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**LAMPIRAN**

**Lampiran 1 Tabulasi Data Penelitian (dalam persentase/%)**

| **KODE PT** | **TAHUN** | **CASH HOLDING** | **DAR** | **ROA** | **KEPEMILIKAN MANAJERIAL** | **MANAJEMEN LABA** |
| --- | --- | --- | --- | --- | --- | --- |
| BOLA | 2019 | **0,41** | **0,12** | **0,02** | **0,03** | **0,72** |
| 2020 | **0,32** | **0,06** | **0,04** | **0,03** | **-0,03** |
| 2021 | **0,25** | **0,04** | **0,22** | **0,03** | 0,3 |
| 2022 | **0,14** | **0,07** | **0,04** | **0,03** | **0,2** |
| 2023 | **0,1** | **0,07** | **0,01** | **0,03** | **-0,1** |
| KPIG | 2019 | **0,01** | **0,19** | **0,01** | **0,01** | **0,02** |
| 2020 | **0,01** | **0,2** | **0,01** | **0,01** | **-0,01** |
| 2021 | **0,01** | **0,2** | **0,01** | **0,01** | **-0,01** |
| 2022 | **0,01** | **0,2** | **0,01** | **0,01** | **-0,02** |
| 2023 | **0,01** | **0,2** | **0,01** | **0,01** | **0,02** |
| LFLO | 2019 | **0,13** | **0,94** | **0,02** | **0,01** | **0,32** |
| 2020 | **0,19** | **0,67** | **0,03** | **1** | **-0,01** |
| 2021 | **0,09** | **0,31** | **0,05** | **0,76** | **0,63** |
| 2022 | **0,12** | **0,46** | **0,02** | **0,76** | **0,18** |
| 2023 | **0,14** | **0,51** | **0,07** | **0,76** | **0,23** |
| KICI | 2019 | **0,06** | **0,42** | **0** | **0,01** | **0,16** |
| 2020 | **0,07** | **0,48** | **6,78** | **0,01** | **0** |
| 2021 | **0,06** | **0,42** | **0,13** | **0,01** | **0,21** |
| 2022 | **0,04** | **0,36** | **0,01** | **0,01** | **0,55** |
| 2023 | **0,03** | **0,38** | **0,02** | **0,01** | **0,03** |
| MDIA | 2019 | **0,08** | **0,58** | **0,01** | **1,32** | **0** |
| 2020 | **0,02** | **0,61** | **0,02** | **3,18** | **0,06** |
| 2021 | **0,01** | **0,52** | **0,01** | **3,18** | **-0,01** |
| 2022 | **0,01** | **0,62** | **0,02** | **3,18** | **0** |
| 2023 | **0** | **0,65** | **0,01** | **3,18** | **-0,02** |
| MNCN | 2019 | **0,03** | **0,29** | **0,13** | **0,01** | **-0,05** |
| 2020 | **0,04** | **0,23** | **0,09** | **0,01** | **-0,12** |
| 2021 | **0,04** | **0,14** | **0,16** | **0,01** | **0,22** |
| 2022 | **0,04** | **0,11** | **0,06** | **0,01** | **-0,05** |
| 2023 | **0,04** | **0,11** | **0,04** | **0,01** | **-0,29** |
| MSIN | 2019 | **0,03** | **0** | **4,59** | **0,01** | **0,33** |
| 2020 | **0,04** | **0** | **0,01** | **0,01** | **0** |
| 2021 | **0,13** | **0,18** | **0,31** | **0,01** | **0** |
| 2022 | **0,09** | **0,67** | **0,06** | **0,01** | **-0,05** |
| 2023 | **0,09** | **0,15** | **0,04** | **0,01** | **0,01** |
| JIHD | 2019 | **0,05** | **0,27** | **0** | **0,06** | **-0,03** |
| 2020 | **0,03** | **0,27** | **0,01** | **0,06** | **0,01** |
| 2021 | **0,05** | **0,27** | **0,01** | **0,06** | **-0,03** |
| 2022 | **0,05** | **0,28** | **0,02** | **0,06** | **-0,06** |
| 2023 | **0,06** | **0,27** | **0,03** | **0,06** | **-0,06** |
| PZZA | 2019 | **0,05** | **0,36** | **0,09** | **6,12** | **-0,13** |
| 2020 | **0,03** | **0,48** | **0,05** | **6,12** | **-0,06** |
| 2021 | **0,04** | **0,44** | **0** | **6,12** | **-0,16** |
| 2022 | **0,02** | **0,53** | **0,01** | **0,01** | **-0,15** |
| 2023 | **0,02** | **0,54** | **0,04** | **0,01** | **-0,14** |
| PLAN | 2019 | **0** | **0,39** | **3,8** | **0,04** | **-0,11** |
| 2020 | **0** | **0,27** | **7,67** | **0,02** | **-0,06** |
| 2021 | **0,01** | **0,28** | **1,25** | **0,56** | **-0,06** |
| 2022 | **0,01** | **0,3** | **2,76** | **0,5** | **-0,02** |
| 2023 | **0,01** | **0,31** | **1,7** | **0,5** | **-0,04** |
| RALS | 2019 | **0,4** | **0,26** | **1,7** | **0,01** | **0** |
| 2020 | **0,3** | **0,29** | **3,89** | **0,01** | **-0,04** |
| 2021 | **0,31** | **0,28** | **0,03** | **0,01** | **0,01** |
| 2022 | **0,42** | **0,28** | **0,06** | **0,01** | **0,06** |
| 2023 | **0,25** | **0,27** | **0,07** | **0,03** | **0,13** |
| SCMA | 2019 | **0,08** | **0,18** | **0,25** | **0,03** | **0,45** |
| 2020 | **0,1** | **0,42** | **0,42** | **0,01** | **0,41** |
| 2021 | **0,37** | **0,25** | **0,05** | **0,01** | **0,03** |
| 2022 | **0,21** | **0,21** | **0,06** | **0,01** | **0,46** |
| 2023 | **0,06** | **0,23** | **0,01** | **0,01** | **-0,11** |
| SOFA | 2019 | **0,02** | **0,63** | **0,02** | **1** | **-0,2** |
| 2020 | **0,09** | **0,32** | **0,01** | **0,75** | **1,37** |
| 2021 | **0,02** | **0,32** | **0,06** | **0,7** | **-0,09** |
| 2022 | **0,06** | **0,27** | **1,36** | **0,76** | **-0,38** |
| 2023 | **0,13** | **0,29** | **1,69** | **0,76** | **-0,1** |
| TFCO | 2019 | **0,11** | **0,07** | **0,01** | **0,3** | **-0,11** |
| 2020 | **0,18** | **0,09** | **0,01** | **0,11** | **-0,1** |
| 2021 | **0,19** | **0,09** | **0,04** | **0,11** | **-0,04** |
| 2022 | **0,07** | **0,08** | **0,02** | **0,11** | **0,03** |
| 2023 | **0,12** | **0,07** | **0,01** | **0,11** | **-0,06** |
| UFOE | 2019 | **0,03** | **60,55** | **17,81** | **1** | **-91,91** |
| 2020 | **0,02** | **0,6** | **0,02** | **1** | **-17,79** |
| 2021 | **0,01** | **0,57** | **0,02** | **0,8** | **0** |
| 2022 | **0,03** | **0,54** | **0,02** | **0,8** | **0,01** |
| 2023 | **0,02** | **0,53** | **0,03** | **0,09** | **-0,01** |
| WOOD | 2019 | **0,01** | **0,51** | **0,04** | **0,01** | **0,27** |
| 2020 | **0,01** | **0,49** | **0,05** | **0,01** | **0,05** |
| 2021 | **0,02** | **0,46** | **0,07** | **0,01** | **0,18** |
| 2022 | **0,03** | **0,46** | **0,02** | **0,02** | **-0,06** |
| 2023 | **0,03** | **0,44** | **0,01** | **0,01** | **0,11** |

**Lampiran 2 data Hasil Perhitungan *Cash Holding:***

𝐶𝐴𝑆𝐻 𝐻𝑂𝐿𝐷𝐼𝑁𝐺 = 𝐾𝐴𝑆 𝐷𝐴𝑁 𝑆𝐸𝑇𝐴𝑅𝐴 𝐾𝐴𝑆

𝑇𝑂𝑇𝐴𝐿 𝐴𝐴𝑆𝐸𝑇𝑆

𝐵𝑂𝐿𝐴 2019 = 222.578.845.838 = 𝟎, 𝟒𝟏**%**

542.805.483.072

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ***CASH HOLDING*** | | | | |
| **KODE PT** | **TAHUN** | **KAS DAN SETARA KAS** | **TOTAL ASET** | **HASIL** |
| BOLA | 2019 | 222.578.845.838 | 542.805.483.072 | **0,41%** |
| 2020 | 176.229.181.797 | 550.063.897.667 | **0,32%** |
| 2021 | 193.678.917.314 | 761.442.395.416 | **0,25%** |
| 2022 | 114.394.695.821 | 773.407.973.533 | **0,14%** |
| 2023 | 83.954.820.036 | 771.424.439.195 | **0,10%** |
| KPIG | 2019 | 181.823.223.105 | 28.574.866.571.647 | **0,01%** |
| 2020 | 67.287.686.149 | 29.427.611.990.774 | **0,01%** |
| 2021 | 89.064.523.547 | 30.912.009.095.198 | **0,01%** |
| 2022 | 206.304.439.753 | 31.955.760.446.155 | **0,01%** |
| 2023 | 142.193.265.683 | 32.565.280.171.756 | **0,01%** |
| LFLO | 2019 | 3.018.544.461 | 21.699.958.968 | **0,13%** |
| 2020 | 7.241.611.407 | 37.652.237.859 | **0,19%** |
| 2021 | 5.851.200.386 | 59.381.379.682 | **0,09%** |
| 2022 | 9.455.098.677 | 84.746.687.600 | **0,12%** |
| 2023 | 16.287.193.636 | 110.801.445.242 | **0,14%** |
| KICI | 2019 | 8.529.980.624 | 152.818.996.760 | **0,06%** |
| 2020 | 10.758.438.929 | 157.023.139.112 | **0,07%** |
| 2021 | 10.783.081.957 | 187.184.552.686 | **0,06%** |
| 2022 | 7.214.773.572 | 181.667.554.919 | **0,04%** |
| 2023 | 5.223.483.559 | 180.247.132.951 | **0,03%** |
| MDIA | 2019 | 28.252.373 | 5.952.568.198 | **0,08%** |
| 2020 | 12.493.765 | 6.594.597.223 | **0,02%** |
| 2021 | 10.703.969 | 5.390.957.190 | **0,01%** |
| 2022 | 6.824.691 | 7.784.349.397 | **0,01%** |
| 2023 | 5.016.103 | 8.399.948.272 | **0,00%** |
| MNCN | 2019 | 549.572 | 17.836.430 | **0,03%** |
| 2020 | 837.819 | 18.923.235 | **0,04%** |
| 2021 | 772.620 | 20.874.784 | **0,04%** |
| 2022 | 827.285 | 22.421.559 | **0,04%** |
| 2023 | 973.494 | 22.765.563 | **0,04%** |
| MSIN | 2019 | 120.231.147 | 4.648.577.041 | **0,03%** |
| 2020 | 177.544.265 | 4.674.206.873 | **0,04%** |
| 2021 | 694.116 | 5.447.681 | **0,13%** |
| 2022 | 590.886 | 6.537.084 | **0,09%** |
| 2023 | 610.536 | 6.798.506 | **0,09%** |
| JIHD | 2019 | 356.817.949 | 6.844.501.891 | **0,05%** |
| 2020 | 203.302.044 | 6.719.372.766 | **0,03%** |
| 2021 | 299.602.293 | 6.609.371.028 | **0,05%** |
| 2022 | 324.480.649 | 6.578.827.672 | **0,05%** |
| 2023 | 412.934.749 | 6.529.925.187 | **0,06%** |
| PZZA | 2019 | 110.416.915.659 | 2.109.171.909.038 | **0,05%** |
| 2020 | 60.699.267.302 | 2.231.266.338.455 | **0,03%** |
| 2021 | 98.937.536.480 | 2.199.070.133.023 | **0,04%** |
| 2022 | 54.698.521.474 | 2.509.598.483.818 | **0,02%** |
| 2023 | 51.019.828.560 | 2.347.493.249.796 | **0,02%** |
| PLAN | 2019 | 10.358.356 | 59.162.535.532 | **0,00%** |
| 2020 | 70.098.830 | 88.347.975.682 | **0,00%** |
| 2021 | 112.910.299 | 88.471.598.068 | **0,01%** |
| 2022 | 1.100.026.237 | 88.227.384.979 | **0,01%** |
| 2023 | 539.516.597 | 87.013.146.316 | **0,01%** |
| RALS | 2019 | 2.208.119 | 5.649.823 | **0,40%** |
| 2020 | 1.554.228 | 5.285.218 | **0,30%** |
| 2021 | 1.582.017 | 5.077.856 | **0,31%** |
| 2022 | 2.178.361 | 5.235.114 | **0,42%** |
| 2023 | 1.199.225 | 4.894.919 | **0,25%** |
| SCMA | 2019 | 544.543.346 | 6.716.724.073 | **0,08%** |
| 2020 | 677.880.200 | 6.766.903.494 | **0,10%** |
| 2021 | 3.232.180.510 | 9.913.440.970 | **0,37%** |
| 2022 | 2.330.537.676 | 11.075.131.567 | **0,21%** |
| 2023 | 634.487.659 | 11.052.506.174 | **0,06%** |
| SOFA | 2019 | 372.869.178 | 26.201.080.481 | **0,02%** |
| 2020 | 6.246.005.241 | 68.265.043.218 | **0,09%** |
| 2021 | 1.794.405.043 | 64.101.498.956 | **0,03%** |
| 2022 | 3.835.222.262 | 62.050.290.152 | **0,06%** |
| 2023 | 8.416.908.425 | 63.935.820.276 | **0,13%** |
| TFCO | 2019 | 37.178.155 | 313.569.276 | **0,11%** |
| 2020 | 56.167.126 | 317.722.871 | **0,18%** |
| 2021 | 64.472.076 | 334.752.872 | **0,19%** |
| 2022 | 25.222.931 | 334.102.307 | **0,07%** |
| 2023 | 42.108.093 | 335.379.399 | **0,12%** |
| UFOE | 2019 | 8.638.798 | 296.140.044 | **0,03%** |
| 2020 | 6.579.681.086 | 318.590.601.307 | **0,02%** |
| 2021 | 6.826.065.032 | 423.674.823.367 | **0,01%** |
| 2022 | 13.976.092.530 | 430.214.376.156 | **0,03%** |
| 2023 | 11.394.671.479 | 450.991.641.443 | **0,02%** |
| WOOD | 2019 | 22.265.400.345 | 5.348.826.322.351 | **0,01%** |
| 2020 | 40.486.807.994 | 5.856.758.922.140 | **0,01%** |
| 2021 | 116.906.090.167 | 6.801.034.778.630 | **0,02%** |
| 2022 | 267.209.720.278 | 6.956.345.266.753 | **0,03%** |
| 2023 | 200.031.485.371 | 7.662.921.147.367 | **0,03%** |

**Lampiran 3 data Hasil Perhitungan *Debt To Equity Ratio*:**

𝐷𝐴𝑅 = 𝑇𝑂𝑇𝐴𝐿 𝐿𝐼𝐴𝐵𝐼𝐿𝐼𝑇𝐴𝑆

𝑇𝑂𝑇𝐴𝐿 𝐴𝑆𝐸𝑇𝑆

𝐵𝑂𝐿𝐴 2019 = 65.872.156.653 = **0,12%**

542.805.483.072

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ***Debt To Equity Ratio*** | | | | |
| **KODE PT** | **TAHUN** | **TOTAL LIABILITAS** | **TOTAL ASET** | **HASIL** |
| BOLA | 2019 | 65.872.156.653 | 542.805.483.072 | **0,12%** |
| 2020 | 33.587.374.553 | 550.063.897.667 | **0,06%** |
| 2021 | 34.667.240.266 | 761.442.395.416 | **0,04%** |
| 2022 | 59.083.187.154 | 773.407.973.533 | **0,07%** |
| 2023 | 53.125.304.231 | 771.424.439.195 | **0,07%** |
| KPIG | 2019 | 5.493.772.770.208 | 28.574.866.571.647 | **0,19%** |
| 2020 | 6.148.351.780.187 | 29.427.611.990.774 | **0,20%** |
| 2021 | 6.440.802.030.527 | 30.912.009.095.198 | **0,20%** |
| 2022 | 6.468.099.881.938 | 31.955.760.446.155 | **0,20%** |
| 2023 | 6.785.358.334.161 | 32.565.280.171.756 | **0,20%** |
| LFLO | 2019 | 20.555.400.100 | 21.699.958.968 | **0,94%** |
| 2020 | 25.562.793.626 | 37.652.237.859 | **0,67%** |
| 2021 | 18.842.518.997 | 59.381.379.682 | **0,31%** |
| 2022 | 39.412.420.459 | 84.746.687.600 | **0,46%** |
| 2023 | 56.648.795.086 | 110.801.445.242 | **0,51%** |
| KICI | 2019 | 65.463.957.074 | 152.818.996.760 | **0,42%** |
| 2020 | 76.253.665.513 | 157.023.139.112 | **0,48%** |
| 2021 | 79.492.620.865 | 187.184.552.686 | **0,42%** |
| 2022 | 67.161.177.215 | 181.667.554.919 | **0,36%** |
| 2023 | 70.275.699.036 | 180.247.132.951 | **0,38%** |
| MDIA | 2019 | 3.458.218.731 | 5.952.568.198 | **0,58%** |
| 2020 | 4.053.512.077 | 6.594.597.223 | **0,61%** |
| 2021 | 2.828.712.014 | 5.390.957.190 | **0,52%** |
| 2022 | 4.838.764.590 | 7.784.349.397 | **0,62%** |
| 2023 | 5.516.545.204 | 8.399.948.272 | **0,65%** |
| MNCN | 2019 | 5.310.928 | 17.836.430 | **0,29%** |
| 2020 | 4.461.328 | 18.923.235 | **0,23%** |
| 2021 | 3.116.819 | 20.874.784 | **0,14%** |
| 2022 | 2.512.819 | 22.421.559 | **0,11%** |
| 2023 | 2.512.819 | 22.765.563 | **0,11%** |
| MSIN | 2019 | 1.844.417 | 4.648.577.041 | **0,00%** |
| 2020 | 725.176 | 4.674.206.873 | **0,00%** |
| 2021 | 1.024.796 | 5.447.681 | **0,18%** |
| 2022 | 4.426.500 | 6.537.084 | **0,67%** |
| 2023 | 1.045.152 | 6.798.506 | **0,15%** |
| JIHD | 2019 | 1.854.577.060 | 6.844.501.891 | **0,27%** |
| 2020 | 1.840.934.731 | 6.719.372.766 | **0,27%** |
| 2021 | 1.836.110.280 | 6.609.371.028 | **0,27%** |
| 2022 | 1.852.972.316 | 6.578.827.672 | **0,28%** |
| 2023 | 1.803.560.862 | 6.529.925.187 | **0,27%** |
| PZZA | 2019 | 769.296.474.698 | 2.109.171.909.038 | **0,36%** |
| 2020 | 1.080.898.528.336 | 2.231.266.338.455 | **0,48%** |
| 2021 | 974.961.218.070 | 2.199.070.133.023 | **0,44%** |
| 2022 | 1.336.677.280.440 | 2.509.598.483.818 | **0,53%** |
| 2023 | 1.271.217.226.098 | 2.347.493.249.796 | **0,54%** |
| PLAN | 2019 | 23.604.648.651 | 59.162.535.532 | **0,39%** |
| 2020 | 24.191.883.822 | 88.347.975.682 | **0,27%** |
| 2021 | 25.320.187.693 | 88.471.598.068 | **0,28%** |
| 2022 | 27.258.927.740 | 88.227.384.979 | **0,30%** |
| 2023 | 27.062.797.281 | 87.013.146.316 | **0,31%** |
| RALS | 2019 | 1.480.893 | 5.649.823 | **0,26%** |
| 2020 | 1.566.474 | 5.285.218 | **0,29%** |
| 2021 | 1.454.231 | 5.077.856 | **0,28%** |
| 2022 | 1.506.638 | 5.235.114 | **0,28%** |
| 2023 | 1.317.460 | 4.894.919 | **0,27%** |
| SCMA | 2019 | 1.228.125.546 | 6.716.724.073 | **0,18%** |
| 2020 | 2.870.316.946 | 6.766.903.494 | **0,42%** |
| 2021 | 2.452.264.250 | 9.913.440.970 | **0,25%** |
| 2022 | 2.365.835.674 | 11.075.131.567 | **0,21%** |
| 2023 | 2.569.934.269 | 11.052.506.174 | **0,23%** |
| SOFA | 2019 | 16.639.509.230 | 26.201.080.481 | **0,63%** |
| 2020 | 21.595.292.604 | 68.265.043.218 | **0,32%** |
| 2021 | 20.357.143.223 | 64.101.498.956 | **0,32%** |
| 2022 | 17.163.467.046 | 62.050.290.152 | **0,27%** |
| 2023 | 18.521.760.151 | 63.935.820.276 | **0,29%** |
| TFCO | 2019 | 23.776.659 | 313.569.276 | **0,07%** |
| 2020 | 28.410.227 | 317.722.871 | **0,09%** |
| 2021 | 31.700.777 | 334.752.872 | **0,09%** |
| 2022 | 27.063.161 | 334.102.307 | **0,08%** |
| 2023 | 25.009.599 | 335.379.399 | **0,07%** |
| UFOE | 2019 | 179.315.096.712 | 296.140.044 | **605,50%** |
| 2020 | 192.916.565.286 | 318.590.601.307 | **0,60%** |
| 2021 | 244.059.288.891 | 423.674.823.367 | **0,57%** |
| 2022 | 233.209.880.106 | 430.214.376.156 | **0,54%** |
| 2023 | 240.202.243.743 | 450.991.641.443 | **0,53%** |
| WOOD | 2019 | 2.740.996.000.834 | 5.348.826.322.351 | **0,51%** |
| 2020 | 2.896.837.453.547 | 5.856.758.922.140 | **0,49%** |
| 2021 | 3.158.497.024.662 | 6.801.034.778.630 | **0,46%** |
| 2022 | 3.195.737.865.490 | 6.956.345.266.753 | **0,46%** |
| 2023 | 3.351.060.580.598 | 7.662.921.147.367 | **0,44%** |

**Lampiran 4 data Hasil Perhitungan *Return On Asset*:**

ROA =

B = **0,02%**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ***Return On Asset*** | | | | |
| **KODE PT** | **TAHUN** | **NET PROFIT** | **TOTAL ASET** | **HASIL** |
| BOLA | 2019 | 10.961.456.339 | 542.805.483.072 | **0,02%** |
| 2020 | 24.708.847.228 | 550.063.897.667 | **0,04%** |
| 2021 | 172.393.464.678 | 761.442.395.416 | **0,22%** |
| 2022 | 33.469.511.124 | 773.407.973.533 | **0,04%** |
| 2023 | 3.974.348.582 | 771.424.439.195 | **0,01%** |
| KPIG | 2019 | 274.135.043.977 | 28.574.866.571.647 | **0,01%** |
| 2020 | 258.812.539.573 | 29.427.611.990.774 | **0,01%** |
| 2021 | 144.520.842.245 | 30.912.009.095.198 | **0,01%** |
| 2022 | 64.819.126.505 | 31.955.760.446.155 | **0,01%** |
| 2023 | 308.728.386.282 | 32.565.280.171.756 | **0,01%** |
| LFLO | 2019 | 557.603.406 | 21.699.958.968 | **0,02%** |
| 2020 | 1.152.095.618 | 37.652.237.859 | **0,03%** |
| 2021 | 3.415.695.396 | 59.381.379.682 | **0,05%** |
| 2022 | 1.930.266.632 | 84.746.687.600 | **0,02%** |
| 2023 | 7.933.415.667 | 110.801.445.242 | **0,07%** |
| KICI | 2019 | - | 152.818.996.760 | **0%** |
| 2020 | 10.658.558 | 157.023.139.112 | **6,78%** |
| 2021 | 23.955.747.587 | 187.184.552.686 | **0,13%** |
| 2022 | 431.268.042 | 181.667.554.919 | **0,01%** |
| 2023 | 4.591.335.348 | 180.247.132.951 | **0,02%** |
| MDIA | 2019 | 79.346.838 | 5.952.568.198 | **0,01%** |
| 2020 | 144.147.935 | 6.594.597.223 | **0,02%** |
| 2021 | 33.004.710 | 5.390.957.190 | **0,01%** |
| 2022 | 89.273.010 | 7.784.349.397 | **0,02%** |
| 2023 | 62.181.739 | 8.399.948.272 | **0,01%** |
| MNCN | 2019 | 2.352.529 | 17.836.430 | **0,13%** |
| 2020 | 1.871.028 | 18.923.235 | **0,09%** |
| 2021 | 3.451.829 | 20.874.784 | **0,16%** |
| 2022 | 1.421.875 | 22.421.559 | **0,06%** |
| 2023 | 1.091.547 | 22.765.563 | **0,04%** |
| MSIN | 2019 | 213.603 | 4.648.577.041 | **4,59%** |
| 2020 | 1.356.738 | 4.674.206.873 | **0,01%** |
| 2021 | 1.699.779 | 5.447.681 | **0,31%** |
| 2022 | 388.222 | 6.537.084 | **0,06%** |
| 2023 | 259.315 | 6.798.506 | **0,04%** |
| JIHD | 2019 | - | 6.844.501.891 | **0%** |
| 2020 | 62.540.867 | 6.719.372.766 | **0,01%** |
| 2021 | 113.618.419 | 6.609.371.028 | **0,01%** |
| 2022 | 132.575.384 | 6.578.827.672 | **0,02%** |
| 2023 | 214.124.517 | 6.529.925.187 | **0,03%** |
| PZZA | 2019 | 200.020.704.732 | 2.109.171.909.038 | **0,09%** |
| 2020 | 93.519.909.374 | 2.231.266.338.455 | **0,05%** |
| 2021 | - | 2.199.070.133.023 | **0%** |
| 2022 | 23.456.287.257 | 2.509.598.483.818 | **0,01%** |
| 2023 | 96.224.827.283 | 2.347.493.249.796 | **0,04%** |
| RAFI | 2019 | 2.249 | 59.162.535.532 | **3,80%** |
| 2020 | 1 | 88.347.975.682 | **7,67%** |
| 2021 | 1,11 | 88.471.598.068 | **1,25%** |
| 2022 | 2,44 | 88.227.384.979 | **2,76%** |
| 2023 | 1,48 | 87.013.146.316 | **1,70%** |
| RALS | 2019 | 96,12 | 5.649.823 | **1,70%** |
| 2020 | 20,6 | 5.285.218 | **3,89%** |
| 2021 | 166.161 | 5.077.856 | **0,03%** |
| 2022 | 351.998 | 5.235.114 | **0,06%** |
| 2023 | 351.998 | 4.894.919 | **0,07%** |
| SCMA | 2019 | 1.710.606.708 | 6.716.724.073 | **0,25%** |
| 2020 | 2.871.001.815 | 6.766.903.494 | **0,42%** |
| 2021 | 501.568.268 | 9.913.440.970 | **0,05%** |
| 2022 | 679.875.021 | 11.075.131.567 | **0,06%** |
| 2023 | 155.865.216 | 11.052.506.174 | **0,01%** |
| SOFA | 2019 | 640.072.544 | 26.201.080.481 | **0,02%** |
| 2020 | 68.621.746 | 68.265.043.218 | **0,01%** |
| 2021 | 4.237.711.097 | 64.101.498.956 | **0,06%** |
| 2022 | 843.894 | 62.050.290.152 | **1,36%** |
| 2023 | 108.493 | 63.935.820.276 | **1,69%** |
| TFCO | 2019 | 5.258.349 | 313.569.276 | **0,01%** |
| 2020 | 857.539 | 317.722.871 | **0,01%** |
| 2021 | 13.423.492 | 334.752.872 | **0,04%** |
| 2022 | 3.415.772 | 334.102.307 | **0,02%** |
| 2023 | 3.297.472 | 335.379.399 | **0,01%** |
| UFOE | 2019 | 5.276.643.450 | 296.140.044 | **17,81%** |
| 2020 | 9.445.128.541 | 318.590.601.307 | **0,02%** |
| 2021 | 8.849.088.043 | 423.674.823.367 | **0,02%** |
| 2022 | 12.524.560.955 | 430.214.376.156 | **0,02%** |
| 2023 | 13.052.476.725 | 450.991.641.443 | **0,03%** |
| WOOD | 2019 | 218.064.313.042 | 5.348.826.322.351 | **0,04%** |
| 2020 | 314.366.052.372 | 5.856.758.922.140 | **0,05%** |
| 2021 | 535.295.612.635 | 6.801.034.778.630 | **0,07%** |
| 2022 | 177.124.125.125 | 6.956.345.266.753 | **0,02%** |
| 2023 | 94.594.423.482 | 7.662.921.147.367 | **0,01%** |

**Lampiran 5 data Hasil Perhitungan Kepemilikan Manajerial:**

𝐾𝑀 = 𝐽𝑀L 𝑆𝐴𝐻𝐴𝑀 𝑀𝐴𝑁𝐴𝐽𝑀𝐸𝑅𝐼𝐴𝐿

𝑇𝑂𝑇𝐴𝐿𝐴 𝐾𝐸𝑆𝐸𝐿𝑈𝑅𝑈𝐻𝐴𝑁

𝐵𝑂𝐿𝐴 2019 = 185050000 = **0,03%**

6.000.000.000

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **KEPEMILIKAN MANAJERIAL** | | | | |
| **KODE PT** | **TAHUN** | **JML SAHAM MANAJEMEN** | **TOTAL KESELURUHAN** | **HASIL** |
|
| BOLA | 2019 | 185050000 | 6.000.000.000 | **0,03%** |
| 2020 | 185050000 | 6.000.000.000 | **0,03%** |
| 2021 | 185050000 | 6.000.000.000 | **0,03%** |
| 2022 | 185050000 | 6.000.000.000 | **0,03%** |
| 2023 | 185050000 | 6.000.000.000 | **0,03%** |
| KPIG | 2019 | 1.100.065.820 | 80.625.726.664 | **0,01%** |
| 2020 | 1105402120 | 80.625.726.664 | **0,01%** |
| 2021 | 1090573120 | 80.625.726.664 | **0,01%** |
| 2022 | 1090923120 | 88.688.299.330 | **0,01%** |
| 2023 | 1090923120 | 88.688.299.330 | **0,01%** |
| LFLO | 2019 | 1090923120 | 88.688.299.330 | **0,01%** |
| 2020 | 1.000.000.000 | 1.000.000.000 | **1%** |
| 2021 | 1.000.000.000 | 1.307.734.937 | **0,76%** |
| 2022 | 1.000.000.000 | 1.307.734.937 | **0,76%** |
| 2023 | 1.000.000.000 | 1.307.734.937 | **0,76%** |
| KICI | 2019 | 156.540.000 | 69.000.000.000 | **0,01%** |
| 2020 | 156.540.000 | 69.000.000.000 | **0,01%** |
| 2021 | 156.540.000 | 69.000.000.000 | **0,01%** |
| 2022 | 156.540.000 | 69.000.000.000 | **0,01%** |
| 2023 | 156.540.000 | 69.000.000.000 | **0,01%** |
| MDIA | 2019 | 125.00.00 | 39.215.538.400 | **1,32%** |
| 2020 | 125.000 | 39.215.538.400 | **3,18%** |
| 2021 | 125.000 | 39.215.538.400 | **3,18%** |
| 2022 | 125.000 | 39.215.538.400 | **3,18%** |
| 2023 | 125.000 | 39.215.538.400 | **3,18%** |
| MNCN | 2019 | 8.685.000 | 14.276.103.500 | **0,01%** |
| 2020 | 9.224.300 | 13.229.161.510 | **0,01%** |
| 2021 | 10.560.000 | 15.049.787.710 | **0,01%** |
| 2022 | 7.653.300 | 15.049.787.710 | **0,01%** |
| 2023 | 7.653.300 | 13.227.161.510 | **0,01%** |
| MSIN | 2019 | 2.114.000 | 5.202.000.000 | **0,01%** |
| 2020 | 2.114.000 | 5.202.000.000 | **0,01%** |
| 2021 | 48.214.700 | 11.444.400.000 | **0,01%** |
| 2022 | 45.469.600 | 11.444.400.000 | **0,01%** |
| 2023 | 44.621.700 | 12.135.235.641 | **0,01%** |
| JIHD | 2019 | 140.880.000 | 2.329.040.482 | **0,06%** |
| 2020 | 142.569.700 | 2.329.040.482 | **0,06%** |
| 2021 | 141.827.200 | 2.329.040.482 | **0,06%** |
| 2022 | 141.827.200 | 2.329.040.482 | **0,06%** |
| 2023 | 142.569.700 | 2.329.040.482 | **0,06%** |
| PZZA | 2019 | 185.000 | 3.021.875.000 | **6,12%** |
| 2020 | 185.000 | 3.021.875.000 | **6,12%** |
| 2021 | 185.000 | 3.021.875.000 | **6,12%** |
| 2022 | 846.500 | 3.021.875.000 | **0,01%** |
| 2023 | 846.500 | 3.021.875.000 | **0,01%** |
| PLAN | 2019 | 20.430 | 500.000 | **0,04%** |
| 2020 | 25.537.500 | 892.856.800 | **0,02%** |
| 2021 | 500.076.600 | 892.856.800 | **0,56%** |
| 2022 | 450.076.600 | 892.856.800 | **0,50%** |
| 2023 | 450.076.600 | 896.709.596 | **0,50%** |
| RALS | 2019 | 9.796.000 | 7.096.000.000 | **0,01%** |
| 2020 | 12.222.000 | 7.096.000.000 | **0,01%** |
| 2021 | 116.175.000 | 7.096.000.000 | **0,01%** |
| 2022 | 116.175.000 | 7.096.000.000 | **0,01%** |
| 2023 | 261.175.000 | 7.096.000.000 | **0,03%** |
| SCMA | 2019 | 563.764.342 | 14.774.672.301 | **0,03%** |
| 2020 | 563.764.342 | 73.970.569.505 | **0,015** |
| 2021 | 563.764.342 | 73.970.569.505 | **0,01%** |
| 2022 | 261.175.100 | 73.970.569.505 | **0,01%** |
| 2023 | 261.175.100 | 73.970.569.505 | **0,01%** |
| SOFA | 2019 | 1.250.000.000 | 1.250.000.000 | **1%** |
| 2020 | 1.250.000.000 | 1.650.000.000 | **0,75%** |
| 2021 | 1.157.000.000 | 1.653.574.499 | **0,70%** |
| 2022 | 1.266.373.500 | 1.653.574.499 | **0,76%** |
| 2023 | 1.266.373.500 | 1.653.574.499 | **0,76%** |
| TFCO | 2019 | 563.839.342 | 1.830.000.000 | **0,30%** |
| 2020 | 563.839.342 | 4.823.076.400 | **0,11%** |
| 2021 | 563.908.240 | 4.823.076.400 | **0,11%** |
| 2022 | 563.908.240 | 4.823.076.400 | **0,11%** |
| 2023 | 563.908.240 | 4.823.076.400 | **0,11%** |
| UFOE | 2019 | 1.830.000.000 | 1.830.000.000 | **1%** |
| 2020 | 1.830.000.000 | 1.830.000.000 | **1%** |
| 2021 | 1.830.000.000 | 2.287.500.000 | **0,80%** |
| 2022 | 1.830.000.000 | 2.287.500.000 | **0,80%** |
| 2023 | 213.092.500 | 2.287.500.000 | **0,09%** |
| WOOD | 2019 | 56.250.000 | 6.306.250.000 | **0,01%** |
| 2020 | 56.250.000 | 6.306.250.000 | **0,01%** |
| 2021 | 56.250.000 | 6.362.500.000 | **0,01%** |
| 2022 | 65.000.000 | 6.437.500.000 | **0,02%** |
| 2023 | 65.000.000 | 6.437.500.000 | **0,01%** |

**Lampiran 6 data Hasil Perhitungan Manajemen Laba:**



𝐷𝐴𝑖𝑡 =0,301936909 – (0,425175205) = **0,72%**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **MANAJEMEN LABA** | | | | |
| **KODE PT** | **TAHUN** | **TACit/Ait-1** | **NDA** | **HASIL** |
| BOLA | 2019 | 0,301936909 | -0,425175205 | **0,73%** |
| 2020 | 0,072691293 | 0,106425122 | **-0,03%** |
| 2021 | 0,327542687 | 0,025967238 | **0,30%** |
| 2022 | 0,091948767 | -0,115049701 | **0,21%** |
| 2023 | -0,019819651 | 0,086688679 | **-0,11%** |
| KPIG | 2019 | 0,019052642 | 0,041593381 | **-0,02%** |
| 2020 | 0,013430826 | 0,02560704 | **-0,01%** |
| 2021 | 0,011292304 | 0,024846126 | **-0,01%** |
| 2022 | 0,004802368 | 0,028752172 | **-0,02%** |
| 2023 | 0,004204147 | 0,031267329 | **-0,03%** |
| LFLO | 2019 | 0 | 0 | **0%** |
| 2020 | -0,12865734 | -0,114148497 | **-0,01%** |
| 2021 | 0,090716929 | -0,544203418 | **0,63%** |
| 2022 | 0,005389071 | -0,181375953 | **0,19%** |
| 2023 | 0,074450372 | -0,157652099 | **0,23%** |
| KICI | 2019 | -0,052872983 | 0,035011465 | **-0,09%** |
| 2020 | -0,016160462 | -0,014307792 | **0%** |
| 2021 | 0,205767511 | -0,00688497 | **0,21%** |
| 2022 | 0,006217774 | -0,551495784 | **0,56%** |
| 2023 | 0,027453558 | -0,005144072 | **0,03%** |
| MDIA | 2019 | -0,017593734 | -0,020724263 | **0%** |
| 2020 | 0,011480978 | -0,051631657 | **0,06%** |
| 2021 | -0,002997626 | 0,01330008 | **-0,02%** |
| 2022 | -0,002189397 | -0,006034111 | **0%** |
| 2023 | 0,001018493 | 0,023728224 | **-0,02%** |
| MNCN | 2019 | 0,038474984 | -0,011542458 | **0,05%** |
| 2020 | 0,027570427 | 0,157403752 | **-0,13%** |
| 2021 | 0,036098479 | -0,186516777 | **0,22%** |
| 2022 | -0,05579411 | -0,00243581 | **-0,05%** |
| 2023 | -0,00265655 | 0,290503702 | **-0,29%** |
| MSIN | 2019 | 0,070654983 | -0,25951335 | **0,33%** |
| 2020 | 0,000226615 | -0,000174522 | **0%** |
| 2021 | 0,000319025 | -9,66E-05 | **0%** |
| 2022 | -0,064630436 | -0,013105211 | **-0,05%** |
| 2023 | -0,015737139 | -0,035258867 | **0,02%** |
| JIHD | 2019 | 0 | 0 | **0%** |
| 2020 | 0,00237937 | -0,012795943 | **0,02%** |
| 2021 | -0,004359147 | 0,032635691 | **-0,04%** |
| 2022 | -0,034305443 | 0,031064034 | **-0,07%** |
| 2023 | -0,034690262 | 0,030195825 | **-0,06%** |
| PZZA | 2019 | -0,098456794 | 0,038781984 | **-0,14%** |
| 2020 | -0,052495402 | 0,01675468 | **-0,07%** |
| 2021 | -2,10E-10 | 0,168361832 | **-0,17%** |
| 2022 | -0,13131521 | 0,02531836 | **-0,16%** |
| 2023 | -0,121268234 | 0,027127318 | **-0,15%** |
| PLAN | 2019 | -0,080544404 | 0,033013439 | **-0,11%** |
| 2020 | -0,016272568 | 0,052131758 | **-0,07%** |
| 2021 | -0,023460911 | 0,041006449 | **-0,06%** |
| 2022 | -0,008698035 | 0,018656902 | **-0,03%** |
| 2023 | 0,000803375 | 0,045690796 | **-0,04%** |
| RALS | 2019 | -0,302330712 | -0,308535547 | **0,01%** |
| 2020 | -0,029806314 | 0,016437355 | **-0,05%** |
| 2021 | -0,0536239 | -0,063720234 | **0,01%** |
| 2022 | -0,067633269 | -0,129858509 | **0,06%** |
| 2023 | -0,057068289 | -0,196400049 | **0,14%** |
| SCMA | 2019 | 0,49741823 | 0,047382504 | **0,45%** |
| 2020 | 0,429528202 | 0,017544442 | **0,41%** |
| 2021 | 0,058494852 | 0,02747333 | **0,03%** |
| 2022 | 0,115230598 | -0,353721601 | **0,47%** |
| 2023 | -0,112176361 | -8,93E-05 | **-0,11%** |
| SOFA | 2019 | 0,301372198 | 0,506557295 | **-0,21%** |
| 2020 | 0,725629495 | -0,647861377 | **1,37%** |
| 2021 | -0,031104212 | 0,068843011 | **-0,10%** |
| 2022 | -0,122442706 | 0,257775806 | **-0,38%** |
| 2023 | -0,106592719 | 1,35E-05 | **-0,11%** |
| TFCO | 2019 | -0,058652266 | 0,059461046 | **-0,12%** |
| 2020 | -0,064598988 | 0,041449337 | **-0,11%** |
| 2021 | -0,014045221 | 0,030781104 | **-0,04%** |
| 2022 | 0,00655388 | -0,026309777 | **0,03%** |
| 2023 | -0,033676149 | 0,029844311 | **-0,06%** |
| UFOE | 2019 | 0 | 0 | **0%** |
| 2020 | 19,63047043 | 37,42298216 | **-17,79%** |
| 2021 | 0,016376277 | 0,009699265 | **0,01%** |
| 2022 | 0,019260045 | 0,007502547 | **0,01%** |
| 2023 | 0,001121849 | 0,020751204 | **-0,02%** |
| WOOD | 2019 | 0,136046751 | -0,140079443 | **0,28%** |
| 2020 | 0,040883532 | -0,011558732 | **0,05%** |
| 2021 | 0,100234345 | -0,083437078 | **0,18%** |
| 2022 | 0,013095758 | 0,078294204 | **-0,07%** |
| 2023 | 0,059143766 | -0,055590818 | **0,11%** |

**Lampiran 7 Laporan Keuangan**

**PT Bali Bintang Sejahtera Tbk. Tahun 2019**









