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**LAMPIRAN**

**Lampiran 1  
Daftar Penentuan Sampel**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Nama perusahaan** | **Kriteria sampel** | | |
| **1** | **2** | **3** |
| 1 | AALI | Astra Agro Lestari Tbk | O | O | O |
| 2 | ADES | Akasha Wira International Tbk | O | O | O |
| 3 | AGAR | Asia Sejahtera Mina Tbk | O | O | X |
| 4 | AISA | FKS Food Sejahtera Tbk | O | O | O |
| 5 | ALTO | Tri Banyan Tirta Tbk | O | X | X |
| 6 | AMMS | PT Agung Menjangan Mas Tbk | O | X | X |
| 7 | ANDI | PT Andira Agro Tbk | O | O | X |
| 8 | ANJT | PT Austindo Nusantara Jaya Tbk. | O | O | O |
| 9 | ASHA | Cilacap Samudera Fishing Industry Tbk | O | X | X |
| 10 | AYAM | PT Janu Putra Sejahtera Tbk. | O | X | X |
| 11 | BEEF | Estika Tata Tiara Tbk | O | O | X |
| 12 | BEER | PT Jobubu Jarum Minahasa Tbk | O | X | X |
| 13 | BISI | BISI INTERNATIONAL Tbk | O | O | O |
| 14 | BOBA | Formosa Ingredient Factory Tbk | O | X | X |
| 15 | BTEK | Bumi Teknokultura Unggul Tbk | O | O | X |
| 16 | BUDI | Budi Starch & Sweetener Tbk | O | O | O |
| 17 | BWPT | Eagle High Plantations Tbk | O | O | O |
| 18 | CAMP | Campina Ice Cream Industry Tbk | O | O | O |
| 19 | CBUT | PT Citra Borneo Utama Tbk | O | X | X |
| 20 | CEKA | Wilmar Cahaya Indonesia Tbk | O | O | O |
| 21 | CLEO | Sariguna Primatirta Tbk | O | O | O |
| 22 | CMRY | Cisarua Mountain Dairy Tbk | O | X | X |
| 23 | COCO | Wahana Interfood Nusantara Tbk | O | O | X |
| 24 | CPIN | Charoen Pokphand Indonesia Tbk | O | O | O |
| 25 | CPRO | Central Proteina Prima Tbk | O | O | O |
| 26 | CRAB | PT Toba Surimi Industries Tbk | O | X | X |
| 27 | CSRA | PT Cisadane Sawit Raya Tbk. | O | O | O |
| 28 | DEWI | PT Dewi Shri Farmindo Tbk | O | X | X |
| 29 | DLTA | Delta Djakarta Tbk | O | O | X |
| 30 | DPUM | Dua Putra Utama Makmur Tbk | O | O | X |
| 31 | DSFI | Dharma Samudera Fishing Industries Tbk | O | O | X |
| 32 | DSNG | PT Dharma Satya Nusantara Tbk. | O | O | X |
| 33 | ENZO | Morenzo Abadi Perkasa Tbk | O | O | X |
| 34 | FAPA | PT FAP Agri Tbk | O | X | X |
| 35 | FISH | FKS Multi Agro Tbk | O | O | X |
| 36 | FOOD | Sentra Food Indonesia Tbk | O | O | X |
| 37 | GOLL | PT Golden Plantation Tbk | O | X | X |
| 38 | GOOD | Garudafood Putra Putri Jaya Tbk | O | O | O |
| 39 | G M | PT Graha Prima Mentari Tbk. | O | X | X |
| 40 | GULA | PT Aman Agrindo Tbk | O | X | X |
| 41 | GZCO | Gozco Plantations Tbk | O | O | X |
| 42 | HOKI | Buyung Poetra Sembada Tbk | O | O | X |
| 43 | IBOS | PT Indo Boga Sukses Tbk | O | X | X |
| 44 | ICBP | Indofood CBP Sukses Makmur Tbk | O | O | O |
| 45 | IKAN | Era Mandiri Cemerlang Tbk | O | O | X |
| 46 | INDF | Indofood Sukses Makmur Tbk | O | O | O |
| 47 | IPPE | Indo Pureco Pratama Tbk | O | X | X |
| 48 | JARR | PT Jhonlin Agro Raya Tbk | O | X | X |
| 49 | JAWA | Jaya Agra Wattie Tbk | O | X | X |
| 50 | JPFA | Japfa Comfeed Indonesia Tbk | O | O | O |
| 51 | KEJU | Mulia Boga Raya Tbk | O | O | O |
| 52 | LSIP | PP London Sumatra Indonesia Tbk | O | O | X |
| 53 | MAGP | Multi Agro Gemilang Plantation Tbk | O | X | X |
| 54 | MAIN | Malindo Feedmill Tbk | O | O | X |
| 55 | MAXI | PT Maxindo Karya Anugerah Tbk | O | X | X |
| 56 | MGRO | PT Mahkota Group Tbk. | O | O | O |
| 57 | MKTR | PT Menthobi Karyatama Raya Tbk | O | X | X |
| 58 | MLBI | Multi Bintang Indonesia Tbk | O | O | X |
| 59 | MYOR | Mayora Indah Tbk | O | O | O |
| 60 | NAYZ | PT Hassana Boga Sejahtera Tbk | O | O | X |
| 61 | NASI | Wahana Inti Makmur Tbk | O | X | X |
| 62 | NSSS | PT Nusantara Sawit Sejahtera Tbk | O | X | X |
| 63 | OILS | Indo Oil Perkasa Tbk | O | X | X |
| 64 | PALM | Provident Agro Tbk | O | O | X |
| 65 | PANI | Pratama Abadi Nusa Industri Tbk | O | X | X |
| 66 | PGUN | PT Pradiksi Gunatama Tbk | O | X | X |
| 67 | PMMP | Panca Mitra Multiperdana Tbk | O | X | X |
| 68 | PSDN | Prasidha Aneka Niaga Tbk | O | O | O |
| 69 | PSGO | PT Palma Serasih Tbk. | O | O | X |
| 70 | PTPS | PT Pulau Subur Tbk. | O | X | X |
| 71 | ROTI | Nippon Indosari Co indo Tbk | O | O | O |
| 72 | SGRO | PT Sampoerna Agro Tbk | O | O | O |
| 73 | SIMP | Salim Ivomas Pratama Tbk | O | O | X |
| 74 | SIPD | Sreeya Sewu Indonesia Tbk | O | O | O |
| 75 | SKBM | Sekar Bumi Tbk | O | O | O |
| 76 | SKLT | Sekar Laut Tbk | O | O | X |
| 77 | SMAR | PT Sinas Mas Agro Resources and Technology Tbk | O | O | O |
| 78 | SOUL | PT Mitra Tirta Buwana Tbk | O | X | X |
| 79 | SSMS | PT Sawit Sumbermas Sarana Tbk. | O | O | O |
| 80 | STAA | PT Sumber Tani Agung Resources Tbk | O | X | X |
| 81 | STRK | PT Lovina Beach Brewery Tbk. | O | X | X |
| 82 | STTP | Siantar Top Tbk | O | O | O |
| 83 | TAPG | Triputra Agro Persada Tbk | O | X | X |
| 84 | TAYS | Jaya Swarasa Agung Tbk | O | X | X |
| 85 | TBLA | Tunas Baru Lampung Tbk | O | O | O |
| 86 | TGKA | Tigaraksa Satria Tbk | O | O | O |
| 87 | TGUK | PT Platinum Wahab Nusantara Tbk. | O | X | X |
| 88 | TLDN | PT Teladan Prima Agro Tbk | O | X | X |
| 89 | TRGU | PT Cerestar Indonesia Tbk | O | X | X |
| 90 | UDNG | PT Agro Bahari Nusantara Tbk | O | X | X |
| 91 | ULTJ | Ultra Jaya Milk Industry & Trading Company Tbk | O | O | O |
| 92 | UNSP | Bakrie Sumatera Plantations Tbk | O | O | X |
| 93 | WAPO | Wahana Pronatural Tbk | O | O | X |
| 94 | WINE | PT Hatten Bali Tbk | O | X | X |
| 95 | WMPP | Widodo Makmur Perkasa Tbk | O | X | X |
| 96 | WMUU | Widodo Makmur Unggas Tbk | O | X | X |
|  | | | **96** | **60** | **31** |

**Lampiran 2  
Daftar Sampel Penelitian**

|  |  |  |
| --- | --- | --- |
| **No** | **Kode Perusahaan** | **Nama perusahaan** |
| 1 | AALI | Astra Agro Lestari Tbk |
| 2 | ADES | Akasha Wira International Tbk |
| 3 | AISA | FKS Food Sejahtera Tbk |
| 4 | ANJT | PT Austindo Nusantara Jaya Tbk. |
| 5 | BISI | BISI INTERNATIONAL Tbk |
| 6 | BWPT | Eagle High Plantations Tbk |
| 7 | CAMP | Campina Ice Cream Industry Tbk |
| 8 | CEKA | Wilmar Cahaya Indonesia Tbk |
| 9 | CLEO | Sariguna Primatirta Tbk |
| 10 | CPIN | Charoen Pokphand Indonesia Tbk |
| 11 | CPRO | Central Proteina Prima Tbk |
| 12 | CSRA | PT Cisadane Sawit Raya Tbk. |
| 13 | GOOD | Garudafood Putra Putri Jaya Tbk |
| 14 | G M | PT Graha Prima Mentari Tbk. |
| 15 | ICBP | Indofood CBP Sukses Makmur Tbk |
| 16 | INDF | Indofood Sukses Makmur Tbk |
| 17 | JPFA | Japfa Comfeed Indonesia Tbk |
| 18 | KEJU | Mulia Boga Raya Tbk |
| 19 | MGRO | PT Mahkota Group Tbk. |
| 20 | MYOR | Mayora Indah Tbk |
| 21 | PSDN | Prasidha Aneka Niaga Tbk |
| 22 | ROTI | Nippon Indosari Co indo Tbk |
| 23 | SGRO | PT Sampoerna Agro Tbk |
| 24 | SIPD | Sreeya Sewu Indonesia Tbk |
| 25 | SKBM | Sekar Bumi Tbk |
| 26 | SMAR | PT Sinas Mas Agro Resources and Technology Tbk |
| 27 | SSMS | PT Sawit Sumbermas Sarana Tbk. |
| 28 | STTP | Siantar Top Tbk |
| 29 | TBLA | Tunas Baru Lampung Tbk |
| 30 | TGKA | Tigaraksa Satria Tbk |
| 31 | ULTJ | Ultra Jaya Milk Industry & Trading Company Tbk |

**Lampiran 3  
Perhitungan Green Accounting (X1)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode | Tahun | Biaya CSR | Laba bersih | GA (X1) |
| 1 | AALI | 2019 | 743.850.000 | 243.629.000.000 | 0,0031 |
|  | AALI | 2020 | 716.320.000 | 893.779.000.000 | 0,0008 |
|  | AALI | 2021 | 866.990.000 | 206.700.000.000 | 0,0042 |
|  | AALI | 2022 | 1.110.260.000 | 179.200.000.000 | 0,0062 |
|  | AALI | 2023 | 885.260.000 | 1.088.000.000 | 0,8137 |
| 2 | ADES | 2019 | 413.000.000 | 395.798.000.000 | 0,0010 |
|  | ADES | 2020 | 256.000.000 | 135.789.000.000 | 0,0019 |
|  | ADES | 2021 | 225.000.000 | 265.758.000.000 | 0,0008 |
|  | ADES | 2022 | 310.000.000 | 395.798.000.000 | 0,0008 |
|  | ADES | 2023 | 500.000.000 | 364.972.000.000 | 0,0014 |
| 3 | AISA | 2019 | 258.946.172 | 1.134.780.000.000 | 0,0002 |
|  | AISA | 2020 | 947.965.013 | 1.204.970.000.000 | 0,0008 |
|  | AISA | 2021 | 1.878.000.000 | 8.770.000.000 | 0,2141 |
|  | AISA | 2022 | 933.000.000 | - 62.359.000.000 | -0,0150 |
|  | AISA | 2023 | 745.000.000 | 18.796.000.000 | 0,0396 |
| 4 | ANJT | 2019 | 121.604.500.500 | 270.299.435.907 | 0,4499 |
|  | ANJT | 2020 | 99.612.369.500 | - 46.606.329.690 | -2,1373 |
|  | ANJT | 2021 | 71.255.800.000 | 592.507.426.553 | 0,1203 |
|  | ANJT | 2022 | 24.938.121.079 | 342.599.311.516 | 0,0728 |
|  | ANJT | 2023 | 33.431.213.242 | 30.796.335.703 | 1,0856 |
| 5 | BISI | 2019 | 522.444.320 | 306.757.000.000 | 0,0017 |
|  | BISI | 2020 | 324.367.200 | 273.647.000.000 | 0,0012 |
|  | BISI | 2021 | 643.766.700 | 380.808.000.000 | 0,0017 |
|  | BISI | 2022 | 734.818.450 | 523.242.000.000 | 0,0014 |
|  | BISI | 2023 | 319.546.528 | 595.740.000.000 | 0,0005 |
| 6 | BUDI | 2019 | 2.500.000.000 | 64.021.000.000 | 0,0390 |
|  | BUDI | 2020 | 2.800.000.000 | 67.093.000.000 | 0,0417 |
|  | BUDI | 2021 | 3.400.000.000 | 91.723.000.000 | 0,0371 |
|  | BUDI | 2022 | 4.200.000.000 | 93.065.000.000 | 0,0451 |
|  | BUDI | 2023 | 4.400.000.000 | 102.542.000.000 | 0,0429 |
| 7 | BWPT | 2019 | 623.000.000 | - 1.167.471.000.000 | -0,0005 |
|  | BWPT | 2020 | 766.000.000 | - 1.108.389.000.000 | -0,0007 |
|  | BWPT | 2021 | 1.178.000.000 | - 1.417.294.000.000 | -0,0008 |
|  | BWPT | 2022 | 1.228.000.000 | 12.635.000.000 | 0,0972 |
|  | BWPT | 2023 | 957.000.000 | 159.970.000.000 | 0,0060 |
| 8 | CAMP | 2019 | 217.345.420 | 76.760.000.000 | 0,0028 |
|  | CAMP | 2020 | 199.557.379 | 44.050.000.000 | 0,0045 |
|  | CAMP | 2021 | 158.848.368 | 100.070.000.000 | 0,0016 |
|  | CAMP | 2022 | 214.626.347 | 121.257.336.904 | 0,0018 |
|  | CAMP | 2023 | 193.673.500 | 127.426.464.539 | 0,0015 |
| 9 | CEKA | 2019 | 389.442.637 | 215.459.200.242 | 0,0018 |
|  | CEKA | 2020 | 168.611.942 | 181.812.593.992 | 0,0009 |
|  | CEKA | 2021 | 336.383.526 | 187.066.990.085 | 0,0018 |
|  | CEKA | 2022 | 254.592.375 | 220.704.543.072 | 0,0012 |
|  | CEKA | 2023 | 472.921.168 | 153.574.779.624 | 0,0031 |
| 10 | CLEO | 2019 | 937.002.750 | 130.756.000.000 | 0,0072 |
|  | CLEO | 2020 | 835.389.611 | 132.772.000.000 | 0,0063 |
|  | CLEO | 2021 | 688.000.000 | 183.109.000.000 | 0,0038 |
|  | CLEO | 2022 | 742.000.000 | 195.466.000.000 | 0,0038 |
|  | CLEO | 2023 | 892.000.000 | 324.092.000.000 | 0,0028 |
| 11 | CPIN | 2019 | 17.021.098.000 | 3.642.226.000.000 | 0,0047 |
|  | CPIN | 2020 | 34.359.991.000 | 3.845.833.000.000 | 0,0089 |
|  | CPIN | 2021 | 16.745.134.000 | 3.619.010.000.000 | 0,0046 |
|  | CPIN | 2022 | 14.967.504.000 | 2.930.357.000.000 | 0,0051 |
|  | CPIN | 2023 | 15.684.948.000 | 2.318.088.000.000 | 0,0068 |
| 12 | CPRO | 2019 | 2.800.000.000 | 1.722.704.000.000 | 0,0016 |
|  | CPRO | 2020 | 2.960.000.000 | 381.422.000.000 | 0,0078 |
|  | CPRO | 2021 | 2.090.000.000 | 2.212.293.000.000 | 0,0009 |
|  | CPRO | 2022 | 1.770.000.000 | 373.978.000.000 | 0,0047 |
|  | CPRO | 2023 | 400.000.000 | 401.774.000.000 | 0,0010 |
| 13 | CSRA | 2019 | 5.232.725.711 | 27.370.000.000 | 0,1912 |
|  | CSRA | 2020 | 3.703.905.796 | 72.367.000.000 | 0,0512 |
|  | CSRA | 2021 | 3.107.593.221 | 259.650.000.000 | 0,0120 |
|  | CSRA | 2022 | 3.725.655.470 | 252.407.000.000 | 0,0148 |
|  | CSRA | 2023 | 6.572.746.214 | 146.139.000.000 | 0,0450 |
| 14 | GOOD | 2019 | 3.154.000.456 | 436.000.000.000 | 0,0072 |
|  | GOOD | 2020 | 3.341.891.020 | 245.000.000.000 | 0,0136 |
|  | GOOD | 2021 | 3.100.000.000 | 492.640.000.000 | 0,0063 |
|  | GOOD | 2022 | 2.960.000.000 | 521.720.000.000 | 0,0057 |
|  | GOOD | 2023 | 3.430.000.000 | 99.000.000.000 | 0,0346 |
| 15 | ICPB | 2019 | 309.797.000.000 | 5.360.000.000.000 | 0,0578 |
|  | ICPB | 2020 | 483.431.000.000 | 7.418.600.000.000 | 0,0652 |
|  | ICPB | 2021 | 271.793.000.000 | 7.911.900.000.000 | 0,0344 |
|  | ICPB | 2022 | 255.118.000.000 | 5.722.200.000.000 | 0,0446 |
|  | ICPB | 2023 | 385.231.000.000 | 8.465.100.000.000 | 0,0455 |
| 16 | INDF | 2019 | 530.576.000.000 | 5.902.700.000.000 | 0,0899 |
|  | INDF | 2020 | 780.619.000.000 | 8.752.100.000.000 | 0,0892 |
|  | INDF | 2021 | 659.187.000.000 | 11.229.700.000.000 | 0,0587 |
|  | INDF | 2022 | 369.853.000.000 | 9.192.600.000.000 | 0,0402 |
|  | INDF | 2023 | 540.823.000.000 | 11.493.700.000.000 | 0,0471 |
| 17 | JPFA | 2019 | 43.963.000.000 | 1.221.904.000.000 | 0,0360 |
|  | JPFA | 2020 | 43.836.000.000 | 1.793.914.000.000 | 0,0244 |
|  | JPFA | 2021 | 42.426.000.000 | 2.130.896.000.000 | 0,0199 |
|  | JPFA | 2022 | 63.972.000.000 | 1.490.931.000.000 | 0,0429 |
|  | JPFA | 2023 | 59.862.000.000 | 945.922.000.000 | 0,0633 |
| 18 | KEJU | 2019 | 485.691.317 | 98.047.666.143 | 0,0050 |
|  | KEJU | 2020 | 485.691.317 | 121.000.016.429 | 0,0040 |
|  | KEJU | 2021 | 106.454.670 | 144.700.268.968 | 0,0007 |
|  | KEJU | 2022 | 76.570.000 | 117.370.750.383 | 0,0007 |
|  | KEJU | 2023 | 183.520.000.000 | 80.342.415.257 | 2,2842 |
| 19 | MGRO | 2019 | 1.470.000.000 | 25.609.800.000 | 0,0574 |
|  | MGRO | 2020 | 2.235.683.130 | 20.449.510.492 | 0,1093 |
|  | MGRO | 2021 | 239.000.000 | 26.522.212.108 | 0,0090 |
|  | MGRO | 2022 | 778.000.000 | 43.458.726.960 | 0,0179 |
|  | MGRO | 2023 | 2.623.000.000 | 23.943.731.801 | 0,1095 |
| 20 | MYOR | 2019 | 8.545.147.441 | 3.172.265.000.000 | 0,0027 |
|  | MYOR | 2020 | 17.904.770.541 | 2.830.928.000.000 | 0,0063 |
|  | MYOR | 2021 | 20.064.058.999 | 1.772.316.000.000 | 0,0113 |
|  | MYOR | 2022 | 39.493.684.050 | 1.942.230.000.000 | 0,0203 |
|  | MYOR | 2023 | 3.684.210.708 | 3.193.816.000.000 | 0,0012 |
| 21 | PSDN | 2019 | 13.795.616.858 | - 47.358.222.370 | -0,2913 |
|  | PSDN | 2020 | 12.032.952.620 | - 62.014.895.501 | -0,1940 |
|  | PSDN | 2021 | 8.413.690.565 | 15.390.679.908 | 0,5467 |
|  | PSDN | 2022 | 10.111.166.143 | - 21.643.012.330 | -0,4672 |
|  | PSDN | 2023 | 5.083.604.510 | 47.751.384.463 | 0,1065 |
| 22 | ROTI | 2019 | 12.197.264.053 | 237.000.000.000 | 0,0515 |
|  | ROTI | 2020 | 11.278.116.923 | 169.000.000.000 | 0,0667 |
|  | ROTI | 2021 | 3.790.000.000 | 283.602.993.676 | 0,0134 |
|  | ROTI | 2022 | 289.000.000 | 432.247.722.254 | 0,0007 |
|  | ROTI | 2023 | 237.000.000 | 333.300.420.962 | 0,0007 |
| 23 | SGRO | 2019 | 7.858.726.575 | 40.000.000.000 | 0,1965 |
|  | SGRO | 2020 | 3.847.349.233 | 64.000.000.000 | 0,0601 |
|  | SGRO | 2021 | 6.444.466.257 | 250.000.000.000 | 0,0258 |
|  | SGRO | 2022 | 17.254.428.349 | 1.039.443.000.000 | 0,0166 |
|  | SGRO | 2023 | 12.086.840.223 | 440.779.000.000 | 0,0274 |
| 24 | SIPD | 2019 | 377.709.880 | 74.560.000.000 | 0,0051 |
|  | SIPD | 2020 | 1.100.000.000 | 14.340.000.000 | 0,0767 |
|  | SIPD | 2021 | 527.000.000 | 15.070.000.000 | 0,0350 |
|  | SIPD | 2022 | 472.000.000 | - 218.000.000.000 | -0,0022 |
|  | SIPD | 2023 | 571.000.000 | 17.846.000.000 | 0,0320 |
| 25 | SKBM | 2019 | 339.000.000 | 960.000.000 | 0,3531 |
|  | SKBM | 2020 | 394.805.633 | 5.420.000.000 | 0,0728 |
|  | SKBM | 2021 | 561.124.553 | 29.710.000.000 | 0,0189 |
|  | SKBM | 2022 | 394.155.529 | 86.640.000.000 | 0,0045 |
|  | SKBM | 2023 | 353.777.819 | 2.310.000.000 | 0,1532 |
| 26 | SMAR | 2019 | 27.138.000.000 | 899.000.000.000 | 0,0302 |
|  | SMAR | 2020 | 51.596.000.000 | 1.539.798.000.000 | 0,0335 |
|  | SMAR | 2021 | 60.676.000.000 | 2.829.418.000.000 | 0,0214 |
|  | SMAR | 2022 | 54.303.000.000 | 5.504.956.000.000 | 0,0099 |
|  | SMAR | 2023 | 34.800.000.000 | 917.870.000.000 | 0,0379 |
| 27 | SSMS | 2019 | 32.945.271.000 | 12.081.959.000 | 2,7268 |
|  | SSMS | 2020 | 12.835.013.000 | 283.341.496.000 | 0,0453 |
|  | SSMS | 2021 | 18.434.881.000 | 816.610.025.000 | 0,0226 |
|  | SSMS | 2022 | 31.625.199.000 | 460.009.332.000 | 0,0687 |
|  | SSMS | 2023 | 28.667.124.000 | - 11.417.365.000 | -2,5108 |
| 28 | STTP | 2019 | 132.000.000 | 482.591.000.000 | 0,0003 |
|  | STTP | 2020 | 11.265.913.286 | 628.629.000.000 | 0,0179 |
|  | STTP | 2021 | 2.175.542.965 | 617.574.000.000 | 0,0035 |
|  | STTP | 2022 | 740.984.277 | 624.524.000.000 | 0,0012 |
|  | STTP | 2023 | 652.167.251 | 917.794.000.000 | 0,0007 |
| 29 | TBLA | 2019 | 2.500.000.000 | 661.000.000.000 | 0,0038 |
|  | TBLA | 2020 | 3.800.000.000 | 680.700.000.000 | 0,0056 |
|  | TBLA | 2021 | 4.000.000.000 | 791.916.000.000 | 0,0051 |
|  | TBLA | 2022 | 3.000.000.000 | 801.440.000.000 | 0,0037 |
|  | TBLA | 2023 | 3.000.000.000 | 612.218.000.000 | 0,0049 |
| 30 | TGKA | 2019 | 120.527.183 | 418.064.815.951 | 0,0003 |
|  | TGKA | 2020 | 492.921.121 | 483.760.296.671 | 0,0010 |
|  | TGKA | 2021 | 1.068.112.762 | 481.109.483.989 | 0,0022 |
|  | TGKA | 2022 | 1.741.207.479 | 478.266.312.889 | 0,0036 |
|  | TGKA | 2023 | 926.326.552 | 428.418.484.105 | 0,0022 |
| 31 | ULTJ | 2019 | 3.556.583.925 | 1.035.900.000.000 | 0,0034 |
|  | ULTJ | 2020 | 8.468.114.599 | 1.109.700.000.000 | 0,0076 |
|  | ULTJ | 2021 | 1.536.484.065 | 1.276.793.000.000 | 0,0012 |
|  | ULTJ | 2022 | 1.266.511.893 | 965.486.000.000 | 0,0013 |
|  | ULTJ | 2023 | 490.965.076 | 1.186.161.000.000 | 0,0004 |

**Lampiran 4  
Perhitungan Corporate Social Responsibility (X2)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun** | **Pengungkapan CSR** | **Score GRI** | **CSR** |
| 1 | AALI | 2019 | 36 | 91 | 0,396 |
|  | AALI | 2020 | 39 | 91 | 0,429 |
|  | AALI | 2021 | 42 | 91 | 0,462 |
|  | AALI | 2022 | 44 | 91 | 0,484 |
|  | AALI | 2023 | 50 | 91 | 0,549 |
| 2 | ADES | 2019 | 21 | 91 | 0,231 |
|  | ADES | 2020 | 21 | 91 | 0,231 |
|  | ADES | 2021 | 49 | 91 | 0,538 |
|  | ADES | 2022 | 49 | 91 | 0,538 |
|  | ADES | 2023 | 49 | 91 | 0,538 |
| 3 | AISA | 2019 | 20 | 91 | 0,220 |
|  | AISA | 2020 | 20 | 91 | 0,220 |
|  | AISA | 2021 | 71 | 91 | 0,780 |
|  | AISA | 2022 | 71 | 91 | 0,780 |
|  | AISA | 2023 | 71 | 91 | 0,780 |
| 4 | ANJT | 2019 | 73 | 91 | 0,802 |
|  | ANJT | 2020 | 73 | 91 | 0,802 |
|  | ANJT | 2021 | 73 | 91 | 0,802 |
|  | ANJT | 2022 | 73 | 91 | 0,802 |
|  | ANJT | 2023 | 73 | 91 | 0,802 |
| 5 | BISI | 2019 | 20 | 91 | 0,220 |
|  | BISI | 2020 | 73 | 91 | 0,802 |
|  | BISI | 2021 | 73 | 91 | 0,802 |
|  | BISI | 2022 | 73 | 91 | 0,802 |
|  | BISI | 2023 | 73 | 91 | 0,802 |
| 6 | BUDI | 2019 | 29 | 91 | 0,319 |
|  | BUDI | 2020 | 29 | 91 | 0,319 |
|  | BUDI | 2021 | 29 | 91 | 0,319 |
|  | BUDI | 2022 | 72 | 91 | 0,791 |
|  | BUDI | 2023 | 72 | 91 | 0,791 |
| 7 | BWPT | 2019 | 70 | 91 | 0,769 |
|  | BWPT | 2020 | 70 | 91 | 0,769 |
|  | BWPT | 2021 | 70 | 91 | 0,769 |
|  | BWPT | 2022 | 70 | 91 | 0,769 |
|  | BWPT | 2023 | 70 | 91 | 0,769 |
| 8 | CAMP | 2019 | 28 | 91 | 0,308 |
|  | CAMP | 2020 | 28 | 91 | 0,308 |
|  | CAMP | 2021 | 68 | 91 | 0,747 |
|  | CAMP | 2022 | 68 | 91 | 0,747 |
|  | CAMP | 2023 | 68 | 91 | 0,747 |
| 9 | CEKA | 2019 | 24 | 91 | 0,264 |
|  | CEKA | 2020 | 24 | 91 | 0,264 |
|  | CEKA | 2021 | 67 | 91 | 0,736 |
|  | CEKA | 2022 | 67 | 91 | 0,736 |
|  | CEKA | 2023 | 67 | 91 | 0,736 |
| 10 | CLEO | 2019 | 24 | 91 | 0,264 |
|  | CLEO | 2020 | 24 | 91 | 0,264 |
|  | CLEO | 2021 | 67 | 91 | 0,736 |
|  | CLEO | 2022 | 67 | 91 | 0,736 |
|  | CLEO | 2023 | 24 | 91 | 0,264 |
| 11 | CPIN | 2019 | 24 | 91 | 0,264 |
|  | CPIN | 2020 | 65 | 91 | 0,714 |
|  | CPIN | 2021 | 65 | 91 | 0,714 |
|  | CPIN | 2022 | 65 | 91 | 0,714 |
|  | CPIN | 2023 | 65 | 91 | 0,714 |
| 12 | CPRO | 2019 | 23 | 91 | 0,253 |
|  | CPRO | 2020 | 23 | 91 | 0,253 |
|  | CPRO | 2021 | 23 | 91 | 0,253 |
|  | CPRO | 2022 | 23 | 91 | 0,253 |
|  | CPRO | 2023 | 23 | 91 | 0,253 |
| 13 | CSRA | 2019 | 24 | 91 | 0,264 |
|  | CSRA | 2020 | 65 | 91 | 0,714 |
|  | CSRA | 2021 | 65 | 91 | 0,714 |
|  | CSRA | 2022 | 65 | 91 | 0,714 |
|  | CSRA | 2023 | 65 | 91 | 0,714 |
| 14 | GOOD | 2019 | 23 | 91 | 0,253 |
|  | GOOD | 2020 | 23 | 91 | 0,253 |
|  | GOOD | 2021 | 23 | 91 | 0,253 |
|  | GOOD | 2022 | 23 | 91 | 0,253 |
|  | GOOD | 2023 | 23 | 91 | 0,253 |
| 15 | ICPB | 2019 | 23 | 91 | 0,253 |
|  | ICPB | 2020 | 23 | 91 | 0,253 |
|  | ICPB | 2021 | 73 | 91 | 0,802 |
|  | ICPB | 2022 | 73 | 91 | 0,802 |
|  | ICPB | 2023 | 73 | 91 | 0,802 |
| 16 | INDF | 2019 | 23 | 91 | 0,253 |
|  | INDF | 2020 | 23 | 91 | 0,253 |
|  | INDF | 2021 | 73 | 91 | 0,802 |
|  | INDF | 2022 | 73 | 91 | 0,802 |
|  | INDF | 2023 | 73 | 91 | 0,802 |
| 17 | JPFA | 2019 | 74 | 91 | 0,813 |
|  | JPFA | 2020 | 74 | 91 | 0,813 |
|  | JPFA | 2021 | 74 | 91 | 0,813 |
|  | JPFA | 2022 | 74 | 91 | 0,813 |
|  | JPFA | 2023 | 74 | 91 | 0,813 |
| 18 | KEJU | 2019 | 22 | 91 | 0,242 |
|  | KEJU | 2020 | 22 | 91 | 0,242 |
|  | KEJU | 2021 | 22 | 91 | 0,242 |
|  | KEJU | 2022 | 22 | 91 | 0,242 |
|  | KEJU | 2023 | 22 | 91 | 0,242 |
| 19 | MGRO | 2019 | 25 | 91 | 0,275 |
|  | MGRO | 2020 | 25 | 91 | 0,275 |
|  | MGRO | 2021 | 71 | 91 | 0,780 |
|  | MGRO | 2022 | 71 | 91 | 0,780 |
|  | MGRO | 2023 | 71 | 91 | 0,780 |
| 20 | MYOR | 2019 | 25 | 91 | 0,275 |
|  | MYOR | 2020 | 25 | 91 | 0,275 |
|  | MYOR | 2021 | 72 | 91 | 0,791 |
|  | MYOR | 2022 | 72 | 91 | 0,791 |
|  | MYOR | 2023 | 72 | 91 | 0,791 |
| 21 | PSDN | 2019 | 26 | 91 | 0,286 |
|  | PSDN | 2020 | 26 | 91 | 0,286 |
|  | PSDN | 2021 | 26 | 91 | 0,286 |
|  | PSDN | 2022 | 69 | 91 | 0,758 |
|  | PSDN | 2023 | 69 | 91 | 0,758 |
| 22 | ROTI | 2019 | 26 | 91 | 0,286 |
|  | ROTI | 2020 | 26 | 91 | 0,286 |
|  | ROTI | 2021 | 69 | 91 | 0,758 |
|  | ROTI | 2022 | 69 | 91 | 0,758 |
|  | ROTI | 2023 | 69 | 91 | 0,758 |
| 23 | SGRO | 2019 | 21 | 91 | 0,231 |
|  | SGRO | 2020 | 21 | 91 | 0,231 |
|  | SGRO | 2021 | 75 | 91 | 0,824 |
|  | SGRO | 2022 | 75 | 91 | 0,824 |
|  | SGRO | 2023 | 75 | 91 | 0,824 |
| 24 | SIPD | 2019 | 21 | 91 | 0,231 |
|  | SIPD | 2020 | 21 | 91 | 0,231 |
|  | SIPD | 2021 | 21 | 91 | 0,231 |
|  | SIPD | 2022 | 21 | 91 | 0,231 |
|  | SIPD | 2023 | 21 | 91 | 0,231 |
| 25 | SKBM | 2019 | 20 | 91 | 0,220 |
|  | SKBM | 2020 | 20 | 91 | 0,220 |
|  | SKBM | 2021 | 75 | 91 | 0,824 |
|  | SKBM | 2022 | 75 | 91 | 0,824 |
|  | SKBM | 2023 | 75 | 91 | 0,824 |
| 26 | SMAR | 2019 | 76 | 91 | 0,835 |
|  | SMAR | 2020 | 76 | 91 | 0,835 |
|  | SMAR | 2021 | 76 | 91 | 0,835 |
|  | SMAR | 2022 | 76 | 91 | 0,835 |
|  | SMAR | 2023 | 76 | 91 | 0,835 |
| 27 | SSMS | 2019 | 20 | 91 | 0,220 |
|  | SSMS | 2020 | 20 | 91 | 0,220 |
|  | SSMS | 2021 | 20 | 91 | 0,220 |
|  | SSMS | 2022 | 20 | 91 | 0,220 |
|  | SSMS | 2023 | 20 | 91 | 0,220 |
| 28 | STTP | 2019 | 22 | 91 | 0,242 |
|  | STTP | 2020 | 22 | 91 | 0,242 |
|  | STTP | 2021 | 68 | 91 | 0,747 |
|  | STTP | 2022 | 68 | 91 | 0,747 |
|  | STTP | 2023 | 68 | 91 | 0,747 |
| 29 | TBLA | 2019 | 29 | 91 | 0,319 |
|  | TBLA | 2020 | 29 | 91 | 0,319 |
|  | TBLA | 2021 | 65 | 91 | 0,714 |
|  | TBLA | 2022 | 65 | 91 | 0,714 |
|  | TBLA | 2023 | 65 | 91 | 0,714 |
| 30 | TGKA | 2019 | 28 | 91 | 0,308 |
|  | TGKA | 2020 | 28 | 91 | 0,308 |
|  | TGKA | 2021 | 64 | 91 | 0,703 |
|  | TGKA | 2022 | 64 | 91 | 0,703 |
|  | TGKA | 2023 | 64 | 91 | 0,703 |
| 31 | ULTJ | 2019 | 21 | 91 | 0,231 |
|  | ULTJ | 2020 | 21 | 91 | 0,231 |
|  | ULTJ | 2021 | 64 | 91 | 0,703 |
|  | ULTJ | 2022 | 64 | 91 | 0,703 |
|  | ULTJ | 2023 | 64 | 91 | 0,703 |

**Lampiran 5  
Perhitungan Sales Growth (X3)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **Tahun** | **Penj tahun sebelumnya** | **Penj tahun ini** | **SG (X3)** |
| 1 | AALI | 2019 | 19.080.000.000.000 | 17.450.000.000.000 | -0,085 |
|  | AALI | 2020 | 17.450.000.000.000 | 18.807.043.000.000 | 0,078 |
|  | AALI | 2021 | 18.807.043.000.000 | 24.320.000.000.000 | 0,293 |
|  | AALI | 2022 | 24.320.000.000.000 | 21.829.000.000.000 | -0,102 |
|  | AALI | 2023 | 21.829.000.000.000 | 20.745.000.000.000 | -0,050 |
| 2 | ADES | 2019 | 804.302.000.000 | 764.703.000.000 | -0,049 |
|  | ADES | 2020 | 764.703.000.000 | 673.364.000.000 | -0,119 |
|  | ADES | 2021 | 673.364.000.000 | 935.075.000.000 | 0,389 |
|  | ADES | 2022 | 935.075.000.000 | 1.290.992.000.000 | 0,381 |
|  | ADES | 2023 | 1.290.992.000.000 | 1.525.445.000.000 | 0,182 |
| 3 | AISA | 2019 | 1.583.265.000.000 | 1.510.427.000.000 | -0,046 |
|  | AISA | 2020 | 1.510.427.000.000 | 1.283.331.000.000 | -0,150 |
|  | AISA | 2021 | 1.283.331.000.000 | 1.520.879.000.000 | 0,185 |
|  | AISA | 2022 | 1.520.879.000.000 | 1.835.284.000.000 | 0,207 |
|  | AISA | 2023 | 1.835.284.000.000 | 1.704.013.000.000 | -0,072 |
| 4 | ANJT | 2019 | 2.456.705.650.000 | 2.111.762.800.000 | -0,140 |
|  | ANJT | 2020 | 2.111.762.800.000 | 2.657.517.450.000 | 0,258 |
|  | ANJT | 2021 | 2.657.517.450.000 | 4.330.409.300.000 | 0,629 |
|  | ANJT | 2022 | 4.330.409.300.000 | 4.359.559.400.000 | 0,007 |
|  | ANJT | 2023 | 4.359.559.400.000 | 4.267.250.750.000 | -0,021 |
| 5 | BISI | 2019 | 2.265.615.000.000 | 2.272.410.000.000 | 0,003 |
|  | BISI | 2020 | 2.272.410.000.000 | 1.812.762.000.000 | -0,202 |
|  | BISI | 2021 | 1.812.762.000.000 | 2.015.138.000.000 | 0,112 |
|  | BISI | 2022 | 2.015.138.000.000 | 2.415.592.000.000 | 0,199 |
|  | BISI | 2023 | 2.415.592.000.000 | 2.298.131.000.000 | -0,049 |
| 6 | BUDI | 2019 | 2.065.855.000.000 | 2.325.013.000.000 | 0,125 |
|  | BUDI | 2020 | 2.325.013.000.000 | 2.725.866.000.000 | 0,172 |
|  | BUDI | 2021 | 2.725.866.000.000 | 3.374.782.000.000 | 0,238 |
|  | BUDI | 2022 | 3.374.782.000.000 | 3.382.326.000.000 | 0,002 |
|  | BUDI | 2023 | 3.382.326.000.000 | 3.944.953.000.000 | 0,166 |
| 7 | BWPT | 2019 | 3.083.389.000.000 | 2.512.748.000.000 | -0,185 |
|  | BWPT | 2020 | 2.512.748.000.000 | 2.198.666.000.000 | -0,125 |
|  | BWPT | 2021 | 2.198.666.000.000 | 2.936.531.000.000 | 0,336 |
|  | BWPT | 2022 | 2.936.531.000.000 | 4.574.124.000.000 | 0,558 |
|  | BWPT | 2023 | 4.574.124.000.000 | 4.204.612.000.000 | -0,081 |
| 8 | CAMP | 2019 | 961.140.000.000 | 1.028.950.000.000 | 0,071 |
|  | CAMP | 2020 | 1.028.950.000.000 | 956.630.000.000 | -0,070 |
|  | CAMP | 2021 | 956.630.000.000 | 1.019.130.000.000 | 0,065 |
|  | CAMP | 2022 | 1.019.130.000.000 | 1.129.360.000.000 | 0,108 |
|  | CAMP | 2023 | 1.129.360.000.000 | 1.135.790.000.000 | 0,006 |
| 9 | CEKA | 2019 | 3.629.327.583.572 | 3.120.937.098.980 | -0,140 |
|  | CEKA | 2020 | 3.120.937.098.980 | 3.634.297.273.749 | 0,164 |
|  | CEKA | 2021 | 3.634.297.273.749 | 5.359.440.530.374 | 0,475 |
|  | CEKA | 2022 | 5.359.440.530.374 | 6.143.759.424.928 | 0,146 |
|  | CEKA | 2023 | 6.143.759.424.928 | 6.337.428.625.946 | 0,032 |
| 10 | CLEO | 2019 | 831.104.000.000 | 1.084.913.000.000 | 0,305 |
|  | CLEO | 2020 | 1.084.913.000.000 | 972.635.000.000 | -0,103 |
|  | CLEO | 2021 | 972.635.000.000 | 1.330.273.000.000 | 0,368 |
|  | CLEO | 2022 | 1.330.273.000.000 | 1.674.054.000.000 | 0,258 |
|  | CLEO | 2023 | 1.674.054.000.000 | 2.090.116.000.000 | 0,249 |
| 11 | CPIN | 2019 | 46.601.003.000.000 | 42.501.146.000.000 | -0,088 |
|  | CPIN | 2020 | 42.501.146.000.000 | 42.518.782.000.000 | 0,00041 |
|  | CPIN | 2021 | 42.518.782.000.000 | 51.698.249.000.000 | 0,216 |
|  | CPIN | 2022 | 51.698.249.000.000 | 56.867.544.000.000 | 0,100 |
|  | CPIN | 2023 | 56.867.544.000.000 | 61.615.850.000.000 | 0,083 |
| 12 | CPRO | 2019 | 7.390.580.000.000 | 7.175.764.000.000 | -0,029 |
|  | CPRO | 2020 | 7.175.764.000.000 | 7.573.506.000.000 | 0,055 |
|  | CPRO | 2021 | 7.573.506.000.000 | 8.028.078.000.000 | 0,060 |
|  | CPRO | 2022 | 8.028.078.000.000 | 8.242.343.000.000 | 0,027 |
|  | CPRO | 2023 | 8.242.343.000.000 | 9.027.276.000.000 | 0,095 |
| 13 | CSRA | 2019 | 567.789.000.000 | 492.296.000.000 | -0,133 |
|  | CSRA | 2020 | 492.296.000.000 | 607.253.000.000 | 0,234 |
|  | CSRA | 2021 | 607.253.000.000 | 895.868.000.000 | 0,475 |
|  | CSRA | 2022 | 895.868.000.000 | 970.572.000.000 | 0,083 |
|  | CSRA | 2023 | 970.572.000.000 | 875.512.000.000 | -0,098 |
| 14 | GOOD | 2019 | 8.048.950.000.000 | 8.438.630.000.000 | 0,048 |
|  | GOOD | 2020 | 8.438.630.000.000 | 7.711.000.000.000 | -0,086 |
|  | GOOD | 2021 | 7.711.000.000.000 | 8.799.580.000.000 | 0,141 |
|  | GOOD | 2022 | 8.799.580.000.000 | 10.510.940.000.000 | 0,194 |
|  | GOOD | 2023 | 10.510.940.000.000 | 10.543.570.000.000 | 0,003 |
| 15 | ICPB | 2019 | 38.413.400.000.000 | 42.296.700.000.000 | 0,101 |
|  | ICPB | 2020 | 42.296.700.000.000 | 46.641.000.000.000 | 0,103 |
|  | ICPB | 2021 | 46.641.000.000.000 | 56.803.700.000.000 | 0,218 |
|  | ICPB | 2022 | 56.803.700.000.000 | 64.797.500.000.000 | 0,141 |
|  | ICPB | 2023 | 64.797.500.000.000 | 67.909.900.000.000 | 0,048 |
| 16 | INDF | 2019 | 73.394.700.000.000 | 76.593.000.000.000 | 0,044 |
|  | INDF | 2020 | 76.593.000.000.000 | 81.731.500.000.000 | 0,067 |
|  | INDF | 2021 | 81.731.500.000.000 | 99.345.600.000.000 | 0,216 |
|  | INDF | 2022 | 99.345.600.000.000 | 110.830.300.000.000 | 0,116 |
|  | INDF | 2023 | 110.830.300.000.000 | 111.703.600.000.000 | 0,008 |
| 17 | JPFA | 2019 | 36.971.126.000.000 | 39.626.055.000.000 | 0,072 |
|  | JPFA | 2020 | 39.626.055.000.000 | 37.695.304.000.000 | -0,049 |
|  | JPFA | 2021 | 37.695.304.000.000 | 45.725.824.000.000 | 0,213 |
|  | JPFA | 2022 | 45.725.824.000.000 | 49.904.525.000.000 | 0,091 |
|  | JPFA | 2023 | 49.904.525.000.000 | 52.068.531.000.000 | 0,043 |
| 18 | KEJU | 2019 | 856.750.384.301 | 978.806.205.312 | 0,142 |
|  | KEJU | 2020 | 978.806.205.312 | 900.852.668.263 | -0,080 |
|  | KEJU | 2021 | 900.852.668.263 | 1.042.307.144.847 | 0,157 |
|  | KEJU | 2022 | 1.042.307.144.847 | 1.044.368.857.579 | 0,002 |
|  | KEJU | 2023 | 1.044.368.857.579 | 1.019.669.802.028 | -0,024 |
| 19 | MGRO | 2019 | 2.001.284.000.000 | 1.953.747.000.000 | -0,024 |
|  | MGRO | 2020 | 1.953.747.000.000 | 4.106.566.000.000 | 1,102 |
|  | MGRO | 2021 | 4.106.566.000.000 | 7.313.139.000.000 | 0,781 |
|  | MGRO | 2022 | 7.313.139.000.000 | 7.505.701.000.000 | 0,026 |
|  | MGRO | 2023 | 7.505.701.000.000 | 5.425.478.000.000 | -0,277 |
| 20 | MYOR | 2019 | 24.060.802.000.000 | 25.026.739.000.000 | 0,040 |
|  | MYOR | 2020 | 25.026.739.000.000 | 24.476.954.000.000 | -0,022 |
|  | MYOR | 2021 | 24.476.954.000.000 | 27.904.558.000.000 | 0,140 |
|  | MYOR | 2022 | 27.904.558.000.000 | 30.669.406.000.000 | 0,099 |
|  | MYOR | 2023 | 30.669.406.000.000 | 31.485.008.000.000 | 0,027 |
| 21 | PSDN | 2019 | 1.399.580.000.000 | 1.224.284.000.000 | -0,125 |
|  | PSDN | 2020 | 1.224.284.000.000 | 895.456.000.000 | -0,269 |
|  | PSDN | 2021 | 895.456.000.000 | 868.091.000.000 | -0,031 |
|  | PSDN | 2022 | 868.091.000.000 | 638.377.000.000 | -0,265 |
|  | PSDN | 2023 | 638.377.000.000 | 266.132.000.000 | -0,583 |
| 22 | ROTI | 2019 | 2.767.000.000.000 | 3.337.000.000.000 | 0,206 |
|  | ROTI | 2020 | 3.337.000.000.000 | 3.212.000.000.000 | -0,037 |
|  | ROTI | 2021 | 3.212.000.000.000 | 3.288.000.000.000 | 0,024 |
|  | ROTI | 2022 | 3.288.000.000.000 | 3.935.000.000.000 | 0,197 |
|  | ROTI | 2023 | 3.935.000.000.000 | 3.821.000.000.000 | -0,029 |
| 23 | SGRO | 2019 | 3.207.000.000.000 | 3.268.000.000.000 | 0,019 |
|  | SGRO | 2020 | 3.268.000.000.000 | 3.502.000.000.000 | 0,072 |
|  | SGRO | 2021 | 3.502.000.000.000 | 5.222.000.000.000 | 0,491 |
|  | SGRO | 2022 | 5.222.000.000.000 | 5.672.000.000.000 | 0,086 |
|  | SGRO | 2023 | 5.672.000.000.000 | 5.621.000.000.000 | -0,009 |
| 24 | SIPD | 2019 | 3.120.460.000.000 | 4.105.990.000.000 | 0,316 |
|  | SIPD | 2020 | 4.105.990.000.000 | 4.341.300.000.000 | 0,057 |
|  | SIPD | 2021 | 4.341.300.000.000 | 5.423.774.000.000 | 0,249 |
|  | SIPD | 2022 | 5.423.774.000.000 | 6.047.203.000.000 | 0,115 |
|  | SIPD | 2023 | 6.047.203.000.000 | 6.091.342.000.000 | 0,007 |
| 25 | SKBM | 2019 | 1.953.910.000.000 | 2.104.700.000.000 | 0,077 |
|  | SKBM | 2020 | 2.104.700.000.000 | 3.165.530.000.000 | 0,504 |
|  | SKBM | 2021 | 3.165.530.000.000 | 3.847.890.000.000 | 0,216 |
|  | SKBM | 2022 | 3.847.890.000.000 | 3.802.300.000.000 | -0,012 |
|  | SKBM | 2023 | 3.802.300.000.000 | 2.839.560.000.000 | -0,253 |
| 26 | SMAR | 2019 | 37.392.000.000.000 | 36.198.000.000.000 | -0,032 |
|  | SMAR | 2020 | 36.198.000.000.000 | 40.434.000.000.000 | 0,117 |
|  | SMAR | 2021 | 40.434.000.000.000 | 57.004.000.000.000 | 0,410 |
|  | SMAR | 2022 | 57.004.000.000.000 | 75.046.000.000.000 | 0,317 |
|  | SMAR | 2023 | 75.046.000.000.000 | 66.531.000.000.000 | -0,113 |
| 27 | SSMS | 2019 | 3.710.800.000.000 | 3.227.800.000.000 | -0,130 |
|  | SSMS | 2020 | 3.227.800.000.000 | 4.011.100.000.000 | 0,243 |
|  | SSMS | 2021 | 4.011.100.000.000 | 5.199.000.000.000 | 0,296 |
|  | SSMS | 2022 | 5.199.000.000.000 | 6.936.000.000.000 | 0,334 |
|  | SSMS | 2023 | 6.936.000.000.000 | 7.904.000.000.000 | 0,140 |
| 28 | STTP | 2019 | 2.826.957.000.000 | 3.512.509.000.000 | 0,243 |
|  | STTP | 2020 | 3.512.509.000.000 | 3.846.300.000.000 | 0,095 |
|  | STTP | 2021 | 3.846.300.000.000 | 4.241.857.000.000 | 0,103 |
|  | STTP | 2022 | 4.241.857.000.000 | 4.931.554.000.000 | 0,163 |
|  | STTP | 2023 | 4.931.554.000.000 | 4.767.207.000.000 | -0,033 |
| 29 | TBLA | 2019 | 8.614.900.000.000 | 8.533.200.000.000 | -0,009 |
|  | TBLA | 2020 | 8.533.200.000.000 | 10.863.300.000.000 | 0,273 |
|  | TBLA | 2021 | 10.863.300.000.000 | 15.972.200.000.000 | 0,470 |
|  | TBLA | 2022 | 15.972.200.000.000 | 16.580.000.000.000 | 0,038 |
|  | TBLA | 2023 | 16.580.000.000.000 | 15.317.600.000.000 | -0,076 |
| 30 | TGKA | 2019 | 12.940.108.000.000 | 13.372.044.000.000 | 0,033 |
|  | TGKA | 2020 | 13.372.044.000.000 | 12.488.884.000.000 | -0,066 |
|  | TGKA | 2021 | 12.488.884.000.000 | 11.926.150.000.000 | -0,045 |
|  | TGKA | 2022 | 11.926.150.000.000 | 11.567.910.000.000 | -0,030 |
|  | TGKA | 2023 | 11.567.910.000.000 | 12.821.183.000.000 | 0,108 |
| 31 | ULTJ | 2019 | 5.472.882.000.000 | 6.223.057.000.000 | 0,137 |
|  | ULTJ | 2020 | 6.223.057.000.000 | 5.967.362.000.000 | -0,041 |
|  | ULTJ | 2021 | 5.967.362.000.000 | 6.616.642.000.000 | 0,109 |
|  | ULTJ | 2022 | 6.616.642.000.000 | 7.656.252.000.000 | 0,157 |
|  | ULTJ | 2023 | 7.656.252.000.000 | 8.302.741.000.000 | 0,084 |

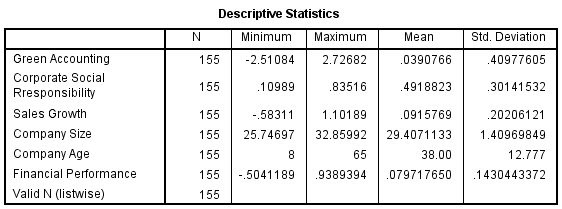
**Lampiran 6  
Perhitungan Company Size (X4)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun** | **Total Assets** | **Company Size** |
| 1 | AALI | 2019 | 26.974.124.000.000 | 30,93 |
|  | AALI | 2020 | 27.781.000.000.000 | 30,96 |
|  | AALI | 2021 | 30.400.000.000.000 | 31,05 |
|  | AALI | 2022 | 29.249.000.000.000 | 31,01 |
|  | AALI | 2023 | 28.846.000.000.000 | 30,99 |
| 2 | ADES | 2019 | 822.375.000.000 | 27,44 |
|  | ADES | 2020 | 958.791.000.000 | 27,59 |
|  | ADES | 2021 | 1.304.108.000.000 | 27,90 |
|  | ADES | 2022 | 1.645.582.000.000 | 28,13 |
|  | ADES | 2023 | 2.085.182.000.000 | 28,37 |
| 3 | AISA | 2019 | 1.868.966.000.000 | 28,26 |
|  | AISA | 2020 | 2.011.557.000.000 | 28,33 |
|  | AISA | 2021 | 1.761.634.000.000 | 28,20 |
|  | AISA | 2022 | 1.826.350.000.000 | 28,23 |
|  | AISA | 2023 | 1.850.004.000.000 | 28,25 |
| 4 | ANJT | 2019 | 10.132.898.650.000 | 29,95 |
|  | ANJT | 2020 | 10.301.321.450.000 | 29,96 |
|  | ANJT | 2021 | 10.448.691.400.000 | 29,98 |
|  | ANJT | 2022 | 9.758.805.700.000 | 29,91 |
|  | ANJT | 2023 | 9.945.042.450.000 | 29,93 |
| 5 | BISI | 2019 | 2.941.056.000.000 | 28,71 |
|  | BISI | 2020 | 2.914.979.000.000 | 28,70 |
|  | BISI | 2021 | 3.132.202.000.000 | 28,77 |
|  | BISI | 2022 | 3.410.481.000.000 | 28,86 |
|  | BISI | 2023 | 3.901.820.000.000 | 28,99 |
| 6 | BUDI | 2019 | 2.999.767.000.000 | 28,73 |
|  | BUDI | 2020 | 2.963.007.000.000 | 28,72 |
|  | BUDI | 2021 | 2.993.200.000.000 | 28,73 |
|  | BUDI | 2022 | 3.173.600.000.000 | 28,79 |
|  | BUDI | 2023 | 3.327.800.000.000 | 28,83 |
| 7 | BWPT | 2019 | 15.796.470.000.000 | 30,39 |
|  | BWPT | 2020 | 15.060.968.000.000 | 30,34 |
|  | BWPT | 2021 | 12.045.048.000.000 | 30,12 |
|  | BWPT | 2022 | 12.223.568.000.000 | 30,13 |
|  | BWPT | 2023 | 10.183.510.000.000 | 29,95 |
| 8 | CAMP | 2019 | 1.057.530.000.000 | 27,69 |
|  | CAMP | 2020 | 1.086.870.000.000 | 27,71 |
|  | CAMP | 2021 | 1.019.130.000.000 | 27,65 |
|  | CAMP | 2022 | 1.129.360.000.000 | 27,75 |
|  | CAMP | 2023 | 1.135.790.000.000 | 27,76 |
| 9 | CEKA | 2019 | 1.393.079.542.074 | 27,96 |
|  | CEKA | 2020 | 1.566.673.828.068 | 28,08 |
|  | CEKA | 2021 | 1.697.387.000.000 | 28,16 |
|  | CEKA | 2022 | 1.718.287.000.000 | 28,17 |
|  | CEKA | 2023 | 1.893.561.000.000 | 28,27 |
| 10 | CLEO | 2019 | 1.245.144.000.000 | 27,85 |
|  | CLEO | 2020 | 1.310.940.000.000 | 27,90 |
|  | CLEO | 2021 | 1.348.182.000.000 | 27,93 |
|  | CLEO | 2022 | 1.790.305.000.000 | 28,21 |
|  | CLEO | 2023 | 2.296.228.000.000 | 28,46 |
| 11 | CPIN | 2019 | 29.109.408.000.000 | 31,00 |
|  | CPIN | 2020 | 31.159.291.000.000 | 31,07 |
|  | CPIN | 2021 | 35.446.051.000.000 | 31,20 |
|  | CPIN | 2022 | 39.847.545.000.000 | 31,32 |
|  | CPIN | 2023 | 40.970.800.000.000 | 31,34 |
| 12 | CPRO | 2019 | 6.000.259.000.000 | 29,42 |
|  | CPRO | 2020 | 6.326.293.000.000 | 29,48 |
|  | CPRO | 2021 | 6.444.438.000.000 | 29,49 |
|  | CPRO | 2022 | 6.833.737.000.000 | 29,55 |
|  | CPRO | 2023 | 6.856.338.000.000 | 29,56 |
| 13 | CSRA | 2019 | 1.368.558.000.000 | 27,94 |
|  | CSRA | 2020 | 1.398.568.521.297 | 27,97 |
|  | CSRA | 2021 | 1.753.240.850.009 | 28,19 |
|  | CSRA | 2022 | 1.835.253.997.038 | 28,24 |
|  | CSRA | 2023 | 1.842.857.630.843 | 28,24 |
| 14 | GOOD | 2019 | 5.063.070.000.000 | 29,25 |
|  | GOOD | 2020 | 6.571.000.000.000 | 29,51 |
|  | GOOD | 2021 | 6.767.000.000.000 | 29,54 |
|  | GOOD | 2022 | 7.327.370.000.000 | 29,62 |
|  | GOOD | 2023 | 7.427.710.000.000 | 29,64 |
| 15 | ICPB | 2019 | 38.709.300.000.000 | 31,29 |
|  | ICPB | 2020 | 103.502.600.000.000 | 32,27 |
|  | ICPB | 2021 | 118.015.300.000.000 | 32,40 |
|  | ICPB | 2022 | 115.305.500.000.000 | 32,38 |
|  | ICPB | 2023 | 119.267.100.000.000 | 32,41 |
| 16 | INDF | 2019 | 96.198.600.000.000 | 32,20 |
|  | INDF | 2020 | 163.011.800.000.000 | 32,72 |
|  | INDF | 2021 | 179.271.800.000.000 | 32,82 |
|  | INDF | 2022 | 180.433.300.000.000 | 32,83 |
|  | INDF | 2023 | 186.588.000.000.000 | 32,86 |
| 17 | JPFA | 2019 | 26.650.895.000.000 | 30,91 |
|  | JPFA | 2020 | 25.951.760.000.000 | 30,89 |
|  | JPFA | 2021 | 28.589.656.000.000 | 30,98 |
|  | JPFA | 2022 | 32.690.887.000.000 | 31,12 |
|  | JPFA | 2023 | 34.109.431.000.000 | 31,16 |
| 18 | KEJU | 2019 | 666.313.386.673 | 27,23 |
|  | KEJU | 2020 | 674.806.910.037 | 27,24 |
|  | KEJU | 2021 | 767.726.284.113 | 27,37 |
|  | KEJU | 2022 | 1.044.368.857.579 | 27,67 |
|  | KEJU | 2023 | 1.019.669.802.028 | 27,65 |
| 19 | MGRO | 2019 | 1.360.107.000.000 | 27,94 |
|  | MGRO | 2020 | 1.433.954.000.000 | 27,99 |
|  | MGRO | 2021 | 1.820.202.000.000 | 28,23 |
|  | MGRO | 2022 | 2.561.664.000.000 | 28,57 |
|  | MGRO | 2023 | 2.680.206.000.000 | 28,62 |
| 20 | MYOR | 2019 | 19.037.919.000.000 | 30,58 |
|  | MYOR | 2020 | 19.777.501.000.000 | 30,62 |
|  | MYOR | 2021 | 19.917.653.000.000 | 30,62 |
|  | MYOR | 2022 | 22.276.161.000.000 | 30,73 |
|  | MYOR | 2023 | 23.870.405.000.000 | 30,80 |
| 21 | PSDN | 2019 | 763.492.320.252 | 27,36 |
|  | PSDN | 2020 | 765.375.539.783 | 27,36 |
|  | PSDN | 2021 | 707.397.000.000 | 27,28 |
|  | PSDN | 2022 | 705.620.000.000 | 27,28 |
|  | PSDN | 2023 | 151.973.000.000 | 25,75 |
| 22 | ROTI | 2019 | 4.682.000.000.000 | 29,17 |
|  | ROTI | 2020 | 4.452.000.000.000 | 29,12 |
|  | ROTI | 2021 | 4.191.000.000.000 | 29,06 |
|  | ROTI | 2022 | 4.130.000.000.000 | 29,05 |
|  | ROTI | 2023 | 3.944.000.000.000 | 29,00 |
| 23 | SGRO | 2019 | 9.467.000.000.000 | 29,88 |
|  | SGRO | 2020 | 9.745.000.000.000 | 29,91 |
|  | SGRO | 2021 | 9.751.000.000.000 | 29,91 |
|  | SGRO | 2022 | 10.243.000.000.000 | 29,96 |
|  | SGRO | 2023 | 10.068.000.000.000 | 29,94 |
| 24 | SIPD | 2019 | 2.463.710.000.000 | 28,53 |
|  | SIPD | 2020 | 2.618.550.000.000 | 28,59 |
|  | SIPD | 2021 | 2.794.110.000.000 | 28,66 |
|  | SIPD | 2022 | 3.002.424.000.000 | 28,73 |
|  | SIPD | 2023 | 3.281.471.000.000 | 28,82 |
| 25 | SKBM | 2019 | 1.820.380.000.000 | 28,23 |
|  | SKBM | 2020 | 1.768.660.000.000 | 28,20 |
|  | SKBM | 2021 | 1.970.430.000.000 | 28,31 |
|  | SKBM | 2022 | 2.042.200.000.000 | 28,35 |
|  | SKBM | 2023 | 1.839.620.000.000 | 28,24 |
| 26 | SMAR | 2019 | 27.788.000.000.000 | 30,96 |
|  | SMAR | 2020 | 35.026.000.000.000 | 31,19 |
|  | SMAR | 2021 | 40.345.000.000.000 | 31,33 |
|  | SMAR | 2022 | 42.601.000.000.000 | 31,38 |
|  | SMAR | 2023 | 39.716.000.000.000 | 31,31 |
| 27 | SSMS | 2019 | 11.845.200.000.000 | 30,10 |
|  | SSMS | 2020 | 12.775.900.000.000 | 30,18 |
|  | SSMS | 2021 | 13.850.600.000.000 | 30,26 |
|  | SSMS | 2022 | 11.136.909.800.000 | 30,04 |
|  | SSMS | 2023 | 11.810.444.633.000 | 30,10 |
| 28 | STTP | 2019 | 2.881.563.000.000 | 28,69 |
|  | STTP | 2020 | 3.448.995.000.000 | 28,87 |
|  | STTP | 2021 | 3.919.244.000.000 | 29,00 |
|  | STTP | 2022 | 4.590.738.000.000 | 29,16 |
|  | STTP | 2023 | 5.482.235.000.000 | 29,33 |
| 29 | TBLA | 2019 | 17.363.000.000.000 | 30,49 |
|  | TBLA | 2020 | 19.431.300.000.000 | 30,60 |
|  | TBLA | 2021 | 15.972.200.000.000 | 30,40 |
|  | TBLA | 2022 | 16.580.000.000.000 | 30,44 |
|  | TBLA | 2023 | 15.317.600.000.000 | 30,36 |
| 30 | TGKA | 2019 | 2.995.872.000.000 | 28,73 |
|  | TGKA | 2020 | 3.361.956.000.000 | 28,84 |
|  | TGKA | 2021 | 3.403.961.000.000 | 28,86 |
|  | TGKA | 2022 | 4.178.952.000.000 | 29,06 |
|  | TGKA | 2023 | 4.566.006.000.000 | 29,15 |
| 31 | ULTJ | 2019 | 6.608.422.000.000 | 29,52 |
|  | ULTJ | 2020 | 8.754.116.000.000 | 29,80 |
|  | ULTJ | 2021 | 7.406.856.000.000 | 29,63 |
|  | ULTJ | 2022 | 7.376.400.000.000 | 29,63 |
|  | ULTJ | 2023 | 7.524.000.000.000 | 29,65 |

**Lampiran 7  
Perhitungan Company Age (X5)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Tahun penelitian** | **Tahun berdiri** | **Company Age** |
| 1 | AALI | 2019 | 1981 | 38 |
|  | AALI | 2020 | 1981 | 39 |
|  | AALI | 2021 | 1981 | 40 |
|  | AALI | 2022 | 1981 | 41 |
|  | AALI | 2023 | 1981 | 42 |
| 2 | ADES | 2019 | 1985 | 34 |
|  | ADES | 2020 | 1985 | 35 |
|  | ADES | 2021 | 1985 | 36 |
|  | ADES | 2022 | 1985 | 37 |
|  | ADES | 2023 | 1985 | 38 |
| 3 | AISA | 2019 | 1990 | 29 |
|  | AISA | 2020 | 1990 | 30 |
|  | AISA | 2021 | 1990 | 31 |
|  | AISA | 2022 | 1990 | 32 |
|  | AISA | 2023 | 1990 | 33 |
| 4 | ANJT | 2019 | 1993 | 26 |
|  | ANJT | 2020 | 1993 | 27 |
|  | ANJT | 2021 | 1993 | 28 |
|  | ANJT | 2022 | 1993 | 29 |
|  | ANJT | 2023 | 1993 | 30 |
| 5 | BISI | 2019 | 1983 | 36 |
|  | BISI | 2020 | 1983 | 37 |
|  | BISI | 2021 | 1983 | 38 |
|  | BISI | 2022 | 1983 | 39 |
|  | BISI | 2023 | 1983 | 40 |
| 6 | BUDI | 2019 | 1979 | 40 |
|  | BUDI | 2020 | 1979 | 41 |
|  | BUDI | 2021 | 1979 | 42 |
|  | BUDI | 2022 | 1979 | 43 |
|  | BUDI | 2023 | 1979 | 44 |
| 7 | BWPT | 2019 | 2000 | 19 |
|  | BWPT | 2020 | 2000 | 20 |
|  | BWPT | 2021 | 2000 | 21 |
|  | BWPT | 2022 | 2000 | 22 |
|  | BWPT | 2023 | 2000 | 23 |
| 8 | CAMP | 2019 | 1972 | 47 |
|  | CAMP | 2020 | 1972 | 48 |
|  | CAMP | 2021 | 1972 | 49 |
|  | CAMP | 2022 | 1972 | 50 |
|  | CAMP | 2023 | 1972 | 51 |
| 9 | CEKA | 2019 | 1968 | 51 |
|  | CEKA | 2020 | 1968 | 52 |
|  | CEKA | 2021 | 1968 | 53 |
|  | CEKA | 2022 | 1968 | 54 |
|  | CEKA | 2023 | 1968 | 55 |
| 10 | CLEO | 2019 | 2003 | 16 |
|  | CLEO | 2020 | 2003 | 17 |
|  | CLEO | 2021 | 2003 | 18 |
|  | CLEO | 2022 | 2003 | 19 |
|  | CLEO | 2023 | 2003 | 20 |
| 11 | CPIN | 2019 | 1972 | 47 |
|  | CPIN | 2020 | 1972 | 48 |
|  | CPIN | 2021 | 1972 | 49 |
|  | CPIN | 2022 | 1972 | 50 |
|  | CPIN | 2023 | 1972 | 51 |
| 12 | CPRO | 2019 | 1980 | 39 |
|  | CPRO | 2020 | 1980 | 40 |
|  | CPRO | 2021 | 1980 | 41 |
|  | CPRO | 2022 | 1980 | 42 |
|  | CPRO | 2023 | 1980 | 43 |
| 13 | CSRA | 2019 | 1983 | 36 |
|  | CSRA | 2020 | 1983 | 37 |
|  | CSRA | 2021 | 1983 | 38 |
|  | CSRA | 2022 | 1983 | 39 |
|  | CSRA | 2023 | 1983 | 40 |
| 14 | GOOD | 2019 | 1990 | 29 |
|  | GOOD | 2020 | 1990 | 30 |
|  | GOOD | 2021 | 1990 | 31 |
|  | GOOD | 2022 | 1990 | 32 |
|  | GOOD | 2023 | 1990 | 33 |
| 15 | ICPB | 2019 | 1982 | 37 |
|  | ICPB | 2020 | 1982 | 38 |
|  | ICPB | 2021 | 1982 | 39 |
|  | ICPB | 2022 | 1982 | 40 |
|  | ICPB | 2023 | 1982 | 41 |
| 16 | INDF | 2019 | 1990 | 29 |
|  | INDF | 2020 | 1990 | 30 |
|  | INDF | 2021 | 1990 | 31 |
|  | INDF | 2022 | 1990 | 32 |
|  | INDF | 2023 | 1990 | 33 |
| 17 | JPFA | 2019 | 1971 | 48 |
|  | JPFA | 2020 | 1971 | 49 |
|  | JPFA | 2021 | 1971 | 50 |
|  | JPFA | 2022 | 1971 | 51 |
|  | JPFA | 2023 | 1971 | 52 |
| 18 | KEJU | 2019 | 2006 | 13 |
|  | KEJU | 2020 | 2006 | 14 |
|  | KEJU | 2021 | 2006 | 15 |
|  | KEJU | 2022 | 2006 | 16 |
|  | KEJU | 2023 | 2006 | 17 |
| 19 | MGRO | 2019 | 2011 | 8 |
|  | MGRO | 2020 | 2011 | 9 |
|  | MGRO | 2021 | 2011 | 10 |
|  | MGRO | 2022 | 2011 | 11 |
|  | MGRO | 2023 | 2011 | 12 |
| 20 | MYOR | 2019 | 1977 | 42 |
|  | MYOR | 2020 | 1977 | 43 |
|  | MYOR | 2021 | 1977 | 44 |
|  | MYOR | 2022 | 1977 | 45 |
|  | MYOR | 2023 | 1977 | 46 |
| 21 | PSDN | 2019 | 1984 | 35 |
|  | PSDN | 2020 | 1984 | 36 |
|  | PSDN | 2021 | 1984 | 37 |
|  | PSDN | 2022 | 1984 | 38 |
|  | PSDN | 2023 | 1984 | 39 |
| 22 | ROTI | 2019 | 1995 | 24 |
|  | ROTI | 2020 | 1995 | 25 |
|  | ROTI | 2021 | 1995 | 26 |
|  | ROTI | 2022 | 1995 | 27 |
|  | ROTI | 2023 | 1995 | 28 |
| 23 | SGRO | 2019 | 1993 | 26 |
|  | SGRO | 2020 | 1993 | 27 |
|  | SGRO | 2021 | 1993 | 28 |
|  | SGRO | 2022 | 1993 | 29 |
|  | SGRO | 2023 | 1993 | 30 |
| 24 | SIPD | 2019 | 1985 | 34 |
|  | SIPD | 2020 | 1985 | 35 |
|  | SIPD | 2021 | 1985 | 36 |
|  | SIPD | 2022 | 1985 | 37 |
|  | SIPD | 2023 | 1985 | 38 |
| 25 | SKBM | 2019 | 1973 | 46 |
|  | SKBM | 2020 | 1973 | 47 |
|  | SKBM | 2021 | 1973 | 48 |
|  | SKBM | 2022 | 1973 | 49 |
|  | SKBM | 2023 | 1973 | 50 |
| 26 | SMAR | 2019 | 1962 | 57 |
|  | SMAR | 2020 | 1962 | 58 |
|  | SMAR | 2021 | 1962 | 59 |
|  | SMAR | 2022 | 1962 | 60 |
|  | SMAR | 2023 | 1962 | 61 |
| 27 | SSMS | 2019 | 1995 | 24 |
|  | SSMS | 2020 | 1995 | 25 |
|  | SSMS | 2021 | 1995 | 26 |
|  | SSMS | 2022 | 1995 | 27 |
|  | SSMS | 2023 | 1995 | 28 |
| 28 | STTP | 2019 | 1972 | 47 |
|  | STTP | 2020 | 1972 | 48 |
|  | STTP | 2021 | 1972 | 49 |
|  | STTP | 2022 | 1972 | 50 |
|  | STTP | 2023 | 1972 | 51 |
| 29 | TBLA | 2019 | 1973 | 46 |
|  | TBLA | 2020 | 1973 | 47 |
|  | TBLA | 2021 | 1973 | 48 |
|  | TBLA | 2022 | 1973 | 49 |
|  | TBLA | 2023 | 1973 | 50 |
| 30 | TGKA | 2019 | 1967 | 52 |
|  | TGKA | 2020 | 1967 | 53 |
|  | TGKA | 2021 | 1967 | 54 |
|  | TGKA | 2022 | 1967 | 55 |
|  | TGKA | 2023 | 1967 | 56 |
| 31 | ULTJ | 2019 | 1958 | 61 |
|  | ULTJ | 2020 | 1958 | 62 |
|  | ULTJ | 2021 | 1958 | 63 |
|  | ULTJ | 2022 | 1958 | 64 |
|  | ULTJ | 2023 | 1958 | 65 |

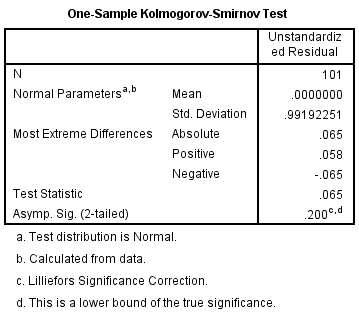
**Lampiran 8  
Hasil Perhiungan SPSS**

1. **Uji statistik deskriptif**

Sumber : Output SPSS V.25 (2024)

1. **Uji Asumsi Klasik**

a. Uji normalitas



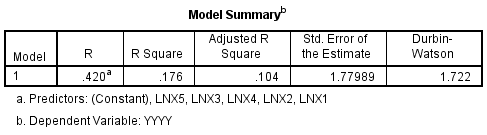
Sumber : Output SPSS V.25 (2024)

**b. Uji Multikolinearitas**



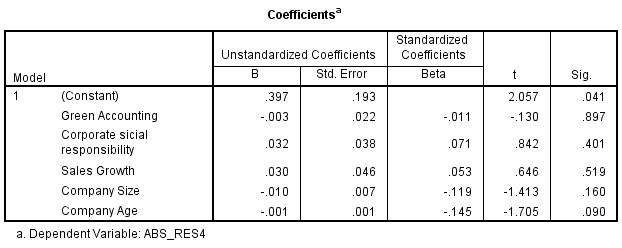
Sumber : Output SPSS V.25 (2024)

c. Uji Autokorelasi

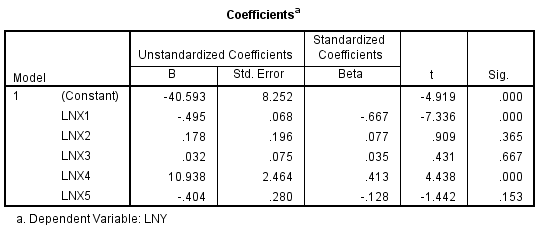


Sumber : Output SPSS V.25 (2024).

d. Uji Heterokedasisitas

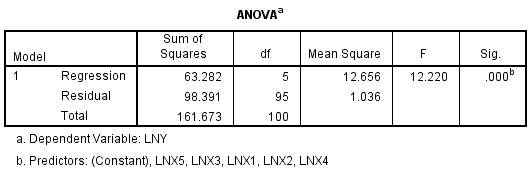


Sumber : Output SPSS V.25 (2024)

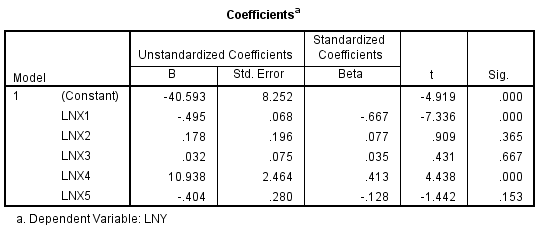
1. Metode Regresi Berganda

Sumber : Output SPSS V.25 (2024)

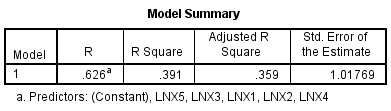
1. Uji Hipotesis

a. Uji F (Kelayakan model)

Sumber : Output SPSS V.25 (2024)

b. Uji T

Sumber : Output SPSS V.25 (2024)

c. Uji Determinan Koefisien

Sumber : Output SPSS V.25 (2024)