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# LAMPIRAN

**Lampiran 1. Data Sampel Penelitian**

|  |  |  |
| --- | --- | --- |
| **No** | **Kode** | **Nama Emiten / Perusahaan** |
| 1 | ERAA | PT Erajaya Swasembada Tbk |
| 2 | JSMR | PT Jasa Marga Tbk |
| 3 | BSDE | PT Bumi Serpong Damai Tbk |
| 4 | EMTK | PT Elang Mahkota Teknologi Tbk |
| 5 | SCMA | PT Surya Citra Media Tbk |
| 6 | TPIA | PT Chandra Asri Pacific Tbk |
| 7 | MNCN | PT Media Nusantara Citra Tbk |
| 8 | BMTR | PT Global Mediacom Tbk |
| 9 | MPMX | PT Mitra Pinasthika Mustika Tbk |
| 10 | UNVR | PT Unilever Indonesia Tbk |
| 11 | BBRI | PT Bank Rakyat Indonesia (Persero) Tbk |
| 12 | CTRA | PT Ciputra Development Tbk |
| 13 | ACES | PT Ace Hardware Indonesia Tbk |
| 14 | SIDO | PT Industri Jamu dan Farmasi Sido Muncul Tbk |
| 15 | ASSA | PT Adi Sarana Armada Tbk |
| 16 | PWON | PT Pakuwon jati Tbk |
| 17 | MAPI | PT Mitra Adiperkasa Tbk |
| 18 | GOTO | PT GoTo Gojek Tokopedia Tbk |
| 19 | BBNI | PT Bank Negara Indonesia (Persero) Tbk |
| 20 | BBCA | PT Bank Central Asia Tbk |
| 21 | SMDR | PT Samudera Indonesia Tbk |
| 22 | BBTN | PT Bank Tabungan Negara (Persero) Tbk |
| 23 | TBIG | PT Tower Bersama Infrastructure Tbk |
| 24 | BRPT | PT Barito Pacifik Tbk |
| 25 | PGAS | PT Perusahaan Gas Negara Tbk |
| 26 | AGRO | PT Bank Raya Indonesia Tbk |
| 27 | BFIN | PT BFI Finance Indonesia Tbk |
| 28 | MIKA | PT Mitra Keluarga Karyasehat Tbk |
| 29 | SMRA | PT Summarecon Agung Tbk |
| 30 | AVIA | PT Avia Avian Tbk |
| 31 | AKRA | PT AKR Corporindo Tbk |
| 32 | TOWR | PT Sarana Menara Nusantara Tbk |
| 33 | BRIS | PT Bank Syariah Indonesia Tbk |
| 34 | TLKM | PT Telkom Indonesia (Persero) Tbk |
| 35 | INKP | PT Indah Kiat Pulp & Paper Tbk |
| 36 | WIFI | PT Solusi Sinergi Digital Tbk |
| 37 | PNLF | PT Panin Financial Tbk |
| 38 | BMRI | PT Bank Mandiri (Persero) Tbk |
| 39 | EXCL | PT XL Axiata Tbk |
| 40 | BTPS | PT Bank BTPN Syariah Tbk |
| 41 | OMED | PT Jayamas Medica Industri Tbk |
| 42 | BUKA | PT Bukalapak.com Tbk |
| 43 | SRTG | PT Saratoga Investama Sedaya Tbk |
| 44 | MEDC | PT Medco Energi Internasional Tbk |
| 45 | WIKA | PT Wijaya Karya (Pesero) Tbk |
| 46 | INTP | PT Indocement Tunggal Prakarsa Tbk |
| 47 | TKIM | PT Pabrik Kertas Tjiwi Kimia Tbk |
| 48 | ELSA | PT Elnusa Tbk |
| 49 | MYOR | PT Mayora Indah Tbk |
| 50 | HMSP | PT Hanjaya Mandala Sampoerna Tbk |
| 51 | ARTO | PT Bank Jago Tbk |
| 52 | SMGR | PT Semen Indonesia (Persero) Tbk |
| 53 | AMRT | PT Sumber Alfaria Trijaya Tbk |
| 54 | MDKA | PT Merdeka Copper Gold Tbk |
| 55 | ISAT | PT Indosat Tbk |
| 56 | ASII | PT Astra Internasional Tbk |
| 57 | PTBA | PT Bukit Asam Tbk |
| 58 | HEAL | PT Medikaloka Hermina Tbk |
| 59 | BBKP | PT Bank KB Bukopin Tbk |
| 60 | KLBF | PT Kalbe Farma Tbk |
| 61 | INCO | PT Vale Indonesia Tbk |
| 62 | INDY | PT Indika Energy Tbk |
| 63 | RAJA | PT Rukun Raharja Tbk |
| 64 | INDF | PT Indofood Sukses Makmur Tbk |
| 65 | UNTR | PT United Tractors Tbk |
| 66 | ANTM | PT Aneka Tambang Tbk |
| 67 | CPIN | PT Charoen Pokphand Indonesia Tbk |
| 68 | JPFA | PT JAPFA Comfeed Indonesia Tbk |
| 69 | GGRM | PT Gudang Garam Tbk |
| 70 | ICBP | PT Indofood CBP Sukses Makmur Tbk |
| 71 | ADRO | PT Adaro Energy Indonesia Tbk |
| 72 | HRUM | PT Harum Energy Tbk |
| 73 | ITMG | PT Indo Tambangraya Megah Tbk |
| 74 | ENRG | PT Energi Mega Persada Tbk |
| 75 | ESSA | PT ESSA Industries Indonesia Tbk |
| 76 | BRMS | PT Bumi Resources Minerals Tbk |
| 77 | TINS | PT Timah Tbk |
| 78 | ADMR | PT Adaro Minerals Indonesia Tbk |

**Lampiran 2 Data Tabulasi Variabel Penelitian**

**ESG *Diclosure* (Xₗ)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NO** | **KODE** | **NAMA PERUSAHAAN** | **TAHUN** | **JUMLAH ITEM PENGUNGKAPAN PERUSAHAAN** | **TOTAL ITEM PENGUNGKAPAN STANDAR GRI** |
| 1 | ERAA | PT Erajaya Swasembada Tbk | 2021 | 26 | 27 |
|  |  |  | 2022 | 26 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 2 | JSMR | PT Jasa Marga Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 3 | BSDE | PT Bumi Serpong Damai Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 4 | EMTK | PT Elang Mahkota Teknologi Tbk | 2021 | 10 | 27 |
|  |  |  | 2022 | 10 | 27 |
|  |  |  | 2023 | 10 | 27 |
| 5 | SCMA | PT Surya Citra Media Tbk | 2021 | 25 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 10 | 27 |
| 6 | TPIA | PT Chandra Asri Pacific Tbk | 2021 | 26 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 10 | 27 |
| 7 | MNCN | PT Media Nusantara Citra Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 8 | BMTR | PT Global Mediacom Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 9 | MPMX | PT Mitra Pinasthika Mustika Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 10 | 27 |
| 10 | UNVR | PT Unilever Indonesia Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 11 | BBRI | PT Bank Rakyat Indonesia (Persero) Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 10 | 27 |
| 12 | CTRA | PT Ciputra Development Tbk | 2021 | 26 | 27 |
|  |  |  | 2022 | 26 | 27 |
|  |  |  | 2023 | 26 | 27 |
| 13 | ACES | PT Ace Hardware Indonesia Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 25 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 14 | SIDO | PT Industri Jamu dan Farmasi Sido Muncul Tbk | 2021 | 26 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 15 | ASSA | PT Adi Sarana Armada Tbk | 2021 | 25 | 27 |
|  |  |  | 2022 | 25 | 27 |
|  |  |  | 2023 | 25 | 27 |
| 16 | PWON | PT Pakuwon jati Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 26 | 27 |
|  |  |  | 2023 | 25 | 27 |
| 17 | MAPI | PT Mitra Adiperkasa Tbk | 2021 | 26 | 27 |
|  |  |  | 2022 | 26 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 18 | GOTO | PT GoTo Gojek Tokopedia Tbk | 2021 | 26 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 17 | 27 |
| 19 | BBNI | PT Bank Negara Indonesia (Persero) Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 25 | 27 |
| 20 | BBCA | PT Bank Central Asia Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 21 | SMDR | PT Samudera Indonesia Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 22 | 27 |
| 22 | BBTN | PT Bank Tabungan Negara (Persero) Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 23 | TBIG | PT Tower Bersama Infrastructure Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 26 | 27 |
| 24 | BRPT | PT Barito Pacifik Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 25 | 27 |
| 25 | PGAS | PT Perusahaan Gas Negara Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 26 | AGRO | PT Bank Raya Indonesia Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 27 | BFIN | PT BFI Finance Indonesia Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 24 | 27 |
| 28 | MIKA | PT Mitra Keluarga Karyasehat Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 26 | 27 |
| 29 | SMRA | PT Summarecon Agung Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 26 | 27 |
|  |  |  | 2023 | 25 | 27 |
| 30 | AVIA | PT Avia Avian Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 26 | 27 |
| 31 | AKRA | PT AKR Corporindo Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 26 | 27 |
|  |  |  | 2023 | 26 | 27 |
| 32 | TOWR | PT Sarana Menara Nusantara Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 33 | BRIS | PT Bank Syariah Indonesia Tbk | 2021 | 26 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 34 | TLKM | PT Telkom Indonesia (Persero) Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 35 | INKP | PT Indah Kiat Pulp & Paper Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 21 | 27 |
| 36 | WIFI | PT Solusi Sinergi Digital Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 37 | PNLF | PT Panin Financial Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 22 | 27 |
| 38 | BMRI | PT Bank Mandiri (Persero) Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 39 | EXCL | PT XL Axiata Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 26 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 40 | BTPS | PT Bank BTPN Syariah Tbk | 2021 | 26 | 27 |
|  |  |  | 2022 | 26 | 27 |
|  |  |  | 2023 | 26 | 27 |
| 41 | OMED | PT Jayamas Medica Industri Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 42 | BUKA | PT Bukalapak.com Tbk | 2021 | 25 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 26 | 27 |
| 43 | SRTG | PT Saratoga Investama Sedaya Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 26 | 27 |
|  |  |  | 2023 | 24 | 27 |
| 44 | MEDC | PT Medco Energi Internasional Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 26 | 27 |
| 45 | WIKA | PT Wijaya Karya (Pesero) Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 26 | 27 |
| 46 | INTP | PT Indocement Tunggal Prakarsa Tbk | 2021 | 26 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 47 | TKIM | PT Pabrik Kertas Tjiwi Kimia Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 26 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 48 | ELSA | PT Elnusa Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 49 | MYOR | PT Mayora Indah Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 26 | 27 |
|  |  |  | 2023 | 26 | 27 |
| 50 | HMSP | PT Hanjaya Mandala Sampoerna Tbk | 2021 | 26 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 23 | 27 |
| 51 | ARTO | PT Bank Jago Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 52 | SMGR | PT Semen Indonesia (Persero) Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 53 | AMRT | PT Sumber Alfaria Trijaya Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 25 | 27 |
| 54 | MDKA | PT Merdeka Copper Gold Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 55 | ISAT | PT Indosat Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 26 | 27 |
| 56 | ASII | PT Astra Internasional Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 25 | 27 |
| 57 | PTBA | PT Bukit Asam Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 58 | HEAL | PT Medikaloka Hermina Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 59 | BBKP | PT Bank KB Bukopin Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 60 | KLBF | PT Kalbe Farma Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 61 | INCO | PT Vale Indonesia Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 62 | INDY | PT Indika Energy Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 25 | 27 |
| 63 | RAJA | PT Rukun Raharja Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 64 | INDF | PT Indofood Sukses Makmur Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 65 | UNTR | PT United Tractors Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 24 | 27 |
| 66 | ANTM | PT Aneka Tambang Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 67 | CPIN | PT Charoen Pokphand Indonesia Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 68 | JPFA | PT JAPFA Comfeed Indonesia Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 69 | GGRM | PT Gudang Garam Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 24 | 27 |
| 70 | ICBP | PT Indofood CBP Sukses Makmur Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 26 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 71 | ADRO | PT Adaro Energy Indonesia Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 72 | HRUM | PT Harum Energy Tbk | 2021 | 26 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 25 | 27 |
| 73 | ITMG | PT Indo Tambangraya Megah Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 23 | 27 |
| 74 | ENRG | PT Energi Mega Persada Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 24 | 27 |
| 75 | ESSA | PT ESSA Industries Indonesia Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 76 | BRMS | PT Bumi Resources Minerals Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |
| 77 | TINS | PT Timah Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 24 | 27 |
| 78 | ADMR | PT Adaro Minerals Indonesia Tbk | 2021 | 27 | 27 |
|  |  |  | 2022 | 27 | 27 |
|  |  |  | 2023 | 27 | 27 |

***Earning Quality* (X₂)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NO** | **KODE** | **NAMA PERUSAHAAN** | **TAHUN** | **OPERATING CASH FLOW** | **NET INCOME** |
| 1 | ERAA | PT Erajaya Swasembada Tbk | 2021 | 21.739.143.000 | 1.012.375.634.000 |
|  |  |  | 2022 | 427.290.579.000 | 1.012.872.953.000 |
|  |  |  | 2023 | 1.063.045.864.000 | 826.049.833.000 |
| 2 | JSMR | PT Jasa Marga Tbk | 2021 | 2.764.584.000.000 | 1.615.281.000.000 |
|  |  |  | 2022 | 3.511.248.000.000 | 2.746.884.000.000 |
|  |  |  | 2023 | 5.783.275.000.000 | 6.793.551.000.000 |
| 3 | BSDE | PT Bumi Serpong Damai Tbk | 2021 | 3.305.687.034.045 | 1.348.623.038.140 |
|  |  |  | 2022 | 3.091.638.015.054 | 2.433.146.905.390 |
|  |  |  | 2023 | 2.104.139.136.911 | 1.945.467.441.301 |
| 4 | EMTK | PT Elang Mahkota Teknologi Tbk | 2021 | 1.395.852.080.000 | 5.659.161.112.000 |
|  |  |  | 2022 | 1.571.868.880.000 | 5.444.009.955.000 |
|  |  |  | 2023 | -2.662.937.637.000 | -140.770.151.000 |
| 5 | SCMA | PT Surya Citra Media Tbk | 2021 | 1.844.553.753.000 | 1.347.464.222.000 |
|  |  |  | 2022 | 1.324.800.543.000 | 846.360.601.000 |
|  |  |  | 2023 | -462.465.713.000 | 334.608.874.000 |
| 6 | TPIA | PT Chandra Asri Pacific Tbk | 2021 | 388.412.000 | 152.121.000 |
|  |  |  | 2022 | 221.854.000 | -149.538.000 |
|  |  |  | 2023 | -249.400.000 | -33.576.000 |
| 7 | MNCN | PT Media Nusantara Citra Tbk | 2021 | 1.379.270.000.000 | 2.377.382.000.000 |
|  |  |  | 2022 | 2.660.621.000.000 | 2.056.400.000.000 |
|  |  |  | 2023 | 2.586.565.000.000 | 1.032.715.000.000 |
| 8 | BMTR | PT Global Mediacom Tbk | 2021 | 4.028.519.000.000 | 1.389.130.000.000 |
|  |  |  | 2022 | 3.129.566.000.000 | 1.177.370.000.000 |
|  |  |  | 2023 | 396.300.000.000 | 818.122.000.000 |
| 9 | MPMX | PT Mitra Pinasthika Mustika Tbk | 2021 | 467.318.000.000 | 411.735.000.000 |
|  |  |  | 2022 | 580.491.000.000 | 661.732.000.000 |
|  |  |  | 2023 | 791.716.000.000 | 525.621.000.000 |
| 10 | UNVR | PT Unilever Indonesia Tbk | 2021 | 7.902.091.000.000 | 5.758.148.000.000 |
|  |  |  | 2022 | 8.061.314.000.000 | 5.364.761.000.000 |
|  |  |  | 2023 | 6.283.060.000.000 | 4.800.940.000.000 |
| 11 | BBRI | PT Bank Rakyat Indonesia (Persero) Tbk | 2021 | -8.273.328.000.000 | 31.066.592.000.000 |
|  |  |  | 2022 | -67.639.910.000.000 | 51.170.312.000.000 |
|  |  |  | 2023 | 28.292.715.000.000 | 60.099.863.000.000 |
| 12 | CTRA | PT Ciputra Development Tbk | 2021 | 3.625.210.000.000 | 1.735.329.000.000 |
|  |  |  | 2022 | 3.759.340.000.000 | 1.863.355.000.000 |
|  |  |  | 2023 | 3.099.911.000.000 | 1.846.087.000.000 |
| 13 | ACES | PT Ace Hardware Indonesia Tbk | 2021 | 1.305.426.267.837 | 704.384.331.760 |
|  |  |  | 2022 | 618.838.440.600 | 664.342.863.390 |
|  |  |  | 2023 | 1.224.481.197.555 | 763.507.487.621 |
| 14 | SIDO | PT Industri Jamu dan Farmasi Sido Muncul Tbk | 2021 | 1.199.317.000.000 | 1.260.898.000.000 |
|  |  |  | 2022 | 1.107.137.000.000 | 1.104.714.000.000 |
|  |  |  | 2023 | 1.039.439.000.000 | 950.648.000.000 |
| 15 | ASSA | PT Adi Sarana Armada Tbk | 2021 | 108.113.194.949 | 142.627.862.500 |
|  |  |  | 2022 | -146.251.293.000 | 103.020.487.340 |
|  |  |  | 2023 | -48.087.932.911 | 90.010.784.905 |
| 16 | PWON | PT Pakuwon jati Tbk | 2021 | 2.238.566.096.000 | 1.382.548.068.000 |
|  |  |  | 2022 | 2.719.573.422.000 | 1.538.835.030.000 |
|  |  |  | 2023 | 1.939.640.533.000 | 2.105.210.332.000 |
| 17 | MAPI | PT Mitra Adiperkasa Tbk | 2021 | 3.034.919.000.000 | 438.913.000.000 |
|  |  |  | 2022 | 4.094.761.000.000 | 2.109.640.000.000 |
|  |  |  | 2023 | 128.293.000.000 | 1.893.549.000.000 |
| 18 | GOTO | PT GoTo Gojek Tokopedia Tbk | 2021 | -14.691.398.000.000 | -21.390.932.000.000 |
|  |  |  | 2022 | -17.206.303.000.000 | -39.571.161.000.000 |
|  |  |  | 2023 | -4.545.755.000.000 | -90.395.629.000.000 |
| 19 | BBNI | PT Bank Negara Indonesia (Persero) Tbk | 2021 | 10.528.180.000.000 | 10.898.518.000.000 |
|  |  |  | 2022 | -12.823.223.000.000 | 18.312.054.000.000 |
|  |  |  | 2023 | -9.064.290.000.000 | 20.909.476.000.000 |
| 20 | BBCA | PT Bank Central Asia Tbk | 2021 | 126.186.318.000.000 | 31.440.000.000.000 |
|  |  |  | 2022 | 33.779.263.000.000 | 40.735.722.000.000 |
|  |  |  | 2023 | 61.586.670.000.000 | 48.639.122.000.000 |
| 21 | SMDR | PT Samudera Indonesia Tbk | 2021 | 157.648.587 | 93.024.430 |
|  |  |  | 2022 | 459.675.512 | 212.694.880 |
|  |  |  | 2023 | 121.209.290 | 104.789.818 |
| 22 | BBTN | PT Bank Tabungan Negara (Persero) Tbk | 2021 | -4.523.437.000.000 | 2.376.227.000.000 |
|  |  |  | 2022 | -22.716.073.000.000 | 3.045.073.000.000 |
|  |  |  | 2023 | 6.634.353.000.000 | 3.500.988.000.000 |
| 23 | TBIG | PT Tower Bersama Infrastructure Tbk | 2021 | 4.465.282.000.000 | 1.548.975.000.000 |
|  |  |  | 2022 | 4.809.339.000.000 | 1.637.579.000.000 |
|  |  |  | 2023 | 2.695.231.000.000 | 1.560.307.000.000 |
| 24 | BRPT | PT Barito Pacifik Tbk | 2021 | 367.377.000 | 109.115.000 |
|  |  |  | 2022 | -132.862.000 | 1.759.000 |
|  |  |  | 2023 | 123.988.000 | 26.116.000 |
| 25 | PGAS | PT Perusahaan Gas Negara Tbk | 2021 | 581.705.258 | 303.823.870 |
|  |  |  | 2022 | 969.699.872 | 326.239.700 |
|  |  |  | 2023 | 601.405.840 | 278.091.179 |
| 26 | AGRO | PT Bank Raya Indonesia Tbk | 2021 | -1.139.642.000.000 | -3.045.701.407.000 |
|  |  |  | 2022 | 92.152.000.000 | 11.460.505.000 |
|  |  |  | 2023 | -884.956.858.000 | 24.351.039.000 |
| 27 | BFIN | PT BFI Finance Indonesia Tbk | 2021 | 542.471.000.000 | 1.131.338.000.000 |
|  |  |  | 2022 | -3.506.504.000.000 | 1.806.680.000.000 |
|  |  |  | 2023 | -1.822.256.000.000 | 1.643.888.000.000 |
| 28 | MIKA | PT Mitra Keluarga Karyasehat Tbk | 2021 | 2.089.515.437.267 | 1.228.824.616.846 |
|  |  |  | 2022 | 1.134.501.095.470 | 1.007.991.642.640 |
|  |  |  | 2023 | 760.094.729.259 | 916.130.678.388 |
| 29 | SMRA | PT Summarecon Agung Tbk | 2021 | 2.443.280.647.000 | 323.708.801.000 |
|  |  |  | 2022 | 2.654.028.360.000 | 625.377.316.000 |
|  |  |  | 2023 | 1.285.818.979.000 | 765.969.994.000 |
| 30 | AVIA | PT Avia Avian Tbk | 2021 | 1.271.999.000.000 | 1.434.613.588.930 |
|  |  |  | 2022 | 1.461.499.000.000 | 1.400.561.000.000 |
|  |  |  | 2023 | 1.316.398.000.000 | 1.642.166.000.000 |
| 31 | AKRA | PT AKR Corporindo Tbk | 2021 | 2.944.557.443.000 | 1.111.613.585.000 |
|  |  |  | 2022 | 2.628.813.082.000 | 2.403.334.889.000 |
|  |  |  | 2023 | 2.853.380.374.000 | 2.780.249.511.000 |
| 32 | TOWR | PT Sarana Menara Nusantara Tbk | 2021 | 6.196.246.000.000 | 3.427.375.000.000 |
|  |  |  | 2022 | 8.072.991.000.000 | 3.442.025.000.000 |
|  |  |  | 2023 | 4.351.529.000.000 | 3.253.097.000.000 |
| 33 | BRIS | PT Bank Syariah Indonesia Tbk | 2021 | 20.543.109.000.000 | 3.028.205.000.000 |
|  |  |  | 2022 | -8.981.596.000.000 | 4.260.182.000.000 |
|  |  |  | 2023 | -9.967.104.000.000 | 5.703.743.000.000 |
| 34 | TLKM | PT Telkom Indonesia (Persero) Tbk | 2021 | 68.353.000.000.000 | 24.760.000.000.000 |
|  |  |  | 2022 | 73.354.000.000.000 | 20.753.000.000.000 |
|  |  |  | 2023 | 24.161.000.000.000 | 24.427.000.000.000 |
| 35 | INKP | PT Indah Kiat Pulp & Paper Tbk | 2021 | 678.665.000 | 527.079.000 |
|  |  |  | 2022 | 405.914.000 | 857.513.000 |
|  |  |  | 2023 | 574.891.000 | 411.462.000 |
| 36 | WIFI | PT Solusi Sinergi Digital Tbk | 2021 | 107.984.911.317 | 25.819.298.320 |
|  |  |  | 2022 | 55.297.950.780 | 58.489.834.450 |
|  |  |  | 2023 | -35.502.548.660 | 14.098.674.160 |
| 37 | PNLF | PT Panin Financial Tbk | 2021 | -55.683.000.000 | 1.327.813.000.000 |
|  |  |  | 2022 | -255.559.000.000 | 1.798.290.000.000 |
|  |  |  | 2023 | -361.187.000.000 | 1.839.132.000.000 |
| 38 | BMRI | PT Bank Mandiri (Persero) Tbk | 2021 | -17.788.756.000.000 | 28.028.155.000.000 |
|  |  |  | 2022 | -101.486.961.000.000 | 41.170.637.000.000 |
|  |  |  | 2023 | -28.054.910.000.000 | 55.060.057.000.000 |
| 39 | EXCL | PT XL Axiata Tbk | 2021 | 11.963.257.000.000 | 1.287.807.000.000 |
|  |  |  | 2022 | 14.104.495.000.000 | 1.109.440.000.000 |
|  |  |  | 2023 | 10.476.242.000.000 | 1.271.113.000.000 |
| 40 | BTPS | PT Bank BTPN Syariah Tbk | 2021 | 3.731.247.000.000 | 1.465.005.000.000 |
|  |  |  | 2022 | 1.968.348.000.000 | 1.779.543.000.000 |
|  |  |  | 2023 | 1.779.110.000.000 | 1.779.543.000.000 |
| 41 | OMED | PT Jayamas Medica Industri Tbk | 2021 | 505.108.349.950 | 562.692.455.130 |
|  |  |  | 2022 | 92.617.254.540 | 285.781.929.130 |
|  |  |  | 2023 | -17.553.660.330 | 71.771.691.320 |
| 42 | BUKA | PT Bukalapak.com Tbk | 2021 | -1.409.310.196.000 | -1.672.959.343.000 |
|  |  |  | 2022 | -631.686.387.000 | 1.983.630.005.000 |
|  |  |  | 2023 | 13.506.392.000 | -1.365.356.038.000 |
| 43 | SRTG | PT Saratoga Investama Sedaya Tbk | 2021 | -362.643.000.000 | 24.889.900.000.000 |
|  |  |  | 2022 | 3.707.312.000.000 | 4.616.367.000.000 |
|  |  |  | 2023 | 1.407.028.000.000 | -10.149.771.000.000 |
| 44 | MEDC | PT Medco Energi Internasional Tbk | 2021 | 479.396.684 | 47.019.404 |
|  |  |  | 2022 | 1.113.465.240 | 530.882.680 |
|  |  |  | 2023 | 556.638.180 | 372.323.702 |
| 45 | WIKA | PT Wijaya Karya (Pesero) Tbk | 2021 | -3.737.433.881.000 | 117.666.931.000 |
|  |  |  | 2022 | -2.881.595.318.000 | -59.596.186.000 |
|  |  |  | 2023 | -4.281.240.861.000 | -7.128.264.152.000 |
| 46 | INTP | PT Indocement Tunggal Prakarsa Tbk | 2021 | 2.606.707.000.000 | 1.788.496.000.000 |
|  |  |  | 2022 | 2.401.773.000.000 | 1.842.434.000.000 |
|  |  |  | 2023 | 1.387.890.000.000 | 1.950.266.000.000 |
| 47 | TKIM | PT Pabrik Kertas Tjiwi Kimia Tbk | 2021 | 97.565.000 | 249.006.000 |
|  |  |  | 2022 | 120.647.000 | 463.345.000 |
|  |  |  | 2023 | 128.149.000 | 172.014.000 |
| 48 | ELSA | PT Elnusa Tbk | 2021 | 1.461.281.000.000 | 108.740.000.000 |
|  |  |  | 2022 | 1.461.281.000.000 | 378.065.000.000 |
|  |  |  | 2023 | 894.614.000.000 | 503.129.000.000 |
| 49 | MYOR | PT Mayora Indah Tbk | 2021 | 1.041.955.003.348 | 1.186.598.590.770 |
|  |  |  | 2022 | 1.619.570.638.190 | 1.942.229.752.040 |
|  |  |  | 2023 | 2.733.452.910.514 | 3.193.816.276.615 |
| 50 | HMSP | PT Hanjaya Mandala Sampoerna Tbk | 2021 | 10.302.406.000.000 | 7.137.097.000.000 |
|  |  |  | 2022 | 7.355.336.000.000 | 6.323.744.000.000 |
|  |  |  | 2023 | 8.166.784.000.000 | 8.096.811.000.000 |
| 51 | ARTO | PT Bank Jago Tbk | 2021 | -6.658.403.000.000 | 86.024.000.000 |
|  |  |  | 2022 | 1.504.729.000.000 | 15.913.000.000 |
|  |  |  | 2023 | 2.250.076.000.000 | 72.362.000.000 |
| 52 | SMGR | PT Semen Indonesia (Persero) Tbk | 2021 | 6.893.908.000.000 | 2.021.190.000.000 |
|  |  |  | 2022 | 6.037.529.000.000 | 2.364.836.000.000 |
|  |  |  | 2023 | 3.521.736.000.000 | 2.170.497.000.000 |
| 53 | AMRT | PT Sumber Alfaria Trijaya Tbk | 2021 | 6.335.963.000.000 | 1.950.991.000.000 |
|  |  |  | 2022 | 7.062.488.000.000 | 2.855.248.000.000 |
|  |  |  | 2023 | 4.117.348.000.000 | 3.403.657.000.000 |
| 54 | MDKA | PT Merdeka Copper Gold Tbk | 2021 | 132.884.413 | 36.138.680 |
|  |  |  | 2022 | 462.968.800 | 58.423.200 |
|  |  |  | 2023 | -9.111.702 | -20.657.631 |
| 55 | ISAT | PT Indosat Tbk | 2021 | 10.971.911.000.000 | 6.750.873.000.000 |
|  |  |  | 2022 | 15.676.831.000.000 | 4.723.415.000.000 |
|  |  |  | 2023 | 14.612.221.000.000 | 4.506.392.000.000 |
| 56 | ASII | PT Astra Internasional Tbk | 2021 | 38.252.000.000.000 | 20.196.000.000.000 |
|  |  |  | 2022 | 37.342.000.000.000 | 28.944.000.000.000 |
|  |  |  | 2023 | 34.253.000.000.000 | 33.839.000.000.000 |
| 57 | PTBA | PT Bukit Asam Tbk | 2021 | 10.795.075.000.000 | 7.909.113.000.000 |
|  |  |  | 2022 | 12.527.439.000.000 | 12.567.582.000.000 |
|  |  |  | 2023 | 3.826.200.000.000 | 6.105.856.000.000 |
| 58 | HEAL | PT Medikaloka Hermina Tbk | 2021 | 1.856.336.000.000 | 1.003.126.000.000 |
|  |  |  | 2022 | 867.738.000.000 | 298.596.000.000 |
|  |  |  | 2023 | 410.711.000.000 | 437.346.000.000 |
| 59 | BBKP | PT Bank KB Bukopin Tbk | 2021 | 5.263.841.000.000 | -2.282.245.000.000 |
|  |  |  | 2022 | -259.228.000.000 | -5.027.460.000.000 |
|  |  |  | 2023 | -3.009.633.000.000 | -5.770.995.000.000 |
| 60 | KLBF | PT Kalbe Farma Tbk | 2021 | 2.825.946.276.086 | 3.183.621.310.040 |
|  |  |  | 2022 | 1.271.888.674.260 | 3.382.209.769.020 |
|  |  |  | 2023 | 1.728.502.955.802 | 2.766.748.040.055 |
| 61 | INCO | PT Vale Indonesia Tbk | 2021 | 334.636.000 | 165.797.000 |
|  |  |  | 2022 | 348.158.000 | 200.401.000 |
|  |  |  | 2023 | 374.385.000 | 274.334.000 |
| 62 | INDY | PT Indika Energy Tbk | 2021 | 485.083.091 | 57.719.500 |
|  |  |  | 2022 | 926.075.448 | 452.676.560 |
|  |  |  | 2023 | -234.839.340 | 119.683.800 |
| 63 | RAJA | PT Rukun Raharja Tbk | 2021 | -3.462.616 | 2.252.268 |
|  |  |  | 2022 | 11.788.360 | 8.821.570 |
|  |  |  | 2023 | 18.210.097 | 25.606.534 |
| 64 | INDF | PT Indofood Sukses Makmur Tbk | 2021 | 14.692.641.000.000 | 7.642.197.000.000 |
|  |  |  | 2022 | 13.587.686.000.000 | 6.359.094.000.000 |
|  |  |  | 2023 | 14.492.760.000.000 | 8.147.019.000.000 |
| 65 | UNTR | PT United Tractors Tbk | 2021 | 23.284.854.000.000 | 10.279.683.000.000 |
|  |  |  | 2022 | 32.891.585.000.000 | 21.005.105.000.000 |
|  |  |  | 2023 | 27.153.659.000.000 | 20.611.775.000.000 |
| 66 | ANTM | PT Aneka Tambang Tbk | 2021 | 5.042.665.000.000 | 1.861.743.000.000 |
|  |  |  | 2022 | 4.108.037.000.000 | 3.820.965.000.000 |
|  |  |  | 2023 | 3.983.280.000.000 | 3.077.646.000.000 |
| 67 | CPIN | PT Charoen Pokphand Indonesia Tbk | 2021 | 2.121.905.000.000 | 3.620.961.000.000 |
|  |  |  | 2022 | 1.673.887.000.000 | 2.928.342.000.000 |
|  |  |  | 2023 | 3.194.227.000.000 | 2.318.584.000.000 |
| 68 | JPFA | PT JAPFA Comfeed Indonesia Tbk | 2021 | 701.246.000.000 | 2.022.596.000.000 |
|  |  |  | 2022 | 1.426.749.000.000 | 1.419.855.000.000 |
|  |  |  | 2023 | 1.301.938.000.000 | 929.716.000.000 |
| 69 | GGRM | PT Gudang Garam Tbk | 2021 | 5.325.167.000.000 | 5.605.315.000.000 |
|  |  |  | 2022 | 9.867.984.000.000 | 2.779.739.000.000 |
|  |  |  | 2023 | 8.835.836.000.000 | 5.324.514.000.000 |
| 70 | ICBP | PT Indofood CBP Sukses Makmur Tbk | 2021 | 7.989.039.000.000 | 6.388.477.000.000 |
|  |  |  | 2022 | 8.804.494.000.000 | 4.587.367.000.000 |
|  |  |  | 2023 | 6.635.318.000.000 | 6.990.572.000.000 |
| 71 | ADRO | PT Adaro Energy Indonesia Tbk | 2021 | 1.436.332.000 | 933.492.000 |
|  |  |  | 2022 | 3.864.254.000 | 2.493.080.000 |
|  |  |  | 2023 | 798.839.000 | 1.641.437.000 |
| 72 | HRUM | PT Harum Energy Tbk | 2021 | 129.509.953 | 74.136.710 |
|  |  |  | 2022 | 398.591.160 | 301.753.610 |
|  |  |  | 2023 | 181.198.679 | 151.044.460 |
| 73 | ITMG | PT Indo Tambangraya Megah Tbk | 2021 | 617.717.000 | 475.570.000 |
|  |  |  | 2022 | 1.325.472.000 | 1.200.071.000 |
|  |  |  | 2023 | 231.125.000 | 500.331.000 |
| 74 | ENRG | PT Energi Mega Persada Tbk | 2021 | 168.408.833 | 40.264.620 |
|  |  |  | 2022 | 157.785.455 | 66.752.230 |
|  |  |  | 2023 | 132.362.731 | 68.435.792 |
| 75 | ESSA | PT ESSA Industries Indonesia Tbk | 2021 | 92.267.995 | 13.969.192 |
|  |  |  | 2022 | 318.411.149 | 138.841.070 |
|  |  |  | 2023 | 23.004.530 | 34.614.652 |
| 76 | BRMS | PT Bumi Resources Minerals Tbk | 2021 | 3.298.253 | 69.121.800 |
|  |  |  | 2022 | 4.038.670 | 13.655.830 |
|  |  |  | 2023 | 8.689.230 | 17.677.842 |
| 77 | TINS | PT Timah Tbk | 2021 | 4.039.395.000.000 | 1.302.795.000.000 |
|  |  |  | 2022 | 3.114.511.000.000 | 1.041.484.000.000 |
|  |  |  | 2023 | 462.156.000.000 | -449.690.000.000 |
| 78 | ADMR | PT Adaro Minerals Indonesia Tbk | 2021 | 160.167.890 | 155.110.740 |
|  |  |  | 2022 | 479.691.758 | 332.210.510 |
|  |  |  | 2023 | 228.952.390 | 441.021.896 |

***Leverage* (X₃)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NO** | **KODE** | **NAMA PERUSAHAAN** | **TAHUN** | **TOTAL UTANG** | **TOTAL ASET** |
| 1 | ERAA | PT Erajaya Swasembada Tbk | 2021 | 5.233.285.469.000 | 11.372.225.256.000 |
|  |  |  | 2022 | 10.315.832.200.000 | 17.058.217.814.000 |
|  |  |  | 2023 | 12.316.678.087.000 | 20.447.451.702.000 |
| 2 | JSMR | PT Jasa Marga Tbk | 2021 | 80.637.033.000.000 | 101.242.884.000.000 |
|  |  |  | 2022 | 69.313.579.000.000 | 91.139.182.000.000 |
|  |  |  | 2023 | 90.400.783.000.000 | 129.311.989.000.000 |
| 3 | BSDE | PT Bumi Serpong Damai Tbk | 2021 | 30.014.104.525.680 | 61.469.712.165.660 |
|  |  |  | 2022 | 31.362.083.134.160 | 64.999.403.480.790 |
|  |  |  | 2023 | 25.626.062.282.715 | 66.827.648.486.393 |
| 4 | EMTK | PT Elang Mahkota Teknologi Tbk | 2021 | 4.499.644.830.000 | 38.168.511.114.000 |
|  |  |  | 2022 | 8.654.598.826.000 | 44.469.025.417.000 |
|  |  |  | 2023 | 4.519.490.077.000 | 42.891.250.530.000 |
| 5 | SCMA | PT Surya Citra Media Tbk | 2021 | 3.525.242.436.000 | 9.913.440.970.000 |
|  |  |  | 2022 | 3.415.833.630.000 | 10.959.097.127.000 |
|  |  |  | 2023 | 2.569.934.269.000 | 11.052.506.174.000 |
| 6 | TPIA | PT Chandra Asri Pacific Tbk | 2021 | 2.068.888.000 | 4.993.060.000 |
|  |  |  | 2022 | 2.124.397.000 | 4.929.871.000 |
|  |  |  | 2023 | 2.620.552.000 | 5.614.452.000 |
| 7 | MNCN | PT Media Nusantara Citra Tbk | 2021 | 4.407.294.000.000 | 21.369.004.000.000 |
|  |  |  | 2022 | 3.309.394.000.000 | 22.421.559.000.000 |
|  |  |  | 2023 | 1.844.417.000.000 | 22.765.563.000.000 |
| 8 | BMTR | PT Global Mediacom Tbk | 2021 | 20.768.715.000.000 | 34.795.776.000.000 |
|  |  |  | 2022 | 20.976.438.000.000 | 35.912.189.000.000 |
|  |  |  | 2023 | 21.236.860.000.000 | 36.649.896.000.000 |
| 9 | MPMX | PT Mitra Pinasthika Mustika Tbk | 2021 | 3.610.817.000.000 | 9.869.734.000.000 |
|  |  |  | 2022 | 2.702.625.000.000 | 8.889.818.000.000 |
|  |  |  | 2023 | 2.487.113.000.000 | 8.599.026.000.000 |
| 10 | UNVR | PT Unilever Indonesia Tbk | 2021 | 14.747.263.000.000 | 19.068.532.000.000 |
|  |  |  | 2022 | 14.320.858.000.000 | 18.318.114.000.000 |
|  |  |  | 2023 | 13.282.848.000.000 | 16.664.086.000.000 |
| 11 | BBRI | PT Bank Rakyat Indonesia (Persero) Tbk | 2021 | 1.389.362.751.000.000 | 1.678.097.734.000.000 |
|  |  |  | 2022 | 1.566.344.999.000.000 | 1.865.639.010.000.000 |
|  |  |  | 2023 | 1.648.534.888.000.000 | 1.965.007.030.000.000 |
| 12 | CTRA | PT Ciputra Development Tbk | 2021 | 23.697.818.000.000 | 40.668.411.000.000 |
|  |  |  | 2022 | 23.492.628.000.000 | 42.032.616.000.000 |
|  |  |  | 2023 | 21.490.499.000.000 | 44.115.215.000.000 |
| 13 | ACES | PT Ace Hardware Indonesia Tbk | 2021 | 1.708.291.643.000 | 7.189.816.371.430 |
|  |  |  | 2022 | 1.359.402.250.340 | 7.249.254.612.050 |
|  |  |  | 2023 | 1.566.871.579.663 | 7.753.269.368.751 |
| 14 | SIDO | PT Industri Jamu dan Farmasi Sido Muncul Tbk | 2021 | 597.785.000.000 | 4.068.970.000.000 |
|  |  |  | 2022 | 575.974.000.000 | 4.081.442.000.000 |
|  |  |  | 2023 | 504.765.000.000 | 3.890.706.000.000 |
| 15 | ASSA | PT Adi Sarana Armada Tbk | 2021 | 4.511.736.106.800 | 6.031.946.733.670 |
|  |  |  | 2022 | 5.650.831.547.430 | 7.268.436.910.720 |
|  |  |  | 2023 | 5.387.003.153.350 | 7.249.800.968.630 |
| 16 | PWON | PT Pakuwon jati Tbk | 2021 | 12.819.375.599.000 | 28.866.081.129.000 |
|  |  |  | 2022 | 13.294.552.521.000 | 30.602.179.916.000 |
|  |  |  | 2023 | 9.915.452.617.000 | 32.710.786.983.000 |
| 17 | MAPI | PT Mitra Adiperkasa Tbk | 2021 | 10.907.968.000.000 | 16.783.042.000.000 |
|  |  |  | 2022 | 12.869.993.000.000 | 20.968.046.000.000 |
|  |  |  | 2023 | 15.105.159.000.000 | 27.516.859.000.000 |
| 18 | GOTO | PT GoTo Gojek Tokopedia Tbk | 2021 | 7.594.486.000.000 | 155.137.033.000.000 |
|  |  |  | 2022 | 16.493.226.000.000 | 139.216.570.000.000 |
|  |  |  | 2023 | 18.377.256.000.000 | 54.097.256.000.000 |
| 19 | BBNI | PT Bank Negara Indonesia (Persero) Tbk | 2021 | 841.099.320.000.000 | 964.837.692.000.000 |
|  |  |  | 2022 | 894.021.153.000.000 | 1.029.836.868.000.000 |
|  |  |  | 2023 | 931.931.466.000.000 | 1.086.663.986.000.000 |
| 20 | BBCA | PT Bank Central Asia Tbk | 2021 | 1.025.495.746.000.000 | 1.228.344.680.000.000 |
|  |  |  | 2022 | 1.093.550.019.000.000 | 1.314.731.674.000.000 |
|  |  |  | 2023 | 1.165.569.417.000.000 | 1.408.107.010.000.000 |
| 21 | SMDR | PT Samudera Indonesia Tbk | 2021 | 565.021.300 | 829.181.220 |
|  |  |  | 2022 | 710.002.590 | 1.153.416.010 |
|  |  |  | 2023 | 739.814.680 | 1.211.688.740 |
| 22 | BBTN | PT Bank Tabungan Negara (Persero) Tbk | 2021 | 350.461.664.000.000 | 371.868.311.000.000 |
|  |  |  | 2022 | 376.238.958.000.000 | 402.148.312.000.000 |
|  |  |  | 2023 | 408.270.584.000.000 | 438.749.736.000.000 |
| 23 | TBIG | PT Tower Bersama Infrastructure Tbk | 2021 | 32.597.654.000.000 | 41.870.435.000.000 |
|  |  |  | 2022 | 32.810.533.000.000 | 43.139.968.000.000 |
|  |  |  | 2023 | 34.605.439.000.000 | 46.966.466.000.000 |
| 24 | BRPT | PT Barito Pacifik Tbk | 2021 | 7.493.494.000 | 9.241.551.000 |
|  |  |  | 2022 | 7.668.304.000 | 9.248.254.000 |
|  |  |  | 2023 | 6.037.737.000 | 10.149.666.000 |
| 25 | PGAS | PT Perusahaan Gas Negara Tbk | 2021 | 4.985.599.000 | 7.510.948.900 |
|  |  |  | 2022 | 4.560.662.710 | 7.194.859.980 |
|  |  |  | 2023 | 3.058.835.090 | 6.599.238.469 |
| 26 | AGRO | PT Bank Raya Indonesia Tbk | 2021 | 14.408.859.476.000 | 16.866.522.655.000 |
|  |  |  | 2022 | 10.509.687.783.000 | 13.898.775.065.000 |
|  |  |  | 2023 | 9.020.392.264.000 | 12.440.642.239.000 |
| 27 | BFIN | PT BFI Finance Indonesia Tbk | 2021 | 8.205.513.000.000 | 15.635.739.000.000 |
|  |  |  | 2022 | 13.174.511.000.000 | 21.929.634.000.000 |
|  |  |  | 2023 | 14.491.639.000.000 | 23.991.435.000.000 |
| 28 | MIKA | PT Mitra Keluarga Karyasehat Tbk | 2021 | 935.827.261.183 | 6.860.971.097.854 |
|  |  |  | 2022 | 1.494.328.876.850 | 6.918.090.957.190 |
|  |  |  | 2023 | 741.059.280.418 | 7.340.842.527.691 |
| 29 | SMRA | PT Summarecon Agung Tbk | 2021 | 17.388.548.808.000 | 26.049.716.678.000 |
|  |  |  | 2022 | 19.236.168.888.000 | 28.433.574.878.000 |
|  |  |  | 2023 | 18.865.313.214.000 | 31.168.375.086.000 |
| 30 | AVIA | PT Avia Avian Tbk | 2021 | 1.461.571.218.090 | 10.873.760.236.580 |
|  |  |  | 2022 | 1.222.016.000.000 | 10.792.122.000.000 |
|  |  |  | 2023 | 1.245.498.000.000 | 11.166.987.000.000 |
| 31 | AKRA | PT AKR Corporindo Tbk | 2021 | 12.209.620.623.000 | 23.508.585.736.000 |
|  |  |  | 2022 | 16.218.745.349.000 | 27.187.608.036.000 |
|  |  |  | 2023 | 16.211.665.604.000 | 30.254.623.117.000 |
| 32 | TOWR | PT Sarana Menara Nusantara Tbk | 2021 | 53.766.654.000.000 | 65.828.670.000.000 |
|  |  |  | 2022 | 51.224.568.000.000 | 65.625.136.000.000 |
|  |  |  | 2023 | 51.907.282.000.000 | 68.418.946.000.000 |
| 33 | BRIS | PT Bank Syariah Indonesia Tbk | 2021 | 240.275.147.000.000 | 265.289.081.000.000 |
|  |  |  | 2022 | 272.221.828.000.000 | 305.727.438.000.000 |
|  |  |  | 2023 | 314.885.003.000.000 | 353.624.124.000.000 |
| 34 | TLKM | PT Telkom Indonesia (Persero) Tbk | 2021 | 155.538.000.000.000 | 277.184.000.000.000 |
|  |  |  | 2022 | 145.934.000.000.000 | 275.192.000.000.000 |
|  |  |  | 2023 | 130.357.000.000.000 | 286.592.000.000.000 |
| 35 | INKP | PT Indah Kiat Pulp & Paper Tbk | 2021 | 4.220.246.000 | 8.978.445.000 |
|  |  |  | 2022 | 4.036.020.000 | 9.640.721.000 |
|  |  |  | 2023 | 4.125.086.000 | 10.125.138.000 |
| 36 | WIFI | PT Solusi Sinergi Digital Tbk | 2021 | 382.670.337.220 | 896.309.450.880 |
|  |  |  | 2022 | 797.418.529.870 | 1.407.734.393.790 |
|  |  |  | 2023 | 895.802.446.160 | 1.529.929.143.070 |
| 37 | PNLF | PT Panin Financial Tbk | 2021 | 4.429.768.000.000 | 33.192.581.000.000 |
|  |  |  | 2022 | 6.006.238.000.000 | 33.868.608.000.000 |
|  |  |  | 2023 | 6.119.186.000.000 | 35.462.521.000.000 |
| 38 | BMRI | PT Bank Mandiri (Persero) Tbk | 2021 | 1.503.499.846.000.000 | 1.725.611.128.000.000 |
|  |  |  | 2022 | 1.762.865.901.000.000 | 1.992.544.687.000.000 |
|  |  |  | 2023 | 1.886.724.487.000.000 | 2.174.219.449.000.000 |
| 39 | EXCL | PT XL Axiata Tbk | 2021 | 52.664.537.000.000 | 72.753.282.000.000 |
|  |  |  | 2022 | 61.634.634.000.000 | 87.277.780.000.000 |
|  |  |  | 2023 | 61.183.308.000.000 | 87.688.084.000.000 |
| 40 | BTPS | PT Bank BTPN Syariah Tbk | 2021 | 11.448.956.000.000 | 18.543.856.000.000 |
|  |  |  | 2022 | 12.757.021.000.000 | 21.161.976.000.000 |
|  |  |  | 2023 | 12.658.233.000.000 | 21.435.366.000.000 |
| 41 | OMED | PT Jayamas Medica Industri Tbk | 2021 | 501.997.638.950 | 1.726.399.771.840 |
|  |  |  | 2022 | 462.951.213.660 | 2.507.318.880.540 |
|  |  |  | 2023 | 333.849.252.950 | 2.464.443.722.740 |
| 42 | BUKA | PT Bukalapak.com Tbk | 2021 | 3.119.931.208.000 | 26.615.549.957.000 |
|  |  |  | 2022 | 918.986.767.000 | 27.406.404.823.000 |
|  |  |  | 2023 | 792.029.012.000 | 26.124.777.128.000 |
| 43 | SRTG | PT Saratoga Investama Sedaya Tbk | 2021 | 5.157.792.000.000 | 61.151.527.000.000 |
|  |  |  | 2022 | 3.955.617.000.000 | 63.771.150.000.000 |
|  |  |  | 2023 | 2.156.896.000.000 | 50.945.120.000.000 |
| 44 | MEDC | PT Medco Energi Internasional Tbk | 2021 | 4.454.547.678 | 5.683.884.139 |
|  |  |  | 2022 | 5.374.645.820 | 6.931.905.830 |
|  |  |  | 2023 | 5.044.450.550 | 6.833.320.760 |
| 45 | WIKA | PT Wijaya Karya (Pesero) Tbk | 2021 | 51.950.716.634.000 | 69.385.794.346.000 |
|  |  |  | 2022 | 62.105.791.684.000 | 75.069.604.222.000 |
|  |  |  | 2023 | 56.409.622.846.000 | 65.981.235.888.000 |
| 46 | INTP | PT Indocement Tunggal Prakarsa Tbk | 2021 | 5.515.150.000.000 | 26.136.114.000.000 |
|  |  |  | 2022 | 6.139.263.000.000 | 25.706.169.000.000 |
|  |  |  | 2023 | 8.680.134.000.000 | 29.649.645.000.000 |
| 47 | TKIM | PT Pabrik Kertas Tjiwi Kimia Tbk | 2021 | 1.405.896.000 | 3.161.834.000 |
|  |  |  | 2022 | 1.326.532.000 | 3.545.180.000 |
|  |  |  | 2023 | 1.224.350.000 | 3.609.918.000 |
| 48 | ELSA | PT Elnusa Tbk | 2021 | 3.458.332.000.000 | 7.234.857.000.000 |
|  |  |  | 2022 | 4.720.464.000.000 | 8.836.089.000.000 |
|  |  |  | 2023 | 5.185.414.000.000 | 9.601.482.000.000 |
| 49 | MYOR | PT Mayora Indah Tbk | 2021 | 8.798.946.115.140 | 19.917.653.265.530 |
|  |  |  | 2022 | 9.647.760.094.770 | 22.276.160.695.410 |
|  |  |  | 2023 | 8.588.315.775.736 | 23.870.404.962.472 |
| 50 | HMSP | PT Hanjaya Mandala Sampoerna Tbk | 2021 | 23.899.022.000.000 | 53.090.428.000.000 |
|  |  |  | 2022 | 26.616.824.000.000 | 54.786.992.000.000 |
|  |  |  | 2023 | 25.446.411.000.000 | 55.316.264.000.000 |
| 51 | ARTO | PT Bank Jago Tbk | 2021 | 4.062.967.000.000 | 12.312.422.000.000 |
|  |  |  | 2022 | 8.701.538.000.000 | 16.965.295.000.000 |
|  |  |  | 2023 | 12.939.048.000.000 | 21.295.840.000.000 |
| 52 | SMGR | PT Semen Indonesia (Persero) Tbk | 2021 | 40.349.683.000.000 | 76.504.240.000.000 |
|  |  |  | 2022 | 40.211.798.000.000 | 82.960.012.000.000 |
|  |  |  | 2023 | 34.019.553.000.000 | 81.820.529.000.000 |
| 53 | AMRT | PT Sumber Alfaria Trijaya Tbk | 2021 | 18.703.002.000.000 | 27.493.748.000.000 |
|  |  |  | 2022 | 19.524.739.000.000 | 30.746.266.000.000 |
|  |  |  | 2023 | 18.540.983.000.000 | 34.246.183.000.000 |
| 54 | MDKA | PT Merdeka Copper Gold Tbk | 2021 | 523.026.230 | 1.278.592.660 |
|  |  |  | 2022 | 2.873.475.930 | 3.876.665.740 |
|  |  |  | 2023 | 2.200.203.593 | 4.964.258.915 |
| 55 | ISAT | PT Indosat Tbk | 2021 | 54.216.693.000.000 | 63.397.148.000.000 |
|  |  |  | 2022 | 85.314.350.000.000 | 113.657.346.000.000 |
|  |  |  | 2023 | 81.013.457.000.000 | 114.722.249.000.000 |
| 56 | ASII | PT Astra Internasional Tbk | 2021 | 195.258.000.000.000 | 367.311.000.000.000 |
|  |  |  | 2022 | 221.155.000.000.000 | 413.297.000.000.000 |
|  |  |  | 2023 | 195.261.000.000.000 | 445.679.000.000.000 |
| 57 | PTBA | PT Bukit Asam Tbk | 2021 | 12.064.038.000.000 | 36.123.703.000.000 |
|  |  |  | 2022 | 16.654.139.000.000 | 45.359.207.000.000 |
|  |  |  | 2023 | 17.201.993.000.000 | 38.765.189.000.000 |
| 58 | HEAL | PT Medikaloka Hermina Tbk | 2021 | 4.317.059.000.000 | 7.586.159.000.000 |
|  |  |  | 2022 | 4.150.661.000.000 | 7.591.485.000.000 |
|  |  |  | 2023 | 3.604.325.000.000 | 8.802.651.000.000 |
| 59 | BBKP | PT Bank KB Bukopin Tbk | 2021 | 76.009.770.000.000 | 89.215.674.000.000 |
|  |  |  | 2022 | 78.773.919.000.000 | 89.995.352.000.000 |
|  |  |  | 2023 | 67.119.645.000.000 | 83.893.850.000.000 |
| 60 | KLBF | PT Kalbe Farma Tbk | 2021 | 6.087.108.913.660 | 25.666.635.156.270 |
|  |  |  | 2022 | 6.856.095.054.160 | 27.241.313.025.670 |
|  |  |  | 2023 | 3.937.546.172.108 | 27.057.568.182.232 |
| 61 | INCO | PT Vale Indonesia Tbk | 2021 | 318.377.000 | 2.472.828.000 |
|  |  |  | 2022 | 303.346.000 | 2.658.116.000 |
|  |  |  | 2023 | 361.462.000 | 2.925.999.000 |
| 62 | INDY | PT Indika Energy Tbk | 2021 | 2.928.078.570 | 3.691.477.100 |
|  |  |  | 2022 | 2.404.588.350 | 3.593.872.040 |
|  |  |  | 2023 | 1.735.964.940 | 3.113.102.390 |
| 63 | RAJA | PT Rukun Raharja Tbk | 2021 | 120.468.896 | 245.586.152 |
|  |  |  | 2022 | 151.895.940 | 260.504.580 |
|  |  |  | 2023 | 174.105.842 | 328.648.128 |
| 64 | INDF | PT Indofood Sukses Makmur Tbk | 2021 | 131.091.466.000.000 | 179.356.193.000.000 |
|  |  |  | 2022 | 126.589.464.000.000 | 180.433.300.000.000 |
|  |  |  | 2023 | 86.123.066.000.000 | 186.587.957.000.000 |
| 65 | UNTR | PT United Tractors Tbk | 2021 | 44.001.433.000.000 | 112.561.356.000.000 |
|  |  |  | 2022 | 55.780.099.000.000 | 140.478.220.000.000 |
|  |  |  | 2023 | 69.992.685.000.000 | 154.028.248.000.000 |
| 66 | ANTM | PT Aneka Tambang Tbk | 2021 | 12.079.056.000.000 | 32.916.154.000.000 |
|  |  |  | 2022 | 9.925.211.000.000 | 33.637.271.000.000 |
|  |  |  | 2023 | 11.685.659.000.000 | 42.851.329.000.000 |
| 67 | CPIN | PT Charoen Pokphand Indonesia Tbk | 2021 | 10.310.763.000.000 | 35.445.051.000.000 |
|  |  |  | 2022 | 13.537.072.000.000 | 39.847.545.000.000 |
|  |  |  | 2023 | 13.942.042.000.000 | 40.970.800.000.000 |
| 68 | JPFA | PT JAPFA Comfeed Indonesia Tbk | 2021 | 16.356.272.000.000 | 28.589.656.000.000 |
|  |  |  | 2022 | 19.942.842.000.000 | 32.690.887.000.000 |
|  |  |  | 2023 | 19.942.219.000.000 | 34.109.431.000.000 |
| 69 | GGRM | PT Gudang Garam Tbk | 2021 | 30.676.161.000.000 | 89.964.369.000.000 |
|  |  |  | 2022 | 30.706.720.000.000 | 88.562.617.000.000 |
|  |  |  | 2023 | 31.587.980.000.000 | 92.450.823.000.000 |
| 70 | ICBP | PT Indofood CBP Sukses Makmur Tbk | 2021 | 84.184.725.000.000 | 118.066.628.000.000 |
|  |  |  | 2022 | 78.787.025.000.000 | 115.305.536.000.000 |
|  |  |  | 2023 | 57.163.043.000.000 | 119.267.076.000.000 |
| 71 | ADRO | PT Adaro Energy Indonesia Tbk | 2021 | 3.450.156.000 | 7.586.936.000 |
|  |  |  | 2022 | 4.757.707.000 | 10.782.307.000 |
|  |  |  | 2023 | 3.063.961.000 | 10.472.711.000 |
| 72 | HRUM | PT Harum Energy Tbk | 2021 | 405.656.860 | 874.621.600 |
|  |  |  | 2022 | 544.477.220 | 1.278.805.860 |
|  |  |  | 2023 | 458.386.742 | 1.633.107.192 |
| 73 | ITMG | PT Indo Tambangraya Megah Tbk | 2021 | 456.933.000 | 1.666.239.000 |
|  |  |  | 2022 | 685.119.000 | 2.640.177.000 |
|  |  |  | 2023 | 399.307.000 | 2.187.847.000 |
| 74 | ENRG | PT Energi Mega Persada Tbk | 2021 | 541.518.920 | 1.063.575.850 |
|  |  |  | 2022 | 606.321.220 | 1.194.330.410 |
|  |  |  | 2023 | 783.652.104 | 1.368.757.121 |
| 75 | ESSA | PT ESSA Industries Indonesia Tbk | 2021 | 508.511.713 | 809.293.023 |
|  |  |  | 2022 | 478.909.610 | 831.295.170 |
|  |  |  | 2023 | 197.698.606 | 695.442.247 |
| 76 | BRMS | PT Bumi Resources Minerals Tbk | 2021 | -157.528.210 | 588.143.370 |
|  |  |  | 2022 | -106.750.930 | 980.443.930 |
|  |  |  | 2023 | -82.395.330 | 1.080.234.250 |
| 77 | TINS | PT Timah Tbk | 2021 | 8.382.764.000.000 | 14.690.989.000.000 |
|  |  |  | 2022 | 6.025.347.000.000 | 13.066.976.000.000 |
|  |  |  | 2023 | 6.610.928.000.000 | 12.853.277.000.000 |
| 78 | ADMR | PT Adaro Minerals Indonesia Tbk | 2021 | 763.518.910 | 965.702.530 |
|  |  |  | 2022 | 752.120.890 | 1.286.624.760 |
|  |  |  | 2023 | 657.370.421 | 1.695.419.616 |

**Kinerja Keuangan (Y)**

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| --- | --- | --- | --- | --- | --- |
| **NO** | **KODE** | **NAMA PERUSAHAAN** | **TAHUN** | **LABA BERSIH SETELAH PAJAK** | **TOTAL ASET** |
| 1 | ERAA | PT Erajaya Swasembada Tbk | 2021 | 1.012.375.634.000 | 11.372.225.256.000 |
|  |  |  | 2022 | 1.012.872.953.000 | 17.058.217.814.000 |
|  |  |  | 2023 | 826.049.833.000 | 20.447.451.702.000 |
| 2 | JSMR | PT Jasa Marga Tbk | 2021 | 1.615.281.000.000 | 101.242.884.000.000 |
|  |  |  | 2022 | 2.746.884.000.000 | 91.139.182.000.000 |
|  |  |  | 2023 | 6.793.551.000.000 | 129.311.989.000.000 |
| 3 | BSDE | PT Bumi Serpong Damai Tbk | 2021 | 1.348.623.038.140 | 61.469.712.165.660 |
|  |  |  | 2022 | 2.433.146.905.390 | 64.999.403.480.790 |
|  |  |  | 2023 | 1.945.467.441.301 | 66.827.648.486.393 |
| 4 | EMTK | PT Elang Mahkota Teknologi Tbk | 2021 | 5.659.161.112.000 | 38.168.511.114.000 |
|  |  |  | 2022 | 5.444.009.955.000 | 44.469.025.417.000 |
|  |  |  | 2023 | -140.770.151.000 | 42.891.250.530.000 |
| 5 | SCMA | PT Surya Citra Media Tbk | 2021 | 1.347.464.222.000 | 9.913.440.970.000 |
|  |  |  | 2022 | 846.360.601.000 | 10.959.097.127.000 |
|  |  |  | 2023 | 334.608.874.000 | 11.052.506.174.000 |
| 6 | TPIA | PT Chandra Asri Pacific Tbk | 2021 | 152.121.000 | 4.993.060.000 |
|  |  |  | 2022 | -149.538.000 | 4.929.871.000 |
|  |  |  | 2023 | -33.576.000 | 5.614.452.000 |
| 7 | MNCN | PT Media Nusantara Citra Tbk | 2021 | 2.377.382.000.000 | 21.369.004.000.000 |
|  |  |  | 2022 | 2.056.400.000.000 | 22.421.559.000.000 |
|  |  |  | 2023 | 1.032.715.000.000 | 22.765.563.000.000 |
| 8 | BMTR | PT Global Mediacom Tbk | 2021 | 1.389.130.000.000 | 34.795.776.000.000 |
|  |  |  | 2022 | 1.177.370.000.000 | 35.912.189.000.000 |
|  |  |  | 2023 | 818.122.000.000 | 36.649.896.000.000 |
| 9 | MPMX | PT Mitra Pinasthika Mustika Tbk | 2021 | 411.735.000.000 | 9.869.734.000.000 |
|  |  |  | 2022 | 661.732.000.000 | 8.889.818.000.000 |
|  |  |  | 2023 | 525.621.000.000 | 8.599.026.000.000 |
| 10 | UNVR | PT Unilever Indonesia Tbk | 2021 | 5.758.148.000.000 | 19.068.532.000.000 |
|  |  |  | 2022 | 5.364.761.000.000 | 18.318.114.000.000 |
|  |  |  | 2023 | 4.800.940.000.000 | 16.664.086.000.000 |
| 11 | BBRI | PT Bank Rakyat Indonesia (Persero) Tbk | 2021 | 31.066.592.000.000 | 1.678.097.734.000.000 |
|  |  |  | 2022 | 51.170.312.000.000 | 1.865.639.010.000.000 |
|  |  |  | 2023 | 60.099.863.000.000 | 1.965.007.030.000.000 |
| 12 | CTRA | PT Ciputra Development Tbk | 2021 | 1.735.329.000.000 | 40.668.411.000.000 |
|  |  |  | 2022 | 1.863.355.000.000 | 42.032.616.000.000 |
|  |  |  | 2023 | 1.846.087.000.000 | 44.115.215.000.000 |
| 13 | ACES | PT Ace Hardware Indonesia Tbk | 2021 | 704.384.331.760 | 7.189.816.371.430 |
|  |  |  | 2022 | 664.342.863.390 | 7.249.254.612.050 |
|  |  |  | 2023 | 763.507.487.621 | 7.753.269.368.751 |
| 14 | SIDO | PT Industri Jamu dan Farmasi Sido Muncul Tbk | 2021 | 1.260.898.000.000 | 4.068.970.000.000 |
|  |  |  | 2022 | 1.104.714.000.000 | 4.081.442.000.000 |
|  |  |  | 2023 | 950.648.000.000 | 3.890.706.000.000 |
| 15 | ASSA | PT Adi Sarana Armada Tbk | 2021 | 142.627.862.500 | 6.031.946.733.670 |
|  |  |  | 2022 | 103.020.487.340 | 7.268.436.910.720 |
|  |  |  | 2023 | 90.010.784.905 | 7.249.800.968.630 |
| 16 | PWON | PT Pakuwon jati Tbk | 2021 | 1.382.548.068.000 | 28.866.081.129.000 |
|  |  |  | 2022 | 1.538.835.030.000 | 30.602.179.916.000 |
|  |  |  | 2023 | 2.105.210.332.000 | 32.710.786.983.000 |
| 17 | MAPI | PT Mitra Adiperkasa Tbk | 2021 | 438.913.000.000 | 16.783.042.000.000 |
|  |  |  | 2022 | 2.109.640.000.000 | 20.968.046.000.000 |
|  |  |  | 2023 | 1.893.549.000.000 | 27.516.859.000.000 |
| 18 | GOTO | PT GoTo Gojek Tokopedia Tbk | 2021 | -21.390.932.000.000 | 155.137.033.000.000 |
|  |  |  | 2022 | -39.571.161.000.000 | 139.216.570.000.000 |
|  |  |  | 2023 | -90.395.629.000.000 | 54.097.256.000.000 |
| 19 | BBNI | PT Bank Negara Indonesia (Persero) Tbk | 2021 | 10.898.518.000.000 | 964.837.692.000.000 |
|  |  |  | 2022 | 18.312.054.000.000 | 1.029.836.868.000.000 |
|  |  |  | 2023 | 20.909.476.000.000 | 1.086.663.986.000.000 |
| 20 | BBCA | PT Bank Central Asia Tbk | 2021 | 31.440.000.000.000 | 1.228.344.680.000.000 |
|  |  |  | 2022 | 40.735.722.000.000 | 1.314.731.674.000.000 |
|  |  |  | 2023 | 48.639.122.000.000 | 1.408.107.010.000.000 |
| 21 | SMDR | PT Samudera Indonesia Tbk | 2021 | 93.024.430 | 829.181.220 |
|  |  |  | 2022 | 212.694.880 | 1.153.416.010 |
|  |  |  | 2023 | 104.789.818 | 1.211.688.740 |
| 22 | BBTN | PT Bank Tabungan Negara (Persero) Tbk | 2021 | 2.376.227.000.000 | 371.868.311.000.000 |
|  |  |  | 2022 | 3.045.073.000.000 | 402.148.312.000.000 |
|  |  |  | 2023 | 3.500.988.000.000 | 438.749.736.000.000 |
| 23 | TBIG | PT Tower Bersama Infrastructure Tbk | 2021 | 1.548.975.000.000 | 41.870.435.000.000 |
|  |  |  | 2022 | 1.637.579.000.000 | 43.139.968.000.000 |
|  |  |  | 2023 | 1.560.307.000.000 | 46.966.466.000.000 |
| 24 | BRPT | PT Barito Pacifik Tbk | 2021 | 109.115.000 | 9.241.551.000 |
|  |  |  | 2022 | 1.759.000 | 9.248.254.000 |
|  |  |  | 2023 | 26.116.000 | 10.149.666.000 |
| 25 | PGAS | PT Perusahaan Gas Negara Tbk | 2021 | 303.823.870 | 7.510.948.900 |
|  |  |  | 2022 | 326.239.700 | 7.194.859.980 |
|  |  |  | 2023 | 278.091.179 | 6.599.238.469 |
| 26 | AGRO | PT Bank Raya Indonesia Tbk | 2021 | -3.045.701.407.000 | 16.866.522.655.000 |
|  |  |  | 2022 | 11.460.505.000 | 13.898.775.065.000 |
|  |  |  | 2023 | 24.351.039.000 | 12.440.642.239.000 |
| 27 | BFIN | PT BFI Finance Indonesia Tbk | 2021 | 1.131.338.000.000 | 15.635.739.000.000 |
|  |  |  | 2022 | 1.806.680.000.000 | 21.929.634.000.000 |
|  |  |  | 2023 | 1.643.888.000.000 | 23.991.435.000.000 |
| 28 | MIKA | PT Mitra Keluarga Karyasehat Tbk | 2021 | 1.228.824.616.846 | 6.860.971.097.854 |
|  |  |  | 2022 | 1.007.991.642.640 | 6.918.090.957.190 |
|  |  |  | 2023 | 916.130.678.388 | 7.340.842.527.691 |
| 29 | SMRA | PT Summarecon Agung Tbk | 2021 | 323.708.801.000 | 26.049.716.678.000 |
|  |  |  | 2022 | 625.377.316.000 | 28.433.574.878.000 |
|  |  |  | 2023 | 765.969.994.000 | 31.168.375.086.000 |
| 30 | AVIA | PT Avia Avian Tbk | 2021 | 1.434.613.588.930 | 10.873.760.236.580 |
|  |  |  | 2022 | 1.400.561.000.000 | 10.792.122.000.000 |
|  |  |  | 2023 | 1.642.166.000.000 | 11.166.987.000.000 |
| 31 | AKRA | PT AKR Corporindo Tbk | 2021 | 1.111.613.585.000 | 23.508.585.736.000 |
|  |  |  | 2022 | 2.403.334.889.000 | 27.187.608.036.000 |
|  |  |  | 2023 | 2.780.249.511.000 | 30.254.623.117.000 |
| 32 | TOWR | PT Sarana Menara Nusantara Tbk | 2021 | 3.427.375.000.000 | 65.828.670.000.000 |
|  |  |  | 2022 | 3.442.025.000.000 | 65.625.136.000.000 |
|  |  |  | 2023 | 3.253.097.000.000 | 68.418.946.000.000 |
| 33 | BRIS | PT Bank Syariah Indonesia Tbk | 2021 | 3.028.205.000.000 | 265.289.081.000.000 |
|  |  |  | 2022 | 4.260.182.000.000 | 305.727.438.000.000 |
|  |  |  | 2023 | 5.703.743.000.000 | 353.624.124.000.000 |
| 34 | TLKM | PT Telkom Indonesia (Persero) Tbk | 2021 | 24.760.000.000.000 | 277.184.000.000.000 |
|  |  |  | 2022 | 20.753.000.000.000 | 275.192.000.000.000 |
|  |  |  | 2023 | 24.427.000.000.000 | 286.592.000.000.000 |
| 35 | INKP | PT Indah Kiat Pulp & Paper Tbk | 2021 | 527.079.000 | 8.978.445.000 |
|  |  |  | 2022 | 857.513.000 | 9.640.721.000 |
|  |  |  | 2023 | 411.462.000 | 10.125.138.000 |
| 36 | WIFI | PT Solusi Sinergi Digital Tbk | 2021 | 25.819.298.320 | 896.309.450.880 |
|  |  |  | 2022 | 58.489.834.450 | 1.407.734.393.790 |
|  |  |  | 2023 | 14.098.674.160 | 1.529.929.143.070 |
| 37 | PNLF | PT Panin Financial Tbk | 2021 | 1.327.813.000.000 | 33.192.581.000.000 |
|  |  |  | 2022 | 1.798.290.000.000 | 33.868.608.000.000 |
|  |  |  | 2023 | 1.839.132.000.000 | 35.462.521.000.000 |
| 38 | BMRI | PT Bank Mandiri (Persero) Tbk | 2021 | 28.028.155.000.000 | 1.725.611.128.000.000 |
|  |  |  | 2022 | 41.170.637.000.000 | 1.992.544.687.000.000 |
|  |  |  | 2023 | 55.060.057.000.000 | 2.174.219.449.000.000 |
| 39 | EXCL | PT XL Axiata Tbk | 2021 | 1.287.807.000.000 | 72.753.282.000.000 |
|  |  |  | 2022 | 1.109.440.000.000 | 87.277.780.000.000 |
|  |  |  | 2023 | 1.271.113.000.000 | 87.688.084.000.000 |
| 40 | BTPS | PT Bank BTPN Syariah Tbk | 2021 | 1.465.005.000.000 | 18.543.856.000.000 |
|  |  |  | 2022 | 1.779.543.000.000 | 21.161.976.000.000 |
|  |  |  | 2023 | 1.779.543.000.000 | 21.435.366.000.000 |
| 41 | OMED | PT Jayamas Medica Industri Tbk | 2021 | 562.692.455.130 | 1.726.399.771.840 |
|  |  |  | 2022 | 285.781.929.130 | 2.507.318.880.540 |
|  |  |  | 2023 | 71.771.691.320 | 2.464.443.722.740 |
| 42 | BUKA | PT Bukalapak.com Tbk | 2021 | -1.672.959.343.000 | 26.615.549.957.000 |
|  |  |  | 2022 | 1.983.630.005.000 | 27.406.404.823.000 |
|  |  |  | 2023 | -1.365.356.038.000 | 26.124.777.128.000 |
| 43 | SRTG | PT Saratoga Investama Sedaya Tbk | 2021 | 24.889.900.000.000 | 61.151.527.000.000 |
|  |  |  | 2022 | 4.616.367.000.000 | 63.771.150.000.000 |
|  |  |  | 2023 | -10.149.771.000.000 | 50.945.120.000.000 |
| 44 | MEDC | PT Medco Energi Internasional Tbk | 2021 | 47.019.404 | 5.683.884.139 |
|  |  |  | 2022 | 530.882.680 | 6.931.905.830 |
|  |  |  | 2023 | 372.323.702 | 6.833.320.760 |
| 45 | WIKA | PT Wijaya Karya (Pesero) Tbk | 2021 | 117.666.931.000 | 69.385.794.346.000 |
|  |  |  | 2022 | -59.596.186.000 | 75.069.604.222.000 |
|  |  |  | 2023 | -7.128.264.152.000 | 65.981.235.888.000 |
| 46 | INTP | PT Indocement Tunggal Prakarsa Tbk | 2021 | 1.788.496.000.000 | 26.136.114.000.000 |
|  |  |  | 2022 | 1.842.434.000.000 | 25.706.169.000.000 |
|  |  |  | 2023 | 1.950.266.000.000 | 29.649.645.000.000 |
| 47 | TKIM | PT Pabrik Kertas Tjiwi Kimia Tbk | 2021 | 249.006.000 | 3.161.834.000 |
|  |  |  | 2022 | 463.345.000 | 3.545.180.000 |
|  |  |  | 2023 | 172.014.000 | 3.609.918.000 |
| 48 | ELSA | PT Elnusa Tbk | 2021 | 108.740.000.000 | 7.234.857.000.000 |
|  |  |  | 2022 | 378.065.000.000 | 8.836.089.000.000 |
|  |  |  | 2023 | 503.129.000.000 | 9.601.482.000.000 |
| 49 | MYOR | PT Mayora Indah Tbk | 2021 | 1.186.598.590.770 | 19.917.653.265.530 |
|  |  |  | 2022 | 1.942.229.752.040 | 22.276.160.695.410 |
|  |  |  | 2023 | 3.193.816.276.615 | 23.870.404.962.472 |
| 50 | HMSP | PT Hanjaya Mandala Sampoerna Tbk | 2021 | 7.137.097.000.000 | 53.090.428.000.000 |
|  |  |  | 2022 | 6.323.744.000.000 | 54.786.992.000.000 |
|  |  |  | 2023 | 8.096.811.000.000 | 55.316.264.000.000 |
| 51 | ARTO | PT Bank Jago Tbk | 2021 | 86.024.000.000 | 12.312.422.000.000 |
|  |  |  | 2022 | 15.913.000.000 | 16.965.295.000.000 |
|  |  |  | 2023 | 72.362.000.000 | 21.295.840.000.000 |
| 52 | SMGR | PT Semen Indonesia (Persero) Tbk | 2021 | 2.021.190.000.000 | 76.504.240.000.000 |
|  |  |  | 2022 | 2.364.836.000.000 | 82.960.012.000.000 |
|  |  |  | 2023 | 2.170.497.000.000 | 81.820.529.000.000 |
| 53 | AMRT | PT Sumber Alfaria Trijaya Tbk | 2021 | 1.950.991.000.000 | 27.493.748.000.000 |
|  |  |  | 2022 | 2.855.248.000.000 | 30.746.266.000.000 |
|  |  |  | 2023 | 3.403.657.000.000 | 34.246.183.000.000 |
| 54 | MDKA | PT Merdeka Copper Gold Tbk | 2021 | 36.138.680 | 1.278.592.660 |
|  |  |  | 2022 | 58.423.200 | 3.876.665.740 |
|  |  |  | 2023 | -20.657.631 | 4.964.258.915 |
| 55 | ISAT | PT Indosat Tbk | 2021 | 6.750.873.000.000 | 63.397.148.000.000 |
|  |  |  | 2022 | 4.723.415.000.000 | 113.657.346.000.000 |
|  |  |  | 2023 | 4.506.392.000.000 | 114.722.249.000.000 |
| 56 | ASII | PT Astra Internasional Tbk | 2021 | 20.196.000.000.000 | 367.311.000.000.000 |
|  |  |  | 2022 | 28.944.000.000.000 | 413.297.000.000.000 |
|  |  |  | 2023 | 33.839.000.000.000 | 445.679.000.000.000 |
| 57 | PTBA | PT Bukit Asam Tbk | 2021 | 7.909.113.000.000 | 36.123.703.000.000 |
|  |  |  | 2022 | 12.567.582.000.000 | 45.359.207.000.000 |
|  |  |  | 2023 | 6.105.856.000.000 | 38.765.189.000.000 |
| 58 | HEAL | PT Medikaloka Hermina Tbk | 2021 | 1.003.126.000.000 | 7.586.159.000.000 |
|  |  |  | 2022 | 298.596.000.000 | 7.591.485.000.000 |
|  |  |  | 2023 | 437.346.000.000 | 8.802.651.000.000 |
| 59 | BBKP | PT Bank KB Bukopin Tbk | 2021 | -2.282.245.000.000 | 89.215.674.000.000 |
|  |  |  | 2022 | -5.027.460.000.000 | 89.995.352.000.000 |
|  |  |  | 2023 | -5.770.995.000.000 | 83.893.850.000.000 |
| 60 | KLBF | PT Kalbe Farma Tbk | 2021 | 3.183.621.310.040 | 25.666.635.156.270 |
|  |  |  | 2022 | 3.382.209.769.020 | 27.241.313.025.670 |
|  |  |  | 2023 | 2.766.748.040.055 | 27.057.568.182.232 |
| 61 | INCO | PT Vale Indonesia Tbk | 2021 | 165.797.000 | 2.472.828.000 |
|  |  |  | 2022 | 200.401.000 | 2.658.116.000 |
|  |  |  | 2023 | 274.334.000 | 2.925.999.000 |
| 62 | INDY | PT Indika Energy Tbk | 2021 | 57.719.500 | 3.691.477.100 |
|  |  |  | 2022 | 452.676.560 | 3.593.872.040 |
|  |  |  | 2023 | 119.683.800 | 3.113.102.390 |
| 63 | RAJA | PT Rukun Raharja Tbk | 2021 | 2.252.268 | 245.586.152 |
|  |  |  | 2022 | 8.821.570 | 260.504.580 |
|  |  |  | 2023 | 25.606.534 | 328.648.128 |
| 64 | INDF | PT Indofood Sukses Makmur Tbk | 2021 | 7.642.197.000.000 | 179.356.193.000.000 |
|  |  |  | 2022 | 6.359.094.000.000 | 180.433.300.000.000 |
|  |  |  | 2023 | 8.147.019.000.000 | 186.587.957.000.000 |
| 65 | UNTR | PT United Tractors Tbk | 2021 | 10.279.683.000.000 | 112.561.356.000.000 |
|  |  |  | 2022 | 21.005.105.000.000 | 140.478.220.000.000 |
|  |  |  | 2023 | 20.611.775.000.000 | 154.028.248.000.000 |
| 66 | ANTM | PT Aneka Tambang Tbk | 2021 | 1.861.743.000.000 | 32.916.154.000.000 |
|  |  |  | 2022 | 3.820.965.000.000 | 33.637.271.000.000 |
|  |  |  | 2023 | 3.077.646.000.000 | 42.851.329.000.000 |
| 67 | CPIN | PT Charoen Pokphand Indonesia Tbk | 2021 | 3.620.961.000.000 | 35.445.051.000.000 |
|  |  |  | 2022 | 2.928.342.000.000 | 39.847.545.000.000 |
|  |  |  | 2023 | 2.318.584.000.000 | 40.970.800.000.000 |
| 68 | JPFA | PT JAPFA Comfeed Indonesia Tbk | 2021 | 2.022.596.000.000 | 28.589.656.000.000 |
|  |  |  | 2022 | 1.419.855.000.000 | 32.690.887.000.000 |
|  |  |  | 2023 | 929.716.000.000 | 34.109.431.000.000 |
| 69 | GGRM | PT Gudang Garam Tbk | 2021 | 5.605.315.000.000 | 89.964.369.000.000 |
|  |  |  | 2022 | 2.779.739.000.000 | 88.562.617.000.000 |
|  |  |  | 2023 | 5.324.514.000.000 | 92.450.823.000.000 |
| 70 | ICBP | PT Indofood CBP Sukses Makmur Tbk | 2021 | 6.388.477.000.000 | 118.066.628.000.000 |
|  |  |  | 2022 | 4.587.367.000.000 | 115.305.536.000.000 |
|  |  |  | 2023 | 6.990.572.000.000 | 119.267.076.000.000 |
| 71 | ADRO | PT Adaro Energy Indonesia Tbk | 2021 | 933.492.000 | 7.586.936.000 |
|  |  |  | 2022 | 2.493.080.000 | 10.782.307.000 |
|  |  |  | 2023 | 1.641.437.000 | 10.472.711.000 |
| 72 | HRUM | PT Harum Energy Tbk | 2021 | 74.136.710 | 874.621.600 |
|  |  |  | 2022 | 301.753.610 | 1.278.805.860 |
|  |  |  | 2023 | 151.044.460 | 1.633.107.192 |
| 73 | ITMG | PT Indo Tambangraya Megah Tbk | 2021 | 475.570.000 | 1.666.239.000 |
|  |  |  | 2022 | 1.200.071.000 | 2.640.177.000 |
|  |  |  | 2023 | 500.331.000 | 2.187.847.000 |
| 74 | ENRG | PT Energi Mega Persada Tbk | 2021 | 40.264.620 | 1.063.575.850 |
|  |  |  | 2022 | 66.752.230 | 1.194.330.410 |
|  |  |  | 2023 | 68.435.792 | 1.368.757.121 |
| 75 | ESSA | PT ESSA Industries Indonesia Tbk | 2021 | 13.969.192 | 809.293.023 |
|  |  |  | 2022 | 138.841.070 | 831.295.170 |
|  |  |  | 2023 | 34.614.652 | 695.442.247 |
| 76 | BRMS | PT Bumi Resources Minerals Tbk | 2021 | 69.121.800 | 588.143.370 |
|  |  |  | 2022 | 13.655.830 | 980.443.930 |
|  |  |  | 2023 | 17.677.842 | 1.080.234.250 |
| 77 | TINS | PT Timah Tbk | 2021 | 1.302.795.000.000 | 14.690.989.000.000 |
|  |  |  | 2022 | 1.041.484.000.000 | 13.066.976.000.000 |
|  |  |  | 2023 | -449.690.000.000 | 12.853.277.000.000 |
| 78 | ADMR | PT Adaro Minerals Indonesia Tbk | 2021 | 155.110.740 | 965.702.530 |
|  |  |  | 2022 | 332.210.510 | 1.286.624.760 |
|  |  |  | 2023 | 441.021.896 | 1.695.419.616 |

|  |  |  |  |  |
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| **NO** | **KODE** | **NAMA PERUSAHAAN** | **TAHUN PENELITIAN** | **TAHUN BERDIRINYA PERUSAHAAN** |
| 1 | ERAA | PT Erajaya Swasembada Tbk | 2021 | 1996 |
|  |  |  | 2022 | 1996 |
|  |  |  | 2023 | 1996 |
| 2 | JSMR | PT Jasa Marga Tbk | 2021 | 1978 |
|  |  |  | 2022 | 1978 |
|  |  |  | 2023 | 1978 |
| 3 | BSDE | PT Bumi Serpong Damai Tbk | 2021 | 1984 |
|  |  |  | 2022 | 1984 |
|  |  |  | 2023 | 1984 |
| 4 | EMTK | PT Elang Mahkota Teknologi Tbk | 2021 | 1983 |
|  |  |  | 2022 | 1983 |
|  |  |  | 2023 | 1983 |
| 5 | SCMA | PT Surya Citra Media Tbk | 2021 | 1999 |
|  |  |  | 2022 | 1999 |
|  |  |  | 2023 | 1999 |
| 6 | TPIA | PT Chandra Asri Pacific Tbk | 2021 | 1984 |
|  |  |  | 2022 | 1984 |
|  |  |  | 2023 | 1984 |
| 7 | MNCN | PT Media Nusantara Citra Tbk | 2021 | 1997 |
|  |  |  | 2022 | 1997 |
|  |  |  | 2023 | 1997 |
| 8 | BMTR | PT Global Mediacom Tbk | 2021 | 1981 |
|  |  |  | 2022 | 1981 |
|  |  |  | 2023 | 1981 |
| 9 | MPMX | PT Mitra Pinasthika Mustika Tbk | 2021 | 1987 |
|  |  |  | 2022 | 1987 |
|  |  |  | 2023 | 1987 |
| 10 | UNVR | PT Unilever Indonesia Tbk | 2021 | 1982 |
|  |  |  | 2022 | 1982 |
|  |  |  | 2023 | 1982 |
| 11 | BBRI | PT Bank Rakyat Indonesia (Persero) Tbk | 2021 | 1894 |
|  |  |  | 2022 | 1894 |
|  |  |  | 2023 | 1894 |
| 12 | CTRA | PT Ciputra Development Tbk | 2021 | 1981 |
|  |  |  | 2022 | 1981 |
|  |  |  | 2023 | 1981 |
| 13 | ACES | PT Ace Hardware Indonesia Tbk | 2021 | 1924 |
|  |  |  | 2022 | 1924 |
|  |  |  | 2023 | 1924 |
| 14 | SIDO | PT Industri Jamu dan Farmasi Sido Muncul Tbk | 2021 | 1975 |
|  |  |  | 2022 | 1975 |
|  |  |  | 2023 | 1975 |
| 15 | ASSA | PT Adi Sarana Armada Tbk | 2021 | 2003 |
|  |  |  | 2022 | 2003 |
|  |  |  | 2023 | 2003 |
| 16 | PWON | PT Pakuwon jati Tbk | 2021 | 1982 |
|  |  |  | 2022 | 1982 |
|  |  |  | 2023 | 1982 |
| 17 | MAPI | PT Mitra Adiperkasa Tbk | 2021 | 1995 |
|  |  |  | 2022 | 1995 |
|  |  |  | 2023 | 1995 |
| 18 | GOTO | PT GoTo Gojek Tokopedia Tbk | 2021 | 2021 |
|  |  |  | 2022 | 2021 |
|  |  |  | 2023 | 2021 |
| 19 | BBNI | PT Bank Negara Indonesia (Persero) Tbk | 2021 | 1946 |
|  |  |  | 2022 | 1946 |
|  |  |  | 2023 | 1946 |
| 20 | BBCA | PT Bank Central Asia Tbk | 2021 | 1957 |
|  |  |  | 2022 | 1957 |
|  |  |  | 2023 | 1957 |
| 21 | SMDR | PT Samudera Indonesia Tbk | 2021 | 1964 |
|  |  |  | 2022 | 1964 |
|  |  |  | 2023 | 1964 |
| 22 | BBTN | PT Bank Tabungan Negara (Persero) Tbk | 2021 | 1897 |
|  |  |  | 2022 | 1897 |
|  |  |  | 2023 | 1897 |
| 23 | TBIG | PT Tower Bersama Infrastructure Tbk | 2021 | 2003 |
|  |  |  | 2022 | 2003 |
|  |  |  | 2023 | 2003 |
| 24 | BRPT | PT Barito Pacifik Tbk | 2021 | 1979 |
|  |  |  | 2022 | 1979 |
|  |  |  | 2023 | 1979 |
| 25 | PGAS | PT Perusahaan Gas Negara Tbk | 2021 | 1965 |
|  |  |  | 2022 | 1965 |
|  |  |  | 2023 | 1965 |
| 26 | AGRO | PT Bank Raya Indonesia Tbk | 2021 | 1988 |
|  |  |  | 2022 | 1988 |
|  |  |  | 2023 | 1988 |
| 27 | BFIN | PT BFI Finance Indonesia Tbk | 2021 | 1982 |
|  |  |  | 2022 | 1982 |
|  |  |  | 2023 | 1982 |
| 28 | MIKA | PT Mitra Keluarga Karyasehat Tbk | 2021 | 1989 |
|  |  |  | 2022 | 1989 |
|  |  |  | 2023 | 1989 |
| 29 | SMRA | PT Summarecon Agung Tbk | 2021 | 1975 |
|  |  |  | 2022 | 1975 |
|  |  |  | 2023 | 1975 |
| 30 | AVIA | PT Avia Avian Tbk | 2021 | 1978 |
|  |  |  | 2022 | 1978 |
|  |  |  | 2023 | 1978 |
| 31 | AKRA | PT AKR Corporindo Tbk | 2021 | 1960 |
|  |  |  | 2022 | 1960 |
|  |  |  | 2023 | 1960 |
| 32 | TOWR | PT Sarana Menara Nusantara Tbk | 2021 | 2008 |
|  |  |  | 2022 | 2008 |
|  |  |  | 2023 | 2008 |
| 33 | BRIS | PT Bank Syariah Indonesia Tbk | 2021 | 2009 |
|  |  |  | 2022 | 2009 |
|  |  |  | 2023 | 2009 |
| 34 | TLKM | PT Telkom Indonesia (Persero) Tbk | 2021 | 1965 |
|  |  |  | 2022 | 1965 |
|  |  |  | 2023 | 1965 |
| 35 | INKP | PT Indah Kiat Pulp & Paper Tbk | 2021 | 1976 |
|  |  |  | 2022 | 1976 |
|  |  |  | 2023 | 1976 |
| 36 | WIFI | PT Solusi Sinergi Digital Tbk | 2021 | 1997 |
|  |  |  | 2022 | 1997 |
|  |  |  | 2023 | 1997 |
| 37 | PNLF | PT Panin Financial Tbk | 2021 | 1974 |
|  |  |  | 2022 | 1974 |
|  |  |  | 2023 | 1974 |
| 38 | BMRI | PT Bank Mandiri (Persero) Tbk | 2021 | 1998 |
|  |  |  | 2022 | 1998 |
|  |  |  | 2023 | 1998 |
| 39 | EXCL | PT XL Axiata Tbk | 2021 | 1996 |
|  |  |  | 2022 | 1996 |
|  |  |  | 2023 | 1996 |
| 40 | BTPS | PT Bank BTPN Syariah Tbk | 2021 | 1991 |
|  |  |  | 2022 | 1991 |
|  |  |  | 2023 | 1991 |
| 41 | OMED | PT Jayamas Medica Industri Tbk | 2021 | 2000 |
|  |  |  | 2022 | 2000 |
|  |  |  | 2023 | 2000 |
| 42 | BUKA | PT Bukalapak.com Tbk | 2021 | 2010 |
|  |  |  | 2022 | 2010 |
|  |  |  | 2023 | 2010 |
| 43 | SRTG | PT Saratoga Investama Sedaya Tbk | 2021 | 1997 |
|  |  |  | 2022 | 1997 |
|  |  |  | 2023 | 1997 |
| 44 | MEDC | PT Medco Energi Internasional Tbk | 2021 | 1980 |
|  |  |  | 2022 | 1980 |
|  |  |  | 2023 | 1980 |
| 45 | WIKA | PT Wijaya Karya (Pesero) Tbk | 2021 | 1960 |
|  |  |  | 2022 | 1960 |
|  |  |  | 2023 | 1960 |
| 46 | INTP | PT Indocement Tunggal Prakarsa Tbk | 2021 | 1989 |
|  |  |  | 2022 | 1989 |
|  |  |  | 2023 | 1989 |
| 47 | TKIM | PT Pabrik Kertas Tjiwi Kimia Tbk | 2021 | 1978 |
|  |  |  | 2022 | 1978 |
|  |  |  | 2023 | 1978 |
| 48 | ELSA | PT Elnusa Tbk | 2021 | 1969 |
|  |  |  | 2022 | 1969 |
|  |  |  | 2023 | 1969 |
| 49 | MYOR | PT Mayora Indah Tbk | 2021 | 1977 |
|  |  |  | 2022 | 1977 |
|  |  |  | 2023 | 1977 |
| 50 | HMSP | PT Hanjaya Mandala Sampoerna Tbk | 2021 | 1913 |
|  |  |  | 2022 | 1913 |
|  |  |  | 2023 | 1913 |
| 51 | ARTO | PT Bank Jago Tbk | 2021 | 1992 |
|  |  |  | 2022 | 1992 |
|  |  |  | 2023 | 1992 |
| 52 | SMGR | PT Semen Indonesia (Persero) Tbk | 2021 | 1957 |
|  |  |  | 2022 | 1957 |
|  |  |  | 2023 | 1957 |
| 53 | AMRT | PT Sumber Alfaria Trijaya Tbk | 2021 | 1989 |
|  |  |  | 2022 | 1989 |
|  |  |  | 2023 | 1989 |
| 54 | MDKA | PT Merdeka Copper Gold Tbk | 2021 | 2012 |
|  |  |  | 2022 | 2012 |
|  |  |  | 2023 | 2012 |
| 55 | ISAT | PT Indosat Tbk | 2021 | 1967 |
|  |  |  | 2022 | 1967 |
|  |  |  | 2023 | 1967 |
| 56 | ASII | PT Astra Internasional Tbk | 2021 | 1957 |
|  |  |  | 2022 | 1957 |
|  |  |  | 2023 | 1957 |
| 57 | PTBA | PT Bukit Asam Tbk | 2021 | 1950 |
|  |  |  | 2022 | 1950 |
|  |  |  | 2023 | 1950 |
| 58 | HEAL | PT Medikaloka Hermina Tbk | 2021 | 1985 |
|  |  |  | 2022 | 1985 |
|  |  |  | 2023 | 1985 |
| 59 | BBKP | PT Bank KB Bukopin Tbk | 2021 | 1970 |
|  |  |  | 2022 | 1970 |
|  |  |  | 2023 | 1970 |
| 60 | KLBF | PT Kalbe Farma Tbk | 2021 | 1966 |
|  |  |  | 2022 | 1966 |
|  |  |  | 2023 | 1966 |
| 61 | INCO | PT Vale Indonesia Tbk | 2021 | 1968 |
|  |  |  | 2022 | 1968 |
|  |  |  | 2023 | 1968 |
| 62 | INDY | PT Indika Energy Tbk | 2021 | 2000 |
|  |  |  | 2022 | 2000 |
|  |  |  | 2023 | 2000 |
| 63 | RAJA | PT Rukun Raharja Tbk | 2021 | 1993 |
|  |  |  | 2022 | 1993 |
|  |  |  | 2023 | 1993 |
| 64 | INDF | PT Indofood Sukses Makmur Tbk | 2021 | 1990 |
|  |  |  | 2022 | 1990 |
|  |  |  | 2023 | 1990 |
| 65 | UNTR | PT United Tractors Tbk | 2021 | 1972 |
|  |  |  | 2022 | 1972 |
|  |  |  | 2023 | 1972 |
| 66 | ANTM | PT Aneka Tambang Tbk | 2021 | 1968 |
|  |  |  | 2022 | 1968 |
|  |  |  | 2023 | 1968 |
| 67 | CPIN | PT Charoen Pokphand Indonesia Tbk | 2021 | 1973 |
|  |  |  | 2022 | 1973 |
|  |  |  | 2023 | 1973 |
| 68 | JPFA | PT JAPFA Comfeed Indonesia Tbk | 2021 | 1971 |
|  |  |  | 2022 | 1971 |
|  |  |  | 2023 | 1971 |
| 69 | GGRM | PT Gudang Garam Tbk | 2021 | 1958 |
|  |  |  | 2022 | 1958 |
|  |  |  | 2023 | 1958 |
| 70 | ICBP | PT Indofood CBP Sukses Makmur Tbk | 2021 | 1982 |
|  |  |  | 2022 | 1982 |
|  |  |  | 2023 | 1982 |
| 71 | ADRO | PT Adaro Energy Indonesia Tbk | 2021 | 1982 |
|  |  |  | 2022 | 1982 |
|  |  |  | 2023 | 1982 |
| 72 | HRUM | PT Harum Energy Tbk | 2021 | 1995 |
|  |  |  | 2022 | 1995 |
|  |  |  | 2023 | 1995 |
| 73 | ITMG | PT Indo Tambangraya Megah Tbk | 2021 | 1987 |
|  |  |  | 2022 | 1987 |
|  |  |  | 2023 | 1987 |
| 74 | ENRG | PT Energi Mega Persada Tbk | 2021 | 2001 |
|  |  |  | 2022 | 2001 |
|  |  |  | 2023 | 2001 |
| 75 | ESSA | PT ESSA Industries Indonesia Tbk | 2021 | 2006 |
|  |  |  | 2022 | 2006 |
|  |  |  | 2023 | 2006 |
| 76 | BRMS | PT Bumi Resources Minerals Tbk | 2021 | 2003 |
|  |  |  | 2022 | 2003 |
|  |  |  | 2023 | 2003 |
| 77 | TINS | PT Timah Tbk | 2021 | 1976 |
|  |  |  | 2022 | 1976 |
|  |  |  | 2023 | 1976 |
| 78 | ADMR | PT Adaro Minerals Indonesia Tbk | 2021 | 2007 |
|  |  |  | 2022 | 2007 |
|  |  |  | 2023 | 2007 |

**Usia Perusahaan (Z)**

**Lempiran 3 Data Perhitungan Variabel Penelitian**

**Hasil perhitungan semua variabel dalam penelitian**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **NO** | **KODE PERUSAHAAN** | **TAHUN** | **X1** | **X2** | **X3** | **Z** | **Y** | **X1\*Z** | **X2\*Z** | **X3\*Z** |
| 1 | ERAA | 2021 | 0,9630 | 0,0215 | 0,4602 | 25 | 0,0890 | 24,0741 | 0,5368 | 11,5045 |
|  |  | 2022 | 0,9630 | 0,4219 | 0,6047 | 26 | 0,0594 | 25,0370 | 10,9684 | 15,7233 |
|  |  | 2023 | 1,0000 | 1,2869 | 0,6024 | 27 | 0,0404 | 27,0000 | 34,7464 | 16,2637 |
| 2 | JSMR | 2021 | 1,0000 | 1,7115 | 0,7965 | 43 | 0,0160 | 43,0000 | 73,5953 | 34,2483 |
|  |  | 2022 | 1,0000 | 1,2783 | 0,7605 | 44 | 0,0301 | 44,0000 | 56,2437 | 33,4631 |
|  |  | 2023 | 1,0000 | 0,8513 | 0,6991 | 45 | 0,0525 | 45,0000 | 38,3080 | 31,4591 |
| 3 | BSDE | 2021 | 1,0000 | 2,4512 | 0,4883 | 37 | 0,0219 | 37,0000 | 90,6928 | 18,0662 |
|  |  | 2022 | 1,0000 | 1,2706 | 0,4825 | 38 | 0,0374 | 38,0000 | 48,2841 | 18,3349 |
|  |  | 2023 | 1,0000 | 1,0816 | 0,3835 | 39 | 0,0291 | 39,0000 | 42,1808 | 14,9551 |
| 4 | EMTK | 2021 | 0,3704 | 0,2467 | 0,1179 | 38 | 0,1483 | 14,0741 | 9,3728 | 4,4798 |
|  |  | 2022 | 0,3704 | 0,2887 | 0,1946 | 39 | 0,1224 | 14,4444 | 11,2606 | 7,5902 |
|  |  | 2023 | 0,3704 | 18,9169 | 0,1054 | 40 | -0,0033 | 14,8148 | 756,6768 | 4,2148 |
| 5 | SCMA | 2021 | 0,9259 | 1,3689 | 0,3556 | 22 | 0,1359 | 20,3704 | 30,1160 | 7,8233 |
|  |  | 2022 | 1,0000 | 1,5653 | 0,3117 | 23 | 0,0772 | 23,0000 | 36,0017 | 7,1689 |
|  |  | 2023 | 0,3704 | -1,3821 | 0,2325 | 24 | 0,0303 | 8,8889 | -33,1706 | 5,5805 |
| 6 | TPIA | 2021 | 0,9630 | 2,5533 | 0,4144 | 37 | 0,0305 | 35,6296 | 94,4725 | 15,3311 |
|  |  | 2022 | 1,0000 | -1,4836 | 0,4309 | 38 | -0,0303 | 38,0000 | -56,3767 | 16,3751 |
|  |  | 2023 | 0,3704 | 7,4279 | 0,4668 | 39 | -0,0060 | 14,4444 | 289,6891 | 18,2033 |
| 7 | MNCN | 2021 | 1,0000 | 0,5802 | 0,2062 | 24 | 0,1113 | 24,0000 | 13,9239 | 4,9499 |
|  |  | 2022 | 1,0000 | 1,2938 | 0,1476 | 25 | 0,0917 | 25,0000 | 32,3456 | 3,6900 |
|  |  | 2023 | 1,0000 | 2,5046 | 0,0810 | 26 | 0,0454 | 26,0000 | 65,1203 | 2,1065 |
| 8 | BMTR | 2021 | 1,0000 | 2,9000 | 0,5969 | 40 | 0,0399 | 40,0000 | 116,0012 | 23,8750 |
|  |  | 2022 | 1,0000 | 2,6581 | 0,5841 | 41 | 0,0328 | 41,0000 | 108,9821 | 23,9482 |
|  |  | 2023 | 1,0000 | 0,4844 | 0,5795 | 42 | 0,0223 | 42,0000 | 20,3449 | 24,3370 |
| 9 | MPMX | 2021 | 1,0000 | 1,1350 | 0,3658 | 34 | 0,0417 | 34,0000 | 38,5899 | 12,4388 |
|  |  | 2022 | 1,0000 | 0,8772 | 0,3040 | 35 | 0,0744 | 35,0000 | 30,7030 | 10,6405 |
|  |  | 2023 | 0,3704 | 1,5062 | 0,2892 | 36 | 0,0611 | 13,3333 | 54,2250 | 10,4123 |
| 10 | UNVR | 2021 | 1,0000 | 1,3723 | 0,7734 | 39 | 0,3020 | 39,0000 | 53,5209 | 30,1619 |
|  |  | 2022 | 1,0000 | 1,5026 | 0,7818 | 40 | 0,2929 | 40,0000 | 60,1057 | 31,2715 |
|  |  | 2023 | 1,0000 | 1,3087 | 0,7971 | 41 | 0,2881 | 41,0000 | 53,6573 | 32,6809 |
| 11 | BBRI | 2021 | 1,0000 | -0,2663 | 0,8279 | 127 | 0,0185 | 127,0000 | -33,8213 | 105,1483 |
|  |  | 2022 | 1,0000 | -1,3219 | 0,8396 | 128 | 0,0274 | 128,0000 | -169,1979 | 107,4657 |
|  |  | 2023 | 0,3704 | 0,4708 | 0,8389 | 129 | 0,0306 | 47,7778 | 60,7283 | 108,2240 |
| 12 | CTRA | 2021 | 0,9630 | 2,0891 | 0,5827 | 40 | 0,0427 | 38,5185 | 83,5625 | 23,3083 |
|  |  | 2022 | 0,9630 | 2,0175 | 0,5589 | 41 | 0,0443 | 39,4815 | 82,7180 | 22,9155 |
|  |  | 2023 | 0,9630 | 1,6792 | 0,4871 | 42 | 0,0418 | 40,4444 | 70,5255 | 20,4601 |
| 13 | ACES | 2021 | 1,0000 | 1,8533 | 0,2376 | 97 | 0,0980 | 97,0000 | 179,7688 | 23,0471 |
|  |  | 2022 | 0,9259 | 0,9315 | 0,1875 | 98 | 0,0916 | 90,7407 | 91,2875 | 18,3773 |
|  |  | 2023 | 1,0000 | 1,6038 | 0,2021 | 99 | 0,0985 | 99,0000 | 158,7720 | 20,0071 |
| 14 | SIDO | 2021 | 0,9630 | 0,9512 | 0,1469 | 46 | 0,3099 | 44,2963 | 43,7534 | 6,7580 |
|  |  | 2022 | 1,0000 | 1,0022 | 0,1411 | 47 | 0,2707 | 47,0000 | 47,1031 | 6,6327 |
|  |  | 2023 | 1,0000 | 1,0934 | 0,1297 | 48 | 0,2443 | 48,0000 | 52,4832 | 6,2273 |
| 15 | ASSA | 2021 | 0,9259 | 0,7580 | 0,7480 | 18 | 0,0236 | 16,6667 | 13,6442 | 13,4635 |
|  |  | 2022 | 0,9259 | -1,4196 | 0,7774 | 19 | 0,0142 | 17,5926 | -26,9730 | 14,7715 |
|  |  | 2023 | 0,9259 | -0,5342 | 0,7431 | 20 | 0,0124 | 18,5185 | -10,6849 | 14,8611 |
| 16 | PWON | 2021 | 1,0000 | 1,6192 | 0,4441 | 39 | 0,0479 | 39,0000 | 63,1472 | 17,3198 |
|  |  | 2022 | 0,9630 | 1,7673 | 0,4344 | 40 | 0,0503 | 38,5185 | 70,6917 | 17,3773 |
|  |  | 2023 | 0,9259 | 0,9214 | 0,3031 | 41 | 0,0644 | 37,9630 | 37,7754 | 12,4281 |
| 17 | MAPI | 2021 | 0,9630 | 6,9146 | 0,6499 | 26 | 0,0262 | 25,0370 | 179,7803 | 16,8984 |
|  |  | 2022 | 0,9630 | 1,9410 | 0,6138 | 27 | 0,1006 | 26,0000 | 52,4064 | 16,5724 |
|  |  | 2023 | 1,0000 | 0,0678 | 0,5489 | 28 | 0,0688 | 28,0000 | 1,8971 | 15,3704 |
| 18 | GOTO | 2021 | 0,9630 | 0,6868 | 0,0490 | 0 | -0,1379 | 0,0000 | 0,0000 | 0,0000 |
|  |  | 2022 | 1,0000 | 0,4348 | 0,1185 | 1 | -0,2842 | 1,0000 | 0,4348 | 0,1185 |
|  |  | 2023 | 0,6296 | 0,0503 | 0,3397 | 2 | -1,6710 | 1,2593 | 0,1006 | 0,6794 |
| 19 | BBNI | 2021 | 1,0000 | 0,9660 | 0,8718 | 75 | 0,0113 | 75,0000 | 72,4515 | 65,3814 |
|  |  | 2022 | 1,0000 | -0,7003 | 0,8681 | 76 | 0,0178 | 76,0000 | -53,2199 | 65,9771 |
|  |  | 2023 | 0,9259 | -0,4335 | 0,8576 | 77 | 0,0192 | 71,2963 | -33,3796 | 66,0358 |
| 20 | BBCA | 2021 | 1,0000 | 4,0136 | 0,8349 | 64 | 0,0256 | 64,0000 | 256,8678 | 53,4310 |
|  |  | 2022 | 1,0000 | 0,8292 | 0,8318 | 65 | 0,0310 | 65,0000 | 53,8999 | 54,0648 |
|  |  | 2023 | 1,0000 | 1,2662 | 0,8278 | 66 | 0,0345 | 66,0000 | 83,5689 | 54,6319 |
| 21 | SMDR | 2021 | 1,0000 | 1,6947 | 0,6814 | 57 | 0,1122 | 57,0000 | 96,5980 | 38,8410 |
|  |  | 2022 | 1,0000 | 2,1612 | 0,6156 | 58 | 0,1844 | 58,0000 | 125,3494 | 35,7028 |
|  |  | 2023 | 0,8148 | 1,1567 | 0,6106 | 59 | 0,0865 | 48,0741 | 68,2447 | 36,0233 |
| 22 | BBTN | 2021 | 1,0000 | -1,9036 | 0,9424 | 124 | 0,0064 | 124,0000 | -236,0491 | 116,8619 |
|  |  | 2022 | 1,0000 | -7,4599 | 0,9356 | 125 | 0,0076 | 125,0000 | -932,4930 | 116,9466 |
|  |  | 2023 | 1,0000 | 1,8950 | 0,9305 | 126 | 0,0080 | 126,0000 | 238,7693 | 117,2470 |
| 23 | TBIG | 2021 | 1,0000 | 2,8827 | 0,7785 | 18 | 0,0370 | 18,0000 | 51,8892 | 14,0137 |
|  |  | 2022 | 1,0000 | 2,9369 | 0,7606 | 19 | 0,0380 | 19,0000 | 55,8003 | 14,4506 |
|  |  | 2023 | 0,9630 | 1,7274 | 0,7368 | 20 | 0,0332 | 19,2593 | 34,5474 | 14,7362 |
| 24 | BRPT | 2021 | 1,0000 | 3,3669 | 0,8108 | 42 | 0,0118 | 42,0000 | 141,4089 | 34,0556 |
|  |  | 2022 | 1,0000 | -75,5327 | 0,8292 | 43 | 0,0002 | 43,0000 | -3247,9056 | 35,6540 |
|  |  | 2023 | 0,9259 | 4,7476 | 0,5949 | 44 | 0,0026 | 40,7407 | 208,8939 | 26,1743 |
| 25 | PGAS | 2021 | 1,0000 | 1,9146 | 0,6638 | 56 | 0,0405 | 56,0000 | 107,2184 | 37,1715 |
|  |  | 2022 | 1,0000 | 2,9724 | 0,6339 | 57 | 0,0453 | 57,0000 | 169,4242 | 36,1310 |
|  |  | 2023 | 1,0000 | 2,1626 | 0,4635 | 58 | 0,0421 | 58,0000 | 125,4320 | 26,8838 |
| 26 | AGRO | 2021 | 1,0000 | 0,3742 | 0,8543 | 33 | -0,1806 | 33,0000 | 12,3480 | 28,1915 |
|  |  | 2022 | 1,0000 | 8,0408 | 0,7562 | 34 | 0,0008 | 34,0000 | 273,3883 | 25,7094 |
|  |  | 2023 | 1,0000 | -36,3416 | 0,7251 | 35 | 0,0020 | 35,0000 | -1271,9576 | 25,3776 |
| 27 | BFIN | 2021 | 1,0000 | 0,4795 | 0,5248 | 39 | 0,0724 | 39,0000 | 18,7003 | 20,4669 |
|  |  | 2022 | 1,0000 | -1,9409 | 0,6008 | 40 | 0,0824 | 40,0000 | -77,6342 | 24,0305 |
|  |  | 2023 | 0,8889 | -1,1085 | 0,6040 | 41 | 0,0685 | 36,4444 | -45,4487 | 24,7654 |
| 28 | MIKA | 2021 | 1,0000 | 1,7004 | 0,1364 | 32 | 0,1791 | 32,0000 | 54,4134 | 4,3648 |
|  |  | 2022 | 1,0000 | 1,1255 | 0,2160 | 33 | 0,1457 | 33,0000 | 37,1417 | 7,1281 |
|  |  | 2023 | 0,9630 | 0,8297 | 0,1010 | 34 | 0,1248 | 32,7407 | 28,2091 | 3,4323 |
| 29 | SMRA | 2021 | 1,0000 | 7,5478 | 0,6675 | 46 | 0,0124 | 46,0000 | 347,1976 | 30,7056 |
|  |  | 2022 | 0,9630 | 4,2439 | 0,6765 | 47 | 0,0220 | 45,2593 | 199,4625 | 31,7969 |
|  |  | 2023 | 0,9259 | 1,6787 | 0,6053 | 48 | 0,0246 | 44,4444 | 80,5767 | 29,0530 |
| 30 | AVIA | 2021 | 1,0000 | 0,8866 | 0,1344 | 43 | 0,1319 | 43,0000 | 38,1259 | 5,7797 |
|  |  | 2022 | 1,0000 | 1,0435 | 0,1132 | 44 | 0,1298 | 44,0000 | 45,9144 | 4,9822 |
|  |  | 2023 | 0,9630 | 0,8016 | 0,1115 | 45 | 0,1471 | 43,3333 | 36,0730 | 5,0190 |
| 31 | AKRA | 2021 | 1,0000 | 2,6489 | 0,5194 | 61 | 0,0473 | 61,0000 | 161,5831 | 31,6815 |
|  |  | 2022 | 0,9630 | 1,0938 | 0,5965 | 62 | 0,0884 | 59,7037 | 67,8168 | 36,9860 |
|  |  | 2023 | 0,9630 | 1,0263 | 0,5358 | 63 | 0,0919 | 60,6667 | 64,6571 | 33,7580 |
| 32 | TOWR | 2021 | 1,0000 | 1,8079 | 0,8168 | 13 | 0,0521 | 13,0000 | 23,5023 | 10,6180 |
|  |  | 2022 | 1,0000 | 2,3454 | 0,7806 | 14 | 0,0524 | 14,0000 | 32,8359 | 10,9279 |
|  |  | 2023 | 1,0000 | 1,3377 | 0,7587 | 15 | 0,0475 | 15,0000 | 20,0649 | 11,3800 |
| 33 | BRIS | 2021 | 0,9630 | 6,7839 | 0,9057 | 12 | 0,0114 | 11,5556 | 81,4071 | 10,8685 |
|  |  | 2022 | 1,0000 | -2,1083 | 0,8904 | 13 | 0,0139 | 13,0000 | -27,4075 | 11,5753 |
|  |  | 2023 | 1,0000 | -1,7475 | 0,8905 | 14 | 0,0161 | 14,0000 | -24,4645 | 12,4663 |
| 34 | TLKM | 2021 | 1,0000 | 2,7606 | 0,5611 | 56 | 0,0893 | 56,0000 | 154,5948 | 31,4236 |
|  |  | 2022 | 1,0000 | 3,5346 | 0,5303 | 57 | 0,0754 | 57,0000 | 201,4734 | 30,2270 |
|  |  | 2023 | 1,0000 | 0,9891 | 0,4549 | 58 | 0,0852 | 58,0000 | 57,3684 | 26,3814 |
| 35 | INKP | 2021 | 1,0000 | 1,2876 | 0,4700 | 45 | 0,0587 | 45,0000 | 57,9418 | 21,1519 |
|  |  | 2022 | 1,0000 | 0,4734 | 0,4186 | 46 | 0,0889 | 46,0000 | 21,7746 | 19,2576 |
|  |  | 2023 | 0,7778 | 1,3972 | 0,4074 | 47 | 0,0406 | 36,5556 | 65,6680 | 19,1483 |
| 36 | WIFI | 2021 | 1,0000 | 4,1823 | 0,4269 | 24 | 0,0288 | 24,0000 | 100,3760 | 10,2466 |
|  |  | 2022 | 1,0000 | 0,9454 | 0,5665 | 25 | 0,0415 | 25,0000 | 23,6357 | 14,1614 |
|  |  | 2023 | 1,0000 | -2,5181 | 0,5855 | 26 | 0,0092 | 26,0000 | -65,4718 | 15,2235 |
| 37 | PNLF | 2021 | 1,0000 | -0,0419 | 0,1335 | 47 | 0,0400 | 47,0000 | -1,9710 | 6,2725 |
|  |  | 2022 | 1,0000 | -0,1421 | 0,1773 | 48 | 0,0531 | 48,0000 | -6,8214 | 8,5123 |
|  |  | 2023 | 0,8148 | -0,1964 | 0,1726 | 49 | 0,0519 | 39,9259 | -9,6231 | 8,4551 |
| 38 | BMRI | 2021 | 1,0000 | -0,6347 | 0,8713 | 23 | 0,0162 | 23,0000 | -14,5975 | 20,0396 |
|  |  | 2022 | 1,0000 | -2,4650 | 0,8847 | 24 | 0,0207 | 24,0000 | -59,1608 | 21,2335 |
|  |  | 2023 | 1,0000 | -0,5095 | 0,8678 | 25 | 0,0253 | 25,0000 | -12,7383 | 21,6943 |
| 39 | EXCL | 2021 | 1,0000 | 9,2896 | 0,7239 | 25 | 0,0177 | 25,0000 | 232,2409 | 18,0970 |
|  |  | 2022 | 0,9630 | 12,7132 | 0,7062 | 26 | 0,0127 | 25,0370 | 330,5423 | 18,3609 |
|  |  | 2023 | 1,0000 | 8,2418 | 0,6977 | 27 | 0,0145 | 27,0000 | 222,5282 | 18,8389 |
| 40 | BTPS | 2021 | 0,9630 | 2,5469 | 0,6174 | 30 | 0,0790 | 28,8889 | 76,4075 | 18,5220 |
|  |  | 2022 | 0,9630 | 1,1061 | 0,6028 | 31 | 0,0841 | 29,8519 | 34,2890 | 18,6877 |
|  |  | 2023 | 0,9630 | 0,9998 | 0,5905 | 32 | 0,0830 | 30,8148 | 31,9922 | 18,8970 |
| 41 | OMED | 2021 | 1,0000 | 0,8977 | 0,2908 | 21 | 0,3259 | 21,0000 | 18,8509 | 6,1063 |
|  |  | 2022 | 1,0000 | 0,3241 | 0,1846 | 22 | 0,1140 | 22,0000 | 7,1298 | 4,0621 |
|  |  | 2023 | 1,0000 | -0,2446 | 0,1355 | 23 | 0,0291 | 23,0000 | -5,6253 | 3,1157 |
| 42 | BUKA | 2021 | 0,9259 | 0,8424 | 0,1172 | 11 | -0,0629 | 10,1852 | 9,2665 | 1,2894 |
|  |  | 2022 | 1,0000 | -0,3184 | 0,0335 | 12 | 0,0724 | 12,0000 | -3,8214 | 0,4024 |
|  |  | 2023 | 0,9630 | -0,0099 | 0,0303 | 13 | -0,0523 | 12,5185 | -0,1286 | 0,3941 |
| 43 | SRTG | 2021 | 1,0000 | -0,0146 | 0,0843 | 24 | 0,4070 | 24,0000 | -0,3497 | 2,0243 |
|  |  | 2022 | 0,9630 | 0,8031 | 0,0620 | 25 | 0,0724 | 24,0741 | 20,0770 | 1,5507 |
|  |  | 2023 | 0,8889 | -0,1386 | 0,0423 | 26 | -0,1992 | 23,1111 | -3,6043 | 1,1008 |
| 44 | MEDC | 2021 | 1,0000 | 10,1957 | 0,7837 | 41 | 0,0083 | 41,0000 | 418,0245 | 32,1323 |
|  |  | 2022 | 1,0000 | 2,0974 | 0,7753 | 42 | 0,0766 | 42,0000 | 88,0902 | 32,5647 |
|  |  | 2023 | 0,9630 | 1,4950 | 0,7382 | 43 | 0,0545 | 41,4074 | 64,2866 | 31,7432 |
| 45 | WIKA | 2021 | 1,0000 | -31,7628 | 0,7487 | 61 | 0,0017 | 61,0000 | -1937,5322 | 45,6721 |
|  |  | 2022 | 1,0000 | 48,3520 | 0,8273 | 62 | -0,0008 | 62,0000 | 2997,8246 | 51,2932 |
|  |  | 2023 | 0,9630 | 0,6006 | 0,8549 | 63 | -0,1080 | 60,6667 | 37,8378 | 53,8609 |
| 46 | INTP | 2021 | 0,9630 | 1,4575 | 0,2110 | 32 | 0,0684 | 30,8148 | 46,6395 | 6,7525 |
|  |  | 2022 | 1,0000 | 1,3036 | 0,2388 | 33 | 0,0717 | 33,0000 | 43,0184 | 7,8812 |
|  |  | 2023 | 1,0000 | 0,7116 | 0,2928 | 34 | 0,0658 | 34,0000 | 24,1958 | 9,9537 |
| 47 | TKIM | 2021 | 1,0000 | 0,3918 | 0,4446 | 43 | 0,0788 | 43,0000 | 16,8482 | 19,1198 |
|  |  | 2022 | 0,9630 | 0,2604 | 0,3742 | 44 | 0,1307 | 42,3704 | 11,4568 | 16,4639 |
|  |  | 2023 | 1,0000 | 0,7450 | 0,3392 | 45 | 0,0477 | 45,0000 | 33,5246 | 15,2623 |
| 48 | ELSA | 2021 | 1,0000 | 13,4383 | 0,4780 | 52 | 0,0150 | 52,0000 | 698,7917 | 24,8565 |
|  |  | 2022 | 1,0000 | 3,8652 | 0,5342 | 53 | 0,0428 | 53,0000 | 204,8534 | 28,3140 |
|  |  | 2023 | 1,0000 | 1,7781 | 0,5401 | 54 | 0,0524 | 54,0000 | 96,0174 | 29,1635 |
| 49 | MYOR | 2021 | 1,0000 | 0,8781 | 0,4418 | 44 | 0,0596 | 44,0000 | 38,6365 | 19,4377 |
|  |  | 2022 | 0,9630 | 0,8339 | 0,4331 | 45 | 0,0872 | 43,3333 | 37,5242 | 19,4894 |
|  |  | 2023 | 0,9630 | 0,8559 | 0,3598 | 46 | 0,1338 | 44,2963 | 39,3695 | 16,5503 |
| 50 | HMSP | 2021 | 0,9630 | 1,4435 | 0,4502 | 108 | 0,1344 | 104,0000 | 155,8981 | 48,6169 |
|  |  | 2022 | 1,0000 | 1,1631 | 0,4858 | 109 | 0,1154 | 109,0000 | 126,7812 | 52,9548 |
|  |  | 2023 | 0,8519 | 1,0086 | 0,4600 | 110 | 0,1464 | 93,7037 | 110,9506 | 50,6018 |
| 51 | ARTO | 2021 | 1,0000 | -77,4017 | 0,3300 | 29 | 0,0070 | 29,0000 | -2244,6490 | 9,5697 |
|  |  | 2022 | 1,0000 | 94,5597 | 0,5129 | 30 | 0,0009 | 30,0000 | 2836,7919 | 15,3871 |
|  |  | 2023 | 1,0000 | 31,0947 | 0,6076 | 31 | 0,0034 | 31,0000 | 963,9363 | 18,8352 |
| 52 | SMGR | 2021 | 1,0000 | 3,4108 | 0,5274 | 64 | 0,0264 | 64,0000 | 218,2922 | 33,7547 |
|  |  | 2022 | 1,0000 | 2,5530 | 0,4847 | 65 | 0,0285 | 65,0000 | 165,9478 | 31,5063 |
|  |  | 2023 | 1,0000 | 1,6225 | 0,4158 | 66 | 0,0265 | 66,0000 | 107,0882 | 27,4417 |
| 53 | AMRT | 2021 | 1,0000 | 3,2476 | 0,6803 | 32 | 0,0710 | 32,0000 | 103,9220 | 21,7684 |
|  |  | 2022 | 1,0000 | 2,4735 | 0,6350 | 33 | 0,0929 | 33,0000 | 81,6259 | 20,9559 |
|  |  | 2023 | 0,9259 | 1,2097 | 0,5414 | 34 | 0,0994 | 31,4815 | 41,1292 | 18,4077 |
| 54 | MDKA | 2021 | 1,0000 | 3,6771 | 0,4091 | 9 | 0,0283 | 9,0000 | 33,0936 | 3,6816 |
|  |  | 2022 | 1,0000 | 7,9244 | 0,7412 | 10 | 0,0151 | 10,0000 | 79,2440 | 7,4122 |
|  |  | 2023 | 1,0000 | 0,4411 | 0,4432 | 11 | -0,0042 | 11,0000 | 4,8519 | 4,8753 |
| 55 | ISAT | 2021 | 1,0000 | 1,6253 | 0,8552 | 54 | 0,1065 | 54,0000 | 87,7639 | 46,1803 |
|  |  | 2022 | 1,0000 | 3,3190 | 0,7506 | 55 | 0,0416 | 55,0000 | 182,5429 | 41,2845 |
|  |  | 2023 | 0,9630 | 3,2426 | 0,7062 | 56 | 0,0393 | 53,9259 | 181,5830 | 39,5455 |
| 56 | ASII | 2021 | 1,0000 | 1,8940 | 0,5316 | 64 | 0,0550 | 64,0000 | 121,2185 | 34,0216 |
|  |  | 2022 | 1,0000 | 1,2901 | 0,5351 | 65 | 0,0700 | 65,0000 | 83,8595 | 34,7815 |
|  |  | 2023 | 0,9259 | 1,0122 | 0,4381 | 66 | 0,0759 | 61,1111 | 66,8075 | 28,9159 |
| 57 | PTBA | 2021 | 1,0000 | 1,3649 | 0,3340 | 71 | 0,2189 | 71,0000 | 96,9072 | 23,7115 |
|  |  | 2022 | 1,0000 | 0,9968 | 0,3672 | 72 | 0,2771 | 72,0000 | 71,7700 | 26,4356 |
|  |  | 2023 | 1,0000 | 0,6266 | 0,4437 | 73 | 0,1575 | 73,0000 | 45,7450 | 32,3936 |
| 58 | HEAL | 2021 | 1,0000 | 1,8506 | 0,5691 | 36 | 0,1322 | 36,0000 | 66,6198 | 20,4865 |
|  |  | 2022 | 1,0000 | 2,9061 | 0,5468 | 37 | 0,0393 | 37,0000 | 107,5242 | 20,2298 |
|  |  | 2023 | 1,0000 | 0,9391 | 0,4095 | 38 | 0,0497 | 38,0000 | 35,6857 | 15,5594 |
| 59 | BBKP | 2021 | 1,0000 | -2,3064 | 0,8520 | 51 | -0,0256 | 51,0000 | -117,6280 | 43,4509 |
|  |  | 2022 | 1,0000 | 0,0516 | 0,8753 | 52 | -0,0559 | 52,0000 | 2,6812 | 45,5162 |
|  |  | 2023 | 1,0000 | 0,5215 | 0,8001 | 53 | -0,0688 | 53,0000 | 27,6400 | 42,4029 |
| 60 | KLBF | 2021 | 1,0000 | 0,8877 | 0,2372 | 55 | 0,1240 | 55,0000 | 48,8208 | 13,0438 |
|  |  | 2022 | 1,0000 | 0,3761 | 0,2517 | 56 | 0,1242 | 56,0000 | 21,0589 | 14,0941 |
|  |  | 2023 | 1,0000 | 0,6247 | 0,1455 | 57 | 0,1023 | 57,0000 | 35,6103 | 8,2949 |
| 61 | INCO | 2021 | 1,0000 | 2,0183 | 0,1288 | 53 | 0,0670 | 53,0000 | 106,9724 | 6,8238 |
|  |  | 2022 | 1,0000 | 1,7373 | 0,1141 | 54 | 0,0754 | 54,0000 | 93,8146 | 6,1625 |
|  |  | 2023 | 1,0000 | 1,3647 | 0,1235 | 55 | 0,0938 | 55,0000 | 75,0588 | 6,7944 |
| 62 | INDY | 2021 | 1,0000 | 8,4041 | 0,7932 | 21 | 0,0156 | 21,0000 | 176,4871 | 16,6572 |
|  |  | 2022 | 1,0000 | 2,0458 | 0,6691 | 22 | 0,1260 | 22,0000 | 45,0071 | 14,7198 |
|  |  | 2023 | 0,9259 | -1,9622 | 0,5576 | 23 | 0,0384 | 21,2963 | -45,1298 | 12,8255 |
| 63 | RAJA | 2021 | 1,0000 | -1,5374 | 0,4905 | 28 | 0,0092 | 28,0000 | -43,0469 | 13,7350 |
|  |  | 2022 | 1,0000 | 1,3363 | 0,5831 | 29 | 0,0339 | 29,0000 | 38,7530 | 16,9094 |
|  |  | 2023 | 1,0000 | 0,7112 | 0,5298 | 30 | 0,0779 | 30,0000 | 21,3345 | 15,8929 |
| 64 | INDF | 2021 | 1,0000 | 1,9226 | 0,7309 | 31 | 0,0426 | 31,0000 | 59,5996 | 22,6579 |
|  |  | 2022 | 1,0000 | 2,1367 | 0,7016 | 32 | 0,0352 | 32,0000 | 68,3755 | 22,4507 |
|  |  | 2023 | 1,0000 | 1,7789 | 0,4616 | 33 | 0,0437 | 33,0000 | 58,7038 | 15,2318 |
| 65 | UNTR | 2021 | 1,0000 | 2,2651 | 0,3909 | 49 | 0,0913 | 49,0000 | 110,9915 | 19,1546 |
|  |  | 2022 | 1,0000 | 1,5659 | 0,3971 | 50 | 0,1495 | 50,0000 | 78,2943 | 19,8536 |
|  |  | 2023 | 0,8889 | 1,3174 | 0,4544 | 51 | 0,1338 | 45,3333 | 67,1867 | 23,1751 |
| 66 | ANTM | 2021 | 1,0000 | 2,7086 | 0,3670 | 53 | 0,0566 | 53,0000 | 143,5543 | 19,4491 |
|  |  | 2022 | 1,0000 | 1,0751 | 0,2951 | 54 | 0,1136 | 54,0000 | 58,0571 | 15,9336 |
|  |  | 2023 | 1,0000 | 1,2943 | 0,2727 | 55 | 0,0718 | 55,0000 | 71,1844 | 14,9986 |
| 67 | CPIN | 2021 | 1,0000 | 0,5860 | 0,2909 | 48 | 0,1022 | 48,0000 | 28,1283 | 13,9629 |
|  |  | 2022 | 1,0000 | 0,5716 | 0,3397 | 49 | 0,0735 | 49,0000 | 28,0092 | 16,6464 |
|  |  | 2023 | 1,0000 | 1,3777 | 0,3403 | 50 | 0,0566 | 50,0000 | 68,8831 | 17,0146 |
| 68 | JPFA | 2021 | 1,0000 | 0,3467 | 0,5721 | 50 | 0,0707 | 50,0000 | 17,3353 | 28,6052 |
|  |  | 2022 | 1,0000 | 1,0049 | 0,6100 | 51 | 0,0434 | 51,0000 | 51,2476 | 31,1122 |
|  |  | 2023 | 1,0000 | 1,4004 | 0,5847 | 52 | 0,0273 | 52,0000 | 72,8188 | 30,4020 |
| 69 | GGRM | 2021 | 1,0000 | 0,9500 | 0,3410 | 63 | 0,0623 | 63,0000 | 59,8513 | 21,4818 |
|  |  | 2022 | 1,0000 | 3,5500 | 0,3467 | 64 | 0,0314 | 64,0000 | 227,1979 | 22,1903 |
|  |  | 2023 | 0,8889 | 1,6595 | 0,3417 | 65 | 0,0576 | 57,7778 | 107,8651 | 22,2088 |
| 70 | ICBP | 2021 | 1,0000 | 1,2505 | 0,7130 | 39 | 0,0541 | 39,0000 | 48,7710 | 27,8081 |
|  |  | 2022 | 0,9630 | 1,9193 | 0,6833 | 40 | 0,0398 | 38,5185 | 76,7717 | 27,3316 |
|  |  | 2023 | 1,0000 | 0,9492 | 0,4793 | 41 | 0,0586 | 41,0000 | 38,9164 | 19,6507 |
| 71 | ADRO | 2021 | 1,0000 | 1,5387 | 0,4547 | 39 | 0,1230 | 39,0000 | 60,0080 | 17,7352 |
|  |  | 2022 | 1,0000 | 1,5500 | 0,4413 | 40 | 0,2312 | 40,0000 | 61,9997 | 17,6501 |
|  |  | 2023 | 1,0000 | 0,4867 | 0,2926 | 41 | 0,1567 | 41,0000 | 19,9535 | 11,9952 |
| 72 | HRUM | 2021 | 0,9630 | 1,7469 | 0,4638 | 26 | 0,0848 | 25,0370 | 45,4196 | 12,0590 |
|  |  | 2022 | 1,0000 | 1,3209 | 0,4258 | 27 | 0,2360 | 27,0000 | 35,6647 | 11,4958 |
|  |  | 2023 | 0,9259 | 1,1996 | 0,2807 | 28 | 0,0925 | 25,9259 | 33,5899 | 7,8591 |
| 73 | ITMG | 2021 | 1,0000 | 1,2989 | 0,2742 | 34 | 0,2854 | 34,0000 | 44,1625 | 9,3238 |
|  |  | 2022 | 1,0000 | 1,1045 | 0,2595 | 35 | 0,4545 | 35,0000 | 38,6573 | 9,0824 |
|  |  | 2023 | 0,8519 | 0,4619 | 0,1825 | 36 | 0,2287 | 30,6667 | 16,6300 | 6,5704 |
| 74 | ENRG | 2021 | 1,0000 | 4,1826 | 0,5091 | 20 | 0,0379 | 20,0000 | 83,6510 | 10,1830 |
|  |  | 2022 | 1,0000 | 2,3637 | 0,5077 | 21 | 0,0559 | 21,0000 | 49,6387 | 10,6610 |
|  |  | 2023 | 0,8889 | 1,9341 | 0,5725 | 22 | 0,0500 | 19,5556 | 42,5505 | 12,5956 |
| 75 | ESSA | 2021 | 1,0000 | 6,6051 | 0,6283 | 15 | 0,0173 | 15,0000 | 99,0766 | 9,4251 |
|  |  | 2022 | 1,0000 | 2,2933 | 0,5761 | 16 | 0,1670 | 16,0000 | 36,6936 | 9,2176 |
|  |  | 2023 | 1,0000 | 0,6646 | 0,2843 | 17 | 0,0498 | 17,0000 | 11,2980 | 4,8327 |
| 76 | BRMS | 2021 | 1,0000 | 0,0477 | -0,2678 | 18 | 0,1175 | 18,0000 | 0,8589 | -4,8211 |
|  |  | 2022 | 1,0000 | 0,2957 | -0,1089 | 19 | 0,0139 | 19,0000 | 5,6192 | -2,0687 |
|  |  | 2023 | 1,0000 | 0,4915 | -0,0763 | 20 | 0,0164 | 20,0000 | 9,8306 | -1,5255 |
| 77 | TINS | 2021 | 1,0000 | 3,1006 | 0,5706 | 45 | 0,0887 | 45,0000 | 139,5252 | 25,6773 |
|  |  | 2022 | 1,0000 | 2,9905 | 0,4611 | 46 | 0,0797 | 46,0000 | 137,5609 | 21,2112 |
|  |  | 2023 | 0,8889 | -1,0277 | 0,5143 | 47 | -0,0350 | 41,7778 | -48,3029 | 24,1739 |
| 78 | ADMR | 2021 | 1,0000 | 1,0326 | 0,7906 | 14 | 0,1606 | 14,0000 | 14,4564 | 11,0689 |
|  |  | 2022 | 1,0000 | 1,4439 | 0,5846 | 15 | 0,2582 | 15,0000 | 21,6591 | 8,7685 |
|  |  | 2023 | 1,0000 | 0,5191 | 0,3877 | 16 | 0,2601 | 16,0000 | 8,3063 | 6,2037 |

Keterangan :

* + - 1. Xₗ =
      2. X₂ =
      3. X₃ =
      4. Y =
      5. Z = Tahun Penelitian -Tahun Perusahaan Berdiri

**Lampiran 4**

**Hasil Output Statistic Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| ESG | 234 | .3704 | 1.0000 | .963127 | .1125281 |
| earning quality | 234 | -77.4017 | 94.5597 | 1.381053 | 10.9464265 |
| Leverage | 234 | -.2678 | .9424 | .495362 | .2449033 |
| usia perusahaan | 234 | 0 | 129 | 42.60 | 23.193 |
| kinerja keuangan | 234 | -1.6710 | .4545 | .060443 | .1420668 |
| Valid N (listwise) | 234 |  |  |  |  |

**Lampiran 5**

**Hasil Output Sebelum Ditrasfrom**

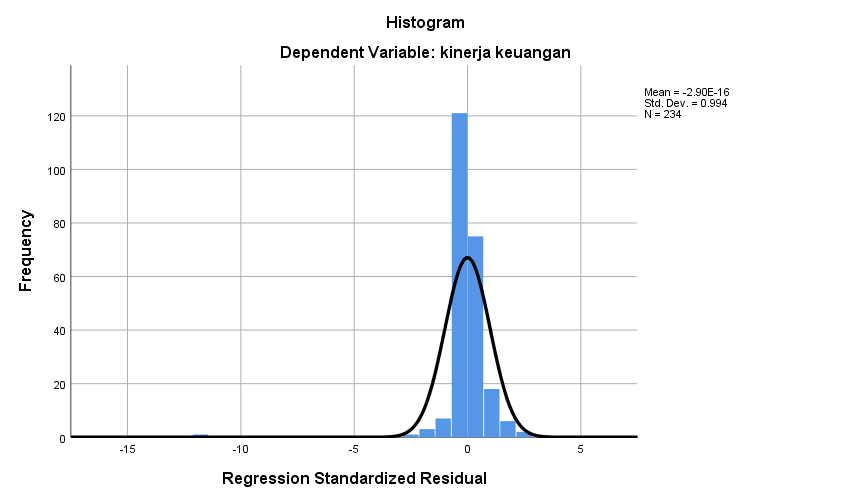
|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 234 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .13641826 |
| Most Extreme Differences | Absolute | .216 |
| Positive | .184 |
| Negative | -.216 |
| Test Statistic | | .216 |
| Asymp. Sig. (2-tailed) | | .000c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

**Lampiran 6**

**Hasil Ouput Uji Normalitas**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 234 |
| Normal Parametersa,b | Mean | .2236 |
| Std. Deviation | .13463 |
| Most Extreme Differences | Absolute | .122 |
| Positive | .122 |
| Negative | -.065 |
| Test Statistic | | .122 |
| Exact Sig. (2-tailed) | | .072 |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

**Histogram Normalitas**



**Lampiran 7**

**Hasil Output Uji Multikolinearitas**

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| ESG | .973 | 1.028 |
| earning quality | .998 | 1.002 |
| leverage | .944 | 1.059 |
| usia perusahaan | .964 | 1.037 |
| a. Dependent Variable: kinerja keuangan | | | |

**Lampiran 8**

**Hasil Output Uji Outokorelasi**

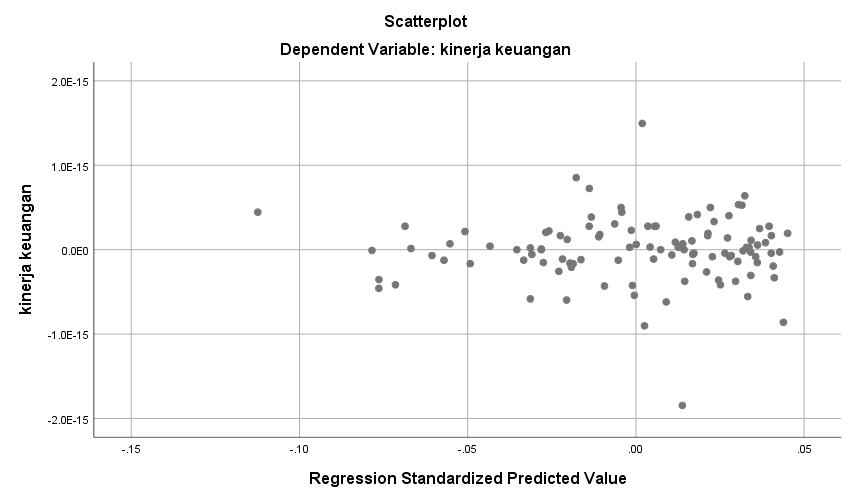
|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .279a | .078 | .062 | .1376045 | 1.855 |
| a. Predictors: (Constant), usia perusahaan, earning quality, ESG, leverage | | | | | |
| b. Dependent Variable: kinerja keuangan | | | | | |

**Lampiran 9**

**Hasil Output Uji Heteroskedastisitas**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .369 | .068 |  | 5.442 | .000 |
| ESG | -.270 | .069 | -.051 | -3.129 | .113 |
| earning quality | .000 | .001 | -.016 | -.259 | .796 |
| Leverage | -.039 | .032 | -.079 | -1.214 | .226 |
| usia perusahaan | -.001 | .000 | -.120 | -1.876 | .062 |
| a. Dependent Variable: ABSRES | | | | | | |

**Scatterplot**



**Lampiran 10**

**Hasil Uji Regresi Berganda persamaan 1**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients Beta | t | Sig. |
| B | Std. Error |
| 1 | (Constant) | -.144 | .079 |  | -1.823 | .070 |
| ESG | .256 | .082 | .203 | 3.122 | .002 |
| earning quality | .000 | .001 | .011 | .165 | .869 |
| leverage | -.085 | .038 | -.147 | -2.271 | .024 |
| a. Dependent Variable: kinerja keuangan | | | | | | |

**Lampiran 11**

**Hasil Output *Moderated Regression Analysis* persamaan 2**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -.692 | .135 |  | -5.123 | .000 |
| ESG | .691 | .138 | .548 | 5.027 | .000 |
| earning quality | .001 | .003 | .094 | .471 | .638 |
| Leverage | .070 | .064 | .120 | 1.098 | .274 |
| usia perusahaan | .013 | .003 | 2.068 | 5.067 | .000 |
| ESG\*UP | -.009 | .002 | -1.494 | -3.916 | .000 |
| EQ\*UP | -3.140E-5 | .000 | -.094 | -.471 | .638 |
| LV\*UP | -.005 | .001 | -.643 | -3.524 | .001 |
| a. Dependent Variable: kinerja keuangan | | | | | | |

**Lampiran 12**

**Hasil Uji Parsial (Uji T) Persamaan 1**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients Beta | t | Sig. |
| B | Std. Error |
| 1 | (Constant) | -.144 | .079 |  | -1.823 | .070 |
| ESG | .256 | .082 | .203 | 3.122 | .002 |
| earning quality | .000 | .001 | .011 | .165 | .869 |
| leverage | -.085 | .038 | -.147 | -2.271 | .024 |
| a. Dependent Variable: kinerja keuangan | | | | | | |

**Hasil Output Parsial ( Uji T) persamaan 2**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -.692 | .135 |  | -5.123 | .000 |
| ESG | .691 | .138 | .548 | 5.027 | .000 |
| earning quality | .001 | .003 | .094 | .471 | .638 |
| Leverage | .070 | .064 | .120 | 1.098 | .274 |
| usia perusahaan | .013 | .003 | 2.068 | 5.067 | .000 |
| ESG\*UP | -.009 | .002 | -1.494 | -3.916 | .000 |
| EQ\*UP | -3.140E-5 | .000 | -.094 | -.471 | .638 |
| LV\*UP | -.005 | .001 | -.643 | -3.524 | .001 |
| a. Dependent Variable: kinerja keuangan | | | | | | |

**Lampiran 13**

**Hasil Uji Kelayakan Model (Uji F) Persamaan 1**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | .253 | 3 | .084 | 4.359 | .005b |
| Residual | 4.450 | 230 | .019 |  |  |
| Total | 4.703 | 233 |  |  |  |
| a. Dependent Variable: kinerja keuangan | | | | | | |
| b. Predictors: (Constant), leverage, earning quality, ESG | | | | | | |

**Hasil Output Kelayan Model (Uji F) persamaan 2**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | .806 | 7 | .115 | 6.675 | .000b |
| Residual | 3.897 | 226 | .017 |  |  |
| Total | 4.703 | 233 |  |  |  |
| a. Dependent Variable: kinerja keuangan | | | | | | |
| b. Predictors: (Constant), LV\*UP, ESG, earning quality, leverage, ESG\*UP, EQ\*UP, usia perusahaan | | | | | | |

**Lampiran 14**

**Hasil Uji Koefisien Determinasi (R2) Persamaan 1**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .232a | .054 | .041 | .1390907 |
| a. Predictors: (Constant), leverage, earning quality, ESG | | | | |

**Hasil Output Koefisien Determinan (R²) persamaan 2**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .414a | .171 | .146 | .1313131 |
| a. Predictors: (Constant), LV\*UP, ESG, earning quality, leverage, ESG\*UP, EQ\*UP, usia perusahaan | | | | |