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# **LAMPIRAN**

**Lampiran 1**

**Daftar Perusahaan**

| No | Nama Perusahaan |
| --- | --- |
|  | (AALI) Astra Agro Lestari Tbk. |
|  | (ADES) Akasha Wira International Tbk. |
|  | (AGAR) Asia Sejahtera Mina Tbk. |
|  | (AISA) FKS Food Sejahtera Tbk. |
|  | (ALTO) Tri Banyan Tbk. |
|  | (AMRT) Sumber Alfaria Trijaya Tbk. |
|  | (ANDI) Andira Agro Tbk. |
|  | (ANJT) Austindo Nusantara Jaya Tbk. |
|  | (BEEF) Estika Tata Tiara Tbk. |
|  | (BISI) BISI International Tbk. |
|  | (BTEK) Bumi Teknokultura Unggul Tbk |
|  | (BUDI) Budi Starch & Sweetener Tbk. |
|  | (BWPT) Eagle High Plantations Tbk. |
|  | (CAMP) Campina Ice Cream Industry Tbk |
|  | (CEKA) Wilmar Cahaya Indonesia Tbk. |
|  | (CLEO) Sariguna Primatirta Tbk. |
|  | (COCO) Wahana Interfood Nusantara Tbk |
|  | (CPIN) Charoen Pokphand Indonesia Tbk. |
|  | (CSRA) Cisadane Sawit Raya Tbk. |
|  | (DAYA) Duta Intidaya Tbk. |
|  | (DLTA) Delta Djakarta Tbk. |
|  | (DPUM) Dua Putra Utama Makmur Tbk. |
|  | (DSFI) Dharma Samudera Fishing Industi Tbk. |
|  | (DSNG) Dharma Satya Nusantara Tbk. |
|  | (EPMT) Enseval Putera Megatrading Tbk. |
|  | (ENZO) Morenzo Abadi Perkasa Tbk. |
|  | (FAPA) FAP Agri Tbk. |
|  | (FISH) FKS Multi Agro Tbk. |
|  | (FOOD) Sentra Food Indonesia Tbk. |
|  | (GGRM) Gudang Garam Tbk. |
|  | (GOOD) Garudafood Putra Putri Jaya Tbk. |
|  | (GSCO) Gozco Plantations Tbk. |
|  | (HERO) Hro Supermarket Tbk. |
|  | (HMSP) Hanjaya Mandala Samporna Tbk. |
|  | (HOKI) Buyung Poetra Sembada Tbk. |
|  | (ICBP) Indofood CBP Sukses Makmur Tbk. |
|  | (IKAN) Era Mandiri Cemerlang Tbk. |
|  | (INDF) Indofood Sukses Makmur Tbk. |
|  | (ITIC) Indonesian Tabacco Tbk. |
|  | (JAWA) Jaya Agra Wattie Tbk. |
|  | (JPFA) Japfa Comfeed Indonesia Tbk. |
|  | (KEJU) Mulia Boga Raya Tbk. |
|  | (KINO) Kino Indonesia Tbk. |
|  | (KPAS) Cottonindo Ariesta Tbk. |
|  | (LSIP) PP London Sumatra Indonesia Tbk. |
|  | (MAGP) Multi Agro Gemilang Plantation Tbk. |
|  | (MAIN) Malindo Feedmill Tbk. |
|  | (MBTO) Martina Berto Tbk |
|  | (MGRO) Mahkota Group Tbk. |
|  | (MIDI) Midi Utama Indonesia Tbk. |
|  | (MLBI) Multi Bintang Indonesia Tbk. |
|  | (MLPL) Multipolar Tbk. |
|  | (MPPA) Mathari Putra Prima Tbk. |
|  | (MRAT) Mustika Ratu Tbk. |
|  | (MYOR) Mayora Indah Tbk. |
|  | (PANI) Pantai Indah Kapuk Dua Tbk. |
|  | (PCAR) Prima Cakrawala Abadi Tbk. |
|  | (PGUN) Pradiksi Gunatama Tbk. |
|  | (PMMP) Panca Mitra Multiperdana Tbk. |
|  | (PSDN) Prasidha Aneka Niaga Tbk |
|  | (PSGO) Palma Serasih Tbk. |
|  | (RANC) Supra Boga Lestari Tbk. |
|  | (ROTI) Nippon Indosari Corpindo Tbk. |
|  | (SDPC) Millenium Pharmacon International Tbk. |
|  | (SGRO) Sampoerna Agro Tbk. |
|  | (SIMP) Salim Ivomas Pratama Tbk. |
|  | (SIPD) Sreeya Sewu Indonesia Tbk. |
|  | (SKBM) Sekar Bumi Tbk. |
|  | (SKLT) Sekar Laut Tbk. |
|  | (SMAR) Smart Tbk. |
|  | (SSMS) Sawit Sumbermas Sarana Tbk. |
|  | (STTP) Siantar Top Tbk. |
|  | (TBLA) Tunas Baru Lampung Tbk. |
|  | (TCID) Mando Indonesia Tbk. |
|  | (TGKA) Tigaraksa Satria Tbk. |
|  | (UCID) Uni-Charm Indonesia Tbk. |
|  | (ULTJ) Ultrajaya Milk Industry & Trading Company Tbk. |
|  | (UNSP) Bakrie Sumatera Plantations Tbk |
|  | (UNVR) Unilever Indonesia Tbk. |
|  | (WAPO) Wahana Pronatural Tbk. |
|  | (WIIM) Wismilak Inti Makmur Tbk. |

Warna kuning : perusahaan yang tidak memiliki data lengkap

Warna merah : perusahaan yang tidak laba

Warna kuning : perusahaan yang sesuai kriteria.

**Lampiran 2**

**Hasil Perhitungan Nilai Perusahaan (Y)**

**Nilai perusahaan (Price Book Value) =**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| KODE EMITEN | 2019 | | | | |
| MARKET PRICE | TOTAL EQUITY | SHARE OUT | BOOK VALUE | PBV |
| ADES | 1,045.00 | Rp 567,937,000,000 | Rp 589,896,800 | 962.77 | 1.09 |
| AMRT | 880.00 | Rp 6,884,307,000,000 | Rp 41,524,501,700 | 165.79 | 5.31 |
| BUDI | 103.00 | Rp 1,285,318,000,000 | Rp 4,498,997,362 | 285.69 | 0.36 |
| CLEO | 505.00 | Rp 766,299,436,026 | Rp 12,000,000,000 | 63.86 | 7.91 |
| CPIN | 6,575.00 | Rp 20,895,858,000,000 | Rp 16,398,000,000 | 1,274.29 | 5.16 |
| DSNG | 460.00 | Rp 3,731,592,000,000 | Rp 10,599,842,400 | 352.04 | 1.31 |
| EPMT | 2,050.00 | Rp 6,646,921,143,922 | Rp 2,708,640,000 | 2,453.97 | 0.84 |
| GGRM | 53,000.00 | Rp 57,855,966,000,000 | Rp 1,924,088,000 | 30,069.29 | 1.76 |
| GOOD | 302.00 | Rp 2,765,520,764,915 | Rp 7,379,580,291 | 374.75 | 0.81 |
| ICBP | 11,150.00 | Rp 26,671,104,000,000 | Rp 11,661,908,000 | 2,287.03 | 4.88 |
| INDF | 6,600.00 | Rp 54,202,488,000,000 | Rp 8,780,726,500 | 6,172.89 | 1.07 |
| JPFA | 1,535.00 | Rp 11,896,814,000,000 | Rp 11,726,575,201 | 1,014.52 | 1.51 |
| KEJU | 940.00 | Rp 435,693,976,889 | Rp 1,500,000,000 | 290.46 | 3.24 |
| MIDI | 115.00 | Rp 1,220,999,000,000 | Rp 2,882,353,000 | 423.61 | 0.27 |
| MLBI | 15,500.00 | Rp 1,146,007,000,000 | Rp 2,107,000,000 | 543.90 | 28.50 |
| CAMP | 374.00 | Rp 935,392,483,850 | Rp 5,885,000,000 | 158.95 | 2.35 |
| MYOR | 2,250.00 | Rp 9,911,940,195,318 | Rp 22,358,699,725 | 443.31 | 5.08 |
| ROTI | 1,300.00 | Rp 3,092,597,379,097 | Rp 6,186,488,888 | 499.90 | 2.60 |
| SKBM | 410.00 | Rp 1,035,820,381,000 | Rp 1,726,003,217 | 600.13 | 0.68 |
| SKLT | 1,610.00 | Rp 380,381,947,966 | Rp 690,740,500 | 550.69 | 2.92 |
| TBLA | 995.00 | Rp 5,362,924,000,000 | Rp 5,342,098,939 | 1,003.90 | 0.99 |
| TGKA | 4,850.00 | Rp 1,391,999,046,712 | Rp 918,492,750 | 1,515.53 | 3.20 |
| UCID | 1,870.00 | Rp 4,341,609,000,000 | Rp 4,156,572,300 | 1,044.52 | 1.79 |
| ULTJ | 1,680.00 | Rp 5,655,139,000,000 | Rp 11,553,528,000 | 489.47 | 3.43 |
| HMSP | 2,100.00 | Rp 35,679,730,000,000 | Rp 116,318,076,900 | 306.74 | 6.85 |
| UNVR | 8,400.00 | Rp 6,281,862,000,000 | Rp 38,150,000,000 | 164.66 | 51.01 |
| WIIM | 168.00 | Rp 1,033,170,577,477 | Rp 2,099,873,760 | 492.02 | 0.34 |

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| KODE EMITEN | 2020 | | | | |
| MARKET PRICE | TOTAL EQUITY | SHARE OUT | BOOK VALUE | PBV |
| ADES | 1,460.00 | Rp 700,508,000,000 | Rp 589,896,800 | 1,187.51 | 1.23 |
| AMRT | 800.00 | Rp 7,636,328,000,000 | Rp 41,524,501,700 | 183.90 | 4.35 |
| BUDI | 99.00 | Rp 1,322,156,000,000 | Rp 4,498,997,362 | 293.88 | 0.34 |
| CLEO | 500.00 | Rp 894,746,110,680 | Rp 12,000,000,000 | 74.56 | 6.71 |
| CPIN | 6,525.00 | Rp 23,349,683,000,000 | Rp 16,398,000,000 | 1,423.93 | 4.58 |
| DSNG | 610.00 | Rp 6,230,749,000,000 | Rp 10,599,842,400 | 587.82 | 1.04 |
| EPMT | 2,110.00 | Rp 7,137,625,893,943 | Rp 2,708,640,000 | 2,635.13 | 0.80 |
| GGRM | 41,000.00 | Rp 60,862,843,000,000 | Rp 1,924,088,000 | 31,632.05 | 1.30 |
| GOOD | 1,270.00 | Rp 2,894,436,789,153 | Rp 7,379,580,291 | 392.22 | 3.24 |
| ICBP | 9,575.00 | Rp 50,318,053,000,000 | Rp 11,661,908,000 | 4,314.74 | 2.22 |
| INDF | 6,850.00 | Rp 79,138,044,000,000 | Rp 8,780,726,500 | 9,012.70 | 0.76 |
| JPFA | 1,465.00 | Rp 11,411,970,000,000 | Rp 11,726,575,201 | 973.17 | 1.51 |
| KEJU | 1,355.00 | Rp 440,900,964,118 | Rp 1,500,000,000 | 293.93 | 4.61 |
| MIDI | 1,925.00 | Rp 1,398,703,000,000 | Rp 2,882,353,000 | 485.26 | 3.97 |
| MLBI | 9,700.00 | Rp 1,433,406,000,000 | Rp 2,107,000,000 | 680.31 | 14.26 |
| CAMP | 302.00 | Rp 961,711,929,702 | Rp 5,885,000,000 | 163.42 | 1.85 |
| MYOR | 2,710.00 | Rp 11,271,468,049,958 | Rp 22,358,699,725 | 504.12 | 5.38 |
| ROTI | 1,360.00 | Rp 3,227,671,047,731 | Rp 6,186,488,888 | 521.73 | 2.61 |
| SKBM | 324.00 | Rp 961,981,659,335 | Rp 1,726,003,217 | 557.35 | 0.58 |
| SKLT | 1,565.00 | Rp 406,954,570,727 | Rp 690,740,500 | 589.16 | 2.66 |
| TBLA | 935.00 | Rp 5,888,856,000,000 | Rp 5,342,098,939 | 1,102.35 | 0.85 |
| TGKA | 7,275.00 | Rp 1,598,672,228,267 | Rp 918,492,750 | 1,740.54 | 4.18 |
| UCID | 1,470.00 | Rp 4,494,640,000,000 | Rp 4,156,572,300 | 1,081.33 | 1.36 |
| ULTJ | 1,600.00 | Rp 4,781,737,000,000 | Rp 11,553,528,000 | 413.88 | 3.87 |
| HMSP | 1,505.00 | Rp 30,241,426,000,000 | Rp 116,318,076,900 | 259.99 | 5.79 |
| UNVR | 7,350.00 | Rp 4,937,368,000,000 | Rp 38,150,000,000 | 129.42 | 56.79 |
| WIIM | 540.00 | Rp 1,185,851,841,509 | Rp 2,099,873,760 | 564.73 | 0.96 |

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| KODE EMITEN | 2021 | | | | |
| MARKET PRICE | TOTAL EQUITY | SHARE OUT | BOOK VALUE | PBV |
| ADES | 3,290.00 | Rp 969,817,000,000 | Rp 589,896,800 | 1,644.05 | 2.00 |
| AMRT | 1,215.00 | Rp 9,427,783,000,000 | Rp 41,524,501,700 | 227.04 | 5.35 |
| BUDI | 179.00 | Rp 1,387,697,000,000 | Rp 4,498,997,362 | 308.45 | 0.58 |
| CLEO | 470.00 | Rp 1,001,579,893,307 | Rp 12,000,000,000 | 83.46 | 5.63 |
| CPIN | 5,950.00 | Rp 25,149,999,000,000 | Rp 16,398,000,000 | 1,533.72 | 3.88 |
| DSNG | 500.00 | Rp 8,160,140,000,000 | Rp 10,599,842,400 | 769.84 | 0.65 |
| EPMT | 2,700.00 | Rp 6,846,921,143,922 | Rp 2,708,640,000 | 2,527.81 | 1.07 |
| GGRM | 30,600.00 | Rp 59,288,274,000,000 | Rp 1,924,088,000 | 30,813.70 | 0.99 |
| GOOD | 525.00 | Rp 3,042,236,403,412 | Rp 36,897,901,455 | 82.45 | 6.37 |
| ICBP | 8,700.00 | Rp 20,850,607,000,000 | Rp 11,661,908,000 | 1,787.92 | 4.87 |
| INDF | 6,325.00 | Rp 86,968,509,000,000 | Rp 8,780,726,500 | 9,904.48 | 0.64 |
| JPFA | 1,720.00 | Rp 13,102,710,000,000 | Rp 11,726,575,201 | 1,117.35 | 1.54 |
| KEJU | 1,185.00 | Rp 585,825,528,987 | Rp 1,500,000,000 | 390.55 | 3.03 |
| MIDI | 2,210.00 | Rp 1,667,644,000,000 | Rp 2,882,353,000 | 578.57 | 3.82 |
| MLBI | 7,800.00 | Rp 1,099,157,000,000 | Rp 2,107,000,000 | 521.67 | 14.95 |
| CAMP | 290.00 | Rp 1,026,449,179,891 | Rp 5,885,000,000 | 174.42 | 1.66 |
| MYOR | 2,040.00 | Rp 11,360,031,396,135 | Rp 22,358,699,725 | 508.08 | 4.02 |
| ROTI | 1,350.00 | Rp 2,869,543,996,308 | Rp 6,186,488,888 | 463.84 | 2.91 |
| SKBM | 360.00 | Rp 992,485,493,010 | Rp 1,730,103,217 | 573.66 | 0.63 |
| SKLT | 2,420.00 | Rp 541,416,220,192 | Rp 690,740,500 | 783.82 | 3.09 |
| TBLA | 795.00 | Rp 6,492,354,000,000 | Rp 5,342,098,939 | 1,215.32 | 0.65 |
| TGKA | 7,000.00 | Rp 1,760,590,755,177 | Rp 918,492,750 | 1,916.83 | 3.65 |
| UCID | 1,450.00 | Rp 4,940,631,000,000 | Rp 4,156,572,300 | 1,188.63 | 1.22 |
| ULTJ | 1,570.00 | Rp 5,138,126,000,000 | Rp 11,553,528,000 | 444.72 | 3.53 |
| HMSP | 965.00 | Rp 29,191,406,000,000 | Rp 116,318,076,900 | 250.96 | 3.85 |
| UNVR | 4,110.00 | Rp 4,321,269,000,000 | Rp 38,150,000,000 | 113.27 | 36.28 |
| WIIM | 428.00 | Rp 318,385,158,595 | Rp 2,099,873,760 | 151.62 | 2.82 |

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| KODE EMITEN | 2022 | | | | |
| MARKET PRICE | TOTAL EQUITY | SHARE OUT | BOOK VALUE | PBV |
| ADES | 7,175.00 | Rp 1,334,836,000,000 | Rp 589,896,800 | 2,262.83 | 3.17 |
| AMRT | 2,650.00 | Rp 11,470,692,000,000 | Rp 41,524,501,700 | 276.24 | 9.59 |
| BUDI | 226.00 | Rp 1,445,037,000,000 | Rp 4,498,997,362 | 321.19 | 0.70 |
| CLEO | 555.00 | Rp 1,185,150,863,287 | Rp 12,000,000,000 | 98.76 | 5.62 |
| CPIN | 5,650.00 | Rp 8,889,428,000,000 | Rp 16,398,000,000 | 542.10 | 10.42 |
| DSNG | 600.00 | Rp 8,160,140,000,000 | Rp 10,599,842,400 | 769.84 | 0.78 |
| EPMT | 2,750.00 | Rp 7,137,625,893,943 | Rp 2,708,640,000 | 2,635.13 | 1.04 |
| GGRM | 18,000.00 | Rp 57,855,966,000,000 | Rp 1,924,088,000 | 30,069.29 | 0.60 |
| GOOD | 525.00 | Rp 3,351,444,502,184 | Rp 36,897,901,455 | 90.83 | 5.78 |
| ICBP | 10,000.00 | Rp 20,954,496,000,000 | Rp 11,661,908,000 | 1,796.83 | 5.57 |
| INDF | 6,725.00 | Rp 93,623,038,000,000 | Rp 8,780,726,500 | 10,662.33 | 0.63 |
| JPFA | 1,295.00 | Rp 13,654,777,000,000 | Rp 11,726,575,201 | 1,164.43 | 1.11 |
| KEJU | 1,430.00 | Rp 703,505,819,337 | Rp 1,500,000,000 | 469.00 | 3.05 |
| MIDI | 2,970.00 | Rp 1,986,727,000,000 | Rp 2,882,353,000 | 689.27 | 4.31 |
| MLBI | 8,950.00 | Rp 1,073,275,000,000 | Rp 2,107,000,000 | 509.39 | 17.57 |
| CAMP | 306.00 | Rp 941,454,031,015 | Rp 5,885,000,000 | 159.98 | 1.91 |
| MYOR | 2,500.00 | Rp 12,834,694,090,515 | Rp 22,358,699,725 | 574.04 | 4.36 |
| ROTI | 1,320.00 | Rp 2,681,083,954,112 | Rp 6,186,488,888 | 433.38 | 3.05 |
| SKBM | 378.00 | Rp 1,073,965,710,489 | Rp 1,730,103,217 | 620.75 | 0.61 |
| SKLT | 1,950.00 | Rp 590,753,527,421 | Rp 690,740,500 | 855.25 | 2.28 |
| TBLA | 695.00 | Rp 6,832,234,000,000 | Rp 5,342,098,939 | 1,278.94 | 0.54 |
| TGKA | 7,100.00 | Rp 2,045,289,129,558 | Rp 918,492,750 | 2,226.79 | 3.19 |
| UCID | 1,095.00 | Rp 5,163,753,000,000 | Rp 4,156,572,300 | 1,242.31 | 0.88 |
| ULTJ | 1,475.00 | Rp 5,822,679,000,000 | Rp 11,553,528,000 | 503.97 | 2.93 |
| HMSP | 840.00 | Rp 28,170,168,000,000 | Rp 116,318,076,900 | 242.18 | 3.47 |
| UNVR | 4,700.00 | Rp 3,997,256,000,000 | Rp 38,150,000,000 | 104.78 | 44.86 |
| WIIM | 630.00 | Rp 1,500,927,506,256 | Rp 2,099,873,760 | 714.77 | 0.88 |

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| KODE EMITEN | 2023 | | | | |
| MARKET PRICE | TOTAL EQUITY | SHARE OUT | BOOK VALUE | PBV |
| ADES | 9,675.00 | Rp 1,729,808,000,000 | Rp 589,896,800 | 2,932.39 | 3.30 |
| AMRT | 2,930.00 | Rp 15,705,200,000,000 | Rp 41,524,501,700 | 378.22 | 7.75 |
| BUDI | 278.00 | Rp 1,591,327,000,000 | Rp 4,498,997,362 | 353.71 | 0.79 |
| CLEO | 710.00 | Rp 1,514,585,030,778 | Rp 12,000,000,000 | 126.22 | 5.63 |
| CPIN | 5,025.00 | Rp 27,028,758,000,000 | Rp 16,398,000,000 | 1,648.30 | 3.05 |
| DSNG | 555.00 | Rp 8,889,428,000,000 | Rp 10,599,842,400 | 838.64 | 0.66 |
| EPMT | 2,590.00 | Rp 7,297,830,360,245 | Rp 2,708,640,000 | 2,694.28 | 0.96 |
| GGRM | 20,325.00 | Rp 60,862,843,000,000 | Rp 1,924,088,000 | 31,632.05 | 0.64 |
| GOOD | 430.00 | Rp 3,909,211,386,219 | Rp 36,897,901,455 | 105.95 | 4.06 |
| ICBP | 10,573.00 | Rp 62,104,033,000,000 | Rp 11,661,908,000 | 5,325.37 | 1.99 |
| INDF | 6,450.00 | Rp 100,464,891,000,000 | Rp 8,780,726,500 | 11,441.52 | 0.56 |
| JPFA | 1,180.00 | Rp 14,167,212,000,000 | Rp 11,726,575,201 | 1,208.13 | 0.98 |
| KEJU | 115.00 | Rp 670,772,958,412 | Rp 1,500,000,000 | 447.18 | 0.26 |
| MIDI | 430.00 | Rp 3,912,434,000,000 | Rp 33,435,294,800 | 117.02 | 3.67 |
| MLBI | 7,750.00 | Rp 1,391,445,000,000 | Rp 2,107,000,000 | 660.39 | 11.74 |
| CAMP | 402.00 | Rp 952,639,271,054 | Rp 5,885,000,000 | 161.88 | 2.48 |
| MYOR | 2,490.00 | Rp 15,282,089,186,736 | Rp 22,358,699,725 | 683.50 | 3.64 |
| ROTI | 1,150.00 | Rp 2,393,431,575,281 | Rp 6,186,488,888 | 386.88 | 2.97 |
| SKBM | 314.00 | Rp 1,067,279,217,885 | Rp 1,730,103,217 | 616.89 | 0.51 |
| SKLT | 282.00 | Rp 816,943,780,892 | Rp 690,745,000 | 1,182.70 | 0.24 |
| TBLA | 695.00 | Rp 8,202,858,000,000 | Rp 5,342,098,939 | 1,535.51 | 0.45 |
| TGKA | 6,450.00 | Rp 2,200,352,000,000 | Rp 918,492,750 | 2,395.61 | 2.69 |
| UCID | 1,000.00 | Rp 5,563,650,000,000 | Rp 4,156,572,300 | 1,338.52 | 0.75 |
| ULTJ | 1,600.00 | Rp 6,686,968,000,000 | Rp 11,553,528,000 | 578.78 | 2.76 |
| HMSP | 895.00 | Rp 29,869,853,000,000 | Rp 116,318,076,900 | 256.79 | 3.49 |
| UNVR | 3,530.00 | Rp 3,381,238,000,000 | Rp 38,150,000,000 | 88.63 | 39.83 |
| WIIM | 1,775.00 | Rp 1,847,322,308,256 | Rp 2,099,873,760 | 879.73 | 2.02 |

**Lampiran 3**

**Hasil Perhitungan Return On Asset (X1)**

***Return On Asset* =**

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| KODE EMITEN | 2019 | | |
| NET PROFIT | TOTAL ASSET | ROA |
| ADES | Rp 83,885,000,000 | Rp 822,375,000,000 | 0.1020 |
| AMRT | Rp 1,138,888,000,000 | Rp 23,992,313,000,000 | 0.0475 |
| BUDI | Rp 64,021,000,000 | Rp 2,999,767,000,000 | 0.0213 |
| CLEO | Rp 130,756,461,708 | Rp 1,245,144,303,719 | 0.1050 |
| CPIN | Rp 3,642,226,000,000 | Rp 29,109,408,000,000 | 0.1251 |
| DSNG | Rp 178,164,000,000 | Rp 11,620,821,000,000 | 0.0153 |
| EPMT | Rp 580,814,677,453 | Rp 8,704,958,834,283 | 0.0667 |
| GGRM | Rp 10,880,704,000,000 | Rp 78,647,274,000,000 | 0.1383 |
| GOOD | Rp 435,766,359,480 | Rp 5,063,067,672,414 | 0.0861 |
| ICPB | Rp 5,360,029,000,000 | Rp 38,709,314,000,000 | 0.1385 |
| INDF | Rp 5,902,726,000,000 | Rp 96,198,559,000,000 | 0.0614 |
| JPFA | Rp 1,883,857,000,000 | Rp 26,650,895,000,000 | 0.0707 |
| KEJU | Rp 98,047,666,143 | Rp 666,313,386,673 | 0.1471 |
| MIDI | Rp 203,070,000,000 | Rp 4,990,309,000,000 | 0.0407 |
| MLBI | Rp 1,206,059,000,000 | Rp 2,896,950,000,000 | 0.4163 |
| CAMP | Rp 76,758,829,457 | Rp 1,057,529,235,985 | 0.0726 |
| MYOR | Rp 2,051,404,206,764 | Rp 19,037,918,806,473 | 0.1078 |
| ROTI | Rp 236,518,557,420 | Rp 4,682,083,844,951 | 0.0505 |
| SKBM | Rp 957,169,058 | Rp 1,820,383,352,811 | 0.0005 |
| SKLT | Rp 44,943,627,900 | Rp 790,845,543,826 | 0.0568 |
| TBLA | Rp 661,034,000,000 | Rp 17,363,003,000,000 | 0.0381 |
| TGKA | Rp 428,418,484,105 | Rp 2,995,872,438,975 | 0.1430 |
| UCID | Rp 398,704,000,000 | Rp 8,316,053,000,000 | 0.0479 |
| ULTJ | Rp 1,035,865,000,000 | Rp 6,608,422,000,000 | 0.1567 |
| HMSP | Rp 13,721,513,000,000 | Rp 50,902,806,000,000 | 0.2696 |
| UNVR | Rp 7,392,837,000,000 | Rp 20,649,371,000,000 | 0.3580 |
| WIIM | Rp 27,328,091,481 | Rp 1,299,521,608,556 | 0.0210 |

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| KODE EMITEN | 2020 | | |
| NET PROFIT | TOTAL ASSET | ROA |
| ADES | Rp 135,789,000,000 | Rp 958,791,000,000 | 0.1416 |
| AMRT | Rp 1,088,477,000,000 | Rp 25,970,743,000,000 | 0.0419 |
| BUDI | Rp 67,093,000,000 | Rp 2,963,007,000,000 | 0.0226 |
| CLEO | Rp 132,772,234,495 | Rp 1,310,940,121,622 | 0.1013 |
| CPIN | Rp 3,845,833,000,000 | Rp 31,159,291,000,000 | 0.1234 |
| DSNG | Rp 478,171,000,000 | Rp 14,151,383,000,000 | 0.0338 |
| EPMT | Rp 679,870,547,997 | Rp 9,211,731,059,218 | 0.0738 |
| GGRM | Rp 7,647,729,000,000 | Rp 78,191,409,000,000 | 0.0978 |
| GOOD | Rp 245,103,761,907 | Rp 6,570,969,641,033 | 0.0373 |
| ICPB | Rp 7,418,574,000,000 | Rp 103,588,325,000,000 | 0.0716 |
| INDF | Rp 8,752,066,000,000 | Rp 163,136,156,000,000 | 0.0536 |
| JPFA | Rp 1,002,376,000,000 | Rp 25,951,760,000,000 | 0.0386 |
| KEJU | Rp 121,000,016,429 | Rp 674,806,910,037 | 0.1793 |
| MIDI | Rp 200,273,000,000 | Rp 5,923,693,000,000 | 0.0338 |
| MLBI | Rp 285,617,000,000 | Rp 2,907,425,000,000 | 0.0982 |
| CAMP | Rp 44,045,828,313 | Rp 1,086,873,666,641 | 0.0405 |
| MYOR | Rp 2,098,168,514,645 | Rp 19,777,500,514,550 | 0.1061 |
| ROTI | Rp 168,610,282,478 | Rp 4,452,166,671,985 | 0.0379 |
| SKBM | Rp 5,415,741,808 | Rp 1,768,660,546,754 | 0.0031 |
| SKLT | Rp 42,520,246,722 | Rp 773,863,042,440 | 0.0549 |
| TBLA | Rp 680,730,000,000 | Rp 19,431,293,000,000 | 0.0350 |
| TGKA | Rp 478,561,152,411 | Rp 3,361,956,197,960 | 0.1423 |
| UCID | Rp 311,682,000,000 | Rp 7,644,451,000,000 | 0.0408 |
| ULTJ | Rp 1,109,666,000,000 | Rp 8,754,116,000,000 | 0.1268 |
| HMSP | Rp 8,581,378,000,000 | Rp 49,674,030,000,000 | 0.1728 |
| UNVR | Rp 7,163,536,000,000 | Rp 20,534,632,000,000 | 0.3489 |
| WIIM | Rp 172,506,562,986 | Rp 1,614,442,007,528 | 0.1069 |

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| KODE EMITEN | 2021 | | |
| NET PROFIT | TOTAL ASSET | ROA |
| ADES | Rp 265,758,000,000 | Rp 1,304,108,000,000 | 0.2038 |
| AMRT | Rp 1,963,050,000,000 | Rp 27,370,210,000,000 | 0.0717 |
| BUDI | Rp 91,723,000,000 | Rp 2,993,218,000,000 | 0.0306 |
| CLEO | Rp 180,711,667,020 | Rp 1,348,181,576,913 | 0.1340 |
| CPIN | Rp 3,619,010,000,000 | Rp 35,446,051,000,000 | 0.1021 |
| DSNG | Rp 739,649,000,000 | Rp 13,712,160,000,000 | 0.0539 |
| EPMT | Rp 846,240,999,497 | Rp 9,729,919,645,520 | 0.0870 |
| GGRM | Rp 5,605,321,000,000 | Rp 88,562,617,000,000 | 0.0633 |
| GOOD | Rp 492,637,672,186 | Rp 6,766,602,280,143 | 0.0728 |
| ICPB | Rp 7,911,943,000,000 | Rp 118,015,311,000,000 | 0.0670 |
| INDF | Rp 11,229,695,000,000 | Rp 179,271,840,000,000 | 0.0626 |
| JPFA | Rp 2,130,896,000,000 | Rp 28,589,656,000,000 | 0.0745 |
| KEJU | Rp 144,700,268,968 | Rp 767,726,284,113 | 0.1885 |
| MIDI | Rp 269,294,000,000 | Rp 6,329,539,000,000 | 0.0425 |
| MLBI | Rp 665,850,000,000 | Rp 2,922,017,000,000 | 0.2279 |
| CAMP | Rp 99,278,807,290 | Rp 1,146,235,578,463 | 0.0866 |
| MYOR | Rp 1,211,052,647,953 | Rp 19,917,653,265,528 | 0.0608 |
| ROTI | Rp 283,602,993,676 | Rp 4,191,284,422,677 | 0.0677 |
| SKBM | Rp 29,707,421,605 | Rp 1,970,428,120,056 | 0.0151 |
| SKLT | Rp 84,524,160,228 | Rp 889,125,250,792 | 0.0951 |
| TBLA | Rp 791,916,000,000 | Rp 21,084,017,000,000 | 0.0376 |
| TGKA | Rp 481,109,483,989 | Rp 3,403,961,007,490 | 0.1413 |
| UCID | Rp 480,060,000,000 | Rp 7,777,887,000,000 | 0.0617 |
| ULTJ | Rp 1,276,793,000,000 | Rp 7,406,856,000,000 | 0.1724 |
| HMSP | Rp 7,137,097,000,000 | Rp 53,090,428,000,000 | 0.1344 |
| UNVR | Rp 5,758,148,000,000 | Rp 19,068,532,000,000 | 0.3020 |
| WIIM | Rp 176,877,010,231 | Rp 1,891,169,731,202 | 0.0935 |

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| KODE EMITEN | 2022 | | |
| NET PROFIT | TOTAL ASSET | ROA |
| ADES | Rp 364,972,000,000 | Rp 1,645,582,000,000 | 0.2218 |
| AMRT | Rp 2,907,478,000,000 | Rp 30,746,266,000,000 | 0.0946 |
| BUDI | Rp 93,065,000,000 | Rp 3,173,651,000,000 | 0.0293 |
| CLEO | Rp 195,598,848,689 | Rp 1,693,523,611,140 | 0.1155 |
| CPIN | Rp 2,930,357,000,000 | Rp 39,847,545,000,000 | 0.0735 |
| DSNG | Rp 1,206,587,000,000 | Rp 15,357,229,000,000 | 0.0786 |
| EPMT | Rp 842,590,883,679 | Rp 10,402,356,853,033 | 0.0810 |
| GGRM | Rp 2,779,742,000,000 | Rp 92,450,823,000,000 | 0.0301 |
| GOOD | Rp 521,714,035,585 | Rp 7,327,371,934,290 | 0.0712 |
| ICPB | Rp 5,722,194,000,000 | Rp 115,305,536,000,000 | 0.0496 |
| INDF | Rp 9,192,569,000,000 | Rp 180,433,300,000,000 | 0.0509 |
| JPFA | Rp 1,490,931,000,000 | Rp 32,690,887,000,000 | 0.0456 |
| KEJU | Rp 117,370,750,383 | Rp 860,100,358,989 | 0.1365 |
| MIDI | Rp 399,121,000,000 | Rp 6,905,148,000,000 | 0.0578 |
| MLBI | Rp 924,906,000,000 | Rp 3,374,502,000,000 | 0.2741 |
| CAMP | Rp 121,257,336,904 | Rp 1,074,777,460,412 | 0.1128 |
| MYOR | Rp 1,970,064,538,149 | Rp 22,276,160,695,411 | 0.0884 |
| ROTI | Rp 432,247,722,254 | Rp 4,130,321,616,083 | 0.1047 |
| SKBM | Rp 86,635,603,936 | Rp 2,042,199,577,083 | 0.0424 |
| SKLT | Rp 74,865,302,076 | Rp 1,033,289,474,829 | 0.0725 |
| TBLA | Rp 801,440,000,000 | Rp 23,673,644,000,000 | 0.0339 |
| TGKA | Rp 478,266,312,889 | Rp 4,181,760,862,637 | 0.1144 |
| UCID | Rp 313,648,000,000 | Rp 8,382,538,000,000 | 0.0374 |
| ULTJ | Rp 965,486,000,000 | Rp 7,376,375,000,000 | 0.1309 |
| HMSP | Rp 6,323,744,000,000 | Rp 54,786,992,000,000 | 0.1154 |
| UNVR | Rp 5,364,761,000,000 | Rp 18,318,114,000,000 | 0.2929 |
| WIIM | Rp 249,644,129,079 | Rp 2,168,793,843,296 | 0.1151 |

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| KODE EMITEN | 2023 | | |
| NET PROFIT | TOTAL ASSET | ROA |
| ADES | Rp 395,798,000,000 | Rp 2,085,182,000,000 | 0.1898 |
| AMRT | Rp 3,484,025,000,000 | Rp 34,246,183,000,000 | 0.1017 |
| BUDI | Rp 102,542,000,000 | Rp 3,327,846,000,000 | 0.0308 |
| CLEO | Rp 305,879,961,825 | Rp 2,296,227,711,688 | 0.1332 |
| CPIN | Rp 2,318,088,000,000 | Rp 40,970,800,000,000 | 0.0566 |
| DSNG | Rp 841,665,000,000 | Rp 16,178,278,000,000 | 0.0520 |
| EPMT | Rp 688,374,430,004 | Rp 10,955,849,005,936 | 0.0628 |
| GGRM | Rp 5,324,516,000,000 | Rp 92,450,823,000,000 | 0.0576 |
| GOOD | Rp 601,467,293,291 | Rp 7,427,707,902,688 | 0.0810 |
| ICPB | Rp 8,465,123,000,000 | Rp 119,267,076,000,000 | 0.0710 |
| INDF | Rp 11,493,733,000,000 | Rp 186,587,957,000,000 | 0.0616 |
| JPFA | Rp 945,922,000,000 | Rp 34,109,431,000,000 | 0.0277 |
| KEJU | Rp 80,342,415,257 | Rp 828,378,354,007 | 0.0970 |
| MIDI | Rp 516,318,000,000 | Rp 7,786,109,000,000 | 0.0663 |
| MLBI | Rp 1,066,467,000,000 | Rp 3,407,442,000,000 | 0.3130 |
| CAMP | Rp 127,426,464,539 | Rp 1,088,726,193,209 | 0.1170 |
| MYOR | Rp 3,244,872,091,221 | Rp 23,870,404,962,472 | 0.1359 |
| ROTI | Rp 333,300,420,963 | Rp 3,943,518,425,042 | 0.0845 |
| SKBM | Rp 2,306,736,526 | Rp 1,839,622,473,747 | 0.0013 |
| SKLT | Rp 78,089,597,225 | Rp 1,282,739,303,035 | 0.0609 |
| TBLA | Rp 612,218,000,000 | Rp 25,883,352,000,000 | 0.0237 |
| TGKA | Rp 441,099,000,000 | Rp 4,566,006,000,000 | 0.0966 |
| UCID | Rp 434,532,000,000 | Rp 8,487,854,000,000 | 0.0512 |
| ULTJ | Rp 1,189,161,000,000 | Rp 7,523,956,000,000 | 0.1580 |
| HMSP | Rp 8,096,811,000,000 | Rp 55,316,264,000,000 | 0.1464 |
| UNVR | Rp 4,800,940,000,000 | Rp 16,664,086,000,000 | 0.2881 |
| WIIM | Rp 494,729,174,306 | Rp 2,575,756,967,645 | 0.1921 |

**Lampiran 4**

**Hasil perhitungan Quick Ratio (X2)**

**Quick Ratio =**

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| KODE EMITEN | 2019 | | | |
| CURRENT ASSET | INVENTORY | CURRENT LIABILITY | QR |
| ADES | Rp 351,120,000,000 | Rp 78,755,000,000 | Rp 175,191,000,000 | 1.5547 |
| AMRT | Rp 14,782,817,000,000 | Rp 7,577,090,000,000 | Rp 13,167,601,000,000 | 0.5472 |
| BUDI | Rp 1,141,009,000,000 | Rp 495,570,000,000 | Rp 1,133,685,000,000 | 0.5693 |
| CLEO | Rp 240,755,729,131 | Rp 100,220,176,995 | Rp 204,953,165,337 | 0.6857 |
| CPIN | Rp 12,995,504,000,000 | Rp 5,811,753,000,000 | Rp 5,120,390,000,000 | 1.4030 |
| DSNG | Rp 1,932,531,000,000 | Rp 710,537,000,000 | Rp 2,361,728,000,000 | 0.5174 |
| EPMT | Rp 7,120,602,478,197 | Rp 2,395,775,983,266 | Rp 767,240,257,087 | 6.1582 |
| GGRM | Rp 52,081,133,000,000 | Rp 42,847,314,000,000 | Rp 29,125,010,000,000 | 0.3170 |
| GOOD | Rp 1,999,886,108,743 | Rp 804,886,752,999 | Rp 1,303,881,731,637 | 0.9165 |
| ICBP | Rp 16,624,925,000,000 | Rp 3,840,690,000,000 | Rp 6,556,359,000,000 | 1.9499 |
| INDF | Rp 31,403,445,000,000 | Rp 9,658,705,000,000 | Rp 24,686,862,000,000 | 0.8808 |
| JPFA | Rp 12,873,148,000,000 | Rp 6,210,147,000,000 | Rp 7,741,958,000,000 | 0.8606 |
| KEJU | Rp 498,883,575,576 | Rp 168,211,360,663 | Rp 201,269,847,299 | 1.6429 |
| MIDI | Rp 2,255,382,000,000 | Rp 1,315,746,000,000 | Rp 2,898,464,000,000 | 0.3242 |
| MLBI | Rp 1,162,802,000,000 | Rp 165,633,000,000 | Rp 1,588,693,000,000 | 0.6277 |
| CAMP | Rp 723,916,345,285 | Rp 171,000,649,858 | Rp 57,300,411,135 | 9.6494 |
| MYOR | Rp 12,776,102,781,513 | Rp 2,790,633,951,514 | Rp 3,714,359,539,201 | 2.6883 |
| ROTI | Rp 1,874,411,044,438 | Rp 83,599,374,391 | Rp 1,106,938,318,565 | 1.6178 |
| SKBM | Rp 889,743,651,128 | Rp 410,800,635,623 | Rp 668,931,501,885 | 0.7160 |
| SKLT | Rp 378,352,247,338 | Rp 161,904,003,569 | Rp 293,281,364,781 | 0.7380 |
| TBLA | Rp 6,551,760,000,000 | Rp 2,184,021,000,000 | Rp 4,027,369,000,000 | 1.0845 |
| TGKA | Rp 2,761,095,717,618 | Rp 752,559,027,509 | Rp 1,281,093,781,950 | 1.5678 |
| UCID | Rp 5,561,641,000,000 | Rp 638,942,000,000 | Rp 2,314,879,000,000 | 2.1265 |
| ULTJ | Rp 3,716,641,000,000 | Rp 987,927,000,000 | Rp 836,314,000,000 | 3.2628 |
| HMSP | Rp 41,697,015,000,000 | Rp 16,376,231,000,000 | Rp 12,727,676,000,000 | 1.9894 |
| UNVR | Rp 8,530,334,000,000 | Rp 2,429,234,000,000 | Rp 13,065,308,000,000 | 0.4670 |
| WIIM | Rp 948,430,163,983 | Rp 552,888,701,245 | Rp 157,443,942,631 | 2.5123 |

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| KODE EMITEN | 2020 | | | |
| CURRENT ASSET | INVENTORY | CURRENT LIABILITY | QR |
| ADES | Rp 545,239,000,000 | Rp 80,118,000,000 | Rp 183,559,000,000 | 2.5339 |
| AMRT | Rp 13,558,536,000,000 | Rp 7,640,169,000,000 | Rp 15,326,139,000,000 | 0.3862 |
| BUDI | Rp 1,241,540,000,000 | Rp 511,382,000,000 | Rp 1,085,439,000,000 | 0.6727 |
| CLEO | Rp 254,187,665,140 | Rp 101,777,866,091 | Rp 147,545,013,406 | 1.0330 |
| CPIN | Rp 13,531,817,000,000 | Rp 5,693,119,000,000 | Rp 5,356,435,000,000 | 1.4634 |
| DSNG | Rp 2,613,109,000,000 | Rp 670,395,000,000 | Rp 2,293,012,000,000 | 0.8472 |
| EPMT | Rp 7,540,695,065,075 | Rp 2,317,034,726,081 | Rp 3,157,202,842,675 | 1.6545 |
| GGRM | Rp 49,537,929,000,000 | Rp 39,894,523,000,000 | Rp 29,536,433,000,000 | 0.3265 |
| GOOD | Rp 2,314,323,530,275 | Rp 861,818,731,958 | Rp 1,321,529,767,664 | 1.0991 |
| ICBP | Rp 20,716,223,000,000 | Rp 4,586,940,000,000 | Rp 9,176,164,000,000 | 1.7577 |
| INDF | Rp 38,418,238,000,000 | Rp 11,150,432,000,000 | Rp 27,975,875,000,000 | 0.9747 |
| JPFA | Rp 11,745,138,000,000 | Rp 5,670,376,000,000 | Rp 6,007,679,000,000 | 1.0112 |
| KEJU | Rp 500,560,734,326 | Rp 158,885,752,455 | Rp 197,366,118,342 | 1.7312 |
| MIDI | Rp 2,205,519,000,000 | Rp 1,496,826,000,000 | Rp 3,395,618,000,000 | 0.2087 |
| MLBI | Rp 1,189,261,000,000 | Rp 171,037,000,000 | Rp 1,338,441,000,000 | 0.7608 |
| CAMP | Rp 751,789,918,087 | Rp 138,318,505,104 | Rp 56,665,064,939 | 10.8263 |
| MYOR | Rp 12,838,729,162,094 | Rp 2,805,111,592,211 | Rp 3,475,323,711,943 | 2.8871 |
| ROTI | Rp 1,549,617,329,468 | Rp 103,693,623,334 | Rp 404,567,270,700 | 3.5740 |
| SKBM | Rp 953,792,483,691 | Rp 388,035,141,921 | Rp 701,020,837,232 | 0.8070 |
| SKLT | Rp 379,723,220,668 | Rp 146,698,971,577 | Rp 247,102,759,159 | 0.9430 |
| TBLA | Rp 8,027,179,000,000 | Rp 2,301,868,000,000 | Rp 5,385,025,000,000 | 1.0632 |
| TGKA | Rp 3,067,116,650,845 | Rp 643,852,616,236 | Rp 1,406,291,340,510 | 1.7232 |
| UCID | Rp 4,560,148,000,000 | Rp 591,966,000,000 | Rp 2,590,637,000,000 | 1.5317 |
| ULTJ | Rp 5,593,421,000,000 | Rp 924,639,000,000 | Rp 2,327,339,000,000 | 2.0061 |
| HMSP | Rp 41,091,638,000,000 | Rp 18,093,707,000,000 | Rp 16,743,834,000,000 | 1.3735 |
| UNVR | Rp 8,828,360,000,000 | Rp 2,463,104,000,000 | Rp 13,357,536,000,000 | 0.4765 |
| WIIM | Rp 1,288,718,539,539 | Rp 668,514,572,920 | Rp 351,790,782,502 | 1.7630 |

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| KODE EMITEN | 2021 | | | |
| CURRENT ASSET | INVENTORY | CURRENT LIABILITY | QR |
| ADES | Rp 673,394,000,000 | Rp 98,316,000,000 | Rp 268,367,000,000 | 2.1429 |
| AMRT | Rp 14,211,903,000,000 | Rp 8,755,334,000,000 | Rp 16,376,061,000,000 | 0.3332 |
| BUDI | Rp 1,320,277,000,000 | Rp 363,666,000,000 | Rp 1,131,686,000,000 | 0.8453 |
| CLEO | Rp 279,804,122,714 | Rp 121,734,019,328 | Rp 182,882,815,706 | 0.8643 |
| CPIN | Rp 15,715,060,000,000 | Rp 7,655,165,000,000 | Rp 7,836,101,000,000 | 1.0286 |
| DSNG | Rp 2,321,635,000,000 | Rp 773,069,000,000 | Rp 1,856,163,000,000 | 0.8343 |
| EPMT | Rp 8,128,487,195,074 | Rp 3,167,904,578,310 | Rp 2,767,290,257,087 | 1.7926 |
| GGRM | Rp 59,312,578,000,000 | Rp 47,456,225,000,000 | Rp 28,369,283,000,000 | 0.4179 |
| GOOD | Rp 2,613,436,417,820 | Rp 1,005,419,097,716 | Rp 1,771,339,531,925 | 0.9078 |
| ICBP | Rp 33,997,637,000,000 | Rp 5,857,217,000,000 | Rp 18,896,133,000,000 | 1.4892 |
| INDF | Rp 54,183,399,000,000 | Rp 12,683,836,000,000 | Rp 40,403,404,000,000 | 1.0271 |
| JPFA | Rp 14,161,153,000,000 | Rp 7,713,062,000,000 | Rp 7,064,166,000,000 | 0.9128 |
| KEJU | Rp 497,681,274,294 | Rp 194,845,187,006 | Rp 176,772,189,231 | 1.7131 |
| MIDI | Rp 2,535,858,000,000 | Rp 1,811,446,000,000 | Rp 3,691,937,000,000 | 0.1962 |
| MLBI | Rp 1,241,112,000,000 | Rp 208,324,000,000 | Rp 1,682,700,000,000 | 0.6138 |
| CAMP | Rp 856,198,582,426 | Rp 120,967,227,625 | Rp 64,332,022,572 | 11.4287 |
| MYOR | Rp 12,969,783,874,643 | Rp 3,034,214,212,009 | Rp 5,570,773,468,770 | 1.7835 |
| ROTI | Rp 1,282,057,210,341 | Rp 119,581,372,896 | Rp 483,213,195,704 | 2.4057 |
| SKBM | Rp 1,158,132,110,148 | Rp 438,730,784,018 | Rp 883,853,096,624 | 0.8139 |
| SKLT | Rp 433,383,441,542 | Rp 135,057,215,504 | Rp 241,664,687,612 | 1.2345 |
| TBLA | Rp 9,293,506,000,000 | Rp 2,568,577,000,000 | Rp 6,208,185,000,000 | 1.0832 |
| TGKA | Rp 3,071,867,706,530 | Rp 905,217,754,055 | Rp 1,319,656,849,510 | 1.6418 |
| UCID | Rp 4,815,990,000,000 | Rp 964,332,000,000 | Rp 2,390,066,000,000 | 1.6115 |
| ULTJ | Rp 4,844,821,000,000 | Rp 681,983,000,000 | Rp 1,556,539,000,000 | 2.6744 |
| HMSP | Rp 41,323,105,000,000 | Rp 17,781,747,000,000 | Rp 21,964,259,000,000 | 1.0718 |
| UNVR | Rp 7,642,208,000,000 | Rp 2,453,871,000,000 | Rp 12,445,152,000,000 | 0.4169 |
| WIIM | Rp 1,590,984,206,544 | Rp 853,563,553,704 | Rp 542,580,383,844 | 1.3591 |

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| KODE EMITEN | 2022 | | | |
| CURRENT ASSET | INVENTORY | CURRENT LIABILITY | QR |
| ADES | Rp 815,319,000,000 | Rp 148,141,000,000 | Rp 254,719,000,000 | 2.6193 |
| AMRT | Rp 15,664,200,000,000 | Rp 9,128,428,000,000 | Rp 17,389,232,000,000 | 0.3759 |
| BUDI | Rp 1,582,322,000,000 | Rp 618,767,000,000 | Rp 1,189,965,000,000 | 0.8097 |
| CLEO | Rp 380,268,816,727 | Rp 178,177,657,051 | Rp 209,828,541,579 | 0.9631 |
| CPIN | Rp 18,031,436,000,000 | Rp 8,999,873,000,000 | Rp 10,109,335,000,000 | 0.8934 |
| DSNG | Rp 3,229,582,000,000 | Rp 1,290,995,000,000 | Rp 3,022,162,000,000 | 0.6415 |
| EPMT | Rp 8,783,144,098,407 | Rp 3,616,232,348,504 | Rp 3,157,202,842,675 | 1.6365 |
| GGRM | Rp 55,445,127,000,000 | Rp 47,639,885,000,000 | Rp 29,125,010,000,000 | 0.2680 |
| GOOD | Rp 3,194,327,374,948 | Rp 1,273,691,356,964 | Rp 1,835,096,804,319 | 1.0466 |
| ICBP | Rp 31,070,365,000,000 | Rp 7,132,321,000,000 | Rp 10,033,935,000,000 | 2.3857 |
| INDF | Rp 54,876,668,000,000 | Rp 16,517,373,000,000 | Rp 30,725,942,000,000 | 1.2484 |
| JPFA | Rp 17,001,468,000,000 | Rp 9,272,329,000,000 | Rp 9,412,440,000,000 | 0.8212 |
| KEJU | Rp 641,093,981,245 | Rp 268,394,685,832 | Rp 153,894,624,540 | 2.4218 |
| MIDI | Rp 2,873,858,000,000 | Rp 2,007,569,000,000 | Rp 3,766,704,000,000 | 0.2300 |
| MLBI | Rp 1,649,257,000,000 | Rp 267,023,000,000 | Rp 2,154,777,000,000 | 0.6415 |
| CAMP | Rp 772,685,806,645 | Rp 125,459,113,293 | Rp 72,411,790,397 | 8.9381 |
| MYOR | Rp 14,772,623,976,128 | Rp 3,870,496,137,257 | Rp 5,636,627,301,308 | 1.9342 |
| ROTI | Rp 1,285,672,230,703 | Rp 146,630,445,701 | Rp 612,417,576,293 | 1.8599 |
| SKBM | Rp 1,263,255,237,692 | Rp 457,088,997,518 | Rp 875,853,096,624 | 0.9204 |
| SKLT | Rp 543,799,195,487 | Rp 238,556,605,259 | Rp 333,670,108,915 | 0.9148 |
| TBLA | Rp 11,374,948,000,000 | Rp 4,821,670,000,000 | Rp 9,485,740,000,000 | 0.6909 |
| TGKA | Rp 3,716,526,690,785 | Rp 1,010,532,628,845 | Rp 1,806,905,964,718 | 1.4976 |
| UCID | Rp 5,788,393,000,000 | Rp 1,311,922,000,000 | Rp 2,844,445,000,000 | 1.5738 |
| ULTJ | Rp 4,618,390,000,000 | Rp 1,637,361,000,000 | Rp 1,456,898,000,000 | 2.0461 |
| HMSP | Rp 41,362,998,000,000 | Rp 18,375,217,000,000 | Rp 24,545,594,000,000 | 0.9365 |
| UNVR | Rp 7,567,768,000,000 | Rp 2,625,116,000,000 | Rp 12,442,223,000,000 | 0.3972 |
| WIIM | Rp 1,876,123,954,487 | Rp 917,375,868,187 | Rp 661,604,830,345 | 1.4491 |

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| KODE EMITEN | 2023 | | | |
| CURRENT ASSET | INVENTORY | CURRENT LIABILITY | QR |
| ADES | Rp 1,230,110,000,000 | Rp 156,327,000,000 | Rp 298,814,000,000 | 3.5935 |
| AMRT | Rp 17,325,874,000,000 | Rp 10,094,023,000,000 | Rp 17,262,927,000,000 | 0.4189 |
| BUDI | Rp 1,708,152,000,000 | Rp 379,334,000,000 | Rp 1,251,674,000,000 | 1.0616 |
| CLEO | Rp 533,003,540,931 | Rp 215,716,527,829 | Rp 441,890,974,677 | 0.7180 |
| CPIN | Rp 18,324,808,000,000 | Rp 9,298,518,000,000 | Rp 11,123,822,000,000 | 0.8114 |
| DSNG | Rp 2,949,268,000,000 | Rp 1,111,082,000,000 | Rp 2,945,961,000,000 | 0.6240 |
| EPMT | Rp 9,247,469,256,514 | Rp 38,447,505,682 | Rp 3,555,185,304,448 | 2.5903 |
| GGRM | Rp 54,115,182,000,000 | Rp 46,485,966,000,000 | Rp 29,536,433,000,000 | 0.2583 |
| GOOD | Rp 3,325,304,800,609 | Rp 1,267,810,064,381 | Rp 1,872,541,607,518 | 1.0988 |
| ICBP | Rp 36,773,465,000,000 | Rp 6,329,482,000,000 | Rp 10,464,225,000,000 | 2.9093 |
| INDF | Rp 63,101,797,000,000 | Rp 15,213,497,000,000 | Rp 32,914,504,000,000 | 1.4549 |
| JPFA | Rp 17,218,323,000,000 | Rp 9,683,746,000,000 | Rp 10,684,062,000,000 | 0.7052 |
| KEJU | Rp 626,945,337,747 | Rp 330,657,972,916 | Rp 155,478,057,562 | 1.9057 |
| MIDI | Rp 3,185,637,000,000 | Rp 2,329,942,000,000 | Rp 3,363,103,000,000 | 0.2544 |
| MLBI | Rp 1,733,206,000,000 | Rp 209,196,000,000 | Rp 1,870,445,000,000 | 0.8148 |
| CAMP | Rp 501,886,780,991 | Rp 109,539,001,168 | Rp 78,024,161,155 | 5.0285 |
| MYOR | Rp 14,738,922,387,529 | Rp 3,556,864,426,525 | Rp 4,013,200,501,414 | 2.7863 |
| ROTI | Rp 1,164,940,801,635 | Rp 137,777,879,758 | Rp 669,095,049,839 | 1.5352 |
| SKBM | Rp 1,073,290,266,264 | Rp 486,360,790,755 | Rp 685,194,518,888 | 0.8566 |
| SKLT | Rp 736,999,330,347 | Rp 279,609,958,436 | Rp 349,749,364,269 | 1.3078 |
| TBLA | Rp 12,184,767,000,000 | Rp 5,127,727,000,000 | Rp 8,827,573,000,000 | 0.7994 |
| TGKA | Rp 3,810,334,000,000 | Rp 941,232,000,000 | Rp 1,940,279,000,000 | 1.4787 |
| UCID | Rp 5,606,490,000,000 | Rp 1,214,485,000,000 | Rp 2,543,062,000,000 | 1.7271 |
| ULTJ | Rp 4,411,475,000,000 | Rp 1,431,226,000,000 | Rp 713,393,000,000 | 4.1776 |
| HMSP | Rp 40,066,044,000,000 | Rp 19,014,017,000,000 | Rp 23,302,684,000,000 | 0.9034 |
| UNVR | Rp 6,191,839,000,000 | Rp 2,422,044,000,000 | Rp 11,223,968,000,000 | 0.3359 |
| WIIM | Rp 2,214,577,722,230 | Rp 1,610,930,002,501 | Rp 718,170,426,248 | 0.8405 |

**Lampiran 5**

**Hasil perhitungan Times Interest Earned (X3)**

**Times Interest Earned =**

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| KODE EMITEN | 2019 | | |
| EBIT | INTEREST | TIE |
| ADES | Rp 125,657,000,000 | Rp 15,478,000,000 | 8.1184 |
| AMRT | Rp 1,811,993,000,000 | Rp 397,856,000,000 | 4.5544 |
| BUDI | Rp 230,020,000,000 | Rp 146,115,000,000 | 1.5742 |
| CLEO | Rp 187,517,682,771 | Rp 14,850,093,220 | 12.6274 |
| CPIN | Rp 5,056,526,000,000 | Rp 447,885,000,000 | 11.2898 |
| DSNG | Rp 784,168,000,000 | Rp 504,644,000,000 | 1.5539 |
| EPMT | Rp 807,552,284,284 | Rp 6,161,028,189 | 131.0743 |
| GGRM | Rp 15,073,090,000,000 | Rp 585,354,000,000 | 25.7504 |
| GOOD | Rp 687,583,531,817 | Rp 107,016,525,972 | 6.4250 |
| ICPB | Rp 7,598,416,000,000 | Rp 161,444,000,000 | 47.0653 |
| INDF | Rp 10,476,415,000,000 | Rp 1,727,018,000,000 | 6.0662 |
| JPFA | Rp 3,311,724,000,000 | Rp 817,247,000,000 | 4.0523 |
| KEJU | Rp 138,249,309,111 | Rp 1,623,561,354 | 85.1519 |
| MIDI | Rp 457,455,000,000 | Rp 186,982,000,000 | 2.4465 |
| MLBI | Rp 1,671,188,000,000 | Rp 44,576,000,000 | 37.4908 |
| CAMP | Rp 100,152,432,254 | Rp 616,969,112 | 162.3297 |
| MYOR | Rp 3,059,541,460,769 | Rp 355,074,879,758 | 8.6166 |
| ROTI | Rp 413,394,370,837 | Rp 66,295,550,224 | 6.2356 |
| SKBM | Rp 50,135,319,429 | Rp 44,972,117,694 | 1.1148 |
| SKLT | Rp 78,307,690,267 | Rp 21,525,483,689 | 3.6379 |
| TBLA | Rp 1,599,507,000,000 | Rp 694,349,000,000 | 2.3036 |
| TGKA | Rp 565,406,518,884 | Rp 12,359,583,865 | 45.7464 |
| UCID | Rp 593,386,000,000 | Rp 44,012,000,000 | 13.4824 |
| ULTJ | Rp 1,377,020,000,000 | Rp 1,661,000,000 | 829.0307 |
| HMSP | Rp 18,312,877,000,000 | Rp 53,454,000,000 | 342.5913 |
| UNVR | Rp 10,132,002,000,000 | Rp 230,230,000,000 | 44.0082 |
| WIIM | Rp 48,785,714,919 | Rp 5,911,547,291 | 8.2526 |

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| KODE EMITEN | 2020 | | |
| EBIT | INTEREST | TIE |
| ADES | Rp 168,757,000,000 | Rp 838,000,000 | 201.3807 |
| AMRT | Rp 1,770,647,000,000 | Rp 381,680,000,000 | 4.6391 |
| BUDI | Rp 193,989,000,000 | Rp 124,677,000,000 | 1.5559 |
| CLEO | Rp 194,426,139,169 | Rp 25,461,582,184 | 7.6361 |
| CPIN | Rp 5,210,931,000,000 | Rp 443,233,000,000 | 11.7566 |
| DSNG | Rp 1,014,411,000,000 | Rp 319,116,000,000 | 3.1788 |
| EPMT | Rp 884,464,359,189 | Rp 10,852,235,264 | 81.5007 |
| GGRM | Rp 10,045,835,000,000 | Rp 382,722,000,000 | 26.2484 |
| GOOD | Rp 475,015,568,828 | Rp 339,984,897,163 | 1.3972 |
| ICPB | Rp 10,629,192,000,000 | Rp 670,545,000,000 | 15.8516 |
| INDF | Rp 14,302,146,000,000 | Rp 1,875,812,000,000 | 7.6245 |
| JPFA | Rp 2,541,313,000,000 | Rp 862,222,000,000 | 2.9474 |
| KEJU | Rp 160,002,155,846 | Rp 2,794,899,407 | 57.2479 |
| MIDI | Rp 451,107,000,000 | Rp 190,093,000,000 | 2.3731 |
| MLBI | Rp 460,120,000,000 | Rp 63,650,000,000 | 7.2289 |
| CAMP | Rp 57,354,831,695 | Rp 538,471,297 | 106.5142 |
| MYOR | Rp 3,037,712,615,943 | Rp 353,822,336,007 | 8.5854 |
| ROTI | Rp 241,241,423,589 | Rp 80,883,885,810 | 2.9826 |
| SKBM | Rp 50,113,880,219 | Rp 36,545,118,178 | 1.3713 |
| SKLT | Rp 74,389,250,296 | Rp 18,715,266,739 | 3.9748 |
| TBLA | Rp 1,728,627,000,000 | Rp 827,293,000,000 | 2.0895 |
| TGKA | Rp 630,303,858,064 | Rp 5,019,094,568 | 125.5812 |
| UCID | Rp 515,708,000,000 | Rp 47,653,000,000 | 10.8222 |
| ULTJ | Rp 1,455,147,000,000 | Rp 33,630,000,000 | 43.2693 |
| HMSP | Rp 11,211,449,000,000 | Rp 49,983,000,000 | 224.3052 |
| UNVR | Rp 9,455,659,000,000 | Rp 248,790,000,000 | 38.0066 |
| WIIM | Rp 219,292,889,986 | Rp 4,078,421,400 | 53.7691 |

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| KODE EMITEN | 2021 | | |
| EBIT | INTEREST | TIE |
| ADES | Rp 38,575,000,000 | Rp 747,000,000 | 51.6399 |
| AMRT | Rp 2,717,940,000,000 | Rp 322,031,000,000 | 8.4400 |
| BUDI | Rp 229,921,000,000 | Rp 115,956,000,000 | 1.9828 |
| CLEO | Rp 243,785,702,392 | Rp 13,804,081,705 | 17.6604 |
| CPIN | Rp 4,962,097,000,000 | Rp 328,551,000,000 | 15.1030 |
| DSNG | Rp 1,407,543,000,000 | Rp 441,659,000,000 | 3.1869 |
| EPMT | Rp 1,094,055,139,874 | Rp 10,096,994,519 | 108.3545 |
| GGRM | Rp 7,361,765,000,000 | Rp 74,919,000,000 | 98.2630 |
| GOOD | Rp 803,731,753,926 | Rp 171,077,247,615 | 4.6981 |
| ICPB | Rp 11,915,954,000,000 | Rp 1,965,784,000,000 | 6.0617 |
| INDF | Rp 17,373,375,000,000 | Rp 2,884,772,000,000 | 6.0224 |
| JPFA | Rp 3,600,454,000,000 | Rp 806,607,000,000 | 4.4637 |
| KEJU | Rp 184,769,313,618 | Rp 1,598,715,839 | 115.5736 |
| MIDI | Rp 488,252,000,000 | Rp 156,476,000,000 | 3.1203 |
| MLBI | Rp 903,616,000,000 | Rp 25,835,000,000 | 34.9764 |
| CAMP | Rp 125,688,151,135 | Rp 541,219,305 | 232.2315 |
| MYOR | Rp 1,870,001,771,328 | Rp 320,353,214,640 | 5.8373 |
| ROTI | Rp 429,148,271,631 | Rp 50,201,979,296 | 8.5484 |
| SKBM | Rp 85,898,360,658 | Rp 41,745,819,812 | 2.0577 |
| SKLT | Rp 111,169,760,463 | Rp 9,444,360,914 | 11.7710 |
| TBLA | Rp 1,057,751,000,000 | Rp 838,873,000,000 | 1.2609 |
| TGKA | Rp 608,876,819,351 | Rp 4,969,544,137 | 122.5217 |
| UCID | Rp 648,210,000,000 | Rp 29,748,000,000 | 21.7900 |
| ULTJ | Rp 11,777,207,000,000 | Rp 235,275,000,000 | 50.0572 |
| HMSP | Rp 9,208,694,000,000 | Rp 56,528,000,000 | 162.9050 |
| UNVR | Rp 934,535,000,000 | Rp 184,876,000,000 | 5.0549 |
| WIIM | Rp 321,559,815,396 | Rp 2,088,764,354 | 153.9474 |

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| KODE EMITEN | 2022 | | |
| EBIT | INTEREST | TIE |
| ADES | Rp 464,729,000,000 | Rp 421,000,000 | 1,103.8694 |
| AMRT | Rp 3,750,022,000,000 | Rp 183,233,000,000 | 20.4659 |
| BUDI | Rp 223,688,000,000 | Rp 107,657,000,000 | 2.0778 |
| CLEO | Rp 261,244,686,464 | Rp 12,361,025,869 | 21.1345 |
| CPIN | Rp 3,957,486,000,000 | Rp 420,306,000,000 | 9.4157 |
| DSNG | Rp 2,187,759,000,000 | Rp 577,531,000,000 | 3.7881 |
| EPMT | Rp 1,107,317,897,721 | Rp 10,788,378,940 | 102.6399 |
| GGRM | Rp 3,908,926,000,000 | Rp 262,405,000,000 | 14.8965 |
| GOOD | Rp 830,934,107,818 | Rp 156,682,643,155 | 5.3033 |
| ICPB | Rp 13,710,346,000,000 | Rp 6,184,961,000,000 | 2.2167 |
| INDF | Rp 20,137,655,000,000 | Rp 7,998,890,000,000 | 2.5176 |
| JPFA | Rp 2,772,835,000,000 | Rp 818,326,000,000 | 3.3884 |
| KEJU | Rp 151,258,845,585 | Rp 868,933,617 | 174.0741 |
| MIDI | Rp 630,502,000,000 | Rp 135,481,000,000 | 4.6538 |
| MLBI | Rp 1,268,446,000,000 | Rp 21,959,000,000 | 57.7643 |
| CAMP | Rp 154,342,778,367 | Rp 428,464,583 | 360.2230 |
| MYOR | Rp 2,895,240,195,831 | Rp 389,182,677,897 | 7.4393 |
| ROTI | Rp 623,239,351,423 | Rp 50,456,631,438 | 12.3520 |
| SKBM | Rp 157,658,543,259 | Rp 40,471,029,356 | 3.8956 |
| SKLT | Rp 99,726,749,593 | Rp 7,287,213,571 | 13.6852 |
| TBLA | Rp 1,200,561,000,000 | Rp 969,607,000,000 | 1.2382 |
| TGKA | Rp 612,902,013,816 | Rp 4,730,772,665 | 129.5564 |
| UCID | Rp 545,574,000,000 | Rp 23,491,000,000 | 23.2248 |
| ULTJ | Rp 1,409,976,000,000 | Rp 120,978,000,000 | 11.6548 |
| HMSP | Rp 8,323,108,000,000 | Rp 50,049,000,000 | 166.2992 |
| UNVR | Rp 7,079,014,000,000 | Rp 85,211,000,000 | 83.0763 |
| WIIM | Rp 216,001,253,974 | Rp 1,117,127,852 | 193.3541 |

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| KODE EMITEN | 2023 | | |
| EBIT | INTEREST | TIE |
| ADES | Rp 503,947,000,000 | Rp 283,000,000 | 1,780.7314 |
| AMRT | Rp 4,444,890,000,000 | Rp 162,543,000,000 | 27.3459 |
| BUDI | Rp 247,866,000,000 | Rp 120,555,000,000 | 2.0560 |
| CLEO | Rp 433,532,389,825 | Rp 21,324,275,500 | 20.3305 |
| CPIN | Rp 3,694,608,000,000 | Rp 697,723,000,000 | 5.2952 |
| DSNG | Rp 1,579,814,000,000 | Rp 439,171,000,000 | 3.5973 |
| EPMT | Rp 909,321,340,134 | Rp 20,746,438,421 | 43.8302 |
| GGRM | Rp 7,439,598,000,000 | Rp 578,782,000,000 | 12.8539 |
| GOOD | Rp 948,920,548,404 | Rp 165,903,919,856 | 5.7197 |
| ICPB | Rp 13,469,406,000,000 | Rp 2,024,713,000,000 | 6.6525 |
| INDF | Rp 19,140,009,000,000 | Rp 3,524,625,000,000 | 5.4304 |
| JPFA | Rp 2,249,715,000,000 | Rp 988,478,000,000 | 2.2759 |
| KEJU | Rp 104,039,135,409 | Rp 1,058,466,028 | 98.2924 |
| MIDI | Rp 747,653,000,000 | Rp 101,157,000,000 | 7.3910 |
| MLBI | Rp 1,424,558,000,000 | Rp 26,838,000,000 | 53.0799 |
| CAMP | Rp 161,182,858,974 | Rp 504,453,494 | 319.5198 |
| MYOR | Rp 4,396,292,972,270 | Rp 302,577,139,458 | 14.5295 |
| ROTI | Rp 488,859,656,276 | Rp 60,868,971,013 | 8.0313 |
| SKBM | Rp 58,338,871,684 | Rp 46,392,861,761 | 1.2575 |
| SKLT | Rp 107,993,834,165 | Rp 10,875,450,157 | 9.9301 |
| TBLA | Rp 1,976,562,000,000 | Rp 1,190,689,000,000 | 1.6600 |
| TGKA | Rp 594,566,000,000 | Rp 7,051,000,000 | 84.3236 |
| UCID | Rp 567,560,000,000 | Rp 20,345,000,000 | 27.8968 |
| ULTJ | Rp 1,555,695,000,000 | Rp 48,410,000,000 | 32.1358 |
| HMSP | Rp 10,352,961,000,000 | Rp 41,748,000,000 | 247.9870 |
| UNVR | Rp 6,307,846,000,000 | Rp 105,970,000,000 | 59.5248 |
| WIIM | Rp 635,753,124,776 | Rp 917,322,683 | 693.0529 |

**Lampiran 6**

**Hasil perhitungan Average Collection Period (X4)**

**Average Collection Period =**

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| KODE EMITEN | 2019 | | | |
| SALES | RECEIVABLE | RECEIVABLE TURNOVER | ACP |
| ADES | Rp 764,703,000,000 | Rp 134,404,000,000 | 5.6900 | 64.1500 |
| AMRT | Rp 72,944,988,000,000 | Rp 1,485,938,000,000 | 290.2600 | 1.2600 |
| BUDI | Rp 3,003,768,000,000 | Rp 568,977,000,000 | 5.2800 | 69.1400 |
| CLEO | Rp 1,084,912,780,290 | Rp 122,813,449,527 | 8.8300 | 41.3200 |
| CPIN | Rp 42,501,146,000,000 | Rp 2,023,943,000,000 | 21.0000 | 17.3800 |
| DSNG | Rp 5,736,684,000,000 | Rp 355,062,000,000 | 16.1600 | 22.5900 |
| EPMT | Rp 22,226,912,485,948 | Rp 3,168,844,008,594 | 7.0100 | 52.0400 |
| GGRM | Rp 110,523,819,000,000 | Rp 1,875,909,000,000 | 58.9200 | 6.2000 |
| GOOD | Rp 8,438,631,355,699 | Rp 482,918,390,746 | 17.4700 | 20.8900 |
| ICPB | Rp 42,296,703,000,000 | Rp 4,049,290,000,000 | 10.4500 | 34.9400 |
| INDF | Rp 76,592,955,000,000 | Rp 5,406,033,000,000 | 14.1700 | 25.7600 |
| JPFA | Rp 38,872,084,000,000 | Rp 2,188,589,000,000 | 17.7600 | 20.5500 |
| KEJU | Rp 978,806,205,312 | Rp 136,029,196,167 | 7.2000 | 50.7300 |
| MIDI | Rp 11,625,313,000,000 | Rp 261,602,000,000 | 44.4400 | 8.2100 |
| MLBI | Rp 1,985,009,000,000 | Rp 860,651,000,000 | 2.3100 | 158.2600 |
| CAMP | Rp 1,028,957,947,818 | Rp 182,571,429,184 | 0.5600 | 647.6300 |
| MYOR | Rp 25,026,739,472,547 | Rp 5,891,993,059,176 | 4.2400 | 86.0800 |
| ROTI | Rp 3,337,022,314,624 | Rp 481,573,100,686 | 6.9300 | 52.6700 |
| SKBM | Rp 2,104,704,872,583 | Rp 277,933,472,039 | 7.5700 | 48.2000 |
| SKLT | Rp 1,281,116,255,236 | Rp 182,148,380,540 | 7.0300 | 51.9000 |
| TBLA | Rp 8,533,183,000,000 | Rp 1,849,628,000,000 | 4.6100 | 79.1200 |
| TGKA | Rp 13,372,043,554,341 | Rp 1,122,350,372,485 | 11.9100 | 30.6400 |
| UCID | Rp 8,519,760,000,000 | Rp 2,367,986,000,000 | 3.6000 | 101.4500 |
| ULTJ | Rp 6,223,057,000,000 | Rp 613,245,000,000 | 10.1500 | 35.9700 |
| HMSP | Rp 106,055,176,000,000 | Rp 3,254,954,000,000 | 32.5800 | 11.2000 |
| UNVR | Rp 42,922,563,000,000 | Rp 5,335,489,000,000 | 8.0400 | 45.3700 |
| WIIM | Rp 1,393,574,099,760 | Rp 65,469,580,123 | 21.2900 | 17.1500 |

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| KODE EMITEN | 2020 | | | |
| SALES | RECEIVABLE | RECEIVABLE TURNOVER | ACP |
| ADES | Rp 673,364,000,000 | Rp 119,610,000,000 | 1.9900 | 183.4800 |
| AMRT | Rp 75,826,880,000,000 | Rp 1,749,286,000,000 | 43.3500 | 8.4200 |
| BUDI | Rp 2,725,866,000,000 | Rp 643,407,000,000 | 4.2400 | 86.1500 |
| CLEO | Rp 972,634,784,176 | Rp 119,307,435,829 | 8.1500 | 44.7700 |
| CPIN | Rp 42,518,782,000,000 | Rp 1,841,008,000,000 | 23.1000 | 15.8000 |
| DSNG | Rp 6,698,918,000,000 | Rp 381,764,000,000 | 17.5500 | 20.8000 |
| EPMT | Rp 2,254,419,368,639 | Rp 3,099,140,971,878 | 0.7300 | 501.7600 |
| GGRM | Rp 114,477,311,000,000 | Rp 2,556,127,000,000 | 44.7900 | 8.1500 |
| GOOD | Rp 7,711,334,590,144 | Rp 513,796,711,089 | 15.0100 | 24.3200 |
| ICPB | Rp 46,641,048,000,000 | Rp 5,273,416,000,000 | 8.8400 | 41.2700 |
| INDF | Rp 81,731,469,000,000 | Rp 6,429,130,000,000 | 12.7100 | 28.7100 |
| JPFA | Rp 36,964,948,000,000 | Rp 1,880,016,000,000 | 19.6600 | 18.5600 |
| KEJU | Rp 900,852,668,263 | Rp 119,295,592,039 | 7.5500 | 48.3400 |
| MIDI | Rp 12,659,705,000,000 | Rp 397,886,000,000 | 31.8200 | 11.4700 |
| MLBI | Rp 3,711,405,000,000 | Rp 336,773,000,000 | 11.0200 | 33.1200 |
| CAMP | Rp 956,634,474,111 | Rp 124,395,919,918 | 7.6900 | 47.4600 |
| MYOR | Rp 24,476,953,742,651 | Rp 5,463,984,744,087 | 4.4800 | 81.4800 |
| ROTI | Rp 3,212,034,546,032 | Rp 354,778,440,900 | 9.0500 | 40.3200 |
| SKBM | Rp 3,165,530,224,724 | Rp 360,402,133,179 | 8.7800 | 41.5600 |
| SKLT | Rp 1,253,700,810,596 | Rp 157,784,380,116 | 7.9500 | 45.9400 |
| TBLA | Rp 10,863,256,000,000 | Rp 3,012,857,000,000 | 3.6100 | 101.2300 |
| TGKA | Rp 12,488,883,541,697 | Rp 1,045,004,168,600 | 11.9500 | 30.5400 |
| UCID | Rp 8,433,933,000,000 | Rp 2,044,812,000,000 | 4.1200 | 88.4900 |
| ULTJ | Rp 5,967,362,000,000 | Rp 563,444,000,000 | 10.5900 | 34.4600 |
| HMSP | Rp 92,425,210,000,000 | Rp 3,648,322,000,000 | 25.3300 | 14.4100 |
| UNVR | Rp 42,972,472,000,000 | Rp 5,295,288,000,000 | 8.1200 | 44.9800 |
| WIIM | Rp 1,994,066,771,177 | Rp 99,621,123,187 | 20.0200 | 18.2300 |

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| KODE EMITEN | 2021 | | | |
| SALES | RECEIVABLE | RECEIVABLE TURNOVER | ACP |
| ADES | Rp 935,075,000,000 | Rp 162,895,000,000 | 5.7400 | 63.5800 |
| AMRT | Rp 84,904,301,000,000 | Rp 1,760,636,000,000 | 48.2200 | 7.5700 |
| BUDI | Rp 3,374,782,000,000 | Rp 851,982,000,000 | 3.9600 | 92.1500 |
| CLEO | Rp 1,103,519,743,574 | Rp 127,198,061,177 | 8.7900 | 41.5200 |
| CPIN | Rp 51,698,249,000,000 | Rp 1,643,702,000,000 | 31.4500 | 11.6000 |
| DSNG | Rp 7,124,495,000,000 | Rp 249,662,000,000 | 28.5400 | 12.7900 |
| EPMT | Rp 25,673,756,765,637 | Rp 3,008,291,438,093 | 8.5300 | 42.7700 |
| GGRM | Rp 124,881,266,000,000 | Rp 2,773,872,000,000 | 45.0200 | 8.1100 |
| GOOD | Rp 8,799,579,901,024 | Rp 614,070,144,711 | 14.3300 | 25.4700 |
| ICPB | Rp 56,803,733,000,000 | Rp 6,400,930,000,000 | 8.8700 | 41.1300 |
| INDF | Rp 99,345,618,000,000 | Rp 7,626,041,000,000 | 13.0300 | 28.0200 |
| JPFA | Rp 44,878,300,000,000 | Rp 2,347,809,000,000 | 19.1100 | 19.0900 |
| KEJU | Rp 1,042,307,144,847 | Rp 132,808,373,537 | 7.8500 | 46.5100 |
| MIDI | Rp 13,584,036,000,000 | Rp 413,308,000,000 | 32.8700 | 11.1100 |
| MLBI | Rp 2,473,681,000,000 | Rp 329,199,000,000 | 7.5100 | 48.5700 |
| CAMP | Rp 1,019,133,657,275 | Rp 112,356,745,007 | 9.2200 | 39.5900 |
| MYOR | Rp 27,904,558,322,183 | Rp 5,911,803,788,723 | 4.7200 | 77.3300 |
| ROTI | Rp 3,287,623,237,457 | Rp 379,433,448,781 | 8.6600 | 42.1300 |
| SKBM | Rp 3,847,887,478,570 | Rp 451,033,693,875 | 496.4300 | 0.7400 |
| SKLT | Rp 1,356,846,112,540 | Rp 159,737,679,572 | 8.4900 | 42.9700 |
| TBLA | Rp 15,972,216,000,000 | Rp 3,456,927,000,000 | 4.6200 | 79.0000 |
| TGKA | Rp 11,926,149,980,019 | Rp 1,176,001,750,071 | 10.1400 | 35.9900 |
| UCID | Rp 9,116,592,000,000 | Rp 2,159,509,000,000 | 0.4200 | 864.6600 |
| ULTJ | Rp 6,616,642,000,000 | Rp 626,006,000,000 | 10.5700 | 34.5300 |
| HMSP | Rp 98,874,784,000,000 | Rp 2,380,793,000,000 | 41.5300 | 8.7900 |
| UNVR | Rp 39,545,959,000,000 | Rp 4,516,555,000,000 | 8.7600 | 41.6900 |
| WIIM | Rp 2,733,691,702,981 | Rp 99,429,678,392 | 27.4900 | 13.2800 |

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| KODE EMITEN | 2022 | | | |
| SALES | RECEIVABLE | RECEIVABLE TURNOVER | ACP |
| ADES | Rp 1,290,992,000,000 | Rp 188,937,000,000 | 6.8300 | 53.4200 |
| AMRT | Rp 96,924,686,000,000 | Rp 2,162,612,000,000 | 44.8200 | 8.1400 |
| BUDI | Rp 3,382,326,000,000 | Rp 885,434,000,000 | 3.8200 | 95.5500 |
| CLEO | Rp 1,358,708,497,805 | Rp 189,182,690,792 | 7.1800 | 50.8200 |
| CPIN | Rp 56,867,544,000,000 | Rp 1,820,224,000,000 | 31.2400 | 11.6800 |
| DSNG | Rp 9,633,671,000,000 | Rp 460,430,000,000 | 20.9200 | 17.4400 |
| EPMT | Rp 28,027,488,218,598 | Rp 3,639,362,251,927 | 7.7000 | 47.4000 |
| GGRM | Rp 124,682,692,000,000 | Rp 2,181,496,000,000 | 57.1500 | 6.3900 |
| GOOD | Rp 10,510,942,813,705 | Rp 707,918,003,514 | 14.8500 | 24.5800 |
| ICPB | Rp 64,797,516,000,000 | Rp 6,875,504,000,000 | 9.4200 | 38.7300 |
| INDF | Rp 110,830,272,000,000 | Rp 8,280,536,000,000 | 13.3800 | 27.2700 |
| JPFA | Rp 48,972,085,000,000 | Rp 2,405,250,000,000 | 20.3600 | 17.9300 |
| KEJU | Rp 1,044,368,857,579 | Rp 133,225,962,688 | 7.8400 | 46.5600 |
| MIDI | Rp 15,623,654,000,000 | Rp 368,506,000,000 | 42.4000 | 8.6100 |
| MLBI | Rp 3,114,907,000,000 | Rp 446,937,000,000 | 6.9700 | 52.3800 |
| CAMP | Rp 1,129,360,552,136 | Rp 127,643,820,789 | 8.9100 | 40.9900 |
| MYOR | Rp 30,669,405,967,404 | Rp 6,489,405,389,523 | 4.7300 | 77.2300 |
| ROTI | Rp 3,935,182,048,668 | Rp 488,177,110,493 | 8.0600 | 45.2800 |
| SKBM | Rp 3,802,296,289,773 | Rp 448,775,394,470 | 461.6700 | 0.7900 |
| SKLT | Rp 1,539,310,803,104 | Rp 179,530,242,712 | 8.5700 | 42.5700 |
| TBLA | Rp 16,579,960,000,000 | Rp 3,566,953,000,000 | 4.6500 | 78.5200 |
| TGKA | Rp 12,977,529,294,003 | Rp 1,338,609,720,955 | 9.6900 | 37.6500 |
| UCID | Rp 10,317,193,000,000 | Rp 2,601,014,000,000 | 3.9700 | 92.0200 |
| ULTJ | Rp 7,656,252,000,000 | Rp 617,192,000,000 | 12.4000 | 29.4200 |
| HMSP | Rp 111,211,321,000,000 | Rp 2,945,727,000,000 | 37.7500 | 9.6700 |
| UNVR | Rp 41,218,881,000,000 | Rp 3,924,499,000,000 | 10.5000 | 34.7500 |
| WIIM | Rp 3,704,350,294,106 | Rp 123,807,836,256 | 29.9200 | 12.2000 |

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| KODE EMITEN | 2023 | | | |
| SALES | RECEIVABLE | RECEIVABLE TURNOVER | ACP |
| ADES | Rp 1,525,445,000,000 | Rp 222,758,000,000 | 6.8480 | 53.3000 |
| AMRT | Rp 106,944,683,000,000 | Rp 2,571,277,000,000 | 41.5921 | 8.7800 |
| BUDI | Rp 3,944,953,000,000 | Rp 1,157,964,000,000 | 3.4068 | 107.1400 |
| CLEO | Rp 2,090,115,884,030 | Rp 67,425,623,338 | 30.9988 | 11.7700 |
| CPIN | Rp 61,615,850,000,000 | Rp 1,707,909,000,000 | 36.0768 | 10.1200 |
| DSNG | Rp 9,498,749,000,000 | Rp 368,754,000,000 | 25.7590 | 14.1700 |
| EPMT | Rp 28,507,872,779,591 | Rp 4,049,271,033,397 | 7.0402 | 51.8400 |
| GGRM | Rp 118,952,997,000,000 | Rp 1,952,036,000,000 | 60.9379 | 5.9900 |
| GOOD | Rp 10,543,572,559,649 | Rp 808,176,505,310 | 13.0461 | 27.9800 |
| ICPB | Rp 67,909,901,000,000 | Rp 7,198,158,000,000 | 9.4343 | 38.6900 |
| INDF | Rp 111,703,611,000,000 | Rp 7,978,466,000,000 | 14.0006 | 26.0700 |
| JPFA | Rp 51,175,898,000,000 | Rp 2,456,138,000,000 | 20.8359 | 17.5200 |
| KEJU | Rp 1,019,669,802,028 | Rp 134,471,426,311 | 7.5828 | 48.4900 |
| MIDI | Rp 17,351,152,000,000 | Rp 405,886,000,000 | 42.7488 | 8.5400 |
| MLBI | Rp 3,322,282,000,000 | Rp 598,663,000,000 | 5.5495 | 65.7700 |
| CAMP | Rp 1,135,790,489,555 | Rp 124,423,224,182 | 9.1284 | 39.9800 |
| MYOR | Rp 31,485,008,185,525 | Rp 6,098,433,115,213 | 5.1628 | 70.7000 |
| ROTI | Rp 3,820,532,634,926 | Rp 468,485,248,455 | 8.1551 | 44.7600 |
| SKBM | Rp 2,839,561,359,367 | Rp 243,767,970,689 | 11.6486 | 31.3300 |
| SKLT | Rp 1,794,345,306,509 | Rp 186,648,839,706 | 9.6135 | 37.8800 |
| TBLA | Rp 15,317,617,000,000 | Rp 3,854,011,000,000 | 3.9745 | 89.4500 |
| TGKA | Rp 14,210,135,000,000 | Rp 1,366,348,000,000 | 10.4001 | 35.1000 |
| UCID | Rp 10,245,160,000,000 | Rp 2,375,398,000,000 | 4.3130 | 84.6300 |
| ULTJ | Rp 8,302,741,000,000 | Rp 767,095,000,000 | 10.8236 | 31.2300 |
| HMSP | Rp 115,983,384,000,000 | Rp 3,284,701,000,000 | 35.3102 | 10.3400 |
| UNVR | Rp 38,611,401,000,000 | Rp 2,343,012,000,000 | 16.4794 | 22.1500 |
| WIIM | Rp 4,874,784,628,824 | Rp 138,825,950,993 | 35.1144 | 10.3200 |

**Lampiran 7**

**Input Data SPSS 22**

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| TAHUN | KODE EMITEN | ROA | QR | TIE | ACP | PBV |
| 2019 | ADES | 0.10 | 1.55 | 8.12 | 64.15 | 1.09 |
| 2019 | AMRT | 0.05 | 0.55 | 4.55 | 1.26 | 5.31 |
| 2019 | BUDI | 0.02 | 0.57 | 1.57 | 69.14 | 0.36 |
| 2019 | CLEO | 0.11 | 0.69 | 12.63 | 41.32 | 7.91 |
| 2019 | CPIN | 0.13 | 1.40 | 11.29 | 17.38 | 5.16 |
| 2019 | DSNG | 0.02 | 0.52 | 1.55 | 22.59 | 1.31 |
| 2019 | EPMT | 0.07 | 6.16 | 131.07 | 52.04 | 0.84 |
| 2019 | GGRM | 0.14 | 0.32 | 25.75 | 6.2 | 1.76 |
| 2019 | GOOD | 0.09 | 0.92 | 6.43 | 20.89 | 0.81 |
| 2019 | ICPB | 0.14 | 1.95 | 47.07 | 34.94 | 4.88 |
| 2019 | INDF | 0.06 | 0.88 | 6.07 | 25.76 | 1.07 |
| 2019 | JPFA | 0.07 | 0.86 | 4.05 | 20.55 | 1.51 |
| 2019 | KEJU | 0.15 | 1.64 | 85.15 | 50.73 | 3.24 |
| 2019 | MIDI | 0.04 | 0.32 | 2.45 | 8.21 | 0.27 |
| 2019 | MLBI | 0.42 | 0.63 | 37.49 | 158.26 | 28.5 |
| 2019 | CAMP | 0.07 | 9.65 | 162.33 | 647.63 | 2.35 |
| 2019 | MYOR | 0.11 | 2.69 | 8.62 | 86.08 | 5.08 |
| 2019 | ROTI | 0.05 | 1.62 | 6.24 | 52.67 | 2.6 |
| 2019 | SKBM | 0.00 | 0.72 | 1.11 | 48.2 | 0.68 |
| 2019 | SKLT | 0.06 | 0.74 | 3.64 | 51.9 | 2.92 |
| 2019 | TBLA | 0.04 | 1.08 | 2.30 | 79.12 | 0.99 |
| 2019 | TGKA | 0.14 | 1.57 | 45.75 | 30.64 | 3.2 |
| 2019 | UCID | 0.05 | 2.13 | 13.48 | 101.45 | 1.79 |
| 2019 | ULTJ | 0.16 | 3.26 | 829.03 | 35.97 | 3.43 |
| 2019 | HMSP | 0.27 | 1.99 | 342.59 | 11.2 | 6.85 |
| 2019 | UNVR | 0.36 | 0.47 | 44.01 | 45.37 | 51.01 |
| 2019 | WIIM | 0.02 | 2.51 | 8.25 | 17.15 | 0.34 |
| 2020 | ADES | 0.14 | 2.53 | 201.38 | 183.48 | 1.23 |
| 2020 | AMRT | 0.04 | 0.39 | 4.64 | 8.42 | 4.35 |
| 2020 | BUDI | 0.02 | 0.67 | 1.56 | 86.15 | 0.34 |
| 2020 | CLEO | 0.10 | 1.03 | 7.64 | 44.77 | 6.71 |
| 2020 | CPIN | 0.12 | 1.46 | 11.76 | 15.8 | 4.58 |
| 2020 | DSNG | 0.03 | 0.85 | 3.18 | 20.8 | 1.04 |
| 2020 | EPMT | 0.07 | 1.65 | 81.50 | 501.76 | 0.8 |
| 2020 | GGRM | 0.10 | 0.33 | 26.25 | 8.15 | 1.3 |
| 2020 | GOOD | 0.04 | 1.10 | 1.40 | 24.32 | 3.24 |
| 2020 | ICPB | 0.07 | 1.76 | 15.85 | 41.27 | 2.22 |
| 2020 | INDF | 0.05 | 0.97 | 7.62 | 28.71 | 0.76 |
| 2020 | JPFA | 0.04 | 1.01 | 2.95 | 18.56 | 1.51 |
| 2020 | KEJU | 0.18 | 1.73 | 57.25 | 48.34 | 4.61 |
| 2020 | MIDI | 0.03 | 0.21 | 2.37 | 11.47 | 3.97 |
| 2020 | MLBI | 0.10 | 0.76 | 7.23 | 33.12 | 14.26 |
| 2020 | CAMP | 0.04 | 10.83 | 106.51 | 47.46 | 1.85 |
| 2020 | MYOR | 0.11 | 2.89 | 8.59 | 81.48 | 5.38 |
| 2020 | ROTI | 0.04 | 3.57 | 2.98 | 40.32 | 2.61 |
| 2020 | SKBM | 0.00 | 0.81 | 1.37 | 41.56 | 0.58 |
| 2020 | SKLT | 0.05 | 0.94 | 3.97 | 45.94 | 2.66 |
| 2020 | TBLA | 0.04 | 1.06 | 2.09 | 101.23 | 0.85 |
| 2020 | TGKA | 0.14 | 1.72 | 125.58 | 30.54 | 4.18 |
| 2020 | UCID | 0.04 | 1.53 | 10.82 | 88.49 | 1.36 |
| 2020 | ULTJ | 0.13 | 2.01 | 43.27 | 34.46 | 3.87 |
| 2020 | HMSP | 0.17 | 1.37 | 224.31 | 14.41 | 5.79 |
| 2020 | UNVR | 0.35 | 0.48 | 38.01 | 44.98 | 56.79 |
| 2020 | WIIM | 0.11 | 1.76 | 53.77 | 18.23 | 0.96 |
| 2021 | ADES | 0.20 | 2.14 | 51.64 | 63.58 | 2 |
| 2021 | AMRT | 0.07 | 0.33 | 8.44 | 7.57 | 5.35 |
| 2021 | BUDI | 0.03 | 0.85 | 1.98 | 92.15 | 0.58 |
| 2021 | CLEO | 0.13 | 0.86 | 17.66 | 41.52 | 5.63 |
| 2021 | CPIN | 0.10 | 1.03 | 15.10 | 11.6 | 3.88 |
| 2021 | DSNG | 0.05 | 0.83 | 3.19 | 12.79 | 0.65 |
| 2021 | EPMT | 0.09 | 1.79 | 108.35 | 42.77 | 1.07 |
| 2021 | GGRM | 0.06 | 0.42 | 98.26 | 8.11 | 0.99 |
| 2021 | GOOD | 0.07 | 0.91 | 4.70 | 25.47 | 6.37 |
| 2021 | ICPB | 0.07 | 1.49 | 6.06 | 41.13 | 4.87 |
| 2021 | INDF | 0.06 | 1.03 | 6.02 | 28.02 | 0.64 |
| 2021 | JPFA | 0.07 | 0.91 | 4.46 | 19.09 | 1.54 |
| 2021 | KEJU | 0.19 | 1.71 | 115.57 | 46.51 | 3.03 |
| 2021 | MIDI | 0.04 | 0.20 | 3.12 | 11.11 | 3.82 |
| 2021 | MLBI | 0.23 | 0.61 | 34.98 | 48.57 | 14.95 |
| 2021 | CAMP | 0.09 | 11.43 | 232.23 | 39.59 | 1.66 |
| 2021 | MYOR | 0.06 | 1.78 | 5.84 | 77.33 | 4.02 |
| 2021 | ROTI | 0.07 | 2.41 | 8.55 | 42.13 | 2.91 |
| 2021 | SKBM | 0.02 | 0.81 | 2.06 | 0.74 | 0.63 |
| 2021 | SKLT | 0.10 | 1.23 | 11.77 | 42.97 | 3.09 |
| 2021 | TBLA | 0.04 | 1.08 | 1.26 | 79 | 0.65 |
| 2021 | TGKA | 0.14 | 1.64 | 122.52 | 35.99 | 3.65 |
| 2021 | UCID | 0.06 | 1.61 | 21.79 | 864.66 | 1.22 |
| 2021 | ULTJ | 0.17 | 2.67 | 50.06 | 34.53 | 3.53 |
| 2021 | HMSP | 0.13 | 1.07 | 162.91 | 8.79 | 3.85 |
| 2021 | UNVR | 0.30 | 0.42 | 5.05 | 41.69 | 36.28 |
| 2021 | WIIM | 0.09 | 1.36 | 153.95 | 13.28 | 2.82 |
| 2022 | ADES | 0.22 | 2.62 | 1103.87 | 53.42 | 3.17 |
| 2022 | AMRT | 0.09 | 0.38 | 20.47 | 8.14 | 9.59 |
| 2022 | BUDI | 0.03 | 0.81 | 2.08 | 95.55 | 0.7 |
| 2022 | CLEO | 0.12 | 0.96 | 21.13 | 50.82 | 5.62 |
| 2022 | CPIN | 0.07 | 0.89 | 9.42 | 11.68 | 10.42 |
| 2022 | DSNG | 0.08 | 0.64 | 3.79 | 17.44 | 0.78 |
| 2022 | EPMT | 0.08 | 1.64 | 102.64 | 47.4 | 1.04 |
| 2022 | GGRM | 0.03 | 0.27 | 14.90 | 6.39 | 0.6 |
| 2022 | GOOD | 0.07 | 1.05 | 5.30 | 24.58 | 5.78 |
| 2022 | ICPB | 0.05 | 2.39 | 2.22 | 38.73 | 5.57 |
| 2022 | INDF | 0.05 | 1.25 | 2.52 | 27.27 | 0.63 |
| 2022 | JPFA | 0.05 | 0.82 | 3.39 | 17.93 | 1.11 |
| 2022 | KEJU | 0.14 | 2.42 | 174.07 | 46.56 | 3.05 |
| 2022 | MIDI | 0.06 | 0.23 | 4.65 | 8.61 | 4.31 |
| 2022 | MLBI | 0.27 | 0.64 | 57.76 | 52.38 | 17.57 |
| 2022 | CAMP | 0.11 | 8.94 | 360.22 | 40.99 | 1.91 |
| 2022 | MYOR | 0.09 | 1.93 | 7.44 | 77.23 | 4.36 |
| 2022 | ROTI | 0.10 | 1.86 | 12.35 | 45.28 | 3.05 |
| 2022 | SKBM | 0.04 | 0.92 | 3.90 | 0.79 | 0.61 |
| 2022 | SKLT | 0.07 | 0.91 | 13.69 | 42.57 | 2.28 |
| 2022 | TBLA | 0.03 | 0.69 | 1.24 | 78.52 | 0.54 |
| 2022 | TGKA | 0.11 | 1.50 | 129.56 | 37.65 | 3.19 |
| 2022 | UCID | 0.04 | 1.57 | 23.22 | 92.02 | 0.88 |
| 2022 | ULTJ | 0.13 | 2.05 | 11.65 | 29.42 | 2.93 |
| 2022 | HMSP | 0.12 | 0.94 | 166.30 | 9.67 | 3.47 |
| 2022 | UNVR | 0.29 | 0.40 | 83.08 | 34.75 | 44.86 |
| 2022 | WIIM | 0.12 | 1.45 | 193.35 | 12.2 | 0.88 |
| 2023 | ADES | 0.19 | 3.59 | 1780.73 | 53.3 | 3.3 |
| 2023 | AMRT | 0.10 | 0.42 | 27.35 | 8.78 | 7.75 |
| 2023 | BUDI | 0.03 | 1.06 | 2.06 | 107.14 | 0.79 |
| 2023 | CLEO | 0.13 | 0.72 | 20.33 | 11.77 | 5.63 |
| 2023 | CPIN | 0.06 | 0.81 | 5.30 | 10.12 | 3.05 |
| 2023 | DSNG | 0.05 | 0.62 | 3.60 | 14.17 | 0.66 |
| 2023 | EPMT | 0.06 | 2.59 | 43.83 | 51.84 | 0.96 |
| 2023 | GGRM | 0.06 | 0.26 | 12.85 | 5.99 | 0.64 |
| 2023 | GOOD | 0.08 | 1.10 | 5.72 | 27.98 | 4.06 |
| 2023 | ICPB | 0.07 | 2.91 | 6.65 | 38.69 | 1.99 |
| 2023 | INDF | 0.06 | 1.45 | 5.43 | 26.07 | 0.56 |
| 2023 | JPFA | 0.03 | 0.71 | 2.28 | 17.52 | 0.98 |
| 2023 | KEJU | 0.10 | 1.91 | 98.29 | 48.49 | 0.26 |
| 2023 | MIDI | 0.07 | 0.25 | 7.39 | 8.54 | 3.67 |
| 2023 | MLBI | 0.31 | 0.81 | 53.08 | 65.77 | 11.74 |
| 2023 | CAMP | 0.12 | 5.03 | 319.52 | 39.98 | 2.48 |
| 2023 | MYOR | 0.14 | 2.79 | 14.53 | 70.7 | 3.64 |
| 2023 | ROTI | 0.08 | 1.54 | 8.03 | 44.76 | 2.97 |
| 2023 | SKBM | 0.00 | 0.86 | 1.26 | 31.33 | 0.51 |
| 2023 | SKLT | 0.06 | 1.31 | 9.93 | 37.88 | 0.24 |
| 2023 | TBLA | 0.02 | 0.80 | 1.66 | 89.45 | 0.45 |
| 2023 | TGKA | 0.10 | 1.48 | 84.32 | 35.1 | 2.69 |
| 2023 | UCID | 0.05 | 1.73 | 27.90 | 84.63 | 0.75 |
| 2023 | ULTJ | 0.16 | 4.18 | 32.14 | 31.23 | 2.76 |
| 2023 | HMSP | 0.15 | 0.90 | 247.99 | 10.34 | 3.49 |
| 2023 | UNVR | 0.29 | 0.34 | 59.52 | 22.15 | 39.83 |
| 2023 | WIIM | 0.19 | 0.84 | 693.05 | 10.32 | 2.02 |

**Lampiran 8 Hasil Output Uji Statistik Deskriptif**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Descriptive Statistics** | | | | | | |  | N | Minimum | Maximum | Mean | Std. Deviation | | ROA | 135 | .00 | .42 | .0996 | .07621 | | QR | 135 | .20 | 11.43 | 1.6045 | 1.78610 | | TIE | 135 | 1.11 | 1780.73 | 76.0956 | 206.38295 | | ACP | 135 | .74 | 864.66 | 53.7610 | 100.60810 | | PBV | 135 | .24 | 56.79 | 4.8112 | 8.94719 | | Valid N (listwise) | 135 |  |  |  |  | |

**Lampiran 9 Hasil Output Uji Normalitas**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  | | --- | --- | --- | | **One-Sample Kolmogorov-Smirnov Test** | | | |  | | Unstandardized Residual | | N | | 132 | | Normal Parametersa,b | Mean | .0000000 | | Std. Deviation | .72019728 | | Most Extreme Differences | Absolute | .063 | | Positive | .058 | | Negative | -.063 | | Test Statistic | | .063 | | Asymp. Sig. (2-tailed) | | .200c,d | | a. Test distribution is Normal. | | | | b. Calculated from data. | | | | c. Lilliefors Significance Correction. | | | |  | | | |

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**Lampiran 10 Hasil Output Uji Multikolinieritas**

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| --- |
| **Coefficientsa** |
| |  |  |  |  | | --- | --- | --- | --- | | Model | | Collinearity Statistics | | | Tolerance | VIF | | 1 | (Constant) |  |  | | ROA | .483 | 2.069 | | QR | .579 | 1.728 | | TIE | .395 | 2.531 | | ACP | .750 | 1.333 |   Dependent Variable: NILAI PERUSAHAAN |

**Lampiran 11 Hasil Output Uji Autokorelasi**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Model Summaryb** | | | | | | | Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson | | 1 | .763a | .582 | .569 | .73145 | 1.992 | | a. Predictors: (Constant), ROA, QR, TIE, ACP | | | | | | | b. Dependent Variable: NILAI PERUSAHAAN | | | | | | |

**Lampiran 12 Hasil Output Uji Heteroskedastisitas**

|  |
| --- |
|  |

**Lampiran 13 Hasil Output Analisis Regresi Linier Berganda dan Uji Parsial (t)**

|  |
| --- |
| **Coefficientsa** |
| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | | B | Std. Error | Beta | | 1 | (Constant) | 5.401 | .574 |  | 9.413 | .000 | | ROA | 1.530 | .135 | .936 | 11.348 | .000 | | QR | -.151 | .106 | -.107 | -1.422 | .157 | | TIE | -.218 | .061 | -.327 | -3.581 | .000 | | ACP | .013 | .071 | .012 | .184 | .854 |   a. Dependent Variable: NILAI PERUSAHAAN |

**Lampiran 14 Hasil Output Uji Simultan (Uji F)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **ANOVAa** | | | | | | | | Model | | Sum of Squares | df | Mean Square | F | Sig. | | 1 | Regression | 94.741 | 4 | 23.660 | 44.223 | .000b | | Residual | 67.948 | 127 | .535 |  |  | | Total | 162.589 | 131 |  |  |  | | a. Dependent Variable: NILAI PERUSAHAAN | | | | | | | | b. Predictors: (Constant), ROA, QR, TIE, ACP | | | | | | | |

**Lampiran 15 Hasil Output Koefisien Determinasi (R2)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Model Summaryb** | | | | | | | Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson | | 1 | .763a | .582 | .569 | .73145 | 1.992 | | a. Predictors: (Constant), ROA, QR, TIE, ACP | | | | | | | b. Dependent Variable: NILAI PERUSAHAAN | | | | | | |











