255.239.999.817 | 229.202.810.307 | 2 | 369.841.404.971 | 1.953.910.957.160 | 360 |
|  | TGKA | 1.554.546.519.614 | 1.568.416.761.001 | 2 | 2.338.754.900.115 | 12.940.108.219.350 | 360 |
| 2019 | ADES | 136.656.000.000 | 134.112.000.000 | 2 | 203.712.000.000 | 834.330.000.000 | 360 |
|  | ALTO | 47.245.344.855 | 52.323.245.309 | 2 | 73.406.967.510 | 343.971.642.312 | 360 |
|  | BUDI | 571.461.000.000 | 648.489.000.000 | 2 | 895.705.500.000 | 3.003.768.000.000 | 360 |
|  | CAMP | 184.781.701.838 | 195.648.635.556 | 2 | 282.606.019.616 | 1.028.952.947.818 | 360 |
|  | CPRO | 525.538.000.000 | 789.004.000.000 | 2 | 920.040.000.000 | 7.175.764.000.000 | 360 |
|  | CLEO | 123.419.188.074 | 90.824.024.194 | 2 | 168.831.200.171 | 1.088.679.619.907 | 360 |
|  | DPUM | 355.327.833.846 | 373.876.568.823 | 2 | 542.266.118.258 | 384.697.286.910 | 360 |
|  | DELTA | 230.924.063.000 | 192.340.144.000 | 2 | 327.094.135.000 | 827.136.727.000 | 360 |
|  | COCO | 76.332.173.527 | 40.818.469.727 | 2 | 96.741.408.391 | 216.197.806.076 | 360 |
|  | GOOD | 658.453.232.206 | 486.149.137.861 | 2 | 901.527.801.137 | 8.438.631.355.699 | 360 |
|  | ICBP | 4.131.950.000.000 | 4.271.356.000.000 | 2 | 6.267.628.000.000 | 42.296.703.000.000 | 360 |
|  | INDF | 5.964.410.000.000 | 6.572.676.000.000 | 2 | 9.250.748.000.000 | 76.592.955.000.000 | 360 |
|  | JPFA | 1.982.331.000.000 | 2.372.728.000.000 | 2 | 3.168.695.000.000 | 38.872.084.000.000 | 360 |
|  | MLBI | 860.651.000.000 | 605.643.000.000 | 2 | 1.163.472.500.000 | 3.711.405.000.000 | 360 |
|  | MAIN | 442.387.992.000 | 348.990.162.000 | 2 | 616.883.073.000 | 7.454.920.083.000 | 360 |
|  | MAYOR | 6.402.968.849.667 | 6.075.135.704.034 | 2 | 9.440.536.701.684 | 25.026.739.472.547 | 360 |
|  | PANI | 3.273.183.919 | 3.340.485.416 | 2 | 4.943.426.627 | 230.646.056.647 | 360 |
|  | PSDN | 71.979.503.306 | 92.411.972.108 | 2 | 118.185.489.360 | 1.224.283.552.949 | 360 |
|  | ROTI | 524.475.209.047 | 454.076.170.257 | 2 | 751.513.294.176 | 3.337.022.314.624 | 360 |
|  | ULTJ | 652.067.000.000 | 506.619.000.000 | 2 | 905.376.500.000 | 6.241.419.000.000 | 360 |
|  | STTP | 600.492.717.423 | 444.351.997.610 | 2 | 822.668.716.228 | 3.512.509.168.853 | 360 |
|  | SIPD | 477.138.000.000 | 347.447.000.000 | 2 | 650.861.500.000 | 4.105.991.000.000 | 360 |
|  | SKLT | 186.343.623.791 | 173.077.933.674 | 2 | 272.882.590.628 | 143.657.165.835 | 360 |
|  | SKBM | 288.412.598.666 | 255.239.999.817 | 2 | 416.032.598.575 | 2.104.704.872.583 | 360 |
|  | TGKA | 1.303.036.805.235 | 1.554.546.519.614 | 2 | 2.080.310.065.042 | 13.372.043.554.341 | 360 |
| 2020 | ADES | 121.769.000.000 | 136.656.000.000 | 2 | 190.097.000.000 | 673.364.000.000 | 360 |
|  | ALTO | 37.423.104.912 | 47.245.344.855 | 2 | 61.045.777.340 | 321.502.485.934 | 360 |
|  | BUDI | 643.407.000.000 | 571.461.000.000 | 2 | 929.137.500.000 | 2.725.866.000.000 | 360 |
|  | CAMP | 126.722.103.455 | 184.781.701.838 | 2 | 219.112.954.374 | 956.634.474.111 | 360 |
|  | CPRO | 532.512.000.000 | 525.538.000.000 | 2 | 795.281.000.000 | 7.573.506.000.000 | 360 |
|  | CLEO | 119.841.600.369 | 123.419.188.074 | 2 | 181.551.194.406 | 972.634.784.176 | 360 |
|  | DPUM | 167.895.118.899 | 355.327.833.846 | 2 | 345.559.035.822 | 137.116.418.764 | 360 |
|  | DELTA | 136.617.614.000 | 230.924.063.000 | 2 | 252.079.645.500 | 546.336.411.000 | 360 |
|  | COCO | 67.725.320.270 | 76.332.173.527 | 2 | 105.891.407.034 | 171.048.708.670 | 360 |
|  | GOOD | 558.135.955.482 | 658.453.232.206 | 2 | 887.362.571.585 | 7.711.334.590.144 | 360 |
|  | ICBP | 5.746.755.000.000 | 4.131.950.000.000 | 2 | 7.812.730.000.000 | 46.641.048.000.000 | 360 |
|  | INDF | 7.451.670.000.000 | 5.964.410.000.000 | 2 | 10.433.875.000.000 | 81.731.469.000.000 | 360 |
|  | JPFA | 1.982.331.000.000 | 2.372.728.000.000 | 2 | 3.168.695.000.000 | 36.964.948.000.000 | 360 |
|  | MLBI | 336.773.000.000 | 860.651.000.000 | 2 | 767.098.500.000 | 1.985.009.000.000 | 360 |
|  | MAIN | 402.793.666.000 | 442.387.992.000 | 2 | 623.987.662.000 | 7.000.570.412.000 | 360 |
|  | MAYOR | 5.632.222.984.143 | 6.402.968.849.667 | 2 | 8.833.707.408.977 | 24.476.953.742.651 | 360 |
|  | PANI | 1.385.204.957 | 3.273.183.919 | 2 | 3.021.796.917 | 180.460.605.151 | 360 |
|  | PSDN | 77.388.753.059 | 71.979.503.306 | 2 | 113.378.504.712 | 895.456.045.999 | 360 |
|  | ROTI | 410.268.924.995 | 524.475.209.047 | 2 | 672.506.529.519 | 3.212.034.546.032 | 360 |
|  | ULTJ | 656.244.000.000 | 652.067.000.000 | 2 | 982.277.500.000 | 5.967.362.000.000 | 360 |
|  | STTP | 480.936.363.602 | 600.492.717.423 | 2 | 781.182.722.314 | 3.846.300.254.825 | 360 |
|  | SIPD | 533.928.000.000 | 477.138.000.000 | 2 | 772.497.000.000 | 4.341.295.000.000 | 360 |
|  | SKLT | 158.707.243.616 | 186.343.623.791 | 2 | 251.879.055.512 | 1.253.700.810.596 | 360 |
|  | SKBM | 369.824.952.751 | 288.412.598.666 | 2 | 514.031.252.084 | 3.165.530.224.724 | 360 |
|  | TGKA | 1.283.684.376.691 | 1.303.036.805.235 | 2 | 1.935.202.779.309 | 12.488.883.541.697 | 360 |
| 2021 | ADES | 165.773.000.000 | 121.769.000.000 | 2 | 226.657.500.000 | 935.075.000.000 | 360 |
|  | ALTO | 39.145.546.621 | 37.423.104.912 | 2 | 57.857.099.077 | 366.966.569.109 | 360 |
|  | BUDI | 851.982.000.000 | 643.407.000.000 | 2 | 1.173.685.500.000 | 3.374.782.000.000 | 360 |
|  | CAMP | 112.356.745.007 | 126.722.103.455 | 2 | 175.717.796.735 | 1.019.133.657.275 | 360 |
|  | CPRO | 533.278.000.000 | 532.512.000.000 | 2 | 799.534.000.000 | 8.028.078.000.000 | 360 |
|  | CLEO | 125.895.726.118 | 119.841.600.369 | 2 | 185.816.526.303 | 1.103.519.743.574 | 360 |
|  | DPUM | 209.900.807.416 | 167.895.118.899 | 2 | 293.848.366.866 | 173.845.008.546 | 360 |
|  | DELTA | 110.119.370.000 | 136.617.614.000 | 2 | 178.428.177.000 | 681.205.785.000 | 360 |
|  | COCO | 94.235.811.605 | 67.725.320.270 | 2 | 128.098.471.740 | 224.437.956.140 | 360 |
|  | GOOD | 673.799.210.882 | 558.135.955.482 | 2 | 952.867.188.623 | 8.799.579.901.024 | 360 |
|  | ICBP | 6.834.281.000.000 | 5.746.755.000.000 | 2 | 9.707.658.500.000 | 56.803.733.000.000 | 360 |
|  | INDF | 8.464.306.000.000 | 7.451.670.000.000 | 2 | 12.190.141.000.000 | 99.345.618.000.000 | 360 |
|  | JPFA | 2.428.541.000.000 | 1.982.331.000.000 | 2 | 3.419.706.500.000 | 44.878.300.000.000 | 360 |
|  | MLBI | 329.199.000.000 | 336.773.000.000 | 2 | 497.585.500.000 | 2.473.681.000.000 | 360 |
|  | MAIN | 505.103.864.000 | 401.138.597.000 | 2 | 705.673.162.500 | 9.130.618.395.000 | 360 |
|  | MAYOR | 6.079.369.030.833 | 5.632.222.984.143 | 2 | 8.895.480.522.905 | 27.904.558.322.183 | 360 |
|  | PANI | 1.769.275.000 | 1.385.205.000 | 2 | 2.461.877.500 | 282.803.444.000 | 360 |
|  | PSDN | 44.436.451.182 | 77.388.753.059 | 2 | 83.130.827.712 | 868.091.474.069 | 360 |
|  | ROTI | 386.527.573.728 | 410.268.924.995 | 2 | 591.662.036.226 | 3.287.623.237.457 | 360 |
|  | ULTJ | 686.952.000.000 | 656.244.000.000 | 2 | 1.015.074.000.000 | 6.616.642.000.000 | 360 |
|  | STTP | 521.121.086.089 | 480.936.363.602 | 2 | 761.589.267.890 | 4.241.856.914.012 | 360 |
|  | SIPD | 660.104.000.000 | 530.214.000.000 | 2 | 925.211.000.000 | 5.439.581.000.000 | 360 |
|  | SKLT | 161.129.401.781 | 158.707.243.616 | 2 | 240.483.023.589 | 1.356.846.112.540 | 360 |
|  | SKBM | 458.794.744.434 | 369.824.952.751 | 2 | 643.707.220.810 | 3.847.887.478.570 | 360 |
|  | TGKA | 1.381.671.484.101 | 1.276.584.250.536 | 2 | 2.019.963.609.369 | 11.926.149.980.019 | 360 |
| 2022 | ADES | 191.411.000.000 | 165.773.000.000 | 2 | 274.297.500.000 | 1.290.922.000.000 | 360 |
|  | ALTO | 34.117.066.920 | 39.145.546.621 | 2 | 53.689.840.231 | 409.161.010.323 | 360 |
|  | BUDI | 885.434.000.000 | 851.982.000.000 | 2 | 1.311.425.000.000 | 3.382.326.000.000 | 360 |
|  | CAMP | 127.643.820.789 | 112.356.745.007 | 2 | 183.822.193.293 | 1.129.360.552.136 | 360 |
|  | CPRO | 634.396.000.000 | 533.278.000.000 | 2 | 901.035.000.000 | 8.242.343.000.000 | 360 |
|  | CLEO | 189.621.583.115 | 125.895.726.118 | 2 | 252.569.446.174 | 1.358.708.497.805 | 360 |
|  | DPUM | 253.709.718.593 | 209.900.807.415 | 2 | 358.660.122.301 | 723.804.994.492 | 360 |
|  | DELTA | 134.292.693.000 | 110.119.370.000 | 2 | 189.352.378.000 | 778.744.315.000 | 360 |
|  | COCO | 139.010.299.053 | 94.235.811.605 | 2 | 186.128.204.856 | 289.795.165.323 | 360 |
|  | GOOD | 810.862.801.394 | 673.799.210.882 | 2 | 1.147.762.406.835 | 10.510.942.813.705 | 360 |
|  | ICBP | 7.228.164.000.000 | 6.834.281.000.000 | 2 | 10.645.304.500.000 | 64.797.516.000.000 | 360 |
|  | INDF | 9.000.849.000.000 | 8.484.306.000.000 | 2 | 13.243.002.000.000 | 110.830.272.000.000 | 360 |
|  | JPFA | 2.496.061.000.000 | 2.428.541.000.000 | 2 | 3.710.331.500.000 | 48.972.085.000.000 | 360 |
|  | MLBI | 446.937.000.000 | 329.199.000.000 | 2 | 611.536.500.000 | 3.114.907.000.000 | 360 |
|  | MAIN | 525.527.363.000 | 505.103.864.000 | 2 | 778.079.295.000 | 11.101.647.275.000 | 360 |
|  | MAYOR | 6.604.769.097.906 | 6.079.369.030.833 | 2 | 9.644.453.613.323 | 30.669.405.967.404 | 360 |
|  | PANI | 560.280.618.000 | 1.383.704.835 | 2 | 560.972.470.418 | 872.132.130.000 | 360 |
|  | PSDN | 46.889.566.888 | 44.436.451.182 | 2 | 69.107.792.479 | 638.377.010.110 | 360 |
|  | ROTI | 492.829.811.206 | 386.527.593.728 | 2 | 686.093.608.070 | 3.935.182.048.668 | 360 |
|  | ULTJ | 686.527.000.000 | 686.952.000.000 | 2 | 1.030.003.000.000 | 7.656.252.000.000 | 360 |
|  | STTP | 509.703.950.276 | 521.121.086.089 | 2 | 770.264.493.321 | 4.931.533.771.470 | 360 |
|  | SIPD | 625.958.000.000 | 557.003.000.000 | 2 | 904.459.500.000 | 6.047.203.000.000 | 360 |
|  | SKLT | 184.191.974.869 | 161.129.401.781 | 2 | 264.756.675.760 | 1.539.310.803.104 | 360 |
|  | SKBM | 457.011.392.617 | 458.794.744.434 | 2 | 686.408.764.834 | 3.802.296.289.773 | 360 |
|  | TGKA | 1.596.876.358.289 | 1.381.671.484.101 | 2 | 2.287.712.100.340 | 12.977.529.294.003 | 360 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| SALESit/360 | HASIL PERHIT 1 | INVit | INVit-1 | 2 | (INVit+INVit-1)/2 |
| 2.234.172.222 | 92 | 109.137.000.000 | 107.977.000.000 | 2 | 163.125.500.000 |
| 806.318.998 | 94 | 121.306.183.449 | 125.753.902.334 | 2 | 184.183.134.616 |
| 7.353.313.889 | 120 | 675.596.000.000 | 442.334.000.000 | 2 | 896.763.000.000 |
| 2.669.823.969 | 105 | 166.906.099.156 | 151.777.634.348 | 2 | 242.794.916.330 |
| 20.529.388.889 | 59 | 841.027.000.000 | 779.883.000.000 | 2 | 1.230.968.500.000 |
| 2.308.622.297 | 54 | 94.918.120.811 | 64.177.396.909 | 2 | 127.006.819.266 |
| 2.672.745.957 | 199 | 518.163.430.224 | 470.774.609.279 | 2 | 753.550.734.864 |
| 2.480.573.194 | 110 | 205.396.087.000 | 178.863.917.000 | 2 | 294.828.045.500 |
| 437.726.110 | 114 | 33.904.281.544 | 39.852.721.941 | 2 | 53.830.642.515 |
| 22.358.185.179 | 35 | 810.645.851.791 | 725.577.285.563 | 2 | 1.173.434.494.573 |
| 106.703.908.333 | 59 | 4.001.277.000.000 | 3.261.635.000.000 | 2 | 5.632.094.500.000 |
| 203.874.244.444 | 49 | 11.644.156.000.000 | 9.792.768.000.000 | 2 | 16.540.540.000.000 |
| 94.480.458.333 | 28 | 7.779.175.000.000 | 6.413.912.000.000 | 2 | 10.986.131.000.000 |
| 10.137.819.444 | 88 | 172.217.000.000 | 171.620.000.000 | 2 | 258.027.000.000 |
| 18.627.479.819 | 31 | 801.120.366.000 | 620.959.761.000 | 2 | 1.111.600.246.500 |
| 66.835.562.210 | 137 | 3.351.796.321.991 | 1.825.267.160.976 | 2 | 4.264.429.902.479 |
| 819.373.500 | 14 | 76.686.795.752 | 37.066.002.705 | 2 | 95.219.797.105 |
| 3.705.751.342 | 38 | 213.814.837.421 | 237.836.194.381 | 2 | 332.732.934.612 |
| 7.684.849.630 | 81 | 65.127.735.601 | 50.264.253.248 | 2 | 90.259.862.225 |
| 15.202.450.000 | 53 | 708.773.000.000 | 682.624.000.000 | 2 | 1.050.085.000.000 |
| 7.852.659.232 | 81 | 313.291.338.820 | 299.078.174.645 | 2 | 462.830.426.143 |
| 8.667.941.667 | 57 | 396.783.000.000 | 394.641.000.000 | 2 | 594.103.500.000 |
| 2.902.860.651 | 81 | 154.839.960.751 | 120.795.774.143 | 2 | 215.237.847.823 |
| 5.427.530.437 | 68 | 302.148.568.290 | 293.162.796.955 | 2 | 448.729.966.768 |
| 35.944.745.054 | 65 | 1.353.686.343.242 | 1.049.021.676.853 | 2 | 1.878.197.181.669 |
| 2.317.583.333 | 88 | 78.755.000.000 | 109.137.000.000 | 2 | 133.323.500.000 |
| 955.476.784 | 77 | 115.601.575.304 | 121.306.183.449 | 2 | 176.254.667.029 |
| 8.343.800.000 | 107 | 495.570.000.000 | 675.596.000.000 | 2 | 833.368.000.000 |
| 2.858.202.633 | 99 | 171.000.649.858 | 166.906.099.156 | 2 | 254.453.699.436 |
| 19.932.677.778 | 46 | 770.264.000.000 | 841.027.000.000 | 2 | 1.190.777.500.000 |
| 3.024.110.055 | 56 | 100.220.176.995 | 94.918.120.811 | 2 | 147.679.237.401 |
| 1.068.603.575 | 507 | 371.664.967.685 | 518.163.430.224 | 2 | 630.746.682.797 |
| 2.297.602.019 | 142 | 207.460.611.000 | 205.396.087.000 | 2 | 310.158.654.500 |
| 600.549.461 | 161 | 57.820.845.432 | 33.904.281.544 | 2 | 74.772.986.204 |
| 23.440.642.655 | 38 | 804.886.752.999 | 810.645.851.791 | 2 | 1.210.209.678.895 |
| 117.490.841.667 | 53 | 3.840.690.000.000 | 4.001.277.000.000 | 2 | 5.841.328.500.000 |
| 212.758.208.333 | 43 | 9.658.705.000.000 | 11.644.156.000.000 | 2 | 15.480.783.000.000 |
| 107.978.011.111 | 29 | 6.860.500.000.000 | 7.918.679.000.000 | 2 | 10.819.839.500.000 |
| 10.309.458.333 | 113 | 165.633.000.000 | 172.217.000.000 | 2 | 251.741.500.000 |
| 20.708.111.342 | 30 | 873.515.549.000 | 801.120.366.000 | 2 | 1.274.075.732.000 |
| 69.518.720.757 | 136 | 2.790.633.951.514 | 3.351.796.321.991 | 2 | 4.466.532.112.510 |
| 640.683.491 | 8 | 68.800.965.974 | 76.686.795.752 | 2 | 107.144.363.850 |
| 3.400.787.647 | 35 | 167.177.342.163 | 213.814.837.421 | 2 | 274.084.760.874 |
| 9.269.506.430 | 81 | 83.599.374.391 | 65.127.735.601 | 2 | 116.163.242.192 |
| 17.337.275.000 | 52 | 987.927.000.000 | 708.773.000.000 | 2 | 1.342.313.500.000 |
| 9.756.969.913 | 84 | 316.826.909.348 | 313.291.338.820 | 2 | 473.472.578.758 |
| 11.405.530.556 | 57 | 395.306.000.000 | 353.359.000.000 | 2 | 571.985.500.000 |
| 399.047.683 | 684 | 161.904.003.569 | 154.839.960.751 | 2 | 239.323.983.945 |
| 5.846.402.424 | 71 | 410.800.635.623 | 302.148.568.290 | 2 | 561.874.919.768 |
| 37.144.565.429 | 56 | 752.559.027.509 | 1.353.686.343.242 | 2 | 1.429.402.199.130 |
| 1.870.455.556 | 102 | 80.118.000.000 | 78.755.000.000 | 2 | 119.495.500.000 |
| 893.062.461 | 68 | 112.134.962.507 | 115.601.575.304 | 2 | 169.935.750.159 |
| 7.571.850.000 | 123 | 511.382.000.000 | 495.570.000.000 | 2 | 759.167.000.000 |
| 2.657.317.984 | 82 | 138.318.505.104 | 171.000.649.858 | 2 | 223.818.830.033 |
| 21.037.516.667 | 38 | 777.216.000.000 | 770.264.000.000 | 2 | 1.162.348.000.000 |
| 2.701.763.289 | 67 | 101.777.866.019 | 100.220.176.995 | 2 | 151.887.954.517 |
| 380.878.941 | 907 | 226.327.728.600 | 371.664.967.685 | 2 | 412.160.212.443 |
| 1.517.601.142 | 166 | 185.922.488.000 | 207.460.611.000 | 2 | 289.652.793.500 |
| 475.135.302 | 223 | 76.910.896.783 | 57.820.845.432 | 2 | 105.821.319.499 |
| 21.420.373.862 | 41 | 861.818.731.958 | 804.886.752.999 | 2 | 1.264.262.108.458 |
| 129.558.466.667 | 60 | 4.586.940.000.000 | 3.840.690.000.000 | 2 | 6.507.285.000.000 |
| 227.031.858.333 | 46 | 11.150.432.000.000 | 9.658.705.000.000 | 2 | 15.979.784.500.000 |
| 102.680.411.111 | 31 | 6.860.500.000.000 | 7.918.679.000.000 | 2 | 10.819.839.500.000 |
| 5.513.913.889 | 139 | 171.037.000.000 | 165.633.000.000 | 2 | 253.853.500.000 |
| 19.446.028.922 | 32 | 885.721.470.000 | 873.515.549.000 | 2 | 1.322.479.244.500 |
| 67.991.538.174 | 130 | 2.805.111.592.211 | 2.790.633.951.514 | 2 | 4.200.428.567.968 |
| 501.279.459 | 6 | 49.794.488.691 | 68.800.965.974 | 2 | 84.194.971.678 |
| 2.487.377.906 | 46 | 182.218.448.859 | 167.177.342.163 | 2 | 265.807.119.941 |
| 8.922.318.183 | 75 | 103.693.623.334 | 83.599.374.391 | 2 | 145.493.310.530 |
| 16.576.005.556 | 59 | 924.639.000.000 | 987.927.000.000 | 2 | 1.418.602.500.000 |
| 10.684.167.375 | 73 | 291.378.253.517 | 316.826.909.348 | 2 | 449.791.708.191 |
| 12.059.152.778 | 64 | 558.288.000.000 | 395.306.000.000 | 2 | 755.941.000.000 |
| 3.482.502.252 | 72 | 146.698.971.577 | 161.904.003.569 | 2 | 227.650.973.362 |
| 8.793.139.513 | 58 | 388.035.141.921 | 410.800.635.623 | 2 | 593.435.459.733 |
| 34.691.343.171 | 56 | 643.852.616.236 | 752.559.027.509 | 2 | 1.020.132.129.991 |
| 2.597.430.556 | 87 | 98.316.000.000 | 80.118.000.000 | 2 | 138.375.000.000 |
| 1.019.351.581 | 57 | 114.346.121.020 | 112.134.962.507 | 2 | 170.413.602.274 |
| 9.374.394.444 | 125 | 363.666.000.000 | 511.382.000.000 | 2 | 619.357.000.000 |
| 2.830.926.826 | 62 | 120.967.227.625 | 138.318.505.104 | 2 | 190.126.480.177 |
| 22.300.216.667 | 36 | 1.082.599.000.000 | 777.216.000.000 | 2 | 1.471.207.000.000 |
| 3.065.332.621 | 61 | 121.734.019.328 | 101.777.866.019 | 2 | 172.622.952.338 |
| 482.902.802 | 609 | 138.946.941.306 | 226.327.728.600 | 2 | 252.110.805.606 |
| 1.892.238.292 | 94 | 173.367.092.000 | 185.922.488.000 | 2 | 266.328.336.000 |
| 623.438.767 | 205 | 79.881.572.808 | 76.910.896.783 | 2 | 118.337.021.200 |
| 24.443.277.503 | 39 | 1.005.419.097.716 | 861.818.731.958 | 2 | 1.436.328.463.695 |
| 157.788.147.222 | 62 | 5.857.217.000.000 | 4.586.940.000.000 | 2 | 8.150.687.000.000 |
| 275.960.050.000 | 44 | 12.683.836.000.000 | 11.150.432.000.000 | 2 | 18.259.052.000.000 |
| 124.661.944.444 | 27 | 9.068.314.000.000 | 6.860.500.000.000 | 2 | 12.498.564.000.000 |
| 6.871.336.111 | 72 | 208.324.000.000 | 171.037.000.000 | 2 | 293.842.500.000 |
| 25.362.828.875 | 28 | 1.220.824.957.000 | 885.721.470.000 | 2 | 1.663.685.692.000 |
| 77.512.662.006 | 115 | 3.034.214.212.009 | 2.805.111.592.211 | 2 | 4.436.770.008.115 |
| 785.565.122 | 3 | 93.895.951.000 | 49.794.490.000 | 2 | 118.793.196.000 |
| 2.411.365.206 | 34 | 147.232.728.603 | 182.218.448.859 | 2 | 238.341.953.033 |
| 9.132.286.771 | 65 | 119.581.372.896 | 103.693.623.334 | 2 | 171.428.184.563 |
| 18.379.561.111 | 55 | 681.983.000.000 | 924.639.000.000 | 2 | 1.144.302.500.000 |
| 6.616.642.000 | 115 | 339.743.039.394 | 291.378.253.517 | 2 | 485.432.166.153 |
| 15.109.947.222 | 61 | 743.536.000.000 | 668.036.000.000 | 2 | 1.077.554.000.000 |
| 3.769.016.979 | 64 | 135.057.215.504 | 146.698.971.577 | 2 | 208.406.701.293 |
| 10.688.576.329 | 60 | 438.730.784.018 | 388.035.141.921 | 2 | 632.748.354.979 |
| 33.128.194.389 | 61 | 905.217.754.055 | 643.852.616.236 | 2 | 1.227.144.062.173 |
| 3.585.894.444 | 76 | 148.141.000.000 | 98.316.000.000 | 2 | 197.299.000.000 |
| 1.136.558.362 | 47 | 100.959.005.793 | 114.346.121.020 | 2 | 158.132.066.303 |
| 9.395.350.000 | 140 | 618.767.000.000 | 363.666.000.000 | 2 | 800.600.000.000 |
| 3.137.112.645 | 59 | 125.459.113.293 | 120.967.227.625 | 2 | 185.942.727.106 |
| 22.895.397.222 | 39 | 1.339.589.000.000 | 1.082.599.000.000 | 2 | 1.880.888.500.000 |
| 3.774.190.272 | 67 | 178.177.657.051 | 121.734.019.328 | 2 | 239.044.666.715 |
| 2.010.569.429 | 178 | 94.795.394.426 | 138.946.941.305 | 2 | 164.268.865.079 |
| 2.163.178.653 | 88 | 194.145.863.000 | 173.367.092.000 | 2 | 280.829.409.000 |
| 804.986.570 | 231 | 94.138.505.136 | 79.881.572.808 | 2 | 134.079.291.540 |
| 29.197.063.371 | 39 | 1.273.691.356.964 | 1.005.419.097.716 | 2 | 1.776.400.905.822 |
| 179.993.100.000 | 59 | 7.132.321.000.000 | 5.857.217.000.000 | 2 | 10.060.929.500.000 |
| 307.861.866.667 | 43 | 16.517.373.000.000 | 12.683.836.000.000 | 2 | 22.859.291.000.000 |
| 136.033.569.444 | 27 | 10.976.349.000.000 | 9.068.314.000.000 | 2 | 15.510.506.000.000 |
| 8.652.519.444 | 71 | 267.023.000.000 | 208.324.000.000 | 2 | 371.185.000.000 |
| 30.837.909.097 | 25 | 959.592.758.000 | 1.220.824.957.000 | 2 | 1.570.005.236.500 |
| 85.192.794.354 | 113 | 3.870.496.137.257 | 3.034.214.212.009 | 2 | 5.387.603.243.262 |
| 2.422.589.250 | 232 | 7.072.643.262 | 2.754.134.738 | 2 | 8.449.710.631 |
| 1.773.269.473 | 39 | 130.828.618.300 | 147.232.728.603 | 2 | 204.444.982.602 |
| 10.931.061.246 | 63 | 146.630.445.701 | 119.581.372.896 | 2 | 206.421.132.149 |
| 21.267.366.667 | 48 | 1.637.361.000.000 | 681.983.000.000 | 2 | 1.978.352.500.000 |
| 13.698.704.921 | 56 | 395.533.790.407 | 339.743.039.394 | 2 | 565.405.310.104 |
| 16.797.786.111 | 54 | 813.817.000.000 | 743.536.000.000 | 2 | 1.185.585.000.000 |
| 4.275.863.342 | 62 | 238.556.605.259 | 135.057.215.504 | 2 | 306.085.213.011 |
| 10.561.934.138 | 65 | 457.088.997.518 | 438.730.784.018 | 2 | 676.454.389.527 |
| 36.048.692.483 | 63 | 1.010.532.628.845 | 905.217.754.055 | 2 | 1.463.141.505.873 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| COGSit | 360 | COGSit/360 | HASIL PERHIT 2 | SIKLUS OPERASI |
| -415.212.000.000 | 360 | -1.153.366.667 | -141 | -49,53 |
| 261.497.951.567 | 360 | 726.383.199 | 254 | 347,31 |
| 2.297.120.000.000 | 360 | 6.380.888.889 | 141 | 260,35 |
| -380.496.768.468 | 360 | -1.056.935.468 | -230 | -124,22 |
| -6.155.948.000.000 | 360 | -17.099.855.556 | -72 | -13,04 |
| -562.460.279.774 | 360 | -1.562.389.666 | -81 | -27,69 |
| 839.913.080.031 | 360 | 2.333.091.889 | 323 | 521,75 |
| -241.721.111.000 | 360 | -671.447.531 | -439 | -329,56 |
| -133.757.529.933 | 360 | -371.548.694 | -145 | -30,41 |
| -5.495.794.976.776 | 360 | -15.266.097.158 | -77 | -41,97 |
| 26.147.857.000.000 | 360 | 72.632.936.111 | 78 | 136,91 |
| 53.182.723.000.000 | 360 | 147.729.786.111 | 112 | 161,01 |
| -26.804.578.000.000 | 360 | -74.457.161.111 | -148 | -119,65 |
| -118.690.800.000 | 360 | -329.696.667 | -783 | -694,65 |
| -5.763.691.018.000 | 360 | -16.010.252.828 | -69 | -38,83 |
| 17.664.148.865.078 | 360 | 49.067.080.181 | 87 | 223,46 |
| -280.921.903.141 | 360 | -780.338.620 | -122 | -107,54 |
| 1.187.091.634.641 | 360 | 3.297.476.763 | 101 | 138,60 |
| -1.274.332.759.465 | 360 | -3.539.813.221 | -25 | 55,58 |
| -3.516.606.000.000 | 360 | -9.768.350.000 | -107 | -54,03 |
| -2.207.268.926.068 | 360 | -6.131.302.572 | -75 | 5,86 |
| 2.616.017.000.000 | 360 | 7.266.713.889 | 82 | 138,49 |
| 777.714.919.223 | 360 | 2.160.319.220 | 100 | 180,42 |
| -1.728.304.112.505 | 360 | -4.800.844.757 | -93 | -25,33 |
| -11.524.839.503.101 | 360 | -32.013.443.064 | -59 | 6,40 |
| -417.281.000.000 | 360 | -1.159.113.889 | -115 | -27,12 |
| -302.040.144.585 | 360 | -839.000.402 | -210 | -133,25 |
| 2.622.892.000.000 | 360 | 7.285.811.111 | 114 | 221,73 |
| -426.417.881.003 | 360 | -1.184.494.114 | -215 | -115,95 |
| -5.834.064.000.000 | 360 | -16.205.733.333 | -73 | -27,32 |
| -692.217.433.141 | 360 | -1.922.826.203 | -77 | -20,97 |
| 768.545.896.697 | 360 | 2.134.849.713 | 295 | 802,91 |
| -230.440.697.000 | 360 | -640.113.047 | -485 | -342,17 |
| -180.574.517.564 | 360 | -501.595.882 | -149 | 12,02 |
| -5.910.489.349.236 | 360 | -16.418.025.970 | -74 | -35,25 |
| 27.892.690.000.000 | 360 | 77.479.694.444 | 75 | 128,74 |
| 53.876.594.000.000 | 360 | 149.657.205.556 | 103 | 146,92 |
| 31.000.234.000.000 | 360 | 86.111.761.111 | 126 | 154,99 |
| -1.426.351.000.000 | 360 | -3.962.086.111 | -64 | 49,32 |
| -6.553.235.568.000 | 360 | -18.203.432.133 | -70 | -40,20 |
| 17.109.498.526.032 | 360 | 47.526.384.795 | 94 | 229,78 |
| -214.744.883.946 | 360 | -596.513.567 | -180 | -171,90 |
| 1.061.531.948.922 | 360 | 1.061.531.948.922 | 0 | 35,01 |
| -1.487.586.425.468 | 360 | -4.132.184.515 | -28 | 52,96 |
| -3.891.419.000.000 | 360 | -10.809.497.222 | -124 | -71,96 |
| -2.559.476.265.555 | 360 | -7.109.656.293 | -67 | 17,72 |
| 3.459.707.000.000 | 360 | 9.610.297.222 | 60 | 116,58 |
| 957.200.088.005 | 360 | 2.658.889.133 | 90 | 773,84 |
| -1.837.650.335.553 | 360 | 957.200.088.005 | 1 | 71,75 |
| -11.691.107.341.759 | 360 | -11.691.107.341.759 | 0 | 55,88 |
| -330.799.000.000 | 360 | -918.886.111 | -130 | -28,41 |
| -284.121.002.771 | 360 | -789.225.008 | -215 | -146,96 |
| 2.371.651.000.000 | 360 | 6.587.919.444 | 115 | 237,95 |
| -439.655.714.828 | 360 | -1.221.265.875 | -183 | -100,81 |
| -6.228.003.000.000 | 360 | -17.300.008.333 | -67 | -29,38 |
| -562.235.507.989 | 360 | -1.561.765.300 | -97 | -30,06 |
| 259.204.089.925 | 360 | 259.204.089.925 | 2 | 908,86 |
| -179.156.903.000 | 360 | -497.658.064 | -582 | -415,93 |
| -143.396.373.624 | 360 | -398.323.260 | -266 | -42,80 |
| -5.568.907.814.506 | 360 | -15.469.188.374 | -82 | -40,30 |
| 29.416.673.000.000 | 360 | 81.712.980.556 | 80 | 139,94 |
| 54.979.425.000.000 | 360 | 152.720.625.000 | 105 | 150,59 |
| -29.535.739.000.000 | 360 | -82.043.719.444 | -132 | -101,02 |
| -1.044.783.000.000 | 360 | -2.902.175.000 | -87 | 51,65 |
| -6.347.056.473.000 | 360 | -17.630.712.425 | -75 | -42,92 |
| 17.177.830.782.966 | 360 | 47.716.196.619 | 88 | 217,95 |
| -164.844.653.179 | 360 | -457.901.814 | -184 | -177,84 |
| 768.310.868.739 | 360 | 2.134.196.858 | 125 | 170,13 |
| -1.409.870.836.152 | 360 | -3.916.307.878 | -37 | 38,22 |
| -3.738.835.000.000 | 360 | -10.385.652.778 | -137 | -77,33 |
| -2.776.101.376.253 | 360 | -7.711.392.712 | -58 | 14,79 |
| 3.805.701.000.000 | 360 | 10.571.391.667 | 72 | 135,57 |
| 920.111.473.686 | 360 | 2.555.865.205 | 89 | 161,40 |
| -2.850.011.161.450 | 360 | -7.916.697.671 | -75 | -16,50 |
| -10.806.684.751.704 | 360 | -30.018.568.755 | -34 | 21,80 |
| -435.507.000.000 | 360 | -1.209.741.667 | -114 | -27,12 |
| -330.905.451.303 | 360 | -919.181.809 | -185 | -128,64 |
| 2.932.579.000.000 | 360 | 8.146.052.778 | 76 | 201,23 |
| -464.038.494.499 | 360 | -1.288.995.818 | -147 | -85,43 |
| -6.533.173.000.000 | 360 | -18.147.702.778 | -81 | -45,22 |
| -642.038.152.501 | 360 | -1.783.439.313 | -97 | -36,17 |
| -245.397.746.247 | 360 | -681.660.406 | -370 | 238,66 |
| -204.614.850.000 | 360 | -568.374.583 | -469 | -374,28 |
| -186.111.621.563 | 360 | -516.976.727 | -229 | -23,43 |
| -6.379.825.025.746 | 360 | -17.721.736.183 | -81 | -42,07 |
| 36.526.493.000.000 | 360 | 101.462.480.556 | 80 | 141,86 |
| 66.881.557.000.000 | 360 | 185.782.102.778 | 98 | 142,46 |
| -36.858.209.000.000 | 360 | -102.383.913.889 | -122 | -94,64 |
| -1.111.984.000.000 | 360 | -3.088.844.444 | -95 | -22,72 |
| -8.572.738.205.000 | 360 | -23.813.161.681 | -70 | -42,04 |
| 20.981.574.813.780 | 360 | 58.282.152.261 | 76 | 190,89 |
| -265.191.588.000 | 360 | -736.643.300 | -161 | -158,13 |
| 814.178.328.443 | 360 | 2.261.606.468 | 105 | 139,86 |
| -1.501.277.071.348 | 360 | -4.170.214.087 | -41 | 23,68 |
| -4.241.696.000.000 | 360 | -11.782.488.889 | -97 | -41,89 |
| -3.209.530.695.002 | 360 | -8.915.363.042 | -54 | 60,65 |
| -4.899.483.000.000 | 360 | -13.609.675.000 | -79 | -17,94 |
| 979.016.594.096 | 360 | 2.719.490.539 | 77 | 140,44 |
| -3.316.793.099.791 | 360 | -9.213.314.166 | -69 | -8,45 |
| -10.410.532.187.393 | 360 | -28.918.144.965 | -42 | 18,54 |
| -620.240.000.000 | 360 | -1.722.888.889 | -115 | -38,02 |
| -375.416.556.467 | 360 | -1.042.823.768 | -152 | -104,40 |
| 2.968.749.000.000 | 360 | 8.246.525.000 | 97 | 236,67 |
| -500.329.164.288 | 360 | -1.389.803.234 | -134 | -75,19 |
| -6.597.640.000.000 | 360 | -18.326.777.778 | -103 | -63,28 |
| -836.416.488.396 | 360 | -2.323.379.134 | -103 | -35,97 |
| -749.586.646.829 | 360 | -2.082.185.130 | -79 | 99,49 |
| -235.763.528.000 | 360 | -654.898.689 | -429 | -341,28 |
| -233.269.281.315 | 360 | -647.970.226 | -207 | 24,30 |
| -7.853.878.614.261 | 360 | -21.816.329.484 | -81 | -42,11 |
| 43.005.230.000.000 | 360 | 119.458.972.222 | 84 | 143,36 |
| 76.858.593.000.000 | 360 | 213.496.091.667 | 107 | 150,09 |
| -41.288.929.000.000 | 360 | -114.691.469.444 | -135 | -107,96 |
| -1.191.216.000.000 | 360 | -3.308.933.333 | -112 | -41,50 |
| -10.407.768.312.000 | 360 | -28.910.467.533 | -54 | -29,07 |
| 23.829.982.628.480 | 360 | 66.194.396.190 | 81 | 194,60 |
| -456.331.019.000 | 360 | -1.267.586.164 | -7 | 224,89 |
| -541.582.803.162 | 360 | -1.504.396.675 | -136 | -96,93 |
| -1.849.122.162.973 | 360 | -5.136.450.453 | -40 | 22,58 |
| -5.199.164.000.000 | 360 | -14.442.122.222 | -137 | -88,55 |
| -3.901.792.259.235 | 360 | -10.838.311.831 | -52 | 4,06 |
| -5.565.971.000.000 | 360 | -15.461.030.556 | -77 | -22,84 |
| 1.131.872.232.462 | 360 | 3.144.089.535 | 97 | 159,27 |
| -3.189.017.199.391 | 360 | -8.858.381.109 | -76 | -11,37 |
| -11.567.909.794.351 | 360 | -32.133.082.762 | -46 | 17,93 |

**Lampiran 12 Perhitungan *Investment Opportunity Set***

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Tahun | kode | Total Aset | Total Ekuitas | Saham Beredar | Closing Prince | MVBVA | MBVE |
| 2018 | ADES | 881.275.000.000 | 481.914.000.000,00 | 589.896.800 | 920 | 1,069 | 1,126 |
|  | ALTO | 1.109.843.522.344 | 387.126.677.545,00 | 2.191.870.558 | 300 | 1,244 | 1,699 |
|  | BUDI | 3.392.980.000.000 | 1.226.484.000.000,00 | 4.496.997.362 | 96 | 0,766 | 0,352 |
|  | CAMP | 1.004.275.813.783 | 885.422.598.655,00 | 5.885.000.000 | 58 | 0,458 | 0,385 |
|  | CPRO | 6.572.440.000.000 | 6.743.430.000.000,00 | 59.572.382.787 | 50 | 0,427 | 0,442 |
|  | CLEO | 833.933.861.594 | 635.478.469.892,00 | 12.000.000.000 | 55 | 1,029 | 1,039 |
|  | DPUM | 2.106.989.925.386 | 1.406.253.168.419,00 | 4.175.000.000 | 128 | 0,586 | 0,380 |
|  | DELTA | 1.523.517.170.000 | 128.416.381.400,00 | 800.659.050 | 250 | 1,047 | 1,559 |
|  | COCO | 162.749.739.566 | 502.164.654.300,00 | 889.863.981 | 268 | -0,620 | 0,475 |
|  | GOOD | 4.212.408.305.683 | 2.489.408.476.680,00 | 6.616.739.001 | 117 | 0,593 | 0,311 |
|  | ICBP | 34.367.153.000.000 | 22.707.150.000.000,00 | 11.661.908.000 | 1.045 | 0,694 | 0,537 |
|  | INDF | 96.537.796.000.000 | 49.916.800.000.000,00 | 8.780.426.500 | 7.450 | 1,161 | 1,310 |
|  | JPFA | 23.038.028.000.000 | 10.214.809.000.000,00 | 11.726.575.201 | 315 | 0,717 | 0,362 |
|  | MLBI | 2.889.501.000.000 | 1.167.536.000.000,00 | 2.107.000.000 | 580 | 1,019 | 1,047 |
|  | MAIN | 4.335.844.455.000 | 1.896.646.094.000,00 | 2.238.750.000 | 1.395 | 1,283 | 1,647 |
|  | MAYOR | 17.591.706.426.634 | 8.542.544.481.694,00 | 22.358.699.725 | 252 | 0,835 | 0,660 |
|  | PANI | 149.593.161.546 | 398.641.285.470,00 | 41.000.000 | 3.770 | -0,632 | 0,388 |
|  | PSDN | 697.657.400.651 | 242.897.129.653,00 | 1.440.000.000 | 192 | 1,048 | 1,138 |
|  | ROTI | 4.393.810.380.883 | 2.916.901.120.111,00 | 6.186.488.888 | 315 | 0,780 | 0,668 |
|  | ULTJ | 5.555.871.000.000 | 477.495.600.000,00 | 1.155.352.800 | 135 | 0,942 | 0,327 |
|  | STTP | 2.631.189.810.030 | 1.646.387.946.952,00 | 1.310.000.000 | 475 | 0,611 | 0,378 |
|  | SIPD | 2.187.879.000.000 | 840.488.000.000,00 | 1.339.102.579 | 1.025 | 1,243 | 1,633 |
|  | SKLT | 747.293.725.435 | 339.236.007.000,00 | 690.740.500 | 150 | 0,685 | 0,305 |
|  | SKBM | 1.771.365.972.009 | 1.040.576.552.571,00 | 1.730.103.217 | 695 | 1,091 | 1,156 |
|  | TGKA | 3.485.510.411.961 | 1.247.852.502.884,00 | 918.492.750 | 2.350 | 1,261 | 1,730 |
| 2019 | ADES | 822.375.000.000 | 567.937.000.000,00 | 589.896.800 | 1.045 | 1,059 | 1,085 |
|  | ALTO | 1.103.450.087.164 | 380.730.523.614,00 | 2.191.870.558 | 298 | 1,247 | 1,716 |
|  | BUDI | 2.999.767.000.000 | 1.285.318.000.000,00 | 4.496.997.362 | 103 | 0,726 | 0,360 |
|  | CAMP | 1.057.529.235.985 | 935.392.483.850,00 | 5.885.000.000 | 274 | 1,640 | 1,724 |
|  | CPRO | 6.000.259.000.000 | 3.294.920.000.000,00 | 59.572.382.787 | 50 | 0,947 | 0,904 |
|  | CLEO | 1.245.144.303.719 | 766.299.436.026,00 | 12.000.000.000 | 105 | 1,397 | 1,644 |
|  | DPUM | 1.820.802.086.894 | 1.072.754.408.559,00 | 4.175.000.000 | 505 | 1,569 | 1,965 |
|  | DELTA | 1.425.983.722.000 | 1.213.563.332.000,00 | 800.659.050 | 2.800 | 1,721 | 1,847 |
|  | COCO | 250.442.587.742 | 109.361.193.193,00 | 889.863.981 | 210 | 1,309 | 1,709 |
|  | GOOD | 5.063.067.672.414 | 2.765.520.764.915,00 | 6.616.739.001 | 151 | 0,651 | 0,361 |
|  | ICBP | 38.709.314.000.000 | 26.671.104.000.000,00 | 11.661.908.000 | 1.115 | 0,647 | 0,488 |
|  | INDF | 96.198.559.000.000 | 54.202.488.000.000,00 | 8.780.426.500 | 7.925 | 1,160 | 1,284 |
|  | JPFA | 26.650.895.000.000 | 11.896.814.000.000,00 | 11.726.575.201 | 1.535 | 1,229 | 1,513 |
|  | MLBI | 2.896.950.000.000 | 1.146.007.000.000,00 | 2.107.000.000 | 355 | 0,863 | 0,653 |
|  | MAIN | 4.648.577.041.000 | 2.028.641.621.000,00 | 2.238.750.000 | 1.005 | 1,048 | 1,109 |
|  | MAYOR | 19.037.918.806.473 | 9.899.940.195.318,00 | 22.358.699.725 | 205 | 0,721 | 0,463 |
|  | PANI | 119.708.955.785 | 39.964.399.790,00 | 41.000.000 | 1.130 | 1,053 | 1,159 |
|  | PSDN | 763.492.320.252 | 1.759.634.888.060,00 | 1.440.000.000 | 1.530 | 1,581 | 1,252 |
|  | ROTI | 4.682.083.844.951 | 3.092.597.379.097,00 | 6.186.488.888 | 230 | 0,643 | 0,460 |
|  | ULTJ | 6.608.422.000.000 | 5.655.139.000.000,00 | 1.155.352.800 | 1.680 | 0,438 | 0,343 |
|  | STTP | 2.881.563.083.954 | 2.148.007.007.980,00 | 1.310.000.000 | 2.500 | 1,391 | 1,525 |
|  | SIPD | 2.470.793.000.000 | 916.213.000.000,00 | 1.339.102.579 | 850 | 1,090 | 1,242 |
|  | SKLT | 790.845.543.826 | 380.381.947.966,00 | 690.740.500 | 261 | 0,747 | 0,474 |
|  | SKBM | 1.820.383.352.811 | 1.035.820.381.000,00 | 1.730.103.217 | 410 | 0,821 | 0,685 |
|  | TGKA | 2.995.872.438.975 | 1.391.999.046.712,00 | 918.492.750 | 2.850 | 1,409 | 1,881 |
| 2020 | ADES | 958.791.000.000 | 700.508.000.000,00 | 589.896.800 | 1.460 | 1,168 | 1,229 |
|  | ALTO | 1.105.874.415.256 | 372.883.080.340,00 | 2.191.870.558 | 308 | 1,273 | 1,810 |
|  | BUDI | 2.963.007.000.000 | 1.322.156.000.000,00 | 4.496.997.362 | 99 | 0,704 | 0,337 |
|  | CAMP | 1.086.873.666.641 | 961.711.929.701,00 | 5.885.000.000 | 302 | 1,750 | 1,848 |
|  | CPRO | 6.326.293.000.000 | 7.075.840.000.000,00 | 59.572.382.787 | 50 | 0,352 | 0,421 |
|  | CLEO | 1.310.940.121.622 | 894.746.110.680,00 | 12.000.000.000 | 100 | 1,233 | 1,341 |
|  | DPUM | 1.468.546.602.990 | 698.477.768.120,00 | 4.175.000.000 | 52 | 0,672 | 0,311 |
|  | DELTA | 1.225.580.913.000 | 1.019.898.963.000,00 | 800.659.050 | 2.400 | 1,736 | 1,884 |
|  | COCO | 263.754.414.443 | 112.068.982.561,00 | 889.863.981 | 200 | 1,250 | 1,588 |
|  | GOOD | 6.570.969.641.033 | 2.894.436.789.153,00 | 6.616.739.001 | 327 | 0,889 | 0,748 |
|  | ICBP | 103.588.325.000.000 | 50.318.053.000.000,00 | 11.661.908.000 | 7.575 | 1,367 | 1,756 |
|  | INDF | 163.136.516.000.000 | 79.138.044.000.000,00 | 8.780.426.500 | 6.850 | 0,884 | 0,760 |
|  | JPFA | 25.951.760.000.000 | 11.411.970.000.000,00 | 11.726.575.201 | 1.465 | 1,222 | 1,505 |
|  | MLBI | 2.907.425.000.000 | 1.433.406.000.000,00 | 2.107.000.000 | 970 | 1,210 | 1,426 |
|  | MAIN | 4.674.206.873.000 | 1.983.915.706.000,00 | 2.238.750.000 | 740 | 0,930 | 0,835 |
|  | MAYOR | 19.777.500.514.550 | 11.271.468.049.958,00 | 22.358.699.725 | 271 | 0,736 | 0,538 |
|  | PANI | 98.191.210.595 | 39.964.889.056,00 | 41.000.000 | 1.160 | 1,077 | 1,190 |
|  | PSDN | 765.375.539.783 | 1.201.515.408.970,00 | 1.440.000.000 | 1.300 | 1,876 | 1,558 |
|  | ROTI | 4.452.166.671.985 | 3.227.671.047.731,00 | 6.186.488.888 | 236 | 0,603 | 0,452 |
|  | ULTJ | 8.754.116.000.000 | 4.781.737.000.000,00 | 1.155.352.800 | 1.600 | 0,665 | 0,387 |
|  | STTP | 3.448.995.059.882 | 2.673.298.199.144,00 | 1.310.000.000 | 950 | 0,586 | 0,466 |
|  | SIPD | 2.592.850.000.000 | 930.675.000.000,00 | 1.339.102.579 | 250 | 0,770 | 0,360 |
|  | SKLT | 773.863.042.440 | 406.954.570.727,00 | 690.740.500 | 250 | 0,697 | 0,424 |
|  | SKBM | 1.768.660.546.754 | 961.981.659.335,00 | 1.730.103.217 | 324 | 0,773 | 0,583 |
|  | TGKA | 3.361.956.197.960 | 1.598.672.228.267,00 | 918.492.750 | 727 | 0,723 | 0,418 |
| 2021 | ADES | 1.304.108.000.000 | 969.817.000.000,00 | 589.896.800 | 2.290 | 1,292 | 1,393 |
|  | ALTO | 1.089.208.965.375 | 363.835.661.084,00 | 2.191.870.558 | 280 | 1,229 | 1,687 |
|  | BUDI | 2.993.218.000.000 | 1.387.697.000.000,00 | 4.496.997.362 | 179 | 0,805 | 0,580 |
|  | CAMP | 1.147.260.611.703 | 1.026.449.179.891,00 | 5.885.000.000 | 290 | 1,593 | 1,663 |
|  | CPRO | 6.448.014.000.000 | 2.861.207.000.000,00 | 59.572.382.787 | 95 | 1,434 | 1,978 |
|  | CLEO | 1.348.181.576.913 | 1.001.579.893.307,00 | 12.000.000.000 | 50 | 0,702 | 0,599 |
|  | DPUM | 1.388.166.745.320 | 620.454.942.165,00 | 4.175.000.000 | 50 | 0,703 | 0,336 |
|  | DELTA | 1.308.722.065.000 | 1.010.174.017.000,00 | 800.659.050 | 574 | 0,579 | 0,455 |
|  | COCO | 370.684.311.428 | 218.832.136.935,00 | 889.863.981 | 288 | 1,101 | 1,171 |
|  | GOOD | 6.766.602.280.143 | 3.030.658.030.412,00 | 6.616.739.001 | 525 | 1,065 | 1,146 |
|  | ICBP | 118.066.628.000.000 | 54.723.863.000.000,00 | 11.661.908.000 | 8.700 | 1,396 | 1,854 |
|  | INDF | 179.356.193.000.000 | 86.986.509.000.000,00 | 8.780.426.500 | 6.325 | 0,825 | 0,638 |
|  | JPFA | 28.589.656.000.000 | 13.102.710.000.000,00 | 11.726.575.201 | 1.720 | 1,247 | 1,539 |
|  | MLBI | 2.922.017.000.000 | 1.099.157.000.000,00 | 2.107.000.000 | 780 | 1,186 | 1,495 |
|  | MAIN | 5.436.745.210.000 | 2.048.039.833.000,00 | 2.238.750.000 | 670 | 0,899 | 0,732 |
|  | MAYOR | 19.917.653.265.528 | 11.360.031.396.135,00 | 22.358.699.725 | 204 | 0,659 | 0,402 |
|  | PANI | 163.913.597.000 | 419.809.010.000,00 | 41.000.000 | 3.900 | -0,586 | 0,381 |
|  | PSDN | 708.894.784.885 | 487.175.023.120,00 | 1.440.000.000 | 153 | 0,624 | 0,452 |
|  | ROTI | 4.191.284.422.677 | 2.849.419.530.726,00 | 6.186.488.888 | 236 | 0,669 | 0,512 |
|  | ULTJ | 7.406.856.000.000 | 5.138.126.000.000,00 | 1.155.352.800 | 1.570 | 0,551 | 0,353 |
|  | STTP | 3.919.243.683.748 | 3.300.848.622.529,00 | 1.310.000.000 | 2.550 | 1,010 | 1,012 |
|  | SIPD | 2.794.113.000.000 | 9.260.130.000.000,00 | 1.339.102.579 | 2.500 | -1,116 | 0,362 |
|  | SKLT | 889.125.250.792 | 541.837.229.228,00 | 690.740.500 | 242 | 0,579 | 0,309 |
|  | SKBM | 1.970.428.120.056 | 992.485.493.010,00 | 1.730.103.217 | 360 | 0,812 | 0,628 |
|  | TGKA | 3.403.961.007.490 | 1.760.590.755.177,00 | 918.492.750 | 700 | 0,672 | 0,365 |
| 2022 | ADES | 1.645.582.000.000 | 1.334.836.000.000,00 | 589.896.800 | 2.175 | 0,969 | 0,961 |
|  | ALTO | 1.023.323.308.935 | 348.916.160.333,00 | 2.191.870.558 | 50 | 0,766 | 0,314 |
|  | BUDI | 3.173.651.000.000 | 1.445.037.000.000,00 | 4.496.997.362 | 226 | 0,865 | 0,703 |
|  | CAMP | 1.074.777.460.412 | 941.454.031.015,00 | 5.885.000.000 | 306 | 1,800 | 1,913 |
|  | CPRO | 6.833.737.000.000 | 3.181.832.000.000,00 | 59.572.382.787 | 53 | 0,996 | 0,992 |
|  | CLEO | 1.693.523.611.414 | 1.185.150.863.287,00 | 12.000.000.000 | 72 | 0,810 | 0,729 |
|  | DPUM | 1.354.777.869.012 | 576.241.661.680,00 | 4.175.000.000 | 53 | 0,738 | 0,384 |
|  | DELTA | 1.307.186.367.000 | 1.000.775.865.000,00 | 800.659.050 | 383 | 0,469 | 0,306 |
|  | COCO | 485.054.412.584 | 204.293.087.838,00 | 889.863.981 | 268 | 1,070 | 1,167 |
|  | GOOD | 7.327.371.934.290 | 3.351.444.502.184,00 | 6.616.739.001 | 525 | 1,017 | 1,037 |
|  | ICBP | 115.305.536.000.000 | 57.473.007.000.000,00 | 11.661.908.000 | 2.000 | 0,704 | 0,406 |
|  | INDF | 180.433.300.000.000 | 93.623.038.000.000,00 | 8.780.426.500 | 6.725 | 0,808 | 0,631 |
|  | JPFA | 32.690.887.000.000 | 13.654.777.000.000,00 | 11.726.575.201 | 1.295 | 1,047 | 1,112 |
|  | MLBI | 3.374.502.000.000 | 10.732.750.000.000,00 | 2.107.000.000 | 8.950 | 3,408 | 1,757 |
|  | MAIN | 5.746.998.087.000 | 2.075.138.470.000,00 | 2.238.750.000 | 490 | 0,830 | 0,529 |
|  | MAYOR | 22.276.160.695.411 | 12.834.694.090.515,00 | 22.358.699.725 | 250 | 0,675 | 0,436 |
|  | PANI | 15.938.444.031 | 7.378.214.603,00 | 41.000.000 | 95 | 0,781 | 0,528 |
|  | PSDN | 7.056.201.674.640 | 391.207.166.940,00 | 1.440.000.000 | 83 | 0,961 | 0,306 |
|  | ROTI | 4.130.321.616.083 | 2.681.158.538.764,00 | 6.186.488.888 | 132 | 0,549 | 0,305 |
|  | ULTJ | 7.376.375.000.000 | 5.822.679.000.000,00 | 1.155.352.800 | 2.475 | 0,598 | 0,491 |
|  | STTP | 4.590.737.849.889 | 3.928.398.773.915,00 | 1.310.000.000 | 2.650 | 0,900 | 0,884 |
|  | SIPD | 3.002.424.000.000 | 7.023.170.000.000,00 | 1.339.102.579 | 3.425 | 0,188 | 0,653 |
|  | SKLT | 1.033.289.474.829 | 590.753.527.421,00 | 690.740.500 | 455 | 0,732 | 0,532 |
|  | SKBM | 2.042.199.577.083 | 1.073.965.710.489,00 | 1.730.103.217 | 378 | 0,794 | 0,609 |
|  | TGKA | 4.181.760.862.637 | 2.045.289.129.558,00 | 918.492.750 | 836 | 0,695 | 0,375 |

**Lampiran 13 Perhitungan *Earning Management***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Tahun | Kode Perusahaan | NI | CFO | TAC | Ait-1 |
| 2018 | ADES | 52.958.000.000 | 146.588.000.000 | -93.630.000.000 | 840.236.000.000 |
|  | ALTO | - 33.021.220.862 | 7.723.486.943 | -40.744.707.805 | 1.109.383.971.111 |
|  | BUDI | 50.467.000.000 | 26.016.000.000 | 24.451.000.000 | 2.939.456.000.000 |
|  | CAMP | 61.947.295.689 | 103.821.716.191 | -41.874.420.502 | 1.211.184.522.659 |
|  | CPRO | 1.722.704.000.000 | 109.828.000.000 | 1.612.876.000.000 | 7.008.719.000.000 |
|  | CLEO | 63.261.752.474 | 131.839.301.387 | -68.577.548.913 | 660.917.775.322 |
|  | DPUM | 8.486.766.111 | 3.318.013.910 | 5.168.752.201 | 2.079.476.367.995 |
|  | DELTA | 338.129.985.000 | 342.493.551.000 | -4.363.566.000 | 1.340.842.765.000 |
|  | COCO | 3.090.956.272 | -19.108.589.342 | 22.199.545.614 | 99.799.403.803 |
|  | GOOD | 425.481.597.110 | 656.583.909.022 | -231.102.311.912 | 3.564.218.091.628 |
|  | ICBP | 4.658.781.000.000 | 4.653.375.000.000 | 5.406.000.000 | 31.619.514.000.000 |
|  | INDF | 4.961.851.000.000 | 5.935.829.000.000 | -973.978.000.000 | 88.400.877.000.000 |
|  | JPFA | 2.253.201.000.000 | 1.840.529.000.000 | 412.672.000.000 | 19.959.548.000.000 |
|  | MLBI | 1.224.807.000.000 | 1.412.515.000.000 | -187.708.000.000 | 2.510.078.000.000 |
|  | MAIN | 284.246.878.000 | 367.904.123.000 | -83.657.245.000 | 4.008.635.719.000 |
|  | MAYOR | 1.760.434.280.304 | 459.273.241.788 | 1.301.161.038.516 | 14.915.849.800.251 |
|  | PANI | 1.175.166.829 | 8.635.707.218 | -7.460.540.389 | 76.254.520.373 |
|  | PSDN | - 46.599.426.588 | 17.812.366.089 | -64.411.792.677 | 691.014.455.523 |
|  | ROTI | 127.171.436.363 | 295.922.456.326 | -168.751.019.963 | 4.559.573.709.411 |
|  | ULTJ | 701.607.000.000 | 575.823.000.000 | 125.784.000.000 | 5.175.896.000.000 |
|  | STTP | 255.088.886.019 | 245.006.975.842 | 10.081.910.177 | 2.342.432.443.196 |
|  | SIPD | 25.934.000.000 | 116.511.000.000 | -90.577.000.000 | 2.239.699.000.000 |
|  | SKLT | 31.954.131.252 | 14.653.378.405 | 17.300.752.847 | 636.284.210.210 |
|  | SKBM | 15.954.632.472 | -55.800.390.846 | 71.755.023.318 | 1.623.027.475.045 |
|  | TGKA | 318.607.055.495 | 37.887.768.280 | 280.719.287.215 | 2.924.962.977.878 |
| 2019 | ADES | 83.885.000.000 | 184.178.000.000 | -100.293.000.000 | 881.275.000.000 |
|  | ALTO | - 7.383.289.239 | 33.552.221.386 | -40.935.510.625 | 1.109.843.522.344 |
|  | BUDI | 64.021.000.000 | 271.140.000.000 | -207.119.000.000 | 3.392.980.000.000 |
|  | CAMP | 76.758.829.457 | 158.440.399.914 | -81.681.570.457 | 1.004.275.813.783 |
|  | CPRO | - 348.863.000.000 | 358.866.000.000 | -707.729.000.000 | 6.572.440.000.000 |
|  | CLEO | 130.756.461.708 | 198.145.077.505 | -67.388.615.797 | 833.933.861.594 |
|  | DPUM | - 334.841.525.599 | -134.157.324.097 | -200.684.201.502 | 2.106.989.925.386 |
|  | DELTA | 317.815.177.000 | 274.364.533.000 | 43.450.644.000 | 1.523.517.170.000 |
|  | COCO | 7.957.208.221 | -9.593.332.513 | 17.550.540.734 | 162.749.739.566 |
|  | GOOD | 435.766.359.480 | 474.666.272.987 | -38.899.913.507 | 4.212.408.305.683 |
|  | ICBP | 5.360.029.000.000 | 7.398.161.000.000 | -2.038.132.000.000 | 34.367.153.000.000 |
|  | INDF | 5.902.729.000.000 | 13.344.494.000.000 | -7.441.765.000.000 | 96.537.796.000.000 |
|  | JPFA | 1.793.914.000.000 | 1.891.217.000.000 | -97.303.000.000 | 24.827.355.000.000 |
|  | MLBI | 1.206.059.000.000 | 1.334.524.000.000 | -128.465.000.000 | 2.889.501.000.000 |
|  | MAIN | 152.425.111.000 | 312.988.282.000 | -160.563.171.000 | 4.335.844.455.000 |
|  | MAYOR | 2.039.404.206.764 | 3.303.864.262.122 | -1.264.460.055.358 | 17.591.706.426.634 |
|  | PANI | - 1.236.402.757 | 8.068.546.079 | -9.304.948.836 | 149.593.161.546 |
|  | PSDN | - 25.762.573.884 | 57.339.523.786 | -83.102.097.670 | 697.657.400.651 |
|  | ROTI | 236.518.557.420 | 479.788.528.325 | -243.269.970.905 | 4.393.810.380.883 |
|  | ULTJ | 1.035.865.000.000 | 1.096.817.000.000 | -60.952.000.000 | 5.555.871.000.000 |
|  | STTP | 482.590.522.840 | 499.922.010.752 | -17.331.487.912 | 2.631.189.810.030 |
|  | SIPD | 79.776.000.000 | 223.478.000.000 | -143.702.000.000 | 2.187.879.000.000 |
|  | SKLT | 44.943.627.900 | 55.384.490.789 | -10.440.862.889 | 747.293.725.435 |
|  | SKBM | 957.169.058.000 | -80.895.531.759 | 1.038.064.589.759 | 1.771.365.972.009 |
|  | TGKA | 428.418.484.105 | 1.071.859.164.912 | -643.440.680.807 | 3.485.510.411.961 |
| 2020 | ADES | 135.789.000.000 | 230.679.000.000 | -94.890.000.000 | 822.375.000.000 |
|  | ALTO | - 10.506.939.189 | 30.788.406.788 | -41.295.345.977 | 1.103.450.087.164 |
|  | BUDI | 67.093.000.000 | 193.682.000.000 | -126.589.000.000 | 2.999.767.000.000 |
|  | CAMP | 44.045.828.312 | 202.642.422.392 | -158.596.594.080 | 1.057.529.235.986 |
|  | CPRO | 381.422.000.000 | 756.892.000.000 | -375.470.000.000 | 6.000.259.000.000 |
|  | CLEO | 132.772.234.495 | 226.926.314.731 | -94.154.080.236 | 972.634.784.176 |
|  | DPUM | - 374.932.077.813 | -58.925.903.424 | -316.006.174.389 | 137.116.418.764 |
|  | DELTA | 123.465.762.000 | 246.905.899.000 | -123.440.137.000 | 1.425.983.722.000 |
|  | COCO | 2.738.128.648 | -32.719.704.184 | 35.457.832.832 | 250.442.587.742 |
|  | GOOD | 245.103.761.907 | 823.166.102.577 | -578.062.340.670 | 5.063.067.672.414 |
|  | ICBP | 7.418.574.000.000 | 9.336.780.000.000 | -1.918.206.000.000 | 38.709.314.000.000 |
|  | INDF | 8.752.066.000.000 | 13.855.497.000.000 | -5.103.431.000.000 | 96.198.559.000.000 |
|  | JPFA | 1.221.904.000.000 | 4.099.440.000.000 | -2.877.536.000.000 | 26.650.895.000.000 |
|  | MLBI | 285.617.000.000 | 872.649.000.000 | -587.032.000.000 | 2.896.950.000.000 |
|  | MAIN | - 38.953.042.000 | 284.503.997.000 | -323.457.039.000 | 4.648.577.041.000 |
|  | MAYOR | 2.098.168.514.645 | 3.715.832.449.186 | -1.617.663.934.541 | 19.037.918.806.473 |
|  | PANI | 224.178.056.000 | -5.703.910.044 | 229.881.966.044 | 119.708.955.785 |
|  | PSDN | - 52.304.824.027 | -27.550.576.454 | -24.754.247.573 | 763.492.320.252 |
|  | ROTI | 168.610.282.478 | 486.591.578.118 | -317.981.295.640 | 4.682.083.844.951 |
|  | ULTJ | 1.109.666.000.000 | 1.217.063.000.000 | -107.397.000.000 | 6.608.422.000.000 |
|  | STTP | 528.628.879.549 | 926.245.668.352 | -397.616.788.803 | 2.881.563.083.954 |
|  | SIPD | 28.266.000.000 | 126.295.000.000 | -98.029.000.000 | 2.470.793.000.000 |
|  | SKLT | 42.520.246.722 | 99.975.050.847 | -57.454.804.125 | 790.845.543.826 |
|  | SKBM | 5.415.741.808 | 19.707.485.134 | -14.291.743.326 | 1.820.383.352.811 |
|  | TGKA | 478.561.152.411 | 801.751.675.565 | -323.190.523.154 | 2.995.872.438.975 |
| 2021 | ADES | 265.758.000.000 | 308.296.000.000 | -42.538.000.000 | 958.791.000.000 |
|  | ALTO | - 8.932.197.718 | 41.942.240.191 | -50.874.437.909 | 1.105.874.415.256 |
|  | BUDI | 91.723.000.000 | 233.809.000.000 | -142.086.000.000 | 2.963.007.000.000 |
|  | CAMP | 100.066.615.090 | 213.482.549.779 | -113.415.934.689 | 1.086.873.666.641 |
|  | CPRO | 2.212.293.000.000 | 99.209.000.000 | 2.113.084.000.000 | 6.326.293.000.000 |
|  | CLEO | 180.711.667.020 | 304.980.204.013 | -124.268.536.993 | 1.310.940.121.622 |
|  | DPUM | - 79.591.406.148 | -28.969.176.542 | -50.622.229.606 | 1.468.546.602.990 |
|  | DELTA | 187.992.998.000 | 335.398.629.000 | -147.405.631.000 | 1.225.580.913.000 |
|  | COCO | 8.532.631.708 | -26.118.359.500 | 34.650.991.208 | 263.754.414.443 |
|  | GOOD | 492.637.672.186 | 709.767.241.234 | -217.129.569.048 | 6.670.943.518.686 |
|  | ICBP | 7.900.282.000.000 | 7.989.039.000.000 | -88.757.000.000 | 103.588.325.000.000 |
|  | INDF | 11.203.585.000.000 | 14.692.641.000.000 | -3.489.056.000.000 | 163.136.516.000.000 |
|  | JPFA | 2.130.896.000.000 | 701.246.000.000 | 1.429.650.000.000 | 25.951.760.000.000 |
|  | MLBI | 665.850.000.000 | 1.168.005.000.000 | -502.155.000.000 | 2.907.425.000.000 |
|  | MAIN | 60.376.485.000 | -273.557.927.000 | 333.934.412.000 | 4.674.206.873.000 |
|  | MAYOR | 1.211.052.647.953 | 1.041.955.003.348 | 169.097.644.605 | 19.777.500.514.550 |
|  | PANI | 1.680.076.000 | 17.729.162.000 | -16.049.086.000 | 98.191.212.000 |
|  | PSDN | - 81.182.064.990 | 48.155.002.081 | -129.337.067.071 | 765.375.539.783 |
|  | ROTI | 281.340.682.456 | 643.601.152.274 | -362.260.469.818 | 4.452.166.671.985 |
|  | ULTJ | 1.276.793.000.000 | 1.414.447.000.000 | -137.654.000.000 | 8.754.116.000.000 |
|  | STTP | 617.573.766.863 | 624.883.076.652 | -7.309.309.789 | 3.448.995.059.882 |
|  | SIPD | 15.065.000.000 | 129.516.000.000 | -114.451.000.000 | 2.618.554.000.000 |
|  | SKLT | 84.524.160.228 | 127.778.774.118 | -43.254.613.890 | 773.863.042.440 |
|  | SKBM | 29.707.421.605 | -44.012.427.508 | 73.719.849.113 | 1.768.660.546.754 |
|  | TGKA | 481.109.483.989 | 71.133.769.549 | 409.975.714.440 | 3.361.956.197.960 |
| 2022 | ADES | 364.972.000.000 | 312.748.000.000 | 52.224.000.000 | 1.304.108.000.000 |
|  | ALTO | - 16.129.026.748 | 1.440.523.783 | -17.569.550.531 | 1.089.208.965.375 |
|  | BUDI | 93.065.000.000 | 31.245.000.000 | 61.820.000.000 | 2.993.218.000.000 |
|  | CAMP | 121.257.336.904 | 178.373.991.059 | -57.116.654.155 | 1.146.235.578.463 |
|  | CPRO | 373.978.000.000 | 284.210.000.000 | 89.768.000.000 | 6.444.438.000.000 |
|  | CLEO | 195.598.848.689 | 190.077.226.164 | 5.521.622.525 | 1.348.181.576.913 |
|  | DPUM | - 45.726.829.010 | -4.704.662.477 | -41.022.166.533 | 1.388.166.745.520 |
|  | DELTA | 230.065.807.000 | 196.829.126.000 | 33.236.681.000 | 1.308.722.065.000 |
|  | COCO | 6.620.432.696 | -77.748.378.471 | 84.368.811.167 | 370.684.311.428 |
|  | GOOD | 521.714.035.585 | 622.229.731.268 | -100.515.695.683 | 6.766.602.280.143 |
|  | ICBP | 5.722.194.000.000 | 8.804.494.000.000 | -3.082.300.000.000 | 118.015.311.000.000 |
|  | INDF | 9.192.569.000.000 | 13.587.686.000.000 | -4.395.117.000.000 | 179.271.840.000.000 |
|  | JPFA | 1.490.931.000.000 | 1.426.749.000.000 | 64.182.000.000 | 28.589.656.000.000 |
|  | MLBI | 924.906.000.000 | 1.490.060.000.000 | -565.154.000.000 | 2.922.017.000.000 |
|  | MAIN | 26.217.657.000 | 268.953.194.000 | -242.735.537.000 | 5.436.745.210.000 |
|  | MAYOR | 1.970.064.538.149 | 1.619.570.638.186 | 350.493.899.963 | 19.917.653.265.528 |
|  | PANI | 288.311.135.000 | 604.773.985.000 | -316.462.850.000 | 13.296.259.876.000 |
|  | PSDN | - 25.834.965.122 | -6.921.667.743 | -18.913.297.379 | 707.396.790.275 |
|  | ROTI | 432.247.722.254 | 726.581.686.414 | -294.333.964.160 | 4.191.284.422.677 |
|  | ULTJ | 956.486.000.000 | 259.846.000.000 | 696.640.000.000 | 7.406.856.000.000 |
|  | STTP | 624.524.005.786 | 677.186.311.780 | -52.662.305.994 | 3.919.243.683.748 |
|  | SIPD | - 218.103.000.000 | -45.641.000.000 | -172.462.000.000 | 2.787.550.000.000 |
|  | SKLT | 74.865.302.076 | 16.414.344.843 | 58.450.957.233 | 889.125.250.792 |
|  | SKBM | 86.635.603.936 | 102.191.880.734 | -15.556.276.798 | 1.970.428.120.056 |
|  | TGKA | 478.266.312.889 | 654.165.050.864 | -175.898.737.975 | 3.403.961.007.490 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAC/Ait-1 | 1/Ait-1 | REV | REV-1 | ∆REVit |
| -0,111 | 0,000000000001190142 | 804.302.000.000 | 814.490.000.000 | -10.188.000.000 |
| -0,037 | 0,000000000000901401 | 290.274.839.317 | 262.143.990.839 | 28.130.848.478 |
| 0,008 | 0,000000000000340199 | 2.647.193.000.000 | 2.510.578.000.000 | 136.615.000.000 |
| -0,035 | 0,000000000000825638 | 961.136.629.003 | 944.837.322.446 | 16.299.306.557 |
| 0,230 | 0,000000000000142679 | 7.390.580.000.000 | 6.575.570.000.000 | 815.010.000.000 |
| -0,104 | 0,000000000001513048 | 831.104.026.853 | 614.677.561.202 | 216.426.465.651 |
| 0,002 | 0,000000000000480890 | 962.188.544.595 | 1.281.160.838.141 | -318.972.293.546 |
| -0,003 | 0,000000000000745800 | 893.006.350.000 | 777.308.328.000 | 115.698.022.000 |
| 0,222 | 0,000000000010020100 | 157.581.399.731 | 138.891.903.705 | 18.689.496.026 |
| -0,065 | 0,000000000000280566 | 8.048.946.664.266 | 7.480.628.488.726 | 568.318.175.540 |
| 0,000 | 0,000000000000031626 | 38.413.407.000.000 | 35.606.593.000.000 | 2.806.814.000.000 |
| -0,011 | 0,000000000000011312 | 73.394.728.000.000 | 70.186.618.000.000 | 3.208.110.000.000 |
| 0,021 | 0,000000000000050101 | 34.012.965.000.000 | 29.602.688.000.000 | 4.410.277.000.000 |
| -0,075 | 0,000000000000398394 | 3.649.615.000.000 | 3.389.736.000.000 | 259.879.000.000 |
| -0,021 | 0,000000000000249461 | 6.705.892.735.000 | 5.441.395.835.000 | 1.264.496.900.000 |
| 0,087 | 0,000000000000067043 | 24.060.802.395.725 | 20.816.673.946.473 | 3.244.128.449.252 |
| -0,098 | 0,000000000013113977 | 294.974.459.837 | 186.058.293.567 | 108.916.166.270 |
| -0,093 | 0,000000000001447148 | 1.334.070.483.011 | 1.339.580.416.996 | -5.509.933.985 |
| -0,037 | 0,000000000000219319 | 2.766.545.866.684 | 2.491.100.179.560 | 275.445.687.124 |
| 0,024 | 0,000000000000193203 | 5.472.882.000.000 | 4.879.559.000.000 | 593.323.000.000 |
| 0,004 | 0,000000000000426907 | 2.826.957.323.397 | 2.825.409.180.889 | 1.548.142.508 |
| -0,040 | 0,000000000000446489 | 3.120.459.000.000 | 2.449.961.000.000 | 670.498.000.000 |
| 0,027 | 0,000000000001571625 | 1.045.029.834.378 | 914.188.759.779 | 130.841.074.599 |
| 0,044 | 0,000000000000616133 | 1.953.910.957.160 | 1.841.487.199.828 | 112.423.757.332 |
| 0,096 | 0,000000000000341885 | 12.940.108.219.350 | 10.046.979.338.664 | 2.893.128.880.686 |
| -0,114 | 0,000000000001134720 | 834.330.000.000 | 804.302.000.000 | 30.028.000.000 |
| -0,037 | 0,000000000000901028 | 343.971.642.312 | 290.274.839.317 | 53.696.802.995 |
| -0,061 | 0,000000000000294726 | 3.003.768.000.000 | 2.647.193.000.000 | 356.575.000.000 |
| -0,081 | 0,000000000000995742 | 1.028.952.947.818 | 961.136.629.003 | 67.816.318.815 |
| -0,108 | 0,000000000000152150 | 7.175.764.000.000 | 7.390.580.000.000 | -214.816.000.000 |
| -0,081 | 0,000000000001199136 | 1.088.679.619.907 | 831.104.026.853 | 257.575.593.054 |
| -0,095 | 0,000000000000474611 | 384.697.286.910 | 962.188.544.595 | -577.491.257.685 |
| 0,029 | 0,000000000000656376 | 827.136.727.000 | 893.006.350.000 | -65.869.623.000 |
| 0,108 | 0,000000000006144403 | 216.197.806.076 | 157.581.399.731 | 58.616.406.345 |
| -0,009 | 0,000000000000237394 | 8.438.631.355.699 | 8.048.946.664.266 | 389.684.691.433 |
| -0,059 | 0,000000000000029098 | 42.296.703.000.000 | 38.413.407.000.000 | 3.883.296.000.000 |
| -0,077 | 0,000000000000010359 | 76.592.955.000.000 | 73.394.728.000.000 | 3.198.227.000.000 |
| -0,004 | 0,000000000000040278 | 38.872.084.000.000 | 36.228.261.000.000 | 2.643.823.000.000 |
| -0,044 | 0,000000000000346081 | 3.711.405.000.000 | 3.574.801.000.000 | 136.604.000.000 |
| -0,037 | 0,000000000000230636 | 7.454.920.083.000 | 6.705.892.735.000 | 749.027.348.000 |
| -0,072 | 0,000000000000056845 | 25.026.739.472.547 | 24.060.802.395.725 | 965.937.076.822 |
| -0,062 | 0,000000000006684798 | 230.646.056.647 | 294.974.459.837 | -64.328.403.190 |
| -0,119 | 0,000000000001433368 | 1.224.283.552.949 | 1.334.070.483.011 | -109.786.930.062 |
| -0,055 | 0,000000000000227593 | 3.337.022.314.624 | 2.766.545.866.684 | 570.476.447.940 |
| -0,011 | 0,000000000000179990 | 6.241.419.000.000 | 5.472.882.000.000 | 768.537.000.000 |
| -0,007 | 0,000000000000380056 | 3.512.509.168.853 | 2.826.957.323.397 | 685.551.845.456 |
| -0,066 | 0,000000000000457064 | 4.105.991.000.000 | 3.120.459.000.000 | 985.532.000.000 |
| -0,014 | 0,000000000001338162 | 1.281.116.255.236 | 1.045.029.834.378 | 236.086.420.858 |
| 0,586 | 0,000000000000564536 | 2.104.704.872.583 | 1.953.910.957.160 | 150.793.915.423 |
| -0,185 | 0,000000000000286902 | 13.372.043.554.341 | 12.940.108.219.350 | 431.935.334.991 |
| -0,115 | 0,000000000001215990 | 673.364.000.000 | 764.703.000.000 | -91.339.000.000 |
| -0,037 | 0,000000000000906249 | 321.502.485.934 | 343.971.642.312 | -22.469.156.378 |
| -0,042 | 0,000000000000333359 | 2.725.866.000.000 | 3.003.768.000.000 | -277.902.000.000 |
| -0,150 | 0,000000000000945600 | 956.634.474.111 | 1.028.952.947.818 | -72.318.473.707 |
| -0,063 | 0,000000000000166659 | 7.573.506.000.000 | 7.175.764.000.000 | 397.742.000.000 |
| -0,097 | 0,000000000001028135 | 101.777.866.019 | 100.200.176.995 | 1.577.689.024 |
| -2,305 | 0,000000000007293073 | 226.327.728.600 | 371.664.967.685 | -145.337.239.085 |
| -0,087 | 0,000000000000701270 | 546.336.411.000 | 827.136.727.000 | -280.800.316.000 |
| 0,142 | 0,000000000003992931 | 171.048.708.670 | 216.197.806.076 | -45.149.097.406 |
| -0,114 | 0,000000000000197509 | 7.711.334.590.144 | 8.438.631.355.699 | -727.296.765.555 |
| -0,050 | 0,000000000000025834 | 46.641.048.000.000 | 42.296.703.000.000 | 4.344.345.000.000 |
| -0,053 | 0,000000000000010395 | 81.731.469.000.000 | 76.592.955.000.000 | 5.138.514.000.000 |
| -0,108 | 0,000000000000037522 | 36.964.948.000.000 | 38.872.084.000.000 | -1.907.136.000.000 |
| -0,203 | 0,000000000000345191 | 1.985.009.000.000 | 3.711.405.000.000 | -1.726.396.000.000 |
| -0,070 | 0,000000000000215120 | 7.000.570.412.000 | 7.454.920.083.000 | -454.349.671.000 |
| -0,085 | 0,000000000000052527 | 24.476.953.742.651 | 25.026.739.472.547 | -549.785.729.896 |
| 1,920 | 0,000000000008353594 | 180.460.605.151 | 230.646.056.647 | -50.185.451.496 |
| -0,032 | 0,000000000001309771 | 895.456.045.999 | 1.224.283.552.949 | -328.827.506.950 |
| -0,068 | 0,000000000000213580 | 3.212.034.546.032 | 3.337.022.314.624 | -124.987.768.592 |
| -0,016 | 0,000000000000151322 | 5.967.362.000.000 | 6.223.057.000.000 | -255.695.000.000 |
| -0,138 | 0,000000000000347034 | 3.846.300.254.825 | 3.512.509.168.853 | 333.791.085.972 |
| -0,040 | 0,000000000000404728 | 4.341.295.000.000 | 4.049.392.000.000 | 291.903.000.000 |
| -0,073 | 0,000000000001264469 | 1.253.700.810.596 | 1.281.116.255.236 | -27.415.444.640 |
| -0,008 | 0,000000000000549335 | 3.165.530.224.724 | 2.104.704.872.583 | 1.060.825.352.141 |
| -0,108 | 0,000000000000333793 | 12.488.883.541.697 | 13.372.043.554.341 | -883.160.012.644 |
| -0,044 | 0,000000000001042980 | 935.075.000.000 | 673.364.000.000 | 261.711.000.000 |
| -0,046 | 0,000000000000904262 | 366.966.569.109 | 321.502.485.934 | 45.464.083.175 |
| -0,048 | 0,000000000000337495 | 3.374.782.000.000 | 2.725.866.000.000 | 648.916.000.000 |
| -0,104 | 0,000000000000920070 | 1.019.133.657.275 | 956.634.474.111 | 62.499.183.164 |
| 0,334 | 0,000000000000158070 | 8.028.078.000.000 | 7.573.506.000.000 | 454.572.000.000 |
| -0,095 | 0,000000000000762811 | 1.103.519.743.574 | 972.634.784.176 | 130.884.959.398 |
| -0,034 | 0,000000000000680945 | 173.845.008.546 | 137.116.418.764 | 36.728.589.782 |
| -0,120 | 0,000000000000815940 | 681.205.785.000 | 546.336.411.000 | 134.869.374.000 |
| 0,131 | 0,000000000003791406 | 224.437.956.140 | 171.048.708.670 | 53.389.247.470 |
| -0,033 | 0,000000000000149904 | 8.799.579.901.024 | 7.719.379.796.413 | 1.080.200.104.611 |
| -0,001 | 0,000000000000009654 | 56.803.733.000.000 | 46.641.048.000.000 | 10.162.685.000.000 |
| -0,021 | 0,000000000000006130 | 99.345.618.000.000 | 81.731.469.000.000 | 17.614.149.000.000 |
| 0,055 | 0,000000000000038533 | 44.878.300.000.000 | 36.964.948.000.000 | 7.913.352.000.000 |
| -0,173 | 0,000000000000343947 | 2.473.681.000.000 | 1.985.009.000.000 | 488.672.000.000 |
| 0,071 | 0,000000000000213940 | 9.130.618.395.000 | 7.000.570.412.000 | 2.130.047.983.000 |
| 0,009 | 0,000000000000050563 | 27.904.558.322.183 | 24.476.953.742.651 | 3.427.604.579.532 |
| -0,163 | 0,000000000010184211 | 282.803.444.000 | 180.460.605.000 | 102.342.839.000 |
| -0,169 | 0,000000000001306548 | 868.091.474.069 | 895.456.045.999 | -27.364.571.930 |
| -0,081 | 0,000000000000224610 | 3.287.623.237.457 | 3.212.034.546.032 | 75.588.691.425 |
| -0,016 | 0,000000000000114232 | 6.616.642.000.000 | 5.967.362.000.000 | 649.280.000.000 |
| -0,002 | 0,000000000000289940 | 4.241.856.914.012 | 3.846.300.254.825 | 395.556.659.187 |
| -0,044 | 0,000000000000381890 | 5.439.581.000.000 | 4.341.295.000.000 | 1.098.286.000.000 |
| -0,056 | 0,000000000001292218 | 1.356.846.112.540 | 1.253.700.810.596 | 103.145.301.944 |
| 0,042 | 0,000000000000565400 | 3.847.887.478.570 | 3.165.530.224.724 | 682.357.253.846 |
| 0,122 | 0,000000000000297446 | 11.926.149.980.019 | 12.488.883.541.697 | -562.733.561.678 |
| 0,040 | 0,000000000000766808 | 1.290.922.000.000 | 935.075.000.000 | 355.847.000.000 |
| -0,016 | 0,000000000000918097 | 409.161.010.323 | 366.966.569.109 | 42.194.441.214 |
| 0,021 | 0,000000000000334089 | 3.382.326.000.000 | 3.374.782.000.000 | 7.544.000.000 |
| -0,050 | 0,000000000000872421 | 1.129.360.552.136 | 1.019.133.657.275 | 110.226.894.861 |
| 0,014 | 0,000000000000155173 | 8.242.343.000.000 | 8.028.078.000.000 | 214.265.000.000 |
| 0,004 | 0,000000000000741740 | 1.358.708.497.805 | 1.103.519.743.574 | 255.188.754.231 |
| -0,030 | 0,000000000000720375 | 723.804.994.492 | 173.845.008.546 | 549.959.985.946 |
| 0,025 | 0,000000000000764104 | 778.744.315.000 | 681.205.785.000 | 97.538.530.000 |
| 0,228 | 0,000000000002697713 | 289.795.165.323 | 224.437.956.140 | 65.357.209.183 |
| -0,015 | 0,000000000000147785 | 10.510.942.813.705 | 8.799.579.901.024 | 1.711.362.912.681 |
| -0,026 | 0,000000000000008473 | 64.797.516.000.000 | 56.803.733.000.000 | 7.993.783.000.000 |
| -0,025 | 0,000000000000005578 | 110.830.272.000.000 | 99.345.618.000.000 | 11.484.654.000.000 |
| 0,002 | 0,000000000000034978 | 48.972.085.000.000 | 44.878.300.000.000 | 4.093.785.000.000 |
| -0,193 | 0,000000000000342229 | 3.114.907.000.000 | 2.473.681.000.000 | 641.226.000.000 |
| -0,045 | 0,000000000000183934 | 11.101.647.275.000 | 9.130.618.395.000 | 1.971.028.880.000 |
| 0,018 | 0,000000000000050207 | 30.669.405.967.404 | 27.904.558.322.183 | 2.764.847.645.221 |
| -0,024 | 0,000000000000075209 | 872.132.130.000 | 316.182.830.000 | 555.949.300.000 |
| -0,027 | 0,000000000001413634 | 638.377.010.110 | 868.091.474.069 | -229.714.463.959 |
| -0,070 | 0,000000000000238590 | 3.935.182.048.668 | 3.287.623.237.457 | 647.558.811.211 |
| 0,094 | 0,000000000000135010 | 7.656.252.000.000 | 6.616.642.000.000 | 1.039.610.000.000 |
| -0,013 | 0,000000000000255151 | 4.931.533.771.470 | 4.241.856.914.012 | 689.676.857.458 |
| -0,062 | 0,000000000000358738 | 6.047.203.000.000 | 5.423.774.000.000 | 623.429.000.000 |
| 0,066 | 0,000000000001124701 | 1.539.310.803.104 | 1.356.846.112.540 | 182.464.690.564 |
| -0,008 | 0,000000000000507504 | 3.802.296.289.773 | 3.847.887.478.570 | -45.591.188.797 |
| -0,052 | 0,000000000000293775 | 12.977.529.294.003 | 11.926.149.980.019 | 1.051.379.313.984 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ∆REVit/Ait-1 | PPEit | PPE/Ait-1 | a1 | a2 | a3 |
| -0,01 | 447.249.000.000 | 0,532 | 0,035 | 0,111 | -0,389 |
| 0,03 | 883.204.636.248 | 0,796 | 0,035 | 0,111 | -0,389 |
| 0,05 | 1.871.467.000.000 | 0,637 | 0,035 | 0,111 | -0,389 |
| 0,01 | 214.497.825.924 | 0,177 | 0,035 | 0,111 | -0,389 |
| 0,12 | 4.206.297.000.000 | 0,600 | 0,035 | 0,111 | -0,389 |
| 0,33 | 550.478.901.276 | 0,833 | 0,035 | 0,111 | -0,389 |
| -0,15 | 1.013.295.192.173 | 0,487 | 0,035 | 0,111 | -0,389 |
| 0,09 | 90.191.394.000 | 0,067 | 0,035 | 0,111 | -0,389 |
| 0,19 | 70.980.880.027 | 0,711 | 0,035 | 0,111 | -0,389 |
| 0,16 | 2.280.734.909.765 | 0,640 | 0,035 | 0,111 | -0,389 |
| 0,09 | 10.741.622.000.000 | 0,340 | 0,035 | 0,111 | -0,389 |
| 0,04 | 42.388.236.000.000 | 0,480 | 0,035 | 0,111 | -0,389 |
| 0,22 | 7.935.353.000.000 | 0,398 | 0,035 | 0,111 | -0,389 |
| 0,10 | 1.524.061.000.000 | 0,607 | 0,035 | 0,111 | -0,389 |
| 0,32 | 2.092.575.482.000 | 0,522 | 0,035 | 0,111 | -0,389 |
| 0,22 | 4.258.300.525.120 | 0,285 | 0,035 | 0,111 | -0,389 |
| 1,43 | 20.070.236.365 | 0,263 | 0,035 | 0,111 | -0,389 |
| -0,01 | 268.384.275.903 | 0,388 | 0,035 | 0,111 | -0,389 |
| 0,06 | 2.222.133.112.899 | 0,487 | 0,035 | 0,111 | -0,389 |
| 0,11 | 1.453.135.000.000 | 0,281 | 0,035 | 0,111 | -0,389 |
| 0,00 | 1.096.143.561.950 | 0,468 | 0,035 | 0,111 | -0,389 |
| 0,30 | 879.228.000.000 | 0,393 | 0,035 | 0,111 | -0,389 |
| 0,21 | 323.244.348.971 | 0,508 | 0,035 | 0,111 | -0,389 |
| 0,07 | 582.660.258.194 | 0,359 | 0,035 | 0,111 | -0,389 |
| 0,99 | 94.064.002.067 | 0,032 | 0,035 | 0,111 | -0,389 |
| 0,03 | 405.448.000.000 | 0,460 | 0,035 | 0,111 | -0,389 |
| 0,05 | 885.151.767.583 | 0,798 | 0,035 | 0,111 | -0,389 |
| 0,11 | 1.808.968.000.000 | 0,533 | 0,035 | 0,111 | -0,389 |
| 0,07 | 208.167.764.816 | 0,207 | 0,035 | 0,111 | -0,389 |
| -0,03 | 4.052.936.000.000 | 0,617 | 0,035 | 0,111 | -0,389 |
| 0,31 | 926.961.764.182 | 1,112 | 0,035 | 0,111 | -0,389 |
| -0,27 | 917.528.954.326 | 0,435 | 0,035 | 0,111 | -0,389 |
| -0,04 | 85.234.517.000 | 0,056 | 0,035 | 0,111 | -0,389 |
| 0,36 | 70.453.472.318 | 0,433 | 0,035 | 0,111 | -0,389 |
| 0,09 | 2.715.366.689.138 | 0,645 | 0,035 | 0,111 | -0,389 |
| 0,11 | 11.342.412.000.000 | 0,330 | 0,035 | 0,111 | -0,389 |
| 0,03 | 43.072.504.000.000 | 0,446 | 0,035 | 0,111 | -0,389 |
| 0,11 | 10.707.724.000.000 | 0,431 | 0,035 | 0,111 | -0,389 |
| 0,05 | 1.559.289.000.000 | 0,540 | 0,035 | 0,111 | -0,389 |
| 0,17 | 2.284.212.362.000 | 0,527 | 0,035 | 0,111 | -0,389 |
| 0,05 | 4.674.963.819.225 | 0,266 | 0,035 | 0,111 | -0,389 |
| -0,43 | 26.479.936.122 | 0,177 | 0,035 | 0,111 | -0,389 |
| -0,16 | 450.070.227.177 | 0,645 | 0,035 | 0,111 | -0,389 |
| 0,13 | 2.540.413.874.692 | 0,578 | 0,035 | 0,111 | -0,389 |
| 0,14 | 1.556.666.000.000 | 0,280 | 0,035 | 0,111 | -0,389 |
| 0,26 | 1.124.520.287.704 | 0,427 | 0,035 | 0,111 | -0,389 |
| 0,45 | 856.230.000.000 | 0,391 | 0,035 | 0,111 | -0,389 |
| 0,32 | 360.346.292.384 | 0,482 | 0,035 | 0,111 | -0,389 |
| 0,09 | 602.802.562.379 | 0,340 | 0,035 | 0,111 | -0,389 |
| 0,12 | 86.888.676.915 | 0,025 | 0,035 | 0,111 | -0,389 |
| -0,11 | 351.626.000.000 | 0,428 | 0,035 | 0,111 | -0,389 |
| -0,02 | 874.144.213.406 | 0,792 | 0,035 | 0,111 | -0,389 |
| -0,09 | 1.699.087.000.000 | 0,566 | 0,035 | 0,111 | -0,389 |
| -0,07 | 237.711.417.828 | 0,225 | 0,035 | 0,111 | -0,389 |
| 0,07 | 4.000.926.000.000 | 0,667 | 0,035 | 0,111 | -0,389 |
| 0,00 | -562.235.507.989 | -0,578 | 0,035 | 0,111 | -0,389 |
| -1,06 | 259.204.089.925 | 1,890 | 0,035 | 0,111 | -0,389 |
| -0,20 | 79.117.279.000 | 0,055 | 0,035 | 0,111 | -0,389 |
| -0,18 | 67.899.416.744 | 0,271 | 0,035 | 0,111 | -0,389 |
| -0,14 | 3.217.662.289.685 | 0,636 | 0,035 | 0,111 | -0,389 |
| 0,11 | 13.351.296.000.000 | 0,345 | 0,035 | 0,111 | -0,389 |
| 0,05 | 45.862.919.000.000 | 0,477 | 0,035 | 0,111 | -0,389 |
| -0,07 | 11.143.803.000.000 | 0,418 | 0,035 | 0,111 | -0,389 |
| -0,60 | 1.479.447.000.000 | 0,511 | 0,035 | 0,111 | -0,389 |
| -0,10 | 2.437.268.696.000 | 0,524 | 0,035 | 0,111 | -0,389 |
| -0,03 | 6.043.201.970.326 | 0,317 | 0,035 | 0,111 | -0,389 |
| -0,42 | 24.865.991.822 | 0,208 | 0,035 | 0,111 | -0,389 |
| -0,43 | 455.525.868.085 | 0,597 | 0,035 | 0,111 | -0,389 |
| -0,03 | 2.434.486.072.405 | 0,520 | 0,035 | 0,111 | -0,389 |
| -0,04 | 1.715.401.000.000 | 0,260 | 0,035 | 0,111 | -0,389 |
| 0,12 | 1.538.988.540.784 | 0,534 | 0,035 | 0,111 | -0,389 |
| 0,12 | 819.420.000.000 | 0,332 | 0,035 | 0,111 | -0,389 |
| -0,03 | 354.930.905.744 | 0,449 | 0,035 | 0,111 | -0,389 |
| 0,58 | 440.748.401.586 | 0,242 | 0,035 | 0,111 | -0,389 |
| -0,29 | 75.635.303.975 | 0,025 | 0,035 | 0,111 | -0,389 |
| 0,27 | 503.588.000.000 | 0,525 | 0,035 | 0,111 | -0,389 |
| 0,04 | 871.177.959.259 | 0,788 | 0,035 | 0,111 | -0,389 |
| 0,22 | 1.663.014.000.000 | 0,561 | 0,035 | 0,111 | -0,389 |
| 0,06 | 198.170.686.974 | 0,182 | 0,035 | 0,111 | -0,389 |
| 0,07 | 3.973.981.000.000 | 0,628 | 0,035 | 0,111 | -0,389 |
| 0,10 | 1.027.647.313.598 | 0,784 | 0,035 | 0,111 | -0,389 |
| 0,03 | 787.358.030.923 | 0,536 | 0,035 | 0,111 | -0,389 |
| 0,11 | 84.151.006.000 | 0,069 | 0,035 | 0,111 | -0,389 |
| 0,20 | 62.932.946.502 | 0,239 | 0,035 | 0,111 | -0,389 |
| 0,16 | 3.194.026.759.059 | 0,479 | 0,035 | 0,111 | -0,389 |
| 0,10 | 14.175.833.000.000 | 0,137 | 0,035 | 0,111 | -0,389 |
| 0,11 | 46.751.821.000.000 | 0,287 | 0,035 | 0,111 | -0,389 |
| 0,30 | 11.509.654.000.000 | 0,444 | 0,035 | 0,111 | -0,389 |
| 0,17 | 1.406.550.000.000 | 0,484 | 0,035 | 0,111 | -0,389 |
| 0,46 | 2.459.801.444.000 | 0,526 | 0,035 | 0,111 | -0,389 |
| 0,17 | 6.376.788.515.278 | 0,322 | 0,035 | 0,111 | -0,389 |
| 1,04 | 22.539.808.000 | 0,230 | 0,035 | 0,111 | -0,389 |
| -0,04 | 447.585.994.787 | 0,585 | 0,035 | 0,111 | -0,389 |
| 0,02 | 2.492.863.630.370 | 0,560 | 0,035 | 0,111 | -0,389 |
| 0,07 | 2.165.353.000.000 | 0,247 | 0,035 | 0,111 | -0,389 |
| 0,11 | 1.552.703.249.576 | 0,450 | 0,035 | 0,111 | -0,389 |
| 0,42 | 771.558.000.000 | 0,295 | 0,035 | 0,111 | -0,389 |
| 0,13 | 413.018.253.918 | 0,534 | 0,035 | 0,111 | -0,389 |
| 0,39 | 440.353.396.212 | 0,249 | 0,035 | 0,111 | -0,389 |
| -0,17 | 78.301.596.511 | 0,023 | 0,035 | 0,111 | -0,389 |
| 0,27 | 708.363.000.000 | 0,543 | 0,035 | 0,111 | -0,389 |
| 0,04 | 851.900.053.043 | 0,782 | 0,035 | 0,111 | -0,389 |
| 0,00 | 1.582.871.000.000 | 0,529 | 0,035 | 0,111 | -0,389 |
| 0,10 | 223.673.837.741 | 0,195 | 0,035 | 0,111 | -0,389 |
| 0,03 | 3.971.104.000.000 | 0,616 | 0,035 | 0,111 | -0,389 |
| 0,19 | 1.212.528.185.222 | 0,899 | 0,035 | 0,111 | -0,389 |
| 0,40 | 751.213.517.877 | 0,541 | 0,035 | 0,111 | -0,389 |
| 0,07 | 83.554.198.000 | 0,064 | 0,035 | 0,111 | -0,389 |
| 0,18 | 113.353.753.899 | 0,306 | 0,035 | 0,111 | -0,389 |
| 0,25 | 3.176.839.184.209 | 0,469 | 0,035 | 0,111 | -0,389 |
| 0,07 | 14.520.941.000.000 | 0,123 | 0,035 | 0,111 | -0,389 |
| 0,06 | 47.410.528.000.000 | 0,264 | 0,035 | 0,111 | -0,389 |
| 0,14 | 12.497.177.000.000 | 0,437 | 0,035 | 0,111 | -0,389 |
| 0,22 | 1.468.317.000.000 | 0,503 | 0,035 | 0,111 | -0,389 |
| 0,36 | 2.538.986.813.000 | 0,467 | 0,035 | 0,111 | -0,389 |
| 0,14 | 6.644.507.001.686 | 0,334 | 0,035 | 0,111 | -0,389 |
| 0,04 | 39.405.308.000 | 0,003 | 0,035 | 0,111 | -0,389 |
| -0,32 | 437.403.489.157 | 0,618 | 0,035 | 0,111 | -0,389 |
| 0,15 | 2.493.688.426.380 | 0,595 | 0,035 | 0,111 | -0,389 |
| 0,14 | 2.260.183.000.000 | 0,305 | 0,035 | 0,111 | -0,389 |
| 0,18 | 1.585.273.559.920 | 0,404 | 0,035 | 0,111 | -0,389 |
| 0,22 | 804.171.000.000 | 0,288 | 0,035 | 0,111 | -0,389 |
| 0,21 | 438.766.634.381 | 0,493 | 0,035 | 0,111 | -0,389 |
| -0,02 | 421.445.662.260 | 0,214 | 0,035 | 0,111 | -0,389 |
| 0,31 | 168.527.762.114 | 0,050 | 0,035 | 0,111 | -0,389 |

|  |  |  |  |
| --- | --- | --- | --- |
| REC | REC-1 | ∆RECit | ((∆REVit-∆RECit)/Ait-1)) |
| 134.112.000.000 | 142.437.000.000 | -8.325.000.000 | 0,00 |
| 52.323.245.309 | 46.540.112.323 | 5.783.132.986 | 0,02 |
| 648.489.000.000 | 465.038.000.000 | 183.451.000.000 | -0,02 |
| 195.648.635.556 | 172.001.749.653 | 23.646.885.903 | -0,01 |
| 789.004.000.000 | 842.322.000.000 | -53.318.000.000 | 0,12 |
| 90.824.024.194 | 65.836.381.608 | 24.987.642.586 | 0,29 |
| 373.876.568.823 | 314.726.712.767 | 59.149.856.056 | -0,18 |
| 192.632.921.000 | 158.142.998.000 | 34.489.923.000 | 0,06 |
| 40.818.469.727 | 18.574.674.719 | 22.243.795.008 | -0,04 |
| 486.149.137.861 | 587.935.768.999 | -101.786.631.138 | 0,19 |
| 4.271.356.000.000 | 4.126.439.000.000 | 144.917.000.000 | 0,08 |
| 6.572.676.000.000 | 6.852.885.000.000 | -280.209.000.000 | 0,04 |
| 1.822.474.000.000 | 1.626.891.000.000 | 195.583.000.000 | 0,21 |
| 605.643.000.000 | 572.397.000.000 | 33.246.000.000 | 0,09 |
| 348.990.162.000 | 442.096.662.000 | -93.106.500.000 | 0,34 |
| 6.075.135.704.034 | 6.102.729.334.505 | -27.593.630.471 | 0,22 |
| 3.340.485.416 | 17.049.469.589 | -13.708.984.173 | 1,61 |
| 92.411.972.108 | 94.574.975.955 | -2.163.003.847 | 0,00 |
| 454.076.170.257 | 337.950.521.397 | 116.125.648.860 | 0,03 |
| 560.619.000.000 | 504.381.000.000 | 56.238.000.000 | 0,10 |
| 444.351.997.610 | 388.836.916.359 | 55.515.081.251 | -0,02 |
| 347.447.000.000 | 288.686.000.000 | 58.761.000.000 | 0,27 |
| 173.077.933.674 | 122.897.548.578 | 50.180.385.096 | 0,13 |
| 255.239.999.817 | 229.202.810.307 | 26.037.189.510 | 0,05 |
| 1.554.546.519.614 | 1.568.416.761.001 | -13.870.241.387 | 0,99 |
| 136.656.000.000 | 134.112.000.000 | 2.544.000.000 | 0,03 |
| 47.245.344.855 | 52.323.245.309 | -5.077.900.454 | 0,05 |
| 571.461.000.000 | 648.489.000.000 | -77.028.000.000 | 0,13 |
| 184.781.701.838 | 195.648.635.556 | -10.866.933.718 | 0,08 |
| 525.538.000.000 | 789.004.000.000 | -263.466.000.000 | 0,01 |
| 123.419.188.074 | 90.824.024.194 | 32.595.163.880 | 0,27 |
| 355.327.833.846 | 373.876.568.823 | -18.548.734.977 | -0,27 |
| 230.924.063.000 | 192.340.144.000 | 38.583.919.000 | -0,07 |
| 76.332.173.527 | 40.818.469.727 | 35.513.703.800 | 0,14 |
| 658.453.232.206 | 486.149.137.861 | 172.304.094.345 | 0,05 |
| 4.131.950.000.000 | 4.271.356.000.000 | -139.406.000.000 | 0,12 |
| 5.964.410.000.000 | 6.572.676.000.000 | -608.266.000.000 | 0,04 |
| 1.982.331.000.000 | 2.372.728.000.000 | -390.397.000.000 | 0,12 |
| 860.651.000.000 | 605.643.000.000 | 255.008.000.000 | -0,04 |
| 442.387.992.000 | 348.990.162.000 | 93.397.830.000 | 0,15 |
| 6.402.968.849.667 | 6.075.135.704.034 | 327.833.145.633 | 0,04 |
| 3.273.183.919 | 3.340.485.416 | -67.301.497 | -0,43 |
| 71.979.503.306 | 92.411.972.108 | -20.432.468.802 | -0,13 |
| 524.475.209.047 | 454.076.170.257 | 70.399.038.790 | 0,11 |
| 652.067.000.000 | 506.619.000.000 | 145.448.000.000 | 0,11 |
| 600.492.717.423 | 444.351.997.610 | 156.140.719.813 | 0,20 |
| 477.138.000.000 | 347.447.000.000 | 129.691.000.000 | 0,39 |
| 186.343.623.791 | 173.077.933.674 | 13.265.690.117 | 0,30 |
| 288.412.598.666 | 255.239.999.817 | 33.172.598.849 | 0,07 |
| 1.303.036.805.235 | 1.554.546.519.614 | -251.509.714.379 | 0,20 |
| 121.769.000.000 | 136.656.000.000 | -14.887.000.000 | -0,09 |
| 37.423.104.912 | 47.245.344.855 | -9.822.239.943 | -0,01 |
| 643.407.000.000 | 571.461.000.000 | 71.946.000.000 | -0,12 |
| 126.722.103.455 | 184.781.701.838 | -58.059.598.383 | -0,01 |
| 532.512.000.000 | 525.538.000.000 | 6.974.000.000 | 0,07 |
| 119.841.600.369 | 123.419.188.074 | -3.577.587.705 | 0,01 |
| 167.895.118.899 | 355.327.833.846 | -187.432.714.947 | 0,31 |
| 136.617.614.000 | 230.924.063.000 | -94.306.449.000 | -0,13 |
| 67.725.320.270 | 76.332.173.527 | -8.606.853.257 | -0,15 |
| 558.135.955.482 | 658.453.232.206 | -100.317.276.724 | -0,12 |
| 5.746.755.000.000 | 4.131.950.000.000 | 1.614.805.000.000 | 0,07 |
| 7.451.670.000.000 | 5.964.410.000.000 | 1.487.260.000.000 | 0,04 |
| 1.982.331.000.000 | 2.372.728.000.000 | -390.397.000.000 | -0,06 |
| 336.773.000.000 | 860.651.000.000 | -523.878.000.000 | -0,42 |
| 402.793.666.000 | 442.387.992.000 | -39.594.326.000 | -0,09 |
| 5.632.222.984.143 | 6.402.968.849.667 | -770.745.865.524 | 0,01 |
| 1.385.204.957 | 3.273.183.919 | -1.887.978.962 | -0,40 |
| 77.388.753.059 | 71.979.503.306 | 5.409.249.753 | -0,44 |
| 410.268.924.995 | 524.475.209.047 | -114.206.284.052 | 0,00 |
| 656.244.000.000 | 652.067.000.000 | 4.177.000.000 | -0,04 |
| 480.936.363.602 | 600.492.717.423 | -119.556.353.821 | 0,16 |
| 533.928.000.000 | 477.138.000.000 | 56.790.000.000 | 0,10 |
| 158.707.243.616 | 186.343.623.791 | -27.636.380.175 | 0,00 |
| 369.824.952.751 | 288.412.598.666 | 81.412.354.085 | 0,54 |
| 1.283.684.376.691 | 1.303.036.805.235 | -19.352.428.544 | -0,29 |
| 165.773.000.000 | 121.769.000.000 | 44.004.000.000 | 0,23 |
| 39.145.546.621 | 37.423.104.912 | 1.722.441.709 | 0,04 |
| 851.982.000.000 | 643.407.000.000 | 208.575.000.000 | 0,15 |
| 112.356.745.009 | 126.722.103.455 | -14.365.358.446 | 0,07 |
| 533.278.000.000 | 532.512.000.000 | 766.000.000 | 0,07 |
| 125.895.726.118 | 119.841.600.369 | 6.054.125.749 | 0,10 |
| 209.900.807.416 | 167.895.118.899 | 42.005.688.517 | 0,00 |
| 110.119.370.000 | 136.617.614.000 | -26.498.244.000 | 0,13 |
| 94.235.811.605 | 67.725.320.270 | 26.510.491.335 | 0,10 |
| 673.799.210.882 | 558.135.955.482 | 115.663.255.400 | 0,14 |
| 6.834.281.000.000 | 5.746.755.000.000 | 1.087.526.000.000 | 0,09 |
| 8.464.306.000.000 | 7.451.670.000.000 | 1.012.636.000.000 | 0,10 |
| 2.428.541.000.000 | 1.982.331.000.000 | 446.210.000.000 | 0,29 |
| 329.199.000.000 | 336.773.000.000 | -7.574.000.000 | 0,17 |
| 505.103.864.000 | 401.138.597.000 | 103.965.267.000 | 0,43 |
| 6.079.369.030.833 | 5.632.222.984.143 | 447.146.046.690 | 0,15 |
| 1.769.275.000 | 1.385.205.000 | 384.070.000 | 1,04 |
| 44.436.451.182 | 77.388.753.059 | -32.952.301.877 | 0,01 |
| 386.527.573.728 | 410.268.924.995 | -23.741.351.267 | 0,02 |
| 686.952.000.000 | 656.244.000.000 | 30.708.000.000 | 0,07 |
| 521.121.086.089 | 480.936.363.602 | 40.184.722.487 | 0,10 |
| 660.104.000.000 | 530.214.000.000 | 129.890.000.000 | 0,37 |
| 161.129.401.781 | 158.707.243.616 | 2.422.158.165 | 0,13 |
| 458.794.744.434 | 369.824.952.751 | 88.969.791.683 | 0,34 |
| 1.381.671.484.101 | 1.276.584.250.536 | 105.087.233.565 | -0,20 |
| 191.411.000.000 | 165.773.000.000 | 25.638.000.000 | 0,25 |
| 34.117.066.920 | 39.145.546.621 | -5.028.479.701 | 0,04 |
| 885.434.000.000 | 851.982.000.000 | 33.452.000.000 | -0,01 |
| 127.643.820.789 | 112.356.745.007 | 15.287.075.782 | 0,08 |
| 634.396.000.000 | 533.278.000.000 | 101.118.000.000 | 0,02 |
| 180.621.583.115 | 125.095.726.118 | 55.525.856.997 | 0,15 |
| 253.709.718.593 | 209.900.807.415 | 43.808.911.178 | 0,36 |
| 134.292.693.000 | 110.119.370.000 | 24.173.323.000 | 0,06 |
| 139.010.299.053 | 94.235.811.605 | 44.774.487.448 | 0,06 |
| 810.862.801.394 | 673.799.210.882 | 137.063.590.512 | 0,23 |
| 7.228.164.000.000 | 6.834.281.000.000 | 393.883.000.000 | 0,06 |
| 9.000.849.000.000 | 8.484.306.000.000 | 516.543.000.000 | 0,06 |
| 2.496.061.000.000 | 2.428.541.000.000 | 67.520.000.000 | 0,14 |
| 446.937.000.000 | 329.199.000.000 | 117.738.000.000 | 0,18 |
| 525.527.363.000 | 505.103.864.000 | 20.423.499.000 | 0,36 |
| 6.604.769.097.906 | 6.079.369.030.833 | 525.400.067.073 | 0,11 |
| 560.280.618.000 | 1.383.704.835 | 558.896.913.165 | 0,00 |
| 46.889.566.888 | 44.436.451.182 | 2.453.115.706 | -0,33 |
| 492.829.811.206 | 386.527.593.728 | 106.302.217.478 | 0,13 |
| 686.527.000.000 | 686.952.000.000 | -425.000.000 | 0,14 |
| 509.703.950.276 | 521.121.086.089 | -11.417.135.813 | 0,18 |
| 625.958.000.000 | 557.003.000.000 | 68.955.000.000 | 0,20 |
| 184.191.974.869 | 161.129.401.781 | 23.062.573.088 | 0,18 |
| 457.011.392.617 | 458.794.744.434 | -1.783.351.817 | -0,02 |
| 1.596.876.358.289 | 1.381.671.484.101 | 215.204.874.188 | 0,25 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| a1(1/Ait-1) | a2((∆REVit-∆RECit)/Ait-1)) | a3(PPE/Ait-1) | NDA | DAC |
| 0,0000000000000416550 | -0,0002461129968247 | -0,21 | -0,21 | 0,096 |
| 0,0000000000000315490 | 0,0022360124936074 | -0,31 | -0,31 | 0,271 |
| 0,0000000000000119070 | -0,0017686252150058 | -0,25 | -0,25 | 0,258 |
| 0,0000000000000288973 | -0,0006733749417599 | -0,07 | -0,07 | 0,035 |
| 0,0000000000000049938 | 0,0137520719549464 | -0,23 | -0,22 | 0,393 |
| 0,0000000000000529567 | 0,0321518200200655 | -0,32 | -0,29 | 0,188 |
| 0,0000000000000168312 | -0,0201837151178065 | -0,19 | -0,21 | 0,212 |
| 0,0000000000000261030 | 0,0067227114351473 | -0,03 | -0,02 | 0,016 |
| 0,0000000000003507035 | -0,0039532018425759 | -0,28 | -0,28 | 0,370 |
| 0,0000000000000098198 | 0,0208689905132273 | -0,25 | -0,23 | 0,163 |
| 0,0000000000000011069 | 0,0093445638348521 | -0,13 | -0,12 | 0,123 |
| 0,0000000000000003959 | 0,0043800856070693 | -0,19 | -0,18 | 0,171 |
| 0,0000000000000017535 | 0,0234389593391594 | -0,15 | -0,13 | 0,152 |
| 0,0000000000000139438 | 0,0100221040939764 | -0,24 | -0,23 | 0,151 |
| 0,0000000000000087312 | 0,0375923351392958 | -0,20 | -0,17 | 0,145 |
| 0,0000000000000023465 | 0,0243473322480856 | -0,11 | -0,09 | 0,174 |
| 0,0000000000004589892 | 0,1784994729832760 | -0,10 | 0,08 | -0,174 |
| 0,0000000000000506502 | -0,0005376287606557 | -0,15 | -0,15 | 0,058 |
| 0,0000000000000076762 | 0,0038785477271270 | -0,19 | -0,19 | 0,149 |
| 0,0000000000000067621 | 0,0115180898147876 | -0,11 | -0,10 | 0,122 |
| 0,0000000000000149417 | -0,0025573118310724 | -0,18 | -0,18 | 0,189 |
| 0,0000000000000156271 | 0,0303178270830143 | -0,15 | -0,12 | 0,082 |
| 0,0000000000000550069 | 0,0140712851131070 | -0,20 | -0,18 | 0,211 |
| 0,0000000000000215646 | 0,0059080386350059 | -0,14 | -0,13 | 0,178 |
| 0,0000000000000119660 | 0,1103182860742390 | -0,01 | 0,10 | -0,002 |
| 0,0000000000000397152 | 0,0034617162633684 | -0,18 | -0,18 | 0,062 |
| 0,0000000000000315360 | 0,0058782990137747 | -0,31 | -0,30 | 0,267 |
| 0,0000000000000103154 | 0,0141851508113811 | -0,21 | -0,19 | 0,132 |
| 0,0000000000000348510 | 0,0086966557506384 | -0,08 | -0,07 | -0,009 |
| 0,0000000000000053253 | 0,0008216354961019 | -0,24 | -0,24 | 0,131 |
| 0,0000000000000419698 | 0,0299458131974404 | -0,43 | -0,40 | 0,322 |
| 0,0000000000000166114 | -0,0294460923961095 | -0,17 | -0,20 | 0,104 |
| 0,0000000000000229732 | -0,0076102477807979 | -0,02 | -0,03 | 0,058 |
| 0,0000000000002150541 | 0,0157567071341153 | -0,17 | -0,15 | 0,260 |
| 0,0000000000000083088 | 0,0057281356710400 | -0,25 | -0,25 | 0,236 |
| 0,0000000000000010184 | 0,0129926363699664 | -0,13 | -0,12 | 0,056 |
| 0,0000000000000003626 | 0,0043767388578045 | -0,17 | -0,17 | 0,092 |
| 0,0000000000000014097 | 0,0135656182464866 | -0,17 | -0,15 | 0,150 |
| 0,0000000000000121128 | -0,0045484822465886 | -0,21 | -0,21 | 0,170 |
| 0,0000000000000080722 | 0,0167844758393207 | -0,20 | -0,19 | 0,151 |
| 0,0000000000000019896 | 0,0040263027726942 | -0,10 | -0,10 | 0,027 |
| 0,0000000000002339679 | -0,0476825425320636 | -0,07 | -0,12 | 0,054 |
| 0,0000000000000501679 | -0,0142166415644770 | -0,25 | -0,27 | 0,146 |
| 0,0000000000000079658 | 0,0126333609336356 | -0,22 | -0,21 | 0,157 |
| 0,0000000000000062996 | 0,0124486113878454 | -0,11 | -0,10 | 0,086 |
| 0,0000000000000133020 | 0,0223338638369472 | -0,17 | -0,14 | 0,137 |
| 0,0000000000000159972 | 0,0434202947237941 | -0,15 | -0,11 | 0,043 |
| 0,0000000000000468357 | 0,0330968938590430 | -0,19 | -0,15 | 0,141 |
| 0,0000000000000197588 | 0,0073705639297714 | -0,13 | -0,13 | 0,350 |
| 0,0000000000000100416 | 0,0217650764202964 | -0,01 | 0,01 | -0,197 |
| 0,0000000000000425597 | -0,0103191025991792 | -0,17 | -0,18 | 0,061 |
| 0,0000000000000317187 | -0,0012721986618289 | -0,31 | -0,31 | 0,272 |
| 0,0000000000000116676 | -0,0129453814246240 | -0,22 | -0,23 | 0,191 |
| 0,0000000000000330960 | -0,0014966348986923 | -0,09 | -0,09 | -0,061 |
| 0,0000000000000058331 | 0,0072288959526580 | -0,26 | -0,25 | 0,190 |
| 0,0000000000000359847 | 0,0005883356489289 | 0,22 | 0,23 | -0,203 |
| 0,0000000000002552575 | 0,0340775952493648 | -0,74 | -0,70 | -0,222 |
| 0,0000000000000245445 | -0,0145168692444583 | -0,02 | -0,04 | -0,050 |
| 0,0000000000001397526 | -0,0161960836497888 | -0,11 | -0,12 | 0,263 |
| 0,0000000000000069128 | -0,0137455645002389 | -0,25 | -0,26 | 0,147 |
| 0,0000000000000009042 | 0,0078270294327613 | -0,13 | -0,13 | 0,077 |
| 0,0000000000000003638 | 0,0042130484927534 | -0,19 | -0,18 | 0,128 |
| 0,0000000000000013133 | -0,0063171622941744 | -0,16 | -0,17 | 0,061 |
| 0,0000000000000120817 | -0,0460758722104282 | -0,20 | -0,24 | 0,042 |
| 0,0000000000000075292 | -0,0099036421014325 | -0,20 | -0,21 | 0,144 |
| 0,0000000000000018384 | 0,0012883012741061 | -0,12 | -0,12 | 0,037 |
| 0,0000000000002923758 | -0,0447837792596112 | -0,08 | -0,13 | 0,311 |
| 0,0000000000000458420 | -0,0485928659790417 | -0,23 | -0,28 | 0,248 |
| 0,0000000000000074753 | -0,0002556008870346 | -0,20 | -0,20 | 0,135 |
| 0,0000000000000052963 | -0,0043650045351220 | -0,10 | -0,11 | 0,089 |
| 0,0000000000000121462 | 0,0174632879277358 | -0,21 | -0,19 | 0,052 |
| 0,0000000000000141655 | 0,0105624157912055 | -0,13 | -0,12 | 0,079 |
| 0,0000000000000442564 | 0,0000310096510962 | -0,17 | -0,17 | 0,102 |
| 0,0000000000000192267 | 0,0597208508945880 | -0,09 | -0,03 | 0,027 |
| 0,0000000000000116827 | -0,0320049146911959 | -0,01 | -0,04 | -0,066 |
| 0,0000000000000365043 | 0,0252041133051937 | -0,20 | -0,18 | 0,135 |
| 0,0000000000000316492 | 0,0043904824415366 | -0,31 | -0,30 | 0,256 |
| 0,0000000000000118123 | 0,0164960295402610 | -0,22 | -0,20 | 0,154 |
| 0,0000000000000322025 | 0,0078500053691412 | -0,07 | -0,06 | -0,041 |
| 0,0000000000000055325 | 0,0079623985167933 | -0,24 | -0,24 | 0,303 |
| 0,0000000000000266984 | 0,0105696837761705 | -0,30 | -0,29 | 0,200 |
| 0,0000000000000238331 | -0,0003988691665572 | -0,21 | -0,21 | 0,174 |
| 0,0000000000000285579 | 0,0146149514960666 | -0,03 | -0,01 | -0,108 |
| 0,0000000000001326992 | 0,0113118179928313 | -0,09 | -0,08 | 0,213 |
| 0,0000000000000052466 | 0,0160492425040813 | -0,19 | -0,17 | 0,138 |
| 0,0000000000000003379 | 0,0097244805242290 | -0,05 | -0,04 | 0,043 |
| 0,0000000000000002145 | 0,0112958642748016 | -0,11 | -0,10 | 0,079 |
| 0,0000000000000013487 | 0,0319382100481817 | -0,17 | -0,14 | 0,196 |
| 0,0000000000000120381 | 0,0189457358315348 | -0,19 | -0,17 | -0,003 |
| 0,0000000000000074879 | 0,0481140838620302 | -0,20 | -0,16 | 0,228 |
| 0,0000000000000017697 | 0,0167276394154092 | -0,13 | -0,11 | 0,117 |
| 0,0000000000003564474 | 0,1152590250031740 | -0,09 | 0,03 | -0,189 |
| 0,0000000000000457292 | 0,0008103708465688 | -0,23 | -0,23 | 0,058 |
| 0,0000000000000078613 | 0,0024764649554093 | -0,22 | -0,22 | 0,134 |
| 0,0000000000000039981 | 0,0078433381508767 | -0,10 | -0,09 | 0,073 |
| 0,0000000000000101479 | 0,0114370372496415 | -0,18 | -0,16 | 0,162 |
| 0,0000000000000133662 | 0,0410501200280766 | -0,11 | -0,07 | 0,030 |
| 0,0000000000000452276 | 0,0144473483631128 | -0,21 | -0,19 | 0,137 |
| 0,0000000000000197890 | 0,0372406160249213 | -0,10 | -0,06 | 0,101 |
| 0,0000000000000104106 | -0,0220490999605983 | -0,01 | -0,03 | 0,153 |
| 0,0000000000000268383 | 0,0281059536480107 | -0,21 | -0,18 | 0,223 |
| 0,0000000000000321334 | 0,0048124321302849 | -0,30 | -0,30 | 0,283 |
| 0,0000000000000116931 | -0,0009607679761381 | -0,21 | -0,21 | 0,227 |
| 0,0000000000000305347 | 0,0091938516966119 | -0,08 | -0,07 | 0,017 |
| 0,0000000000000054310 | 0,0019488614833442 | -0,24 | -0,24 | 0,252 |
| 0,0000000000000259609 | 0,0164388699359924 | -0,35 | -0,33 | 0,338 |
| 0,0000000000000252131 | 0,0404726373690808 | -0,21 | -0,17 | 0,140 |
| 0,0000000000000267436 | 0,0062225114061938 | -0,02 | -0,02 | 0,044 |
| 0,0000000000000944200 | 0,0061634173396323 | -0,12 | -0,11 | 0,340 |
| 0,0000000000000051725 | 0,0258249587497650 | -0,18 | -0,16 | 0,142 |
| 0,0000000000000002966 | 0,0071481309742937 | -0,05 | -0,04 | 0,015 |
| 0,0000000000000001952 | 0,0067911408785674 | -0,10 | -0,10 | 0,072 |
| 0,0000000000000012242 | 0,0156320668916058 | -0,17 | -0,15 | 0,157 |
| 0,0000000000000119780 | 0,0198859787605616 | -0,20 | -0,18 | -0,018 |
| 0,0000000000000064377 | 0,0398247828301301 | -0,18 | -0,14 | 0,097 |
| 0,0000000000000017572 | 0,0124803197374989 | -0,13 | -0,12 | 0,135 |
| 0,0000000000000026323 | -0,0000246073004263 | 0,00 | 0,00 | -0,023 |
| 0,0000000000000494772 | -0,0364301926402531 | -0,24 | -0,28 | 0,250 |
| 0,0000000000000083507 | 0,0143343843665923 | -0,23 | -0,22 | 0,147 |
| 0,0000000000000047254 | 0,0155860847031453 | -0,12 | -0,10 | 0,197 |
| 0,0000000000000089303 | 0,0198562374612695 | -0,16 | -0,14 | 0,124 |
| 0,0000000000000125558 | 0,0220791067424800 | -0,11 | -0,09 | 0,028 |
| 0,0000000000000393645 | 0,0199000478549846 | -0,19 | -0,17 | 0,238 |
| 0,0000000000000177626 | -0,0024678240506646 | -0,08 | -0,09 | 0,078 |
| 0,0000000000000102821 | 0,0272668701589493 | -0,02 | 0,01 | -0,060 |

**Lampiran 14 Kualitas Laba**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Tahun | Kode Perusahaan | Tanggal Publikasi | IHSG | Harga Saham | Laba |
| 2016 |  |  | 5.292.750.000,00 | 1.000 | 55.951.000.000 |
| 2017 |  |  | 6.386.338.867,00 | 885 | 38.242.000.000 |
| 2018 | ADES | 15/03/2019 | 6.328.713.867,00 | 920 | 52.958.000.000 |
|  | ALTO | 10/04/2019 | 6.423.779.785,00 | 400 | - 33.021.220.862 |
|  | BUDI | 20/03/2019 | 6.466.654.785,00 | 96 | 50.467.000.000 |
|  | CAMP | 29/03/2019 | 6.532.969.238,00 | 346 | 61.947.295.689 |
|  | CPRO | 29/03/2019 | 6.536.457.031,00 | 50 | 1.722.704.000.000 |
|  | CLEO | 08/03/2019 | 6.420.018.066,00 | 284 | 63.261.752.474 |
|  | DPUM | 29/04/2019 | 6.537.766.113,00 | 128 | 8.486.766.111 |
|  | DELTA | 28/03/2019 | 6.443.348.145,00 | 5.500 | 338.129.985.000 |
|  | COCO | 29/03/2019 | 6.457.956.055,00 | 268 | 3.090.956.272 |
|  | GOOD | 26/03/2019 | 6.413.266.113,00 | 1.875 | 425.481.597.110 |
|  | ICBP | 19/03/2019 | 6.501.775.879,00 | 10.450 | 4.658.781.000.000 |
|  | INDF | 19/03/2019 | 6.480.788.086,00 | 7.450 | 4.961.851.000.000 |
|  | JPFA | 05/03/2019 | 6.494.629.883,00 | 2.150 | 2.253.201.000.000 |
|  | MLBI | 15/02/2019 | 6.410.166.016,00 | 780 | 1.224.807.000.000 |
|  | MAIN | 29/03/2019 | 6.507.221.191,00 | 1.395 | 284.246.878.000 |
|  | MAYOR | 15/03/2019 | 6.372.787.109,00 | 2.620 | 459.273.241.788 |
|  | PANI | 22/03/2019 | 6.374.421.875,00 | 177 | 1.175.166.829 |
|  | PSDN | 30/03/2019 | 6.198.804.199,00 | 192 | - 46.599.426.588 |
|  | ROTI | 13/03/2019 | 5.895.737.793,00 | 1.200 | 127.171.436.363 |
|  | ULTJ | 25/03/2019 | 6.032.695.801,00 | 1.350 | 701.607.000.000 |
|  | STTP | 28/03/2019 | 6.104.105.957,00 | 3.750 | 255.088.886.019 |
|  | SIPD | 21/03/2019 | 6.209.117.188,00 | 1.025 | 25.934.000.000 |
|  | SKLT | 12/03/2019 | 6.273.082.031,00 | 1.500 | 31.954.131.252 |
|  | SKBM | 22/03/2019 | 6.335.698.242,00 | 695 | 15.954.632.472 |
|  | TGKA | 29/03/2019 | 6.352.709.961,00 | 3.350 | 318.607.055.495 |
| 2019 | ADES | 27/03/2020 | 6.274.493.164,00 | 1.045 | 83.885.000.000 |
|  | ALTO | 17/04/2020 | 6.286.047.852,00 | 398 | - 7.383.289.239 |
|  | BUDI | 30/03/2020 | 6.249.209.961,00 | 103 | 64.021.000.000 |
|  | CAMP | 24/04/2020 | 6.057.596.191,00 | 374 | 76.758.829.457 |
|  | CPRO | 23/09/2020 | 5.987.145.020,00 | 50 | - 348.863.000.000 |
|  | CLEO | 09/03/2020 | 5.871.954.102,00 | 505 | 130.756.461.708 |
|  | DPUM | 28/05/2020 | 5.942.486.816,00 | 505 | - 334.841.525.599 |
|  | DLTA | 28/03/2020 | 5.535.693.848,00 | 280 | 317.815.177.000 |
|  | COCO | 16/03/2020 | 5.638.129.883,00 | 910 | 7.957.208.221 |
|  | GOOD | 26/03/2020 | 4.895.748.047,00 | 1.510 | 435.766.359.480 |
|  | ICBP | 20/03/2020 | 4.105.421.875,00 | 11.150 | 5.360.029.000.000 |
|  | INDF | 20/03/2020 | 4.338.903.809,00 | 7.925 | 5.902.729.000.000 |
|  | JPFA | 28/02/2020 | 4.531.685.059,00 | 1.535 | 1.793.914.000.000 |
|  | MLBI | 21/02/2020 | 4.649.079.102,00 | 1.550 | 1.206.059.000.000 |
|  | MAIN | 30/04/2020 | 4.480.606.934,00 | 1.005 | 152.425.111.000 |
|  | MAYOR | 30/03/2020 | 4.593.554.199,00 | 2.050 | 2.039.404.206.764 |
|  | PANI | 24/03/2020 | 4.716.402.832,00 | 113 | - 1.236.402.757 |
|  | PSDN | 30/03/2020 | 4.608.790.039,00 | 153 | - 25.762.573.884 |
|  | ROTI | 13/03/2020 | 4.513.833.984,00 | 1.300 | 236.518.557.420 |
|  | ULTJ | 20/03/2020 | 4.545.952.148,00 | 1.680 | 1.035.865.000.000 |
|  | STTP | 27/05/2020 | 4.716.185.059,00 | 4.500 | 482.590.552.840 |
|  | SIPD | 20/03/2020 | 4.916.704.102,00 | 850 | 79.776.000.000 |
|  | SKLT | 12/03/2020 | 4.854.753.906,00 | 1.610 | 44.943.627.900 |
|  | SKBM | 30/03/2020 | 4.925.248.047,00 | 410 | 957.169.058.000 |
|  | TGKA | 26/03/2020 | 4.896.729.980,00 | 4.850 | 428.418.484.105 |
| 2020 | ADES | 30/04/2021 | 6.153.632.813,00 | 1.460 | 135.789.000.000 |
|  | ALTO | 20/05/2021 | 6.428.314.941,00 | 308 | - 10.506.939.189 |
|  | BUDI | 29/03/2021 | 6.413.892.090,00 | 99 | 67.093.000.000 |
|  | CAMP | 26/03/2021 | 5.979.387.207,00 | 302 | 44.045.828.312 |
|  | CPRO | 26/09/2021 | 6.107.215.820,00 | 50 | 381.422.000.000 |
|  | CLEO | 16/03/2021 | 6.222.520.996,00 | 500 | 132.772.234.495 |
|  | DPUM | 23/07/2021 | 6.200.308.105,00 | 52 | - 374.932.077.813 |
|  | DELTA | 30/03/2021 | 6.289.645.996,00 | 4.400 | 123.465.762.000 |
|  | COCO | 18/03/2021 | 6.290.798.828,00 | 700 | 2.738.128.648 |
|  | GOOD | 10/05/2021 | 6.264.679.199,00 | 1.270 | 245.103.761.907 |
|  | ICBP | 19/03/2021 | 6.347.829.102,00 | 9.575 | 7.418.574.000.000 |
|  | INDF | 19/03/2021 | 6.122.875.977,00 | 6.850 | 8.752.066.000.000 |
|  | JPFA | 28/02/2021 | 6.011.456.055,00 | 1.465 | 1.221.904.000.000 |
|  | MLBI | 05/03/2021 | 6.071.724.121,00 | 970 | 285.617.000.000 |
|  | MAIN | 31/03/2021 | 6.079.500.977,00 | 740 | - 38.953.042.000 |
|  | MAYOR | 30/03/2021 | 5.994.184.082,00 | 2.710 | 2.098.168.514.645 |
|  | PANI | 23/04/2021 | 6.012.960.938,00 | 116 | 224.178.056.000 |
|  | PSDN | 19/05/2021 | 5.970.240.234,00 | 130 | - 52.304.824.027 |
|  | ROTI | 29/03/2021 | 5.938.351.074,00 | 1.360 | 168.610.282.478 |
|  | ULTJ | 01/04/2021 | 5.797.597.168,00 | 1.600 | 1.109.666.000.000 |
|  | STTP | 25/05/2021 | 5.841.828.125,00 | 9.500 | 628.628.879.549 |
|  | SIPD | 22/03/2021 | 6.091.513.184,00 | 1.500 | 28.266.000.000 |
|  | SKLT | 09/03/2021 | 6.107.538.086,00 | 1.565 | 42.520.246.722 |
|  | SKBM | 21/05/2021 | 6.068.446.777,00 | 324 | 5.415.741.808 |
|  | TGKA | 14/04/2021 | 6.012.056.152,00 | 7.275 | 478.561.152.411 |
| 2021 | ADES | 30/03/2022 | 6.658.355.957,00 | 3.290 | 265.758.000.000 |
|  | ALTO | 27/04/2022 | 6.626.871.094,00 | 280 | - 8.932.197.718 |
|  | BUDI | 29/03/2022 | 6.611.161.133,00 | 179 | 91.723.000.000 |
|  | CAMP | 25/03/2022 | 6.683.851.074,00 | 290 | 100.066.615.090 |
|  | CPRO | 29/04/2022 | 6.823.642.090,00 | 95 | 2.212.293.000.000 |
|  | CLEO | 11/03/2022 | 6.835.117.188,00 | 470 | 180.711.667.020 |
|  | DPUM | 11/05/2022 | 6.817.819.824,00 | 50 | - 79.591.406.148 |
|  | DELTA | 30/03/2022 | 6.868.401.855,00 | 3.740 | 187.992.998.000 |
|  | COCO | 18/03/2022 | 6.924.007.813,00 | 288 | 8.532.631.708 |
|  | GOOD | 04/03/2022 | 6.964.384.766,00 | 525 | 492.637.672.186 |
|  | ICBP | 29/03/2022 | 7.049.685.059,00 | 8.700 | 7.900.282.000.000 |
|  | INDF | 29/03/2022 | 7.071.441.895,00 | 6.325 | 11.203.585.000.000 |
|  | JPFA | 01/03/2022 | 7.127.367.188,00 | 1.720 | 2.130.896.000.000 |
|  | MLBI | 25/02/2022 | 7.235.532.227,00 | 780 | 665.850.000.000 |
|  | MAIN | 31/03/2022 | 7.276.192.871,00 | 670 | 60.376.485.000 |
|  | MAYOR | 30/03/2022 | 7.228.914.063,00 | 2.040 | 1.211.052.647.953 |
|  | PANI | 22/04/2022 | 6.599.839.844,00 | 172 | 1.680.076.000 |
|  | PSDN | 08/04/2022 | 6.823.334.961,00 | 153 | - 81.182.064.990 |
|  | ROTI | 02/03/2022 | 6.883.503.906,00 | 1.360 | 281.340.682.456 |
|  | ULTJ | 30/03/2022 | 7.148.723.145,00 | 1.570 | 1.276.793.000.000 |
|  | STTP | 28/04/2022 | 7.182.830.078,00 | 7.550 | 617.573.766.863 |
|  | SIPD | 09/05/2022 | 7.050.326.172,00 | 2.000 | 15.065.000.000 |
|  | SKLT | 16/03/2022 | 6.998.267.090,00 | 2.420 | 84.524.160.228 |
|  | SKBM | 20/04/2022 | 6.911.582.031,00 | 360 | 29.707.421.605 |
|  | TGKA | 12/04/2022 | 6.652.586.914,00 | 700 | 481.109.483.989 |
| 2022 | ADES | 30/03/2023 | 6.629.934.082,00 | 7.175 | 364.972.000.000 |
|  | ALTO | 17/04/2023 | 6.819.907.227,00 | 50 | - 16.129.026.748 |
|  | BUDI | 20/03/2023 | 6.864.817.871,00 | 226 | 93.065.000.000 |
|  | CAMP | 30/03/2023 | 6.890.571.777,00 | 306 | 121.257.336.904 |
|  | CPRO | 31/03/2023 | 6.897.365.234,00 | 53 | 373.978.000.000 |
|  | CLEO | 27/03/2023 | 6.895.664.063,00 | 720 | 195.598.848.689 |
|  | DPUM | 30/05/2023 | 6.839.454.102,00 | 53 | - 45.726.829.010 |
|  | DELTA | 30/03/2023 | 6.857.415.039,00 | 3.830 | 230.065.807.000 |
|  | COCO | 30/03/2023 | 6.799.794.922,00 | 268 | 6.620.432.696 |
|  | GOOD | 27/02/2023 | 6.565.728.027,00 | 525 | 521.714.035.585 |
|  | ICBP | 24/03/2023 | 6.691.610.840,00 | 10.000 | 5.722.194.000.000 |
|  | INDF | 24/03/2023 | 6.808.951.172,00 | 6.725 | 9.192.569.000.000 |
|  | JPFA | 01/03/2023 | 6.792.765.137,00 | 1.295 | 1.490.931.000.000 |
|  | MLBI | 06/03/2023 | 6.785.598.145,00 | 895 | 924.906.000.000 |
|  | MAIN | 31/03/2023 | 6.821.807.129,00 | 490 | 26.217.657.000 |
|  | MAYOR | 29/03/2023 | 6.945.477.051,00 | 2.500 | 1.970.064.538.149 |
|  | PANI | 30/03/2023 | 6.844.026.855,00 | 95 | 288.311.135.000 |
|  | PSDN | 30/03/2023 | 6.755.937.988,00 | 83 | - 25.834.965.122 |
|  | ROTI | 28/02/2023 | 6.663.113.770,00 | 1.320 | 432.247.722.254 |
|  | ULTJ | 30/03/2023 | 6.704.230.957,00 | 1.475 | 956.486.000.000 |
|  | STTP | 27/03/2023 | 6.633.261.230,00 | 7.650 | 624.524.005.786 |
|  | SIPD | 28/04/2023 | 6.666.330.078,00 | 1.425 | - 218.103.000.000 |
|  | SKLT | 29/03/2023 | 6.713.794.922,00 | 295 | 74.865.302.076 |
|  | SKBM | 29/03/2023 | 6.652.261.230,00 | 378 | 86.635.603.936 |
|  | TGKA | 14/03/2023 | 6.661.878.906,00 | 7.100 | 478.266.312.889 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Retrun Market | Retrun Saham | CAR | UE | ERC |
|  |  |  |  |  |
| 0,207 | -0,115 | -0,322 | -0,317 |  |
| -0,009 | 0,040 | 0,049 | 0,385 | 0,528 |
| 0,015 | -0,565 | -0,580 | -1,624 | 0,313 |
| 0,007 | -0,760 | -0,767 | -2,528 | 0,206 |
| 0,010 | 2,604 | 2,594 | 0,227 | 1,219 |
| 0,001 | -0,855 | -0,856 | 26,809 | -0,130 |
| -0,018 | 4,680 | 4,698 | -0,963 | -0,200 |
| 0,018 | -0,549 | -0,568 | -0,866 | -5,404 |
| -0,014 | 41,969 | 41,983 | 38,842 | 1,072 |
| 0,002 | -0,951 | -0,954 | -0,991 | 1,075 |
| -0,007 | 5,996 | 6,003 | 136,654 | 0,015 |
| 0,014 | 4,573 | 4,560 | 9,949 | -0,027 |
| -0,003 | -0,287 | -0,284 | 0,065 | 0,490 |
| 0,002 | -0,711 | -0,714 | -0,546 | 0,703 |
| -0,013 | -0,637 | -0,624 | -0,456 | 0,998 |
| 0,015 | 0,788 | 0,773 | -0,768 | -4,486 |
| -0,021 | 0,878 | 0,899 | 0,616 | 0,091 |
| 0,000 | -0,932 | -0,933 | -0,997 | 1,135 |
| -0,028 | 0,085 | 0,112 | -40,653 | -0,026 |
| -0,049 | 5,250 | 5,299 | -3,729 | 0,140 |
| 0,023 | 0,125 | 0,102 | 4,517 | -0,630 |
| 0,012 | 1,778 | 1,766 | -0,636 | -0,323 |
| 0,017 | -0,727 | -0,744 | -0,898 | 9,583 |
| 0,010 | 0,463 | 0,453 | 0,232 | 1,059 |
| 0,010 | -0,537 | -0,547 | -0,501 | 1,364 |
| 0,003 | 3,820 | 3,817 | 18,970 | 0,224 |
| -0,012 | -0,688 | -0,676 | -0,737 | 0,242 |
| 0,002 | -0,619 | -0,621 | -1,088 | -1,076 |
| -0,006 | -0,741 | -0,735 | -9,671 | 0,415 |
| -0,031 | 2,631 | 2,662 | 0,199 | 0,344 |
| -0,012 | -0,866 | -0,855 | -5,545 | 0,612 |
| -0,019 | 9,100 | 9,119 | -1,375 | 2,392 |
| 0,012 | 0,000 | -0,012 | -3,561 | 4,177 |
| -0,068 | -0,446 | -0,377 | -1,949 | -0,227 |
| 0,019 | 2,250 | 2,231 | -0,975 | 2,678 |
| -0,132 | 0,659 | 0,791 | 53,764 | -0,026 |
| -0,161 | 6,384 | 6,546 | 11,300 | -0,136 |
| 0,057 | -0,289 | -0,346 | 0,101 | 0,615 |
| 0,044 | -0,806 | -0,851 | -0,696 | 0,633 |
| 0,026 | 0,010 | -0,016 | -0,328 | 2,266 |
| -0,036 | -0,352 | -0,315 | -0,874 | 0,548 |
| 0,025 | 1,040 | 1,015 | 12,380 | 0,100 |
| 0,027 | -0,945 | -0,972 | -1,001 | 0,148 |
| -0,023 | 0,354 | 0,377 | 19,837 | 0,065 |
| -0,021 | 7,497 | 7,517 | -10,181 | -0,238 |
| 0,007 | 0,292 | 0,285 | 3,380 | -0,533 |
| 0,037 | 1,679 | 1,641 | -0,534 | -0,346 |
| 0,043 | -0,811 | -0,854 | -0,835 | 8,300 |
| -0,013 | 0,894 | 0,907 | -0,437 | 4,422 |
| 0,015 | -0,745 | -0,760 | 20,297 | -0,080 |
| -0,006 | 10,829 | 10,835 | -0,552 | -0,556 |
| 0,257 | -0,699 | -0,956 | -0,683 | 9,026 |
| 0,045 | -0,789 | -0,834 | -1,077 | -0,309 |
| -0,002 | -0,679 | -0,676 | -7,386 | -0,025 |
| -0,068 | 2,051 | 2,118 | -0,344 | 0,397 |
| 0,021 | -0,834 | -0,856 | 7,660 | -0,372 |
| 0,019 | 9,000 | 8,981 | -0,652 | -1,184 |
| -0,004 | -0,896 | -0,892 | -3,824 | 3,113 |
| 0,014 | 83,615 | 83,601 | -1,329 | 3,387 |
| 0,000 | -0,841 | -0,841 | -0,978 | -2,402 |
| -0,004 | 0,814 | 0,818 | 88,515 | 0,019 |
| 0,013 | 6,539 | 6,526 | 29,267 | -0,096 |
| -0,035 | -0,285 | -0,249 | 0,180 | 0,233 |
| -0,018 | -0,786 | -0,768 | -0,860 | 0,499 |
| 0,010 | -0,338 | -0,348 | -0,766 | 4,462 |
| 0,001 | -0,237 | -0,238 | -1,136 | -0,296 |
| -0,014 | 2,662 | 2,676 | -54,864 | -0,054 |
| 0,003 | -0,957 | -0,960 | -0,893 | -0,067 |
| -0,007 | 0,121 | 0,128 | -1,233 | -3,199 |
| -0,005 | 9,462 | 9,467 | -4,224 | -3,123 |
| -0,024 | 0,176 | 0,200 | 5,581 | -0,945 |
| 0,008 | 4,938 | 4,930 | -0,433 | -0,786 |
| 0,043 | -0,842 | -0,885 | -0,955 | 1,115 |
| 0,003 | 0,043 | 0,041 | 0,504 | 0,634 |
| -0,006 | -0,793 | -0,787 | -0,873 | 0,601 |
| -0,009 | 21,454 | 21,463 | 87,365 | 0,252 |
| 0,108 | -0,548 | -0,655 | -0,445 | 0,257 |
| -0,005 | -0,915 | -0,910 | -1,034 | -1,559 |
| -0,002 | -0,361 | -0,358 | -11,269 | 0,021 |
| 0,011 | 0,620 | 0,609 | 0,091 | 0,085 |
| 0,021 | -0,672 | -0,693 | 21,108 | -0,062 |
| 0,002 | 3,947 | 3,946 | -0,918 | -0,211 |
| -0,003 | -0,894 | -0,891 | -1,440 | 9,264 |
| 0,007 | 73,800 | 73,793 | -3,362 | -3,887 |
| 0,008 | -0,923 | -0,931 | -0,955 | -3,104 |
| 0,006 | 0,823 | 0,817 | 56,736 | 0,030 |
| 0,012 | 15,571 | 15,559 | 15,037 | -0,354 |
| 0,003 | -0,273 | -0,276 | 0,418 | 1,083 |
| 0,008 | -0,728 | -0,736 | -0,810 | 0,375 |
| 0,015 | -0,547 | -0,562 | -0,688 | 1,425 |
| 0,006 | -0,141 | -0,147 | -0,909 | -1,871 |
| -0,006 | 2,045 | 2,051 | 19,058 | 0,110 |
| -0,087 | -0,916 | -0,829 | -0,999 | 0,144 |
| 0,034 | -0,110 | -0,144 | -49,320 | -0,014 |
| 0,009 | 7,889 | 7,880 | -4,466 | 0,179 |
| 0,039 | 0,154 | 0,116 | 3,538 | -0,970 |
| 0,005 | 3,809 | 3,804 | -0,516 | -0,910 |
| -0,018 | -0,735 | -0,717 | -0,976 | 9,843 |
| -0,007 | 0,210 | 0,217 | 4,611 | 0,167 |
| -0,012 | -0,851 | -0,839 | -0,649 | 0,201 |
| -0,037 | 0,944 | 0,982 | 15,195 | 0,115 |
| -0,003 | 9,250 | 9,253 | -0,241 | 0,062 |
| 0,029 | -0,993 | -1,022 | -1,044 | 1,229 |
| 0,007 | 3,520 | 3,513 | -6,770 | -0,781 |
| 0,004 | 0,354 | 0,350 | 0,303 | -0,447 |
| 0,001 | -0,827 | -0,828 | 2,084 | -0,661 |
| 0,000 | 12,585 | 12,585 | -0,477 | -5,237 |
| -0,008 | -0,926 | -0,918 | -1,234 | 1,784 |
| 0,003 | 71,264 | 71,262 | -6,031 | -1,505 |
| -0,008 | -0,930 | -0,922 | -0,971 | -1,427 |
| -0,034 | 0,959 | 0,993 | 77,804 | 0,024 |
| 0,019 | 18,048 | 18,028 | 9,968 | -0,251 |
| 0,018 | -0,328 | -0,345 | 0,606 | 1,963 |
| -0,002 | -0,807 | -0,805 | -0,838 | 0,319 |
| -0,001 | -0,309 | -0,308 | -0,380 | 1,085 |
| 0,005 | -0,453 | -0,458 | -0,972 | 0,253 |
| 0,018 | 4,102 | 4,084 | 74,143 | 0,060 |
| -0,015 | -0,962 | -0,947 | -0,854 | 0,067 |
| -0,013 | -0,126 | -0,113 | -1,090 | -3,534 |
| -0,014 | 14,904 | 14,917 | -17,731 | -0,903 |
| 0,006 | 0,117 | 0,111 | 1,213 | -0,782 |
| -0,011 | 4,186 | 4,197 | -0,347 | -2,619 |
| 0,005 | -0,814 | -0,819 | -1,349 | 5,005 |
| 0,007 | -0,793 | -0,800 | -1,343 | 1,975 |
| -0,009 | 0,281 | 0,291 | 0,157 | -0,772 |
| 0,001 | 17,783 | 17,782 | 4,520 | 4,258 |