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# **LAMPIRAN**

**Lampiran 1: Penentuan Sampel**

| **No** | **Kode** | **Kriteria 1** | **Kriteria 2** | **Kriteria 3** | **Kriteria 4** | **Keterangan** |
| --- | --- | --- | --- | --- | --- | --- |
| 1 | AALI |  |  |  |  | **Sampel** |
| 2 | ADES |  |  |  |  | Eliminasi |
| 3 | AGAR |  |  |  |  | Eliminasi |
| 4 | AISA |  |  |  |  | Eliminasi |
| 5 | ALTO |  |  |  |  | Eliminasi |
| 6 | AMMS |  |  |  |  | Eliminasi |
| 7 | AMRT |  |  |  |  | **Sampel** |
| 8 | ANDI |  |  |  |  | Eliminasi |
| 9 | ANJT |  |  |  |  | Eliminasi |
| 10 | ASHA |  |  |  |  | Eliminasi |
| 11 | AYAM |  |  |  |  | Eliminasi |
| 12 | BEEF |  |  |  |  | Eliminasi |
| 13 | BEER |  |  |  |  | Eliminasi |
| 14 | BISI |  |  |  |  | **Sampel** |
| 15 | BOBA |  |  |  |  | Eliminasi |
| 16 | BTEK |  |  |  |  | Eliminasi |
| 17 | BUAH |  |  |  |  | Eliminasi |
| 18 | BUDI |  |  |  |  | **Sampel** |
| 19 | BWPT |  |  |  |  | Eliminasi |
| 20 | CAMP |  |  |  |  | **Sampel** |
| 21 | CBUT |  |  |  |  | Eliminasi |
| 22 | CEKA |  |  |  |  | **Sampel** |
| 23 | CLEO |  |  |  |  | **Sampel** |
| 24 | CMRY |  |  |  |  | Eliminasi |
| 25 | COCO |  |  |  |  | Eliminasi |
| 26 | CPIN |  |  |  |  | **Sampel** |
| 27 | CPRO |  |  |  |  | Eliminasi |
| 28 | CRAB |  |  |  |  | Eliminasi |
| 29 | CSRA |  |  |  |  | **Sampel** |
| 30 | DAYA |  |  |  |  | Eliminasi |
| 31 | DEWI |  |  |  |  | Eliminasi |
| 32 | DLTA |  |  |  |  | Eliminasi |
| 33 | DMND |  |  |  |  | Eliminasi |
| 34 | DPUM |  |  |  |  | Eliminasi |
| 35 | DSFI |  |  |  |  | Eliminasi |
| 36 | DSNG |  |  |  |  | Eliminasi |
| 37 | ENZO |  |  |  |  | Eliminasi |
| 38 | EPMT |  |  |  |  | **Sampel** |
| 39 | EURO |  |  |  |  | Eliminasi |
| 40 | FAPA |  |  |  |  | Eliminasi |
| 41 | FISH |  |  |  |  | **Sampel** |
| 42 | FLMC |  |  |  |  | Eliminasi |
| 43 | FOOD |  |  |  |  | Eliminasi |
| 44 | GGRM |  |  |  |  | Eliminasi |
| 45 | GOLL |  |  |  |  | Eliminasi |
| 46 | GOOD |  |  |  |  | **Sampel** |
| 47 | GRPM |  |  |  |  | Eliminasi |
| 48 | GULA |  |  |  |  | Eliminasi |
| 49 | GZCO |  |  |  |  | Eliminasi |
| 50 | HERO |  |  |  |  | Eliminasi |
| 51 | HMSP |  |  |  |  | **Sampel** |
| 52 | HOKI |  |  |  |  | Eliminasi |
| 53 | IBOS |  |  |  |  | Eliminasi |
| 54 | ICBP |  |  |  |  | **Sampel** |
| 55 | IKAN |  |  |  |  | Eliminasi |
| 56 | INDF |  |  |  |  | **Sampel** |
| 57 | IPPE |  |  |  |  | Eliminasi |
| 58 | ITIC |  |  |  |  | Eliminasi |
| 59 | JARR |  |  |  |  | Eliminasi |
| 60 | JAWA |  |  |  |  | Eliminasi |
| 61 | JPFA |  |  |  |  | **Sampel** |
| 62 | KEJU |  |  |  |  | **Sampel** |
| 63 | KINO |  |  |  |  | Eliminasi |
| 64 | KMDS |  |  |  |  | Eliminasi |
| 65 | KPAS |  |  |  |  | Eliminasi |
| 66 | LSIP |  |  |  |  | **Sampel** |
| 67 | MAGP |  |  |  |  | Eliminasi |
| 68 | MAIN |  |  |  |  | Eliminasi |
| 69 | MAXI |  |  |  |  | Eliminasi |
| 70 | MBTO |  |  |  |  | Eliminasi |
| 71 | MGRO |  |  |  |  | Eliminasi |
| 72 | MIDI |  |  |  |  | **Sampel** |
| 73 | MKTR |  |  |  |  | Eliminasi |
| 74 | MLBI |  |  |  |  | **Sampel** |
| 75 | MLPL |  |  |  |  | Eliminasi |
| 76 | MPPA |  |  |  |  | Eliminasi |
| 77 | MRAT |  |  |  |  | Eliminasi |
| 78 | MSJA |  |  |  |  | Eliminasi |
| 79 | MYOR |  |  |  |  | **Sampel** |
| 80 | NANO |  |  |  |  | Eliminasi |
| 81 | NASI |  |  |  |  | Eliminasi |
| 82 | NAYZ |  |  |  |  | Eliminasi |
| 83 | NSSS |  |  |  |  | Eliminasi |
| 84 | OILS |  |  |  |  | Eliminasi |
| 85 | PANI |  |  |  |  | Eliminasi |
| 86 | PCAR |  |  |  |  | Eliminasi |
| 87 | PGUN |  |  |  |  | Eliminasi |
| 88 | PMMP |  |  |  |  | Eliminasi |
| 89 | PSDN |  |  |  |  | Eliminasi |
| 90 | PSGO |  |  |  |  | Eliminasi |
| 91 | PTPS |  |  |  |  | Eliminasi |
| 92 | RANC |  |  |  |  | Eliminasi |
| 93 | ROTI |  |  |  |  | **Sampel** |
| 94 | SDPC |  |  |  |  | **Sampel** |
| 95 | SGRO |  |  |  |  | Eliminasi |
| 96 | SIMP |  |  |  |  | Eliminasi |
| 97 | SIPD |  |  |  |  | Eliminasi |
| 98 | SKBM |  |  |  |  | **Sampel** |
| 99 | SKLT |  |  |  |  | **Sampel** |
| 100 | SMAR |  |  |  |  | Eliminasi |
| 101 | SOUL |  |  |  |  | Eliminasi |
| 102 | SSMS |  |  |  |  | **Sampel** |
| 103 | STAA |  |  |  |  | **Sampel** |
| 104 | STRK |  |  |  |  | Eliminasi |
| 105 | STTP |  |  |  |  | **Sampel** |
| 106 | TAPG |  |  |  |  | Eliminasi |
| 107 | TAYS |  |  |  |  | Eliminasi |
| 108 | TBLA |  |  |  |  | **Sampel** |
| 109 | TCID |  |  |  |  | Eliminasi |
| 110 | TGKA |  |  |  |  | Eliminasi |
| 111 | TGUK |  |  |  |  | Eliminasi |
| 112 | TLDN |  |  |  |  | Eliminasi |
| 113 | TRGU |  |  |  |  | Eliminasi |
| 114 | UCID |  |  |  |  | **Sampel** |
| 115 | UDNG |  |  |  |  | Eliminasi |
| 116 | ULTJ |  |  |  |  | **Sampel** |
| 117 | UNSP |  |  |  |  | Eliminasi |
| 118 | UNVR |  |  |  |  | **Sampel** |
| 119 | VICI |  |  |  |  | Eliminasi |
| 120 | WAPO |  |  |  |  | Eliminasi |
| 121 | WICO |  |  |  |  | Eliminasi |
| 122 | WIIM |  |  |  |  | Eliminasi |
| 123 | WINE |  |  |  |  | Eliminasi |
| 124 | WMPP |  |  |  |  | Eliminasi |
| 125 | WMUU |  |  |  |  | Eliminasi |

**Lampiran 2: Daftar Sampel Perusahaan**

| **No** | **Kode Perusahaan** | **Nama Perusahaan** |
| --- | --- | --- |
|  | AALI | Astra Agro Lelstari Tbk. |
|  | AMRT | Sulmbelr Alfaria Trijaya Tbk. |
|  | BISI | BISI Intelrnational Tbk. |
|  | BUlDI | Buldi Starch & Sweleltelnelr Tbk. |
|  | CAMP | Campina Icel Crelam Indulstry Tbk. |
|  | CElKA | Wilmar Cahaya Indonelsia Tbk. |
|  | CLElO | Sarigulna Primatirta Tbk. |
|  | CPIN | Charoeln Pokphand Indonelsia Tbk. |
|  | CSRA | Cisadanel Sawit Raya Tbk. |
|  | ElPMT | Elnselval Pultelra Melgatrading Tbk. |
|  | FISH | FKS Mullti Agro Tbk. |
|  | GOOD | Garuldafood Pultra Pultri Jaya Tbk. |
|  | HMSP | H. M. Sampoelrna Tbk. |
|  | ICBP | Indofood CBP Sulksels Makmulr Tbk. |
|  | INDF | Indofood Sulksels Makmulr Tbk. |
|  | JPFA | Japfa Comfeleld Indonelsia Tbk. |
|  | KElJUl | Mullia Boga Raya Tbk. |
|  | LSIP | PP London Sulmatra Indonelsia Tbk. |
|  | MIDI | Midi Ultama Indonelsia Tbk. |
|  | MLBI | Mullti Bintang Indonelsia Tbk. |
|  | MYOR | Mayora Indah Tbk. |
|  | ROTI | Nippon Indosari Corpindo Tbk. |
|  | SDPC | Millelnniulm Pharmacon Intelrnational Tbk. |
|  | SKBM | Selkar Bulmi Tbk. |
|  | SKLT | Selkar Lault Tbk. |
|  | SSMS | Sawit Sulmbelrmas Sarana Tbk. |
|  | STAA | Sulmbelr Tani Agulng Relsoulrcels Tbk. |
|  | STTP | Siantar Top Tbk. |
|  | TBLA | Tulnas Barul Lampulng Tbk. |
|  | UlCID | Ulni-Charm Indonelsia Tbk. |
|  | UlLTJ | Ulltrajaya Milk Indulstry Tbk. |
|  | UlNVR | Ulnilelvelr Indonelsia Tbk. |

**Lampiran 3: Hasil Perhitungan Microsoft Excel**

1. Agresivitas Pajak

Data Agresivitas Pajak Dari Sampel Perusahaan Manufaktur Subsektor *Consumer Non-Cyclicals* Yang Terdaftar Di BEI Tahun 2018-2023

| **No** | **Perusahaan** | **Tahun** | **Total Tax Expense** | **Total Pre Tax Accounting Income** | **ETR** |
| --- | --- | --- | --- | --- | --- |
| 1 | AALI | 2018 | Rp. 686.357.000.000,00 | Rp. 2.207.080.000.000,00 | 0,31098 |
|  |  | 2019 | Rp. 417.231.000.000,00 | Rp. 660.860.000.000,00 | 0,631346 |
|  |  | 2020 | Rp. 568.856.000.000,00 | Rp. 1.462.635.000.000,00 | 0,388925 |
|  |  | 2021 | Rp. 845.807.000.000,00 | Rp. 2.913.169.000.000,00 | 0,290339 |
|  |  | 2022 | Rp. 637.128.000.000,00 | Rp. 2.429.178.000.000,00 | 0,262281 |
|  |  | 2023 | Rp. 410.232.000.000,00 | Rp. 1.498.402.000.000,00 | 0,27378 |
| 2 | AMRT | 2018 | Rp. 163.232.000.000,00 | Rp. 831.658.000.000,00 | 0,196273 |
|  |  | 2019 | Rp. 27.249.000.000,00 | Rp. 1.414.137.000.000,00 | 0,019269 |
|  |  | 2020 | Rp. 263.989.000.000,00 | Rp. 1.352.466.000.000,00 | 0,195191 |
|  |  | 2021 | Rp. 432.859.000.000,00 | Rp. 2.395.909.000.000,00 | 0,180666 |
|  |  | 2022 | Rp. 659.311.000.000,00 | Rp. 3.566.789.000.000,00 | 0,184847 |
|  |  | 2023 | Rp. 798.322.000.000,00 | Rp. 4.282.347.000.000,00 | 0,186422 |
| 3 | BISI | 2018 | Rp. 101.629.000.000,00 | Rp. 505.499.000.000,00 | 0,201047 |
|  |  | 2019 | Rp. 97.819.000.000,00 | Rp. 404.771.000.000,00 | 0,241665 |
|  |  | 2020 | Rp. 89.271.000.000,00 | Rp. 364.488.000.000,00 | 0,244922 |
|  |  | 2021 | Rp. 96.375.000.000,00 | Rp. 477.367.000.000,00 | 0,201889 |
|  |  | 2022 | Rp. 121.652.000.000,00 | Rp. 644.894.000.000,00 | 0,188639 |
|  |  | 2023 | Rp. 138.155.000.000,00 | Rp. 733.895.000.000,00 | 0,188249 |
| 4 | BUDI | 2018 | Rp. 21.314.000.000,00 | Rp. 71.781.000.000,00 | 0,296931 |
|  |  | 2019 | Rp. 19.884.000.000,00 | Rp. 83.905.000.000,00 | 0,236982 |
|  |  | 2020 | Rp. 2.219.000.000,00 | Rp. 69.312.000.000,00 | 0,032015 |
|  |  | 2021 | Rp. 22.242.000.000,00 | Rp. 113.965.000.000,00 | 0,195165 |
|  |  | 2022 | Rp. 22.966.000.000,00 | Rp. 116.031.000.000,00 | 0,19793 |
|  |  | 2023 | Rp. 24.769.000.000,00 | Rp. 127.311.000.000,00 | 0,194555 |
| 5 | CAMP | 2018 | Rp. 22.091.487.874,00 | Rp. 84.038.783.563,00 | 0,262873 |
|  |  | 2019 | Rp. 22.776.643.675,00 | Rp. 99.535.473.132,00 | 0,228829 |
|  |  | 2020 | Rp. 12.770.532.085,00 | Rp. 56.816.360.398,00 | 0,224769 |
|  |  | 2021 | Rp. 25.868.124.540,00 | Rp. 125.146.931.830,00 | 0,206702 |
|  |  | 2022 | Rp. 32.656.976.880,00 | Rp. 153.914.313.784,00 | 0,212176 |
|  |  | 2023 | Rp. 33.251.940.941,00 | Rp. 160.678.405.480,00 | 0,206947 |
| 6 | CEKA | 2018 | Rp. 30.745.155.584,00 | Rp. 123.394.812.359,00 | 0,249161 |
|  |  | 2019 | Rp. 69.673.049.453,00 | Rp. 285.132.249.685,00 | 0,244353 |
|  |  | 2020 | Rp. 51.052.197.134,00 | Rp. 232.864.791.126,00 | 0,219235 |
|  |  | 2021 | Rp. 49.267.827.129,00 | Rp. 236.334.817.214,00 | 0,208466 |
|  |  | 2022 | Rp. 62.444.562.911,00 | Rp. 283.149.105.983,00 | 0,220536 |
|  |  | 2023 | Rp. 42.232.841.486,00 | Rp. 195.807.621.110,00 | 0,215685 |
| 7 | CLEO | 2018 | Rp. 18.095.077.841,00 | Rp. 81.356.830.315,00 | 0,222416 |
|  |  | 2019 | Rp. 41.586.377.844,00 | Rp. 172.342.839.552,00 | 0,2413 |
|  |  | 2020 | Rp. 35.841.322.490,00 | Rp. 168.613.556.985,00 | 0,212565 |
|  |  | 2021 | Rp. 49.269.953.667,00 | Rp. 229.981.620.687,00 | 0,214234 |
|  |  | 2022 | Rp. 53.264.811.906,00 | Rp. 248.863.660.595,00 | 0,214032 |
|  |  | 2023 | Rp. 88.115.971.123,00 | Rp. 412.208.114.325,00 | 0,213766 |
| 8 | CPIN | 2018 | Rp. 1.355.866.000.000,00 | Rp. 5.907.351.000.000,00 | 0,229522 |
|  |  | 2019 | Rp. 963.064.000.000,00 | Rp. 4.595.238.000.000,00 | 0,209579 |
|  |  | 2020 | Rp. 921.865.000.000,00 | Rp. 4.767.698.000.000,00 | 0,193356 |
|  |  | 2021 | Rp. 1.014.536.000.000,00 | Rp. 4.633.546.000.000,00 | 0,218955 |
|  |  | 2022 | Rp. 606.823.000.000,00 | Rp. 3.537.180.000.000,00 | 0,171556 |
|  |  | 2023 | Rp. 678.797.000.000,00 | Rp. 2.996.885.000.000,00 | 0,226501 |
| 9 | CSRA | 2018 | Rp. 29.331.903.999,00 | Rp. 56.465.399.073,00 | 0,519467 |
|  |  | 2019 | Rp. 19.024.718.202,00 | Rp. 47.800.932.092,00 | 0,397999 |
|  |  | 2020 | Rp. 18.065.038.750,00 | Rp. 90.431.688.088,00 | 0,199764 |
|  |  | 2021 | Rp. 77.475.426.606,00 | Rp. 337.125.715.403,00 | 0,229812 |
|  |  | 2022 | Rp. 77.733.481.954,00 | Rp. 330.140.150.685,00 | 0,235456 |
|  |  | 2023 | Rp. 52.435.547.763,00 | Rp. 198.574.536.830,00 | 0,26406 |
| 10 | EPMT | 2018 | Rp. 214.981.344.740,00 | Rp. 868.232.230.796,00 | 0,247608 |
|  |  | 2019 | Rp. 220.576.578.642,00 | Rp. 801.391.256.095,00 | 0,275242 |
|  |  | 2020 | Rp. 193.741.573.928,00 | Rp. 873.612.121.925,00 | 0,221771 |
|  |  | 2021 | Rp. 237.717.145.858,00 | Rp. 1.083.958.145.355,00 | 0,219305 |
|  |  | 2022 | Rp. 253.938.635.102,00 | Rp. 1.096.529.518.781,00 | 0,231584 |
|  |  | 2023 | Rp. 200.200.471.709,00 | Rp. 888.574.901.713,00 | 0,225305 |
| 11 | FISH | 2018 | Rp. 4.172.605,00 | Rp. 16.115.622,00 | 0,258917 |
|  |  | 2019 | Rp. 5.363.459,00 | Rp. 16.707.013,00 | 0,32103 |
|  |  | 2020 | Rp. 5.750.610,00 | Rp. 25.226.845,00 | 0,227956 |
|  |  | 2021 | Rp. 6.985.181,00 | Rp. 35.038.224,00 | 0,199359 |
|  |  | 2022 | Rp. 9.367.628,00 | Rp. 42.194.928,00 | 0,222008 |
|  |  | 2023 | Rp. 7.775.924,00 | Rp. 32.509.362,00 | 0,23919 |
| 12 | GOOD | 2018 | Rp. 157.025.309.219,00 | Rp. 582.506.906.329,00 | 0,269568 |
|  |  | 2019 | Rp. 144.800.646.365,00 | Rp. 580.567.005.845,00 | 0,249412 |
|  |  | 2020 | Rp. 94.881.135.256,00 | Rp. 339.984.897.163,00 | 0,279075 |
|  |  | 2021 | Rp. 140.016.834.125,00 | Rp. 632.654.506.311,00 | 0,221316 |
|  |  | 2022 | Rp. 152.714.035.585,00 | Rp. 674.251.464.663,00 | 0,226494 |
|  |  | 2023 | Rp. 181.549.335.257,00 | Rp. 783.016.628.548,00 | 0,231859 |
| 13 | HMSP | 2018 | Rp. 4.422.851.000.000,00 | Rp. 17.961.269.000.000,00 | 0,246244 |
|  |  | 2019 | Rp. 4.537.910.000.000,00 | Rp. 18.259.423.000.000,00 | 0,248524 |
|  |  | 2020 | Rp. 2.580.088.000.000,00 | Rp. 11.161.466.000.000,00 | 0,23116 |
|  |  | 2021 | Rp. 2.015.069.000.000,00 | Rp. 9.152.166.000.000,00 | 0,220174 |
|  |  | 2022 | Rp. 1.949.315.000.000,00 | Rp. 8.273.059.000.000,00 | 0,235622 |
|  |  | 2023 | Rp. 2.214.402.000.000,00 | Rp. 10.311.213.000.000,00 | 0,214757 |
| 14 | ICBP | 2018 | Rp. 1.788.004.000.000,00 | Rp. 6.446.785.000.000,00 | 0,277348 |
|  |  | 2019 | Rp. 2.076.943.000.000,00 | Rp. 7.436.972.000.000,00 | 0,279273 |
|  |  | 2020 | Rp. 2.540.073.000.000,00 | Rp. 9.958.647.000.000,00 | 0,255062 |
|  |  | 2021 | Rp. 2.038.227.000.000,00 | Rp. 9.950.170.000.000,00 | 0,204843 |
|  |  | 2022 | Rp. 1.803.191.000.000,00 | Rp. 7.525.385.000.000,00 | 0,239614 |
|  |  | 2023 | Rp. 2.979.570.000.000,00 | Rp. 11.444.693.000.000,00 | 0,260345 |
| 15 | INDF | 2018 | Rp. 2.485.115.000.000,00 | Rp. 7.446.966.000.000,00 | 0,333708 |
|  |  | 2019 | Rp. 2.846.668.000.000,00 | Rp. 8.749.397.000.000,00 | 0,325356 |
|  |  | 2020 | Rp. 3.674.268.000.000,00 | Rp. 12.426.334.000.000,00 | 0,295684 |
|  |  | 2021 | Rp. 3.258.958.000.000,00 | Rp. 14.488.653.000.000,00 | 0,224932 |
|  |  | 2022 | Rp. 3.126.196.000.000,00 | Rp. 12.318.765.000.000,00 | 0,253775 |
|  |  | 2023 | Rp. 4.121.651.000.000,00 | Rp. 15.615.384.000.000,00 | 0,263948 |
| 16 | JPFA | 2018 | Rp. 836.638.000.000,00 | Rp. 3.089.839.000.000,00 | 0,270771 |
|  |  | 2019 | Rp. 688.851.000.000,00 | Rp. 2.572.708.000.000,00 | 0,267753 |
|  |  | 2020 | Rp. 457.187.000.000,00 | Rp. 1.679.091.000.000,00 | 0,272282 |
|  |  | 2021 | Rp. 662.951.000.000,00 | Rp. 2.793.847.000.000,00 | 0,23729 |
|  |  | 2022 | Rp. 463.598.000.000,00 | Rp. 1.954.529.000.000,00 | 0,237192 |
|  |  | 2023 | Rp. 315.315.000.000,00 | Rp. 1.261.237.000.000,00 | 0,250005 |
| 17 | KEJU | 2018 | Rp. 25.759.996.627,00 | Rp. 93.239.157.559,00 | 0,276279 |
|  |  | 2019 | Rp. 38.578.081.614,00 | Rp. 136.625.747.757,00 | 0,282363 |
|  |  | 2020 | Rp. 36.207.240.010,00 | Rp. 157.207.256.439,00 | 0,230315 |
|  |  | 2021 | Rp. 38.470.328.811,00 | Rp. 183.170.597.779,00 | 0,210025 |
|  |  | 2022 | Rp. 33.019.161.585,00 | Rp. 150.389.911.968,00 | 0,219557 |
|  |  | 2023 | Rp. 22.638.254.124,00 | Rp. 102.980.669.381,00 | 0,21983 |
| 18 | LSIP | 2018 | Rp. 87.626.000.000,00 | Rp. 417.052.000.000,00 | 0,210108 |
|  |  | 2019 | Rp. 100.113.000.000,00 | Rp. 352.743.000.000,00 | 0,283813 |
|  |  | 2020 | Rp. 164.949.000.000,00 | Rp. 860.439.000.000,00 | 0,191703 |
|  |  | 2021 | Rp. 256.752.000.000,00 | Rp. 1.248.382.000.000,00 | 0,205668 |
|  |  | 2022 | Rp. 248.240.000.000,00 | Rp. 1.283.525.000.000,00 | 0,193405 |
|  |  | 2023 | Rp. 150.753.000.000,00 | Rp. 911.426.000.000,00 | 0,165403 |
| 19 | MIDI | 2018 | Rp. 37.944.000.000,00 | Rp. 197.098.000.000,00 | 0,192513 |
|  |  | 2019 | Rp. 67.403.000.000,00 | Rp. 270.473.000.000,00 | 0,249204 |
|  |  | 2020 | Rp. 60.751.000.000,00 | Rp. 261.024.000.000,00 | 0,232741 |
|  |  | 2021 | Rp. 51.574.000.000,00 | Rp. 321.268.000.000,00 | 0,160533 |
|  |  | 2022 | Rp. 95.900.000.000,00 | Rp. 495.021.000.000,00 | 0,193729 |
|  |  | 2023 | Rp. 119.622.000.000,00 | Rp. 635.496.000.000,00 | 0,188234 |
| 20 | MLBI | 2018 | Rp. 447.105.000.000,00 | Rp. 1.671.912.000.000,00 | 0,267421 |
|  |  | 2019 | Rp. 420.553.000.000,00 | Rp. 1.626.612.000.000,00 | 0,258545 |
|  |  | 2020 | Rp. 110.853.000.000,00 | Rp. 396.470.000.000,00 | 0,2796 |
|  |  | 2021 | Rp. 211.931.000.000,00 | Rp. 877.781.000.000,00 | 0,241439 |
|  |  | 2022 | Rp. 321.581.000.000,00 | Rp. 1.246.487.000.000,00 | 0,25799 |
|  |  | 2023 | Rp. 331.253.000.000,00 | Rp. 1.397.720.000.000,00 | 0,236995 |
| 21 | MYOR | 2018 | Rp. 621.507.918.551,00 | Rp. 2.381.942.198.855,00 | 0,260925 |
|  |  | 2019 | Rp. 665.062.374.247,00 | Rp. 2.704.466.581.011,00 | 0,245913 |
|  |  | 2020 | Rp. 585.721.765.291,00 | Rp. 2.683.890.279.936,00 | 0,218236 |
|  |  | 2021 | Rp. 338.595.908.733,00 | Rp. 1.549.667.357.469,00 | 0,218496 |
|  |  | 2022 | Rp. 535.992.979.785,00 | Rp. 2.506.057.517.934,00 | 0,213879 |
|  |  | 2023 | Rp. 848.843.741.591,00 | Rp. 4.093.715.832.812,00 | 0,207353 |
| 22 | ROTI | 2018 | Rp. 59.764.888.552,00 | Rp. 186.936.324.915,00 | 0,319707 |
|  |  | 2019 | Rp. 110.580.263.193,00 | Rp. 347.098.820.613,00 | 0,318584 |
|  |  | 2020 | Rp. 8.252.744.699,00 | Rp. 160.357.537.779,00 | 0,051465 |
|  |  | 2021 | Rp. 95.343.298.659,00 | Rp. 378.946.292.335,00 | 0,251601 |
|  |  | 2022 | Rp. 140.534.997.731,00 | Rp. 572.782.719.985,00 | 0,245355 |
|  |  | 2023 | Rp. 94.690.264.300,00 | Rp. 427.990.685.263,00 | 0,221244 |
| 23 | SDPC | 2018 | Rp. 9.146.658.136,00 | Rp. 28.590.920.205,00 | 0,319915 |
|  |  | 2019 | Rp. 4.089.476.286,00 | Rp. 11.969.483.578,00 | 0,341659 |
|  |  | 2020 | Rp. 4.935.044.243,00 | Rp. 7.739.375.309,00 | 0,637654 |
|  |  | 2021 | Rp. 8.351.281.001,00 | Rp. 17.922.516.585,00 | 0,465966 |
|  |  | 2022 | Rp. 12.000.079.369,00 | Rp. 36.464.134.244,00 | 0,329093 |
|  |  | 2023 | Rp. 14.879.566.285,00 | Rp. 47.960.768.133,00 | 0,310245 |
| 24 | SKBM | 2018 | Rp. 4.932.821.175,00 | Rp. 20.887.453.647,00 | 0,236162 |
|  |  | 2019 | Rp. 4.206.032.677,00 | Rp. 5.163.201.735,00 | 0,814617 |
|  |  | 2020 | Rp. 8.153.020.233,00 | Rp. 13.568.762.041,00 | 0,600867 |
|  |  | 2021 | Rp. 14.445.119.241,00 | Rp. 44.152.540.846,00 | 0,327164 |
|  |  | 2022 | Rp. 30.551.909.967,00 | Rp. 117.187.513.903,00 | 0,26071 |
|  |  | 2023 | Rp. 9.639.273.397,00 | Rp. 11.946.009.923,00 | 0,806903 |
| 25 | SKLT | 2018 | Rp. 7.613.548.091,00 | Rp. 39.567.679.343,00 | 0,192418 |
|  |  | 2019 | Rp. 11.838.578.678,00 | Rp. 56.782.206.578,00 | 0,208491 |
|  |  | 2020 | Rp. 13.153.736.835,00 | Rp. 55.673.983.557,00 | 0,236264 |
|  |  | 2021 | Rp. 17.201.239.321,00 | Rp. 101.725.399.549,00 | 0,169095 |
|  |  | 2022 | Rp. 20.223.938.460,00 | Rp. 92.439.536.022,00 | 0,21878 |
|  |  | 2023 | Rp. 19.028.786.783,00 | Rp. 97.118.384.008,00 | 0,195934 |
| 26 | SSMS | 2018 | Rp. 254.097.843.000,00 | Rp. 340.868.812.000,00 | 0,745442 |
|  |  | 2019 | Rp. 142.510.662.000,00 | Rp. 154.592.621.000,00 | 0,921846 |
|  |  | 2020 | Rp. 318.690.994.000,00 | Rp. 899.545.934.000,00 | 0,35428 |
|  |  | 2021 | Rp. 347.081.310.000,00 | Rp. 1.873.952.184.000,00 | 0,185214 |
|  |  | 2022 | Rp. 427.447.333.000,00 | Rp. 2.275.566.311.000,00 | 0,187842 |
|  |  | 2023 | Rp. 208.119.522.000,00 | Rp. 552.135.147.000,00 | 0,376936 |
| 27 | STAA | 2018 | Rp. 55.762.000.000,00 | Rp. 66.078.000.000,00 | 0,843881 |
|  |  | 2019 | Rp. 100.928.000.000,00 | Rp. 298.425.000.000,00 | 0,338202 |
|  |  | 2020 | Rp. 140.149.000.000,00 | Rp. 640.297.000.000,00 | 0,218881 |
|  |  | 2021 | Rp. 310.727.000.000,00 | Rp. 1.550.040.000.000,00 | 0,200464 |
|  |  | 2022 | Rp. 356.816.000.000,00 | Rp. 1.637.677.000.000,00 | 0,217879 |
|  |  | 2023 | Rp. 225.008.000.000,00 | Rp. 1.007.260.000.000,00 | 0,223386 |
| 28 | STTP | 2018 | Rp. 69.605.764.156,00 | Rp. 324.694.650.175,00 | 0,214373 |
|  |  | 2019 | Rp. 124.452.770.582,00 | Rp. 607.043.293.422,00 | 0,205015 |
|  |  | 2020 | Rp. 144.978.315.572,00 | Rp. 773.607.195.121,00 | 0,187406 |
|  |  | 2021 | Rp. 147.614.953.252,00 | Rp. 765.188.720.115,00 | 0,192913 |
|  |  | 2022 | Rp. 132.199.514.819,00 | Rp. 756.723.520.605,00 | 0,1747 |
|  |  | 2023 | Rp. 184.846.323.957,00 | Rp. 1.102.640.346.668,00 | 0,16764 |
| 29 | TBLA | 2018 | Rp. 278.665.000.000,00 | Rp. 1.043.045.000.000,00 | 0,267165 |
|  |  | 2019 | Rp. 244.124.000.000,00 | Rp. 905.158.000.000,00 | 0,269703 |
|  |  | 2020 | Rp. 220.604.000.000,00 | Rp. 901.334.000.000,00 | 0,244753 |
|  |  | 2021 | Rp. 230.854.000.000,00 | Rp. 1.022.870.000.000,00 | 0,225692 |
|  |  | 2022 | Rp. 218.878.000.000,00 | Rp. 1.020.318.000.000,00 | 0,214519 |
|  |  | 2023 | Rp. 173.655.000.000,00 | Rp. 785.873.000.000,00 | 0,220971 |
| 30 | UCID | 2018 | Rp. 108.724.000.000,00 | Rp. 289.880.000.000,00 | 0,375066 |
|  |  | 2019 | Rp. 150.670.000.000,00 | Rp. 549.374.000.000,00 | 0,274258 |
|  |  | 2020 | Rp. 156.373.000.000,00 | Rp. 468.055.000.000,00 | 0,334091 |
|  |  | 2021 | Rp. 138.402.000.000,00 | Rp. 618.462.000.000,00 | 0,223784 |
|  |  | 2022 | Rp. 117.435.000.000,00 | Rp. 431.083.000.000,00 | 0,272419 |
|  |  | 2023 | Rp. 139.683.000.000,00 | Rp. 574.215.000.000,00 | 0,243259 |
| 31 | ULTJ | 2018 | Rp. 247.411.000.000,00 | Rp. 949.018.000.000,00 | 0,260702 |
|  |  | 2019 | Rp. 339.494.000.000,00 | Rp. 1.375.359.000.000,00 | 0,24684 |
|  |  | 2020 | Rp. 311.851.000.000,00 | Rp. 1.421.517.000.000,00 | 0,219379 |
|  |  | 2021 | Rp. 265.139.000.000,00 | Rp. 1.541.932.000.000,00 | 0,171952 |
|  |  | 2022 | Rp. 323.512.000.000,00 | Rp. 1.288.998.000.000,00 | 0,250979 |
|  |  | 2023 | Rp. 321.124.000.000,00 | Rp. 1.507.285.000.000,00 | 0,213048 |
| 32 | UNVR | 2018 | Rp. 3.066.900.000.000,00 | Rp. 12.148.087.000.000,00 | 0,25246 |
|  |  | 2019 | Rp. 2.508.935.000.000,00 | Rp. 9.901.772.000.000,00 | 0,253382 |
|  |  | 2020 | Rp. 2.043.333.000.000,00 | Rp. 9.206.869.000.000,00 | 0,221936 |
|  |  | 2021 | Rp. 1.738.444.000.000,00 | Rp. 7.496.592.000.000,00 | 0,231898 |
|  |  | 2022 | Rp. 1.629.042.000.000,00 | Rp. 6.993.803.000.000,00 | 0,232926 |
|  |  | 2023 | Rp. 1.400.936.000.000,00 | Rp. 6.201.876.000.000,00 | 0,225889 |

1. *Related Party Transaction*

Data *Related Party Transaction* Dari Sampel Perusahaan Manufaktur Subsektor *Consumer Non-Cyclicals* Yang Terdaftar Di BEI Tahun 2018-2023

| **No** | **Perusahaan** | **Tahun** | **Transaksi Piutang Berelasi** | **Total Aset Perusahaan** | **RPT Receivable** |
| --- | --- | --- | --- | --- | --- |
| 1 | AALI | 2018 | Rp. 321.188.000.000,00 | Rp. 26.856.967.000.000,00 | 0,011959206 |
|  |  | 2019 | Rp. 12.644.000.000,00 | Rp. 26.974.124.000.000,00 | 0,000468746 |
|  |  | 2020 | Rp. 374.660.000.000,00 | Rp. 27.781.231.000.000,00 | 0,013486083 |
|  |  | 2021 | Rp. 221.799.000.000,00 | Rp. 30.399.906.000.000,00 | 0,007296042 |
|  |  | 2022 | Rp. 363.924.000.000,00 | Rp. 29.249.340.000.000,00 | 0,012442127 |
|  |  | 2023 | Rp. 534.007.000.000,00 | Rp. 28.846.243.000.000,00 | 0,018512185 |
| 2 | AMRT | 2018 | Rp. 1.972.000.000,00 | Rp. 23.992.313.000.000,00 | 0,00008219 |
|  |  | 2019 | Rp. 1.712.000.000,00 | Rp. 22.165.968.000.000,00 | 0,00007724 |
|  |  | 2020 | Rp. 1.145.000.000,00 | Rp. 25.970.743.000.000,00 | 0,00004409 |
|  |  | 2021 | Rp. 1.475.000.000,00 | Rp. 27.370.210.000.000,00 | 0,00005389 |
|  |  | 2022 | Rp. 1.151.000.000,00 | Rp. 30.746.266.000.000,00 | 0,00003744 |
|  |  | 2023 | Rp. 1.676.000.000,00 | Rp. 34.246.183.000.000,00 | 0,00004894 |
| 3 | BISI | 2018 | Rp. 12.117.000.000,00 | Rp. 2.765.010.000.000,00 | 0,004382263 |
|  |  | 2019 | Rp. 11.637.000.000,00 | Rp. 2.941.056.000.000,00 | 0,003956742 |
|  |  | 2020 | Rp. 11.142.000.000,00 | Rp. 2.914.979.000.000,00 | 0,003822326 |
|  |  | 2021 | Rp. 3.324.000.000,00 | Rp. 3.132.202.000.000,00 | 0,001061234 |
|  |  | 2022 | Rp. 1.960.000.000,00 | Rp. 3.410.481.000.000,00 | 0,000574699 |
|  |  | 2023 | Rp. 1.659.000.000,00 | Rp. 3.901.820.000.000,00 | 0,000425186 |
| 4 | BUDI | 2018 | Rp. 521.661.000.000,00 | Rp. 3.392.980.000.000,00 | 0,153747149 |
|  |  | 2019 | Rp. 489.618.000.000,00 | Rp. 2.999.767.000.000,00 | 0,163218677 |
|  |  | 2020 | Rp. 501.788.000.000,00 | Rp. 2.963.007.000.000,00 | 0,169350933 |
|  |  | 2021 | Rp. 712.360.000.000,00 | Rp. 2.993.216.000.000,00 | 0,237991511 |
|  |  | 2022 | Rp. 746.827.000.000,00 | Rp. 3.173.651.000.000,00 | 0,235321086 |
|  |  | 2023 | Rp. 1.063.665.000.000,00 | Rp. 3.327.846.000.000,00 | 0,319625668 |
| 5 | CAMP | 2018 | Rp. 3.441.319.052,00 | Rp. 1.004.275.813.783,00 | 0,003426667 |
|  |  | 2019 | Rp. 2.581.794.220,00 | Rp. 1.057.529.235.985,00 | 0,002441345 |
|  |  | 2020 | Rp. 2.326.183.537,00 | Rp. 1.086.873.666.641,00 | 0,002140252 |
|  |  | 2021 | Rp. 1.456.368.822,00 | Rp. 1.146.235.578.463,00 | 0,001270567 |
|  |  | 2022 | Rp. 822.946.142,00 | Rp. 1.074.777.460.412,00 | 0,00076569 |
|  |  | 2023 | Rp. 886.807.573,00 | Rp. 1.088.726.193.209,00 | 0,000814537 |
| 6 | CEKA | 2018 | Rp. 144.237.416.391,00 | Rp. 1.168.956.042.706,00 | 0,12338994 |
|  |  | 2019 | Rp. 252.405.259.917,00 | Rp. 1.393.079.542.074,00 | 0,181185103 |
|  |  | 2020 | Rp. 296.898.154.464,00 | Rp. 1.566.673.828.068,00 | 0,189508594 |
|  |  | 2021 | Rp. 331.162.815.173,00 | Rp. 1.697.387.196.209,00 | 0,195101516 |
|  |  | 2022 | Rp. 650.796.429.735,00 | Rp. 1.718.287.453.575,00 | 0,378747123 |
|  |  | 2023 | Rp. 232.322.877.766,00 | Rp. 1.893.560.797.758,00 | 0,122691005 |
| 7 | CLEO | 2018 | Rp. 73.438.446.519,00 | Rp. 833.933.861.594,00 | 0,088062675 |
|  |  | 2019 | Rp. 113.534.853.636,00 | Rp. 1.245.144.303.719,00 | 0,091182085 |
|  |  | 2020 | Rp. 111.695.585.232,00 | Rp. 1.310.940.121.622,00 | 0,08520266 |
|  |  | 2021 | Rp. 122.437.010.846,00 | Rp. 1.348.181.576.913,00 | 0,09081641 |
|  |  | 2022 | Rp. 189.074.877.305,00 | Rp. 1.693.523.611.414,00 | 0,111645847 |
|  |  | 2023 | Rp. 452.574.655,00 | Rp. 2.296.227.711.688,00 | 0,000197095 |
| 8 | CPIN | 2018 | Rp. 6.317.000.000,00 | Rp. 27.645.118.000.000,00 | 0,000228503 |
|  |  | 2019 | Rp. 2.130.000.000,00 | Rp. 29.353.041.000.000,00 | 0,000072565 |
|  |  | 2020 | Rp. 6.024.000.000,00 | Rp. 31.159.291.000.000,00 | 0,000193329 |
|  |  | 2021 | Rp. 9.828.000.000,00 | Rp. 35.446.051.000.000,00 | 0,000277266 |
|  |  | 2022 | Rp. 12.370.000.000,00 | Rp. 39.847.545.000.000,00 | 0,000310433 |
|  |  | 2023 | Rp. 57.472.000.000,00 | Rp. 40.970.800.000.000,00 | 0,001402755 |
| 9 | CSRA | 2018 | Rp. 10.362.820.464,00 | Rp. 1.279.838.790.265,00 | 0,008096973 |
|  |  | 2019 | Rp. 13.465.475.866,00 | Rp. 1.368.558.366.490,00 | 0,009839168 |
|  |  | 2020 | Rp. 25.517.138.917,00 | Rp. 1.398.568.521.297,00 | 0,018245183 |
|  |  | 2021 | Rp. 2.848.818.098,00 | Rp. 1.753.240.850.009,00 | 0,001624887 |
|  |  | 2022 | Rp. 11.673.450.599,00 | Rp. 1.835.253.997.038,00 | 0,006360673 |
|  |  | 2023 | Rp. 5.456.722.203,00 | Rp. 1.842.857.630.843,00 | 0,002961011 |
| 10 | EPMT | 2018 | Rp. 156.319.755.782,00 | Rp. 8.322.960.974.230,00 | 0,018781748 |
|  |  | 2019 | Rp. 141.690.216.193,00 | Rp. 8.704.958.834.283,00 | 0,016276954 |
|  |  | 2020 | Rp. 137.938.084.167,00 | Rp. 9.211.731.059.218,00 | 0,014974176 |
|  |  | 2021 | Rp. 181.829.121.453,00 | Rp. 9.729.919.645.520,00 | 0,018687628 |
|  |  | 2022 | Rp. 201.403.554.352,00 | Rp. 10.402.356.853.033,00 | 0,019361339 |
|  |  | 2023 | Rp. 222.047.093.954,00 | Rp. 10.955.849.005.936,00 | 0,020267447 |
| 11 | FISH | 2018 | Rp. 616.654,00 | Rp. 431.539.811,00 | 0,001428962 |
|  |  | 2019 | Rp. 729.988,00 | Rp. 426.269.039,00 | 0,001712505 |
|  |  | 2020 | Rp. 802.698,00 | Rp. 440.917.819,00 | 0,001820516 |
|  |  | 2021 | Rp. 1.103.771,00 | Rp. 537.640.594,00 | 0,00205299 |
|  |  | 2022 | Rp. 1.085.212,00 | Rp. 461.463.695,00 | 0,002351674 |
|  |  | 2023 | Rp. 2.122.613,00 | Rp. 490.845.435,00 | 0,004324402 |
| 12 | GOOD | 2018 | Rp. 5.910.672.406,00 | Rp. 4.212.408.305.683,00 | 0,001403158 |
|  |  | 2019 | Rp. 19.280.155.451,00 | Rp. 5.063.067.672.414,00 | 0,003807999 |
|  |  | 2020 | Rp. 20.537.613.610,00 | Rp. 6.570.969.641.033,00 | 0,003125507 |
|  |  | 2021 | Rp. 52.716.292.757,00 | Rp. 6.766.602.280.143,00 | 0,007790659 |
|  |  | 2022 | Rp. 73.660.985.484,00 | Rp. 7.327.371.934.290,00 | 0,010052852 |
|  |  | 2023 | Rp. 62.670.656.559,00 | Rp. 7.427.707.902.688,00 | 0,008437415 |
| 13 | HMSP | 2018 | Rp. 137.280.000.000,00 | Rp. 46.602.420.000.000,00 | 0,00294577 |
|  |  | 2019 | Rp. 136.413.000.000,00 | Rp. 50.902.806.000.000,00 | 0,002679872 |
|  |  | 2020 | Rp. 140.736.000.000,00 | Rp. 49.674.030.000.000,00 | 0,002833191 |
|  |  | 2021 | Rp. 205.262.000.000,00 | Rp. 53.090.428.000.000,00 | 0,003866271 |
|  |  | 2022 | Rp. 102.133.000.000,00 | Rp. 54.786.992.000.000,00 | 0,001864183 |
|  |  | 2023 | Rp. 136.660.000.000,00 | Rp. 55.316.264.000.000,00 | 0,002470521 |
| 14 | ICBP | 2018 | Rp. 3.011.182.000.000,00 | Rp. 34.367.153.000.000,00 | 0,087618023 |
|  |  | 2019 | Rp. 2.983.408.000.000,00 | Rp. 38.709.314.000.000,00 | 0,077072097 |
|  |  | 2020 | Rp. 2.893.401.000.000,00 | Rp. 103.588.325.000.000,00 | 0,027931729 |
|  |  | 2021 | Rp. 3.334.347.000.000,00 | Rp. 118.015.311.000.000,00 | 0,028253512 |
|  |  | 2022 | Rp. 3.367.938.000.000,00 | Rp. 115.305.536.000.000,00 | 0,029208814 |
|  |  | 2023 | Rp. 3.361.474.000.000,00 | Rp. 119.267.076.000.000,00 | 0,028184425 |
| 15 | INDF | 2018 | Rp. 1.143.472.000.000,00 | Rp. 96.537.796.000.000,00 | 0,011844812 |
|  |  | 2019 | Rp. 1.277.677.000.000,00 | Rp. 96.198.559.000.000,00 | 0,013281665 |
|  |  | 2020 | Rp. 1.113.519.000.000,00 | Rp. 163.136.516.000.000,00 | 0,006825688 |
|  |  | 2021 | Rp. 1.395.975.000.000,00 | Rp. 179.271.840.000.000,00 | 0,007786917 |
|  |  | 2022 | Rp. 1.475.001.000.000,00 | Rp. 180.433.300.000.000,00 | 0,008174772 |
|  |  | 2023 | Rp. 1.150.616.000.000,00 | Rp. 186.587.957.000.000,00 | 0,006166614 |
| 16 | JPFA | 2018 | Rp. 92.056.000.000,00 | Rp. 23.038.028.000.000,00 | 0,003995828 |
|  |  | 2019 | Rp. 116.720.000.000,00 | Rp. 25.185.009.000.000,00 | 0,004634503 |
|  |  | 2020 | Rp. 12.674.000.000,00 | Rp. 25.951.760.000.000,00 | 0,000488368 |
|  |  | 2021 | Rp. 25.616.000.000,00 | Rp. 28.589.656.000.000,00 | 0,000895988 |
|  |  | 2022 | Rp. 18.976.000.000,00 | Rp. 32.690.887.000.000,00 | 0,000580468 |
|  |  | 2023 | Rp. 13.766.000.000,00 | Rp. 34.109.431.000.000,00 | 0,000403583 |
| 17 | KEJU | 2018 | Rp. 2.071.610.841,00 | Rp. 536.474.210.503,00 | 0,003861529 |
|  |  | 2019 | Rp. 3.661.322.743,00 | Rp. 666.313.386.673,00 | 0,005494896 |
|  |  | 2020 | Rp. 36.270.052.424,00 | Rp. 674.806.910.037,00 | 0,053748786 |
|  |  | 2021 | Rp. 47.416.195.574,00 | Rp. 767.726.284.113,00 | 0,06176185 |
|  |  | 2022 | Rp. 58.455.448.517,00 | Rp. 860.100.358.989,00 | 0,067963521 |
|  |  | 2023 | Rp. 105.909.764.492,00 | Rp. 828.378.354.007,00 | 0,127851922 |
| 18 | LSIP | 2018 | Rp. 3.140.000.000,00 | Rp. 10.037.294.000.000,00 | 0,000312833 |
|  |  | 2019 | Rp. 251.318.000.000,00 | Rp. 10.225.322.000.000,00 | 0,024578004 |
|  |  | 2020 | Rp. 168.602.000.000,00 | Rp. 10.922.788.000.000,00 | 0,015435803 |
|  |  | 2021 | Rp. 518.756.000.000,00 | Rp. 11.851.269.000.000,00 | 0,04377219 |
|  |  | 2022 | Rp. 673.849.000.000,00 | Rp. 12.417.013.000.000,00 | 0,054268204 |
|  |  | 2023 | Rp. 7.996.000.000,00 | Rp. 12.514.203.000.000,00 | 0,000638954 |
| 19 | MIDI | 2018 | Rp. 3.926.000.000,00 | Rp. 4.960.145.000.000,00 | 0,000791509 |
|  |  | 2019 | Rp. 1.541.000.000,00 | Rp. 4.990.309.000.000,00 | 0,000308799 |
|  |  | 2020 | Rp. 22.242.000.000,00 | Rp. 5.923.693.000.000,00 | 0,003754752 |
|  |  | 2021 | Rp. 2.639.000.000,00 | Rp. 6.329.539.000.000,00 | 0,000416934 |
|  |  | 2022 | Rp. 3.690.000.000,00 | Rp. 6.905.148.000.000,00 | 0,000534384 |
|  |  | 2023 | Rp. 23.581.000.000,00 | Rp. 7.786.109.000.000,00 | 0,003028599 |
| 20 | MLBI | 2018 | Rp. 680.000.000,00 | Rp. 2.889.501.000.000,00 | 0,000235335 |
|  |  | 2019 | Rp. 2.352.000.000,00 | Rp. 2.896.950.000.000,00 | 0,000811888 |
|  |  | 2020 | Rp. 738.000.000,00 | Rp. 2.907.425.000.000,00 | 0,000253833 |
|  |  | 2021 | Rp. 1.387.000.000,00 | Rp. 2.922.017.000.000,00 | 0,000474672 |
|  |  | 2022 | Rp. 1.261.000.000,00 | Rp. 3.374.502.000.000,00 | 0,000373685 |
|  |  | 2023 | Rp. 1.018.000.000,00 | Rp. 3.407.442.000.000,00 | 0,000298758 |
| 21 | MYOR | 2018 | Rp. 4.636.713.060.038,00 | Rp. 17.591.706.426.634,00 | 0,263573808 |
|  |  | 2019 | Rp. 4.745.854.148.720,00 | Rp. 19.037.918.806.473,00 | 0,249284294 |
|  |  | 2020 | Rp. 5.333.380.386.497,00 | Rp. 19.777.500.514.550,00 | 0,269669081 |
|  |  | 2021 | Rp. 5.552.851.482.405,00 | Rp. 19.917.653.265.528,00 | 0,278790448 |
|  |  | 2022 | Rp. 6.135.528.728.699,00 | Rp. 22.276.160.695.411,00 | 0,27543026 |
|  |  | 2023 | Rp. 5.848.243.953.678,00 | Rp. 23.870.404.962.472,00 | 0,24499978 |
| 22 | ROTI | 2018 | Rp. 206.783.616.894,00 | Rp. 4.393.810.380.883,00 | 0,047062481 |
|  |  | 2019 | Rp. 199.487.612.360,00 | Rp. 4.682.083.844.951,00 | 0,042606587 |
|  |  | 2020 | Rp. 169.703.141.320,00 | Rp. 4.452.166.671.985,00 | 0,038116979 |
|  |  | 2021 | Rp. 185.850.582.845,00 | Rp. 4.191.284.422.677,00 | 0,044342155 |
|  |  | 2022 | Rp. 239.881.553.735,00 | Rp. 4.130.321.616.083,00 | 0,058078178 |
|  |  | 2023 | Rp. 230.433.185.621,00 | Rp. 3.943.518.425.042,00 | 0,058433399 |
| 23 | SDPC | 2018 | Rp. 486.633.871.438,00 | Rp. 1.192.891.220.453,00 | 0,407944885 |
|  |  | 2019 | Rp. 499.528.533.719,00 | Rp. 1.230.844.175.984,00 | 0,405842221 |
|  |  | 2020 | Rp. 17.961.507.129,00 | Rp. 1.164.826.486.522,00 | 0,015419899 |
|  |  | 2021 | Rp. 14.420.096.417,00 | Rp. 1.206.385.542.888,00 | 0,011953141 |
|  |  | 2022 | Rp. 15.679.883.681,00 | Rp. 1.401.504.764.117,00 | 0,011187892 |
|  |  | 2023 | Rp. 18.192.581.192,00 | Rp. 1.639.682.291.798,00 | 0,011095187 |
| 24 | SKBM | 2018 | Rp. 5.283.738.253,00 | Rp. 1.771.365.972.009,00 | 0,002982861 |
|  |  | 2019 | Rp. 2.323.970.424,00 | Rp. 1.820.383.352.811,00 | 0,001276638 |
|  |  | 2020 | Rp. 4.818.811.584,00 | Rp. 1.768.660.546.754,00 | 0,002724554 |
|  |  | 2021 | Rp. 7.086.068.357,00 | Rp. 1.970.428.120.056,00 | 0,003596207 |
|  |  | 2022 | Rp. 2.759.119.056,00 | Rp. 2.042.199.577.083,00 | 0,001351053 |
|  |  | 2023 | Rp. 295.957.638,00 | Rp. 1.839.622.473.747,00 | 0,00016088 |
| 25 | SKLT | 2018 | Rp. 5.187.100.730,00 | Rp. 747.293.725.435,00 | 0,006941181 |
|  |  | 2019 | Rp. 4.251.875.614,00 | Rp. 790.845.543.826,00 | 0,005376367 |
|  |  | 2020 | Rp. 3.885.542.589,00 | Rp. 773.863.042.440,00 | 0,005020969 |
|  |  | 2021 | Rp. 3.431.959.258,00 | Rp. 889.125.250.792,00 | 0,003859928 |
|  |  | 2022 | Rp. 508.647.801,00 | Rp. 1.033.289.474.829,00 | 0,000492261 |
|  |  | 2023 | Rp. 449.386.907,00 | Rp. 1.282.739.303.035,00 | 0,000350334 |
| 26 | SSMS | 2018 | Rp. 137.239.526.000,00 | Rp. 11.296.112.298.000,00 | 0,012149271 |
|  |  | 2019 | Rp. 138.036.140.000,00 | Rp. 11.845.204.657.000,00 | 0,011653335 |
|  |  | 2020 | Rp. 467.514.975.000,00 | Rp. 12.775.930.059.000,00 | 0,03659342 |
|  |  | 2021 | Rp. 447.962.561.000,00 | Rp. 13.850.610.076.000,00 | 0,032342443 |
|  |  | 2022 | Rp. 936.919.297.000,00 | Rp. 13.969.704.123.000,00 | 0,067067941 |
|  |  | 2023 | Rp. 617.509.691.000,00 | Rp. 11.810.444.633.000,00 | 0,05228505 |
| 27 | STAA | 2018 | Rp. 1.525.000.000,00 | Rp. 4.435.701.000.000,00 | 0,000343801 |
|  |  | 2019 | Rp. 119.000.000,00 | Rp. 5.097.912.000.000,00 | 0,000023343 |
|  |  | 2020 | Rp. 130.000.000,00 | Rp. 5.082.421.000.000,00 | 0,000025578 |
|  |  | 2021 | Rp. 177.000.000,00 | Rp. 5.858.580.000.000,00 | 0,000030212 |
|  |  | 2022 | Rp. 4.077.000.000,00 | Rp. 7.012.183.000.000,00 | 0,000581417 |
|  |  | 2023 | Rp. 128.000.000,00 | Rp. 6.681.163.000.000,00 | 0,000019158 |
| 28 | STTP | 2018 | Rp. 263.919.643.957,00 | Rp. 2.631.189.810.030,00 | 0,100304297 |
|  |  | 2019 | Rp. 358.789.655.769,00 | Rp. 2.881.563.083.954,00 | 0,124512164 |
|  |  | 2020 | Rp. 306.311.166.144,00 | Rp. 3.448.995.059.882,00 | 0,088811715 |
|  |  | 2021 | Rp. 295.565.013.714,00 | Rp. 3.919.243.683.748,00 | 0,075413788 |
|  |  | 2022 | Rp. 295.369.538.109,00 | Rp. 4.590.737.849.889,00 | 0,064340319 |
|  |  | 2023 | Rp. 247.820.785.443,00 | Rp. 5.482.234.635.262,00 | 0,045204338 |
| 29 | TBLA | 2018 | Rp. 950.789.000.000,00 | Rp. 16.339.916.000.000,00 | 0,05818812 |
|  |  | 2019 | Rp. 946.433.000.000,00 | Rp. 17.363.003.000.000,00 | 0,054508601 |
|  |  | 2020 | Rp. 1.624.444.000.000,00 | Rp. 19.431.293.000.000,00 | 0,083599378 |
|  |  | 2021 | Rp. 1.990.671.000.000,00 | Rp. 21.084.017.000.000,00 | 0,094416116 |
|  |  | 2022 | Rp. 2.131.578.000.000,00 | Rp. 23.673.644.000.000,00 | 0,090040131 |
|  |  | 2023 | Rp. 2.655.191.000.000,00 | Rp. 25.883.325.000.000,00 | 0,102583072 |
| 30 | UCID | 2018 | Rp. 215.751.000.000,00 | Rp. 7.179.647.000.000,00 | 0,030050363 |
|  |  | 2019 | Rp. 274.252.000.000,00 | Rp. 8.316.053.000.000,00 | 0,032978626 |
|  |  | 2020 | Rp. 236.228.000.000,00 | Rp. 7.644.451.000.000,00 | 0,030901892 |
|  |  | 2021 | Rp. 244.990.000.000,00 | Rp. 7.777.887.000.000,00 | 0,031498272 |
|  |  | 2022 | Rp. 411.594.000.000,00 | Rp. 8.382.538.000.000,00 | 0,049101358 |
|  |  | 2023 | Rp. 244.245.000.000,00 | Rp. 8.487.854.000.000,00 | 0,028775825 |
| 31 | ULTJ | 2018 | Rp. 4.128.000.000,00 | Rp. 5.555.871.000.000,00 | 0,000742998 |
|  |  | 2019 | Rp. 3.876.000.000,00 | Rp. 6.608.422.000.000,00 | 0,000586524 |
|  |  | 2020 | Rp. 42.006.000.000,00 | Rp. 8.754.116.000.000,00 | 0,004798429 |
|  |  | 2021 | Rp. 34.827.000.000,00 | Rp. 7.406.856.000.000,00 | 0,004701995 |
|  |  | 2022 | Rp. 26.518.000.000,00 | Rp. 7.376.375.000.000,00 | 0,003594991 |
|  |  | 2023 | Rp. 26.835.000.000,00 | Rp. 7.523.956.000.000,00 | 0,003566608 |
| 32 | UNVR | 2018 | Rp. 498.066.000.000,00 | Rp. 20.326.869.000.000,00 | 0,024502839 |
|  |  | 2019 | Rp. 438.775.000.000,00 | Rp. 20.649.371.000.000,00 | 0,021248831 |
|  |  | 2020 | Rp. 317.128.000.000,00 | Rp. 20.534.632.000.000,00 | 0,015443569 |
|  |  | 2021 | Rp. 379.865.000.000,00 | Rp. 19.068.532.000.000,00 | 0,019921041 |
|  |  | 2022 | Rp. 417.427.000.000,00 | Rp. 18.318.114.000.000,00 | 0,022787663 |
|  |  | 2023 | Rp. 238.283.000.000,00 | Rp. 16.664.086.000.000,00 | 0,014299194 |

1. *Capital Intensity*

Data *Capital Intensity* Dari Sampel Perusahaan Manufaktur Subsektor *Consumer Non-Cyclicals* Yang Terdaftar Di BEI Tahun 2018-2023

| **No** | **Perusahaan** | **Tahun** | **ASET TETAP** | **TOTAL ASET** | **CAP** |
| --- | --- | --- | --- | --- | --- |
| 1 | AALI | 2018 | Rp. 13.756.376.000.000,00 | Rp. 26.856.967.000.000,00 | 0,512209 |
|  |  | 2019 | Rp. 14.069.153.000.000,00 | Rp. 26.974.124.000.000,00 | 0,52158 |
|  |  | 2020 | Rp. 9.242.161.000.000,00 | Rp. 27.781.231.000.000,00 | 0,332676 |
|  |  | 2021 | Rp. 9.172.225.000.000,00 | Rp. 30.399.906.000.000,00 | 0,301719 |
|  |  | 2022 | Rp. 9.104.799.000.000,00 | Rp. 29.249.340.000.000,00 | 0,311282 |
|  |  | 2023 | Rp. 8.982.236.000.000,00 | Rp. 28.846.243.000.000,00 | 0,311383 |
| 2 | AMRT | 2018 | Rp. 5.497.240.000.000,00 | Rp. 23.992.313.000.000,00 | 0,229125 |
|  |  | 2019 | Rp. 5.453.229.000.000,00 | Rp. 22.165.968.000.000,00 | 0,246018 |
|  |  | 2020 | Rp. 6.091.336.000.000,00 | Rp. 25.970.743.000.000,00 | 0,234546 |
|  |  | 2021 | Rp. 6.462.667.000.000,00 | Rp. 27.370.210.000.000,00 | 0,23612 |
|  |  | 2022 | Rp. 7.204.035.000.000,00 | Rp. 30.746.266.000.000,00 | 0,234306 |
|  |  | 2023 | Rp. 8.052.524.000.000,00 | Rp. 34.246.183.000.000,00 | 0,235136 |
| 3 | BISI | 2018 | Rp. 498.764.000.000,00 | Rp. 2.765.010.000.000,00 | 0,180384 |
|  |  | 2019 | Rp. 480.957.000.000,00 | Rp. 2.941.056.000.000,00 | 0,163532 |
|  |  | 2020 | Rp. 492.340.000.000,00 | Rp. 2.914.979.000.000,00 | 0,1689 |
|  |  | 2021 | Rp. 497.760.000.000,00 | Rp. 3.132.202.000.000,00 | 0,158917 |
|  |  | 2022 | Rp. 515.181.000.000,00 | Rp. 3.410.481.000.000,00 | 0,151058 |
|  |  | 2023 | Rp. 721.419.000.000,00 | Rp. 3.901.820.000.000,00 | 0,184893 |
| 4 | BUDI | 2018 | Rp. 1.871.467.000.000,00 | Rp. 3.392.980.000.000,00 | 0,55157 |
|  |  | 2019 | Rp. 1.808.968.000.000,00 | Rp. 2.999.767.000.000,00 | 0,603036 |
|  |  | 2020 | Rp. 1.699.087.000.000,00 | Rp. 2.963.007.000.000,00 | 0,573433 |
|  |  | 2021 | Rp. 1.663.014.000.000,00 | Rp. 2.993.216.000.000,00 | 0,555594 |
|  |  | 2022 | Rp. 1.582.871.000.000,00 | Rp. 3.173.651.000.000,00 | 0,498754 |
|  |  | 2023 | Rp. 1.609.321.000.000,00 | Rp. 3.327.846.000.000,00 | 0,483592 |
| 5 | CAMP | 2018 | Rp. 214.497.825.924,00 | Rp. 1.004.275.813.783,00 | 0,213585 |
|  |  | 2019 | Rp. 208.167.764.816,00 | Rp. 1.057.529.235.985,00 | 0,196844 |
|  |  | 2020 | Rp. 237.711.417.828,00 | Rp. 1.086.873.666.641,00 | 0,218711 |
|  |  | 2021 | Rp. 198.170.686.974,00 | Rp. 1.146.235.578.463,00 | 0,172888 |
|  |  | 2022 | Rp. 223.673.837.741,00 | Rp. 1.074.777.460.412,00 | 0,208112 |
|  |  | 2023 | Rp. 328.169.901.126,00 | Rp. 1.088.726.193.209,00 | 0,301426 |
| 6 | CEKA | 2018 | Rp. 200.024.117.988,00 | Rp. 1.168.956.042.706,00 | 0,171113 |
|  |  | 2019 | Rp. 195.283.411.192,00 | Rp. 1.393.079.542.074,00 | 0,140181 |
|  |  | 2020 | Rp. 204.186.009.945,00 | Rp. 1.566.673.828.068,00 | 0,130331 |
|  |  | 2021 | Rp. 236.062.886.495,00 | Rp. 1.697.387.196.209,00 | 0,139074 |
|  |  | 2022 | Rp. 269.389.502.266,00 | Rp. 1.718.287.453.575,00 | 0,156778 |
|  |  | 2023 | Rp. 258.287.485.636,00 | Rp. 1.893.560.797.758,00 | 0,136403 |
| 7 | CLEO | 2018 | Rp. 550.478.901.276,00 | Rp. 833.933.861.594,00 | 0,660099 |
|  |  | 2019 | Rp. 926.961.764.182,00 | Rp. 1.245.144.303.719,00 | 0,744461 |
|  |  | 2020 | Rp. 993.154.588.208,00 | Rp. 1.310.940.121.622,00 | 0,75759 |
|  |  | 2021 | Rp. 1.027.647.313.598,00 | Rp. 1.348.181.576.913,00 | 0,762247 |
|  |  | 2022 | Rp. 1.212.528.185.222,00 | Rp. 1.693.523.611.414,00 | 0,715979 |
|  |  | 2023 | Rp. 1.610.131.574.095,00 | Rp. 2.296.227.711.688,00 | 0,701207 |
| 8 | CPIN | 2018 | Rp. 11.685.261.000.000,00 | Rp. 27.645.118.000.000,00 | 0,422688 |
|  |  | 2019 | Rp. 13.521.979.000.000,00 | Rp. 29.353.041.000.000,00 | 0,460667 |
|  |  | 2020 | Rp. 14.494.330.000.000,00 | Rp. 31.159.291.000.000,00 | 0,465169 |
|  |  | 2021 | Rp. 16.255.596.000.000,00 | Rp. 35.446.051.000.000,00 | 0,458601 |
|  |  | 2022 | Rp. 17.627.978.000.000,00 | Rp. 39.847.545.000.000,00 | 0,442386 |
|  |  | 2023 | Rp. 17.690.442.000.000,00 | Rp. 40.970.800.000.000,00 | 0,431782 |
| 9 | CSRA | 2018 | Rp. 421.665.082.178,00 | Rp. 1.279.838.790.265,00 | 0,329467 |
|  |  | 2019 | Rp. 413.704.213.951,00 | Rp. 1.368.558.366.490,00 | 0,302292 |
|  |  | 2020 | Rp. 420.253.210.357,00 | Rp. 1.398.568.521.297,00 | 0,300488 |
|  |  | 2021 | Rp. 422.834.602.004,00 | Rp. 1.753.240.850.009,00 | 0,241173 |
|  |  | 2022 | Rp. 542.534.101.779,00 | Rp. 1.835.253.997.038,00 | 0,295618 |
|  |  | 2023 | Rp. 700.714.410.556,00 | Rp. 1.842.857.630.843,00 | 0,380233 |
| 10 | EPMT | 2018 | Rp. 1.215.546.962.942,00 | Rp. 8.322.960.974.230,00 | 0,146047 |
|  |  | 2019 | Rp. 1.433.166.129.304,00 | Rp. 8.704.958.834.283,00 | 0,164638 |
|  |  | 2020 | Rp. 1.531.423.663.540,00 | Rp. 9.211.731.059.218,00 | 0,166247 |
|  |  | 2021 | Rp. 1.492.717.161.536,00 | Rp. 9.729.919.645.520,00 | 0,153415 |
|  |  | 2022 | Rp. 1.452.829.050.343,00 | Rp. 10.402.356.853.033,00 | 0,139663 |
|  |  | 2023 | Rp. 1.441.500.491.429,00 | Rp. 10.955.849.005.936,00 | 0,131574 |
| 11 | FISH | 2018 | Rp. 76.808.593,00 | Rp. 431.539.811,00 | 0,177987 |
|  |  | 2019 | Rp. 99.698.942,00 | Rp. 426.269.039,00 | 0,233887 |
|  |  | 2020 | Rp. 100.791.426,00 | Rp. 440.917.819,00 | 0,228595 |
|  |  | 2021 | Rp. 101.798.731,00 | Rp. 537.640.594,00 | 0,189343 |
|  |  | 2022 | Rp. 93.224.769,00 | Rp. 461.463.695,00 | 0,20202 |
|  |  | 2023 | Rp. 102.555.380,00 | Rp. 490.845.435,00 | 0,208936 |
| 12 | GOOD | 2018 | Rp. 2.280.734.909.765,00 | Rp. 4.212.408.305.683,00 | 0,541433 |
|  |  | 2019 | Rp. 2.715.366.689.138,00 | Rp. 5.063.067.672.414,00 | 0,536309 |
|  |  | 2020 | Rp. 3.217.662.289.685,00 | Rp. 6.570.969.641.033,00 | 0,489678 |
|  |  | 2021 | Rp. 3.194.026.759.059,00 | Rp. 6.766.602.280.143,00 | 0,472028 |
|  |  | 2022 | Rp. 3.176.839.184.209,00 | Rp. 7.327.371.934.290,00 | 0,433558 |
|  |  | 2023 | Rp. 3.112.647.063.859,00 | Rp. 7.427.707.902.688,00 | 0,419059 |
| 13 | HMSP | 2018 | Rp. 7.288.435.000.000,00 | Rp. 46.602.420.000.000,00 | 0,156396 |
|  |  | 2019 | Rp. 7.297.912.000.000,00 | Rp. 50.902.806.000.000,00 | 0,14337 |
|  |  | 2020 | Rp. 6.582.808.000.000,00 | Rp. 49.674.030.000.000,00 | 0,13252 |
|  |  | 2021 | Rp. 6.038.643.000.000,00 | Rp. 53.090.428.000.000,00 | 0,113743 |
|  |  | 2022 | Rp. 6.697.429.000.000,00 | Rp. 54.786.992.000.000,00 | 0,122245 |
|  |  | 2023 | Rp. 9.253.277.000.000,00 | Rp. 55.316.264.000.000,00 | 0,16728 |
| 14 | ICBP | 2018 | Rp. 10.741.622.000.000,00 | Rp. 34.367.153.000.000,00 | 0,312555 |
|  |  | 2019 | Rp. 11.342.412.000.000,00 | Rp. 38.709.314.000.000,00 | 0,293015 |
|  |  | 2020 | Rp. 13.351.296.000.000,00 | Rp. 103.588.325.000.000,00 | 0,128888 |
|  |  | 2021 | Rp. 14.175.833.000.000,00 | Rp. 118.015.311.000.000,00 | 0,120119 |
|  |  | 2022 | Rp. 14.520.941.000.000,00 | Rp. 115.305.536.000.000,00 | 0,125934 |
|  |  | 2023 | Rp. 14.710.911.000.000,00 | Rp. 119.267.076.000.000,00 | 0,123344 |
| 15 | INDF | 2018 | Rp. 42.388.236.000.000,00 | Rp. 96.537.796.000.000,00 | 0,439084 |
|  |  | 2019 | Rp. 43.072.504.000.000,00 | Rp. 96.198.559.000.000,00 | 0,447746 |
|  |  | 2020 | Rp. 45.862.919.000.000,00 | Rp. 163.136.516.000.000,00 | 0,281132 |
|  |  | 2021 | Rp. 46.751.821.000.000,00 | Rp. 179.271.840.000.000,00 | 0,260787 |
|  |  | 2022 | Rp. 47.410.528.000.000,00 | Rp. 180.433.300.000.000,00 | 0,262759 |
|  |  | 2023 | Rp. 47.295.092.000.000,00 | Rp. 186.587.957.000.000,00 | 0,253473 |
| 16 | JPFA | 2018 | Rp. 7.935.353.000.000,00 | Rp. 23.038.028.000.000,00 | 0,344446 |
|  |  | 2019 | Rp. 10.062.592.000.000,00 | Rp. 25.185.009.000.000,00 | 0,399547 |
|  |  | 2020 | Rp. 11.143.803.000.000,00 | Rp. 25.951.760.000.000,00 | 0,429405 |
|  |  | 2021 | Rp. 11.509.654.000.000,00 | Rp. 28.589.656.000.000,00 | 0,402581 |
|  |  | 2022 | Rp. 12.497.177.000.000,00 | Rp. 32.690.887.000.000,00 | 0,382283 |
|  |  | 2023 | Rp. 13.395.156.000.000,00 | Rp. 34.109.431.000.000,00 | 0,392711 |
| 17 | KEJU | 2018 | Rp. 182.939.273.529,00 | Rp. 536.474.210.503,00 | 0,341003 |
|  |  | 2019 | Rp. 138.148.991.989,00 | Rp. 666.313.386.673,00 | 0,207333 |
|  |  | 2020 | Rp. 131.897.013.807,00 | Rp. 674.806.910.037,00 | 0,195459 |
|  |  | 2021 | Rp. 128.944.476.290,00 | Rp. 767.726.284.113,00 | 0,167956 |
|  |  | 2022 | Rp. 200.543.193.693,00 | Rp. 860.100.358.989,00 | 0,233163 |
|  |  | 2023 | Rp. 182.854.467.625,00 | Rp. 828.378.354.007,00 | 0,220738 |
| 18 | LSIP | 2018 | Rp. 6.234.540.000.000,00 | Rp. 10.037.294.000.000,00 | 0,621138 |
|  |  | 2019 | Rp. 6.311.102.000.000,00 | Rp. 10.225.322.000.000,00 | 0,617203 |
|  |  | 2020 | Rp. 6.313.300.000.000,00 | Rp. 10.922.788.000.000,00 | 0,577993 |
|  |  | 2021 | Rp. 5.826.682.000.000,00 | Rp. 11.851.269.000.000,00 | 0,49165 |
|  |  | 2022 | Rp. 5.665.815.000.000,00 | Rp. 12.417.013.000.000,00 | 0,456295 |
|  |  | 2023 | Rp. 5.493.363.000.000,00 | Rp. 12.514.203.000.000,00 | 0,43897 |
| 19 | MIDI | 2018 | Rp. 1.598.162.000.000,00 | Rp. 4.960.145.000.000,00 | 0,322201 |
|  |  | 2019 | Rp. 1.558.154.000.000,00 | Rp. 4.990.309.000.000,00 | 0,312236 |
|  |  | 2020 | Rp. 1.842.926.000.000,00 | Rp. 5.923.693.000.000,00 | 0,311111 |
|  |  | 2021 | Rp. 1.973.849.000.000,00 | Rp. 6.329.539.000.000,00 | 0,311847 |
|  |  | 2022 | Rp. 2.149.807.000.000,00 | Rp. 6.905.148.000.000,00 | 0,311334 |
|  |  | 2023 | Rp. 2.461.757.000.000,00 | Rp. 7.786.109.000.000,00 | 0,316173 |
| 20 | MLBI | 2018 | Rp. 1.524.061.000.000,00 | Rp. 2.889.501.000.000,00 | 0,527448 |
|  |  | 2019 | Rp. 1.559.289.000.000,00 | Rp. 2.896.950.000.000,00 | 0,538252 |
|  |  | 2020 | Rp. 1.479.447.000.000,00 | Rp. 2.907.425.000.000,00 | 0,508851 |
|  |  | 2021 | Rp. 1.406.550.000.000,00 | Rp. 2.922.017.000.000,00 | 0,481363 |
|  |  | 2022 | Rp. 1.468.317.000.000,00 | Rp. 3.374.502.000.000,00 | 0,435121 |
|  |  | 2023 | Rp. 1.444.099.000.000,00 | Rp. 3.407.442.000.000,00 | 0,423807 |
| 21 | MYOR | 2018 | Rp. 4.258.300.525.120,00 | Rp. 17.591.706.426.634,00 | 0,242063 |
|  |  | 2019 | Rp. 4.674.963.819.225,00 | Rp. 19.037.918.806.473,00 | 0,245561 |
|  |  | 2020 | Rp. 6.043.201.970.326,00 | Rp. 19.777.500.514.550,00 | 0,305559 |
|  |  | 2021 | Rp. 6.376.788.515.278,00 | Rp. 19.917.653.265.528,00 | 0,320158 |
|  |  | 2022 | Rp. 6.644.507.001.686,00 | Rp. 22.276.160.695.411,00 | 0,298279 |
|  |  | 2023 | Rp. 8.159.841.794.537,00 | Rp. 23.870.404.962.472,00 | 0,341839 |
| 22 | ROTI | 2018 | Rp. 2.222.133.112.899,00 | Rp. 4.393.810.380.883,00 | 0,505742 |
|  |  | 2019 | Rp. 2.540.413.874.692,00 | Rp. 4.682.083.844.951,00 | 0,542582 |
|  |  | 2020 | Rp. 2.434.486.072.405,00 | Rp. 4.452.166.671.985,00 | 0,546809 |
|  |  | 2021 | Rp. 2.492.863.630.370,00 | Rp. 4.191.284.422.677,00 | 0,594773 |
|  |  | 2022 | Rp. 2.493.688.426.380,00 | Rp. 4.130.321.616.083,00 | 0,603752 |
|  |  | 2023 | Rp. 2.534.957.098.472,00 | Rp. 3.943.518.425.042,00 | 0,642816 |
| 23 | SDPC | 2018 | Rp. 19.895.955.091,00 | Rp. 1.192.891.220.453,00 | 0,016679 |
|  |  | 2019 | Rp. 24.821.572.603,00 | Rp. 1.230.844.175.984,00 | 0,020166 |
|  |  | 2020 | Rp. 21.788.531.959,00 | Rp. 1.164.826.486.522,00 | 0,018705 |
|  |  | 2021 | Rp. 20.031.771.124,00 | Rp. 1.206.385.542.888,00 | 0,016605 |
|  |  | 2022 | Rp. 19.415.421.777,00 | Rp. 1.401.504.764.117,00 | 0,013853 |
|  |  | 2023 | Rp. 77.247.955.244,00 | Rp. 1.639.682.291.798,00 | 0,047112 |
| 24 | SKBM | 2018 | Rp. 582.660.258.194,00 | Rp. 1.771.365.972.009,00 | 0,328933 |
|  |  | 2019 | Rp. 602.802.562.379,00 | Rp. 1.820.383.352.811,00 | 0,33114 |
|  |  | 2020 | Rp. 440.748.401.586,00 | Rp. 1.768.660.546.754,00 | 0,249199 |
|  |  | 2021 | Rp. 440.353.396.212,00 | Rp. 1.970.428.120.056,00 | 0,223481 |
|  |  | 2022 | Rp. 421.445.662.260,00 | Rp. 2.042.199.577.083,00 | 0,206368 |
|  |  | 2023 | Rp. 437.450.447.490,00 | Rp. 1.839.622.473.747,00 | 0,237794 |
| 25 | SKLT | 2018 | Rp. 323.244.348.971,00 | Rp. 747.293.725.435,00 | 0,432553 |
|  |  | 2019 | Rp. 360.346.292.384,00 | Rp. 790.845.543.826,00 | 0,455647 |
|  |  | 2020 | Rp. 354.930.905.744,00 | Rp. 773.863.042.440,00 | 0,458648 |
|  |  | 2021 | Rp. 413.018.253.918,00 | Rp. 889.125.250.792,00 | 0,464522 |
|  |  | 2022 | Rp. 438.766.634.381,00 | Rp. 1.033.289.474.829,00 | 0,424631 |
|  |  | 2023 | Rp. 467.671.527.617,00 | Rp. 1.282.739.303.035,00 | 0,364588 |
| 26 | SSMS | 2018 | Rp. 4.579.445.684.000,00 | Rp. 11.296.112.298.000,00 | 0,4054 |
|  |  | 2019 | Rp. 4.642.393.712.000,00 | Rp. 11.845.204.657.000,00 | 0,391922 |
|  |  | 2020 | Rp. 4.531.121.927.000,00 | Rp. 12.775.930.059.000,00 | 0,354661 |
|  |  | 2021 | Rp. 4.400.724.564.000,00 | Rp. 13.850.610.076.000,00 | 0,317728 |
|  |  | 2022 | Rp. 4.424.183.345.000,00 | Rp. 13.969.704.123.000,00 | 0,316698 |
|  |  | 2023 | Rp. 4.814.421.304.000,00 | Rp. 11.810.444.633.000,00 | 0,407641 |
| 27 | STAA | 2018 | Rp. 3.351.251.000.000,00 | Rp. 4.435.701.000.000,00 | 0,755518 |
|  |  | 2019 | Rp. 3.595.960.000.000,00 | Rp. 5.097.912.000.000,00 | 0,705379 |
|  |  | 2020 | Rp. 3.625.149.000.000,00 | Rp. 5.082.421.000.000,00 | 0,713272 |
|  |  | 2021 | Rp. 3.882.392.000.000,00 | Rp. 5.858.580.000.000,00 | 0,662685 |
|  |  | 2022 | Rp. 4.092.517.000.000,00 | Rp. 7.012.183.000.000,00 | 0,58363 |
|  |  | 2023 | Rp. 4.380.972.000.000,00 | Rp. 6.681.163.000.000,00 | 0,65572 |
| 28 | STTP | 2018 | Rp. 1.096.143.561.950,00 | Rp. 2.631.189.810.030,00 | 0,416596 |
|  |  | 2019 | Rp. 1.124.520.287.704,00 | Rp. 2.881.563.083.954,00 | 0,390247 |
|  |  | 2020 | Rp. 1.538.988.540.784,00 | Rp. 3.448.995.059.882,00 | 0,446214 |
|  |  | 2021 | Rp. 1.552.703.249.576,00 | Rp. 3.919.243.683.748,00 | 0,396174 |
|  |  | 2022 | Rp. 1.585.273.559.920,00 | Rp. 4.590.737.849.889,00 | 0,34532 |
|  |  | 2023 | Rp. 1.635.687.431.376,00 | Rp. 5.482.234.635.262,00 | 0,298361 |
| 29 | TBLA | 2018 | Rp. 6.428.456.000.000,00 | Rp. 16.339.916.000.000,00 | 0,39342 |
|  |  | 2019 | Rp. 6.491.794.000.000,00 | Rp. 17.363.003.000.000,00 | 0,373887 |
|  |  | 2020 | Rp. 6.515.193.000.000,00 | Rp. 19.431.293.000.000,00 | 0,335294 |
|  |  | 2021 | Rp. 6.647.127.000.000,00 | Rp. 21.084.017.000.000,00 | 0,315269 |
|  |  | 2022 | Rp. 6.910.144.000.000,00 | Rp. 23.673.644.000.000,00 | 0,291892 |
|  |  | 2023 | Rp. 7.589.557.000.000,00 | Rp. 25.883.325.000.000,00 | 0,293222 |
| 30 | UCID | 2018 | Rp. 2.940.768.000.000,00 | Rp. 7.179.647.000.000,00 | 0,409598 |
|  |  | 2019 | Rp. 2.637.295.000.000,00 | Rp. 8.316.053.000.000,00 | 0,317133 |
|  |  | 2020 | Rp. 2.603.182.000.000,00 | Rp. 7.644.451.000.000,00 | 0,340532 |
|  |  | 2021 | Rp. 2.505.224.000.000,00 | Rp. 7.777.887.000.000,00 | 0,322096 |
|  |  | 2022 | Rp. 2.188.920.000.000,00 | Rp. 8.382.538.000.000,00 | 0,261129 |
|  |  | 2023 | Rp. 2.079.603.000.000,00 | Rp. 8.487.854.000.000,00 | 0,245009 |
| 31 | ULTJ | 2018 | Rp. 1.453.135.000.000,00 | Rp. 5.555.871.000.000,00 | 0,261549 |
|  |  | 2019 | Rp. 1.556.666.000.000,00 | Rp. 6.608.422.000.000,00 | 0,235558 |
|  |  | 2020 | Rp. 1.715.401.000.000,00 | Rp. 8.754.116.000.000,00 | 0,195954 |
|  |  | 2021 | Rp. 2.165.353.000.000,00 | Rp. 7.406.856.000.000,00 | 0,292344 |
|  |  | 2022 | Rp. 2.260.183.000.000,00 | Rp. 7.376.375.000.000,00 | 0,306408 |
|  |  | 2023 | Rp. 2.346.120.000.000,00 | Rp. 7.523.956.000.000,00 | 0,31182 |
| 32 | UNVR | 2018 | Rp. 10.627.387.000.000,00 | Rp. 20.326.869.000.000,00 | 0,522825 |
|  |  | 2019 | Rp. 10.715.376.000.000,00 | Rp. 20.649.371.000.000,00 | 0,51892 |
|  |  | 2020 | Rp. 10.419.902.000.000,00 | Rp. 20.534.632.000.000,00 | 0,507431 |
|  |  | 2021 | Rp. 10.102.086.000.000,00 | Rp. 19.068.532.000.000,00 | 0,529778 |
|  |  | 2022 | Rp. 9.536.027.000.000,00 | Rp. 18.318.114.000.000,00 | 0,520579 |
|  |  | 2023 | Rp. 9.310.734.000.000,00 | Rp. 16.664.086.000.000,00 | 0,558731 |

1. *Inventory Intensity*

Data *Inventory Intensity* Dari Sampel Perusahaan Manufaktur Subsektor *Consumer Non-Cyclicals* Yang Terdaftar Di BEI Tahun 2018-2023

| **No** | **Perusahaan** | **Tahun** | **TOTAL PERSEDIAAN** | **TOTAL ASET** | **INV** |
| --- | --- | --- | --- | --- | --- |
| 1 | AALI | 2018 | Rp. 2.368.363.000.000,00 | Rp. 26.856.967.000.000,00 | 0,088184 |
|  |  | 2019 | Rp. 1.974.035.000.000,00 | Rp. 26.974.124.000.000,00 | 0,073183 |
|  |  | 2020 | Rp. 2.165.603.000.000,00 | Rp. 27.781.231.000.000,00 | 0,077952 |
|  |  | 2021 | Rp. 3.023.478.000.000,00 | Rp. 30.399.906.000.000,00 | 0,099457 |
|  |  | 2022 | Rp. 3.273.597.000.000,00 | Rp. 29.249.340.000.000,00 | 0,11192 |
|  |  | 2023 | Rp. 2.876.100.000.000,00 | Rp. 28.846.243.000.000,00 | 0,099704 |
| 2 | AMRT | 2018 | Rp. 7.221.444.000.000,00 | Rp. 23.992.313.000.000,00 | 0,30099 |
|  |  | 2019 | Rp. 7.577.090.000.000,00 | Rp. 22.165.968.000.000,00 | 0,341834 |
|  |  | 2020 | Rp. 7.640.169.000.000,00 | Rp. 25.970.743.000.000,00 | 0,294184 |
|  |  | 2021 | Rp. 8.755.334.000.000,00 | Rp. 27.370.210.000.000,00 | 0,319886 |
|  |  | 2022 | Rp. 9.128.428.000.000,00 | Rp. 30.746.266.000.000,00 | 0,296895 |
|  |  | 2023 | Rp. 10.094.023.000.000,00 | Rp. 34.246.183.000.000,00 | 0,294749 |
| 3 | BISI | 2018 | Rp. 1.111.690.000.000,00 | Rp. 2.765.010.000.000,00 | 0,402056 |
|  |  | 2019 | Rp. 1.115.260.000.000,00 | Rp. 2.941.056.000.000,00 | 0,379204 |
|  |  | 2020 | Rp. 919.678.000.000,00 | Rp. 2.914.979.000.000,00 | 0,315501 |
|  |  | 2021 | Rp. 788.289.000.000,00 | Rp. 3.132.202.000.000,00 | 0,251672 |
|  |  | 2022 | Rp. 752.573.000.000,00 | Rp. 3.410.481.000.000,00 | 0,220665 |
|  |  | 2023 | Rp. 857.539.000.000,00 | Rp. 3.901.820.000.000,00 | 0,219779 |
| 4 | BUDI | 2018 | Rp. 675.596.000.000,00 | Rp. 3.392.980.000.000,00 | 0,199116 |
|  |  | 2019 | Rp. 495.570.000.000,00 | Rp. 2.999.767.000.000,00 | 0,165203 |
|  |  | 2020 | Rp. 511.382.000.000,00 | Rp. 2.963.007.000.000,00 | 0,172589 |
|  |  | 2021 | Rp. 363.666.000.000,00 | Rp. 2.993.216.000.000,00 | 0,121497 |
|  |  | 2022 | Rp. 618.767.000.000,00 | Rp. 3.173.651.000.000,00 | 0,19497 |
|  |  | 2023 | Rp. 379.334.000.000,00 | Rp. 3.327.846.000.000,00 | 0,113988 |
| 5 | CAMP | 2018 | Rp. 166.906.099.156,00 | Rp. 1.004.275.813.783,00 | 0,166195 |
|  |  | 2019 | Rp. 171.000.649.858,00 | Rp. 1.057.529.235.985,00 | 0,161698 |
|  |  | 2020 | Rp. 138.318.505.104,00 | Rp. 1.086.873.666.641,00 | 0,127263 |
|  |  | 2021 | Rp. 120.967.227.625,00 | Rp. 1.146.235.578.463,00 | 0,105534 |
|  |  | 2022 | Rp. 125.459.113.293,00 | Rp. 1.074.777.460.412,00 | 0,11673 |
|  |  | 2023 | Rp. 109.539.001.168,00 | Rp. 1.088.726.193.209,00 | 0,100612 |
| 6 | CEKA | 2018 | Rp. 332.754.905.703,00 | Rp. 1.168.956.042.706,00 | 0,28466 |
|  |  | 2019 | Rp. 262.081.616.426,00 | Rp. 1.393.079.542.074,00 | 0,188131 |
|  |  | 2020 | Rp. 326.172.666.133,00 | Rp. 1.566.673.828.068,00 | 0,208194 |
|  |  | 2021 | Rp. 415.890.903.114,00 | Rp. 1.697.387.196.209,00 | 0,245018 |
|  |  | 2022 | Rp. 367.684.598.919,00 | Rp. 1.718.287.453.575,00 | 0,213983 |
|  |  | 2023 | Rp. 286.274.829.464,00 | Rp. 1.893.560.797.758,00 | 0,151183 |
| 7 | CLEO | 2018 | Rp. 94.918.120.811,00 | Rp. 833.933.861.594,00 | 0,11382 |
|  |  | 2019 | Rp. 100.220.176.995,00 | Rp. 1.245.144.303.719,00 | 0,080489 |
|  |  | 2020 | Rp. 101.777.866.019,00 | Rp. 1.310.940.121.622,00 | 0,077637 |
|  |  | 2021 | Rp. 121.734.019.328,00 | Rp. 1.348.181.576.913,00 | 0,090295 |
|  |  | 2022 | Rp. 178.177.657.051,00 | Rp. 1.693.523.611.414,00 | 0,105211 |
|  |  | 2023 | Rp. 215.716.527.829,00 | Rp. 2.296.227.711.688,00 | 0,093944 |
| 8 | CPIN | 2018 | Rp. 5.835.077.000.000,00 | Rp. 27.645.118.000.000,00 | 0,211071 |
|  |  | 2019 | Rp. 5.718.089.000.000,00 | Rp. 29.353.041.000.000,00 | 0,194804 |
|  |  | 2020 | Rp. 5.693.119.000.000,00 | Rp. 31.159.291.000.000,00 | 0,18271 |
|  |  | 2021 | Rp. 7.655.165.000.000,00 | Rp. 35.446.051.000.000,00 | 0,215967 |
|  |  | 2022 | Rp. 8.999.873.000.000,00 | Rp. 39.847.545.000.000,00 | 0,225858 |
|  |  | 2023 | Rp. 9.296.518.000.000,00 | Rp. 40.970.800.000.000,00 | 0,226906 |
| 9 | CSRA | 2018 | Rp. 23.429.153.838,00 | Rp. 1.279.838.790.265,00 | 0,018306 |
|  |  | 2019 | Rp. 24.864.026.956,00 | Rp. 1.368.558.366.490,00 | 0,018168 |
|  |  | 2020 | Rp. 19.796.009.973,00 | Rp. 1.398.568.521.297,00 | 0,014154 |
|  |  | 2021 | Rp. 24.918.628.687,00 | Rp. 1.753.240.850.009,00 | 0,014213 |
|  |  | 2022 | Rp. 36.773.035.909,00 | Rp. 1.835.253.997.038,00 | 0,020037 |
|  |  | 2023 | Rp. 68.979.274.760,00 | Rp. 1.842.857.630.843,00 | 0,037431 |
| 10 | EPMT | 2018 | Rp. 2.315.474.243.547,00 | Rp. 8.322.960.974.230,00 | 0,278203 |
|  |  | 2019 | Rp. 2.395.775.983.266,00 | Rp. 8.704.958.834.283,00 | 0,27522 |
|  |  | 2020 | Rp. 2.317.034.726.081,00 | Rp. 9.211.731.059.218,00 | 0,251531 |
|  |  | 2021 | Rp. 3.167.904.578.310,00 | Rp. 9.729.919.645.520,00 | 0,325584 |
|  |  | 2022 | Rp. 3.616.232.348.504,00 | Rp. 10.402.356.853.033,00 | 0,347636 |
|  |  | 2023 | Rp. 3.843.445.292.466,00 | Rp. 10.955.849.005.936,00 | 0,350812 |
| 11 | FISH | 2018 | Rp. 153.922.503,00 | Rp. 431.539.811,00 | 0,356682 |
|  |  | 2019 | Rp. 145.770.296,00 | Rp. 426.269.039,00 | 0,341968 |
|  |  | 2020 | Rp. 149.699.639,00 | Rp. 440.917.819,00 | 0,339518 |
|  |  | 2021 | Rp. 187.648.664,00 | Rp. 537.640.594,00 | 0,349022 |
|  |  | 2022 | Rp. 190.580.745,00 | Rp. 461.463.695,00 | 0,412992 |
|  |  | 2023 | Rp. 156.675.449,00 | Rp. 490.845.435,00 | 0,319195 |
| 12 | GOOD | 2018 | Rp. 810.645.851.791,00 | Rp. 4.212.408.305.683,00 | 0,192442 |
|  |  | 2019 | Rp. 804.886.752.999,00 | Rp. 5.063.067.672.414,00 | 0,158972 |
|  |  | 2020 | Rp. 861.818.731.958,00 | Rp. 6.570.969.641.033,00 | 0,131155 |
|  |  | 2021 | Rp. 1.005.419.097.716,00 | Rp. 6.766.602.280.143,00 | 0,148586 |
|  |  | 2022 | Rp. 1.273.691.356.964,00 | Rp. 7.327.371.934.290,00 | 0,173826 |
|  |  | 2023 | Rp. 1.267.810.064.381,00 | Rp. 7.427.707.902.688,00 | 0,170687 |
| 13 | HMSP | 2018 | Rp. 15.183.197.000.000,00 | Rp. 46.602.420.000.000,00 | 0,325803 |
|  |  | 2019 | Rp. 16.376.231.000.000,00 | Rp. 50.902.806.000.000,00 | 0,321716 |
|  |  | 2020 | Rp. 18.093.707.000.000,00 | Rp. 49.674.030.000.000,00 | 0,364249 |
|  |  | 2021 | Rp. 17.781.747.000.000,00 | Rp. 53.090.428.000.000,00 | 0,334933 |
|  |  | 2022 | Rp. 18.375.217.000.000,00 | Rp. 54.786.992.000.000,00 | 0,335394 |
|  |  | 2023 | Rp. 19.014.017.000.000,00 | Rp. 55.316.264.000.000,00 | 0,343733 |
| 14 | ICBP | 2018 | Rp. 4.001.277.000.000,00 | Rp. 34.367.153.000.000,00 | 0,116427 |
|  |  | 2019 | Rp. 3.840.690.000.000,00 | Rp. 38.709.314.000.000,00 | 0,099219 |
|  |  | 2020 | Rp. 4.586.940.000.000,00 | Rp. 103.588.325.000.000,00 | 0,04428 |
|  |  | 2021 | Rp. 5.857.217.000.000,00 | Rp. 118.015.311.000.000,00 | 0,049631 |
|  |  | 2022 | Rp. 7.132.321.000.000,00 | Rp. 115.305.536.000.000,00 | 0,061856 |
|  |  | 2023 | Rp. 6.329.482.000.000,00 | Rp. 119.267.076.000.000,00 | 0,05307 |
| 15 | INDF | 2018 | Rp. 11.644.156.000.000,00 | Rp. 96.537.796.000.000,00 | 0,120618 |
|  |  | 2019 | Rp. 9.658.705.000.000,00 | Rp. 96.198.559.000.000,00 | 0,100404 |
|  |  | 2020 | Rp. 11.150.432.000.000,00 | Rp. 163.136.516.000.000,00 | 0,06835 |
|  |  | 2021 | Rp. 12.683.836.000.000,00 | Rp. 179.271.840.000.000,00 | 0,070752 |
|  |  | 2022 | Rp. 16.517.373.000.000,00 | Rp. 180.433.300.000.000,00 | 0,091543 |
|  |  | 2023 | Rp. 15.213.497.000.000,00 | Rp. 186.587.957.000.000,00 | 0,081535 |
| 16 | JPFA | 2018 | Rp. 6.247.684.000.000,00 | Rp. 23.038.028.000.000,00 | 0,27119 |
|  |  | 2019 | Rp. 5.940.206.000.000,00 | Rp. 25.185.009.000.000,00 | 0,235863 |
|  |  | 2020 | Rp. 5.670.376.000.000,00 | Rp. 25.951.760.000.000,00 | 0,218497 |
|  |  | 2021 | Rp. 7.713.062.000.000,00 | Rp. 28.589.656.000.000,00 | 0,269785 |
|  |  | 2022 | Rp. 9.272.329.000.000,00 | Rp. 32.690.887.000.000,00 | 0,283637 |
|  |  | 2023 | Rp. 9.683.746.000.000,00 | Rp. 34.109.431.000.000,00 | 0,283902 |
| 17 | KEJU | 2018 | Rp. 171.582.356.959,00 | Rp. 536.474.210.503,00 | 0,319833 |
|  |  | 2019 | Rp. 168.211.360.663,00 | Rp. 666.313.386.673,00 | 0,252451 |
|  |  | 2020 | Rp. 158.855.752.455,00 | Rp. 674.806.910.037,00 | 0,235409 |
|  |  | 2021 | Rp. 194.845.187.006,00 | Rp. 767.726.284.113,00 | 0,253795 |
|  |  | 2022 | Rp. 268.394.685.832,00 | Rp. 860.100.358.989,00 | 0,31205 |
|  |  | 2023 | Rp. 330.657.972.916,00 | Rp. 828.378.354.007,00 | 0,399163 |
| 18 | LSIP | 2018 | Rp. 488.712.000.000,00 | Rp. 10.037.294.000.000,00 | 0,04869 |
|  |  | 2019 | Rp. 341.851.000.000,00 | Rp. 10.225.322.000.000,00 | 0,033432 |
|  |  | 2020 | Rp. 364.228.000.000,00 | Rp. 10.922.788.000.000,00 | 0,033346 |
|  |  | 2021 | Rp. 367.649.000.000,00 | Rp. 11.851.269.000.000,00 | 0,031022 |
|  |  | 2022 | Rp. 652.810.000.000,00 | Rp. 12.417.013.000.000,00 | 0,052574 |
|  |  | 2023 | Rp. 431.429.000.000,00 | Rp. 12.514.203.000.000,00 | 0,034475 |
| 19 | MIDI | 2018 | Rp. 1.189.510.000.000,00 | Rp. 4.960.145.000.000,00 | 0,239814 |
|  |  | 2019 | Rp. 1.315.746.000.000,00 | Rp. 4.990.309.000.000,00 | 0,26366 |
|  |  | 2020 | Rp. 1.496.826.000.000,00 | Rp. 5.923.693.000.000,00 | 0,252685 |
|  |  | 2021 | Rp. 1.811.446.000.000,00 | Rp. 6.329.539.000.000,00 | 0,286189 |
|  |  | 2022 | Rp. 2.007.569.000.000,00 | Rp. 6.905.148.000.000,00 | 0,290735 |
|  |  | 2023 | Rp. 2.329.942.000.000,00 | Rp. 7.786.109.000.000,00 | 0,299243 |
| 20 | MLBI | 2018 | Rp. 172.217.000.000,00 | Rp. 2.889.501.000.000,00 | 0,059601 |
|  |  | 2019 | Rp. 165.633.000.000,00 | Rp. 2.896.950.000.000,00 | 0,057175 |
|  |  | 2020 | Rp. 171.037.000.000,00 | Rp. 2.907.425.000.000,00 | 0,058828 |
|  |  | 2021 | Rp. 208.324.000.000,00 | Rp. 2.922.017.000.000,00 | 0,071295 |
|  |  | 2022 | Rp. 267.023.000.000,00 | Rp. 3.374.502.000.000,00 | 0,07913 |
|  |  | 2023 | Rp. 209.196.000.000,00 | Rp. 3.407.442.000.000,00 | 0,061394 |
| 21 | MYOR | 2018 | Rp. 3.351.796.321.991,00 | Rp. 17.591.706.426.634,00 | 0,190533 |
|  |  | 2019 | Rp. 2.790.633.951.514,00 | Rp. 19.037.918.806.473,00 | 0,146583 |
|  |  | 2020 | Rp. 2.805.111.592.211,00 | Rp. 19.777.500.514.550,00 | 0,141833 |
|  |  | 2021 | Rp. 3.034.214.212.009,00 | Rp. 19.917.653.265.528,00 | 0,152338 |
|  |  | 2022 | Rp. 3.870.496.137.257,00 | Rp. 22.276.160.695.411,00 | 0,173751 |
|  |  | 2023 | Rp. 3.556.864.426.525,00 | Rp. 23.870.404.962.472,00 | 0,149007 |
| 22 | ROTI | 2018 | Rp. 65.127.735.601,00 | Rp. 4.393.810.380.883,00 | 0,014823 |
|  |  | 2019 | Rp. 83.599.374.391,00 | Rp. 4.682.083.844.951,00 | 0,017855 |
|  |  | 2020 | Rp. 103.693.623.334,00 | Rp. 4.452.166.671.985,00 | 0,023291 |
|  |  | 2021 | Rp. 119.581.372.896,00 | Rp. 4.191.284.422.677,00 | 0,028531 |
|  |  | 2022 | Rp. 146.630.445.701,00 | Rp. 4.130.321.616.083,00 | 0,035501 |
|  |  | 2023 | Rp. 137.777.879.758,00 | Rp. 3.943.518.425.042,00 | 0,034938 |
| 23 | SDPC | 2018 | Rp. 457.506.502.541,00 | Rp. 1.192.891.220.453,00 | 0,383527 |
|  |  | 2019 | Rp. 469.412.467.751,00 | Rp. 1.230.844.175.984,00 | 0,381374 |
|  |  | 2020 | Rp. 389.348.055.279,00 | Rp. 1.164.826.486.522,00 | 0,334254 |
|  |  | 2021 | Rp. 453.300.717.830,00 | Rp. 1.206.385.542.888,00 | 0,375751 |
|  |  | 2022 | Rp. 538.433.399.300,00 | Rp. 1.401.504.764.117,00 | 0,384182 |
|  |  | 2023 | Rp. 535.873.912.230,00 | Rp. 1.639.682.291.798,00 | 0,326816 |
| 24 | SKBM | 2018 | Rp. 302.148.568.290,00 | Rp. 1.771.365.972.009,00 | 0,170574 |
|  |  | 2019 | Rp. 410.800.635.623,00 | Rp. 1.820.383.352.811,00 | 0,225667 |
|  |  | 2020 | Rp. 388.035.141.921,00 | Rp. 1.768.660.546.754,00 | 0,219395 |
|  |  | 2021 | Rp. 438.730.784.018,00 | Rp. 1.970.428.120.056,00 | 0,222658 |
|  |  | 2022 | Rp. 457.088.997.518,00 | Rp. 2.042.199.577.083,00 | 0,223822 |
|  |  | 2023 | Rp. 486.360.790.755,00 | Rp. 1.839.622.473.747,00 | 0,264381 |
| 25 | SKLT | 2018 | Rp. 154.839.960.751,00 | Rp. 747.293.725.435,00 | 0,207201 |
|  |  | 2019 | Rp. 161.904.003.569,00 | Rp. 790.845.543.826,00 | 0,204723 |
|  |  | 2020 | Rp. 146.698.971.577,00 | Rp. 773.863.042.440,00 | 0,189567 |
|  |  | 2021 | Rp. 135.057.215.504,00 | Rp. 889.125.250.792,00 | 0,151899 |
|  |  | 2022 | Rp. 238.556.605.259,00 | Rp. 1.033.289.474.829,00 | 0,230871 |
|  |  | 2023 | Rp. 279.609.958.436,00 | Rp. 1.282.739.303.035,00 | 0,217979 |
| 26 | SSMS | 2018 | Rp. 253.269.069.000,00 | Rp. 11.296.112.298.000,00 | 0,022421 |
|  |  | 2019 | Rp. 255.061.319.000,00 | Rp. 11.845.204.657.000,00 | 0,021533 |
|  |  | 2020 | Rp. 314.888.575.000,00 | Rp. 12.775.930.059.000,00 | 0,024647 |
|  |  | 2021 | Rp. 352.610.739.000,00 | Rp. 13.850.610.076.000,00 | 0,025458 |
|  |  | 2022 | Rp. 448.135.065.000,00 | Rp. 13.969.704.123.000,00 | 0,032079 |
|  |  | 2023 | Rp. 791.630.056.000,00 | Rp. 11.810.444.633.000,00 | 0,067028 |
| 27 | STAA | 2018 | Rp. 171.071.000.000,00 | Rp. 4.435.701.000.000,00 | 0,038567 |
|  |  | 2019 | Rp. 141.763.000.000,00 | Rp. 5.097.912.000.000,00 | 0,027808 |
|  |  | 2020 | Rp. 176.696.000.000,00 | Rp. 5.082.421.000.000,00 | 0,034766 |
|  |  | 2021 | Rp. 296.602.000.000,00 | Rp. 5.858.580.000.000,00 | 0,050627 |
|  |  | 2022 | Rp. 439.620.000.000,00 | Rp. 7.012.183.000.000,00 | 0,062694 |
|  |  | 2023 | Rp. 245.155.000.000,00 | Rp. 6.681.163.000.000,00 | 0,036693 |
| 28 | STTP | 2018 | Rp. 313.291.338.820,00 | Rp. 2.631.189.810.030,00 | 0,119068 |
|  |  | 2019 | Rp. 316.826.909.348,00 | Rp. 2.881.563.083.954,00 | 0,10995 |
|  |  | 2020 | Rp. 291.378.253.517,00 | Rp. 3.448.995.059.882,00 | 0,084482 |
|  |  | 2021 | Rp. 339.743.039.394,00 | Rp. 3.919.243.683.748,00 | 0,086686 |
|  |  | 2022 | Rp. 395.533.790.407,00 | Rp. 4.590.737.849.889,00 | 0,086159 |
|  |  | 2023 | Rp. 399.081.899.774,00 | Rp. 5.482.234.635.262,00 | 0,072795 |
| 29 | TBLA | 2018 | Rp. 2.273.320.000.000,00 | Rp. 16.339.916.000.000,00 | 0,139127 |
|  |  | 2019 | Rp. 2.184.021.000.000,00 | Rp. 17.363.003.000.000,00 | 0,125786 |
|  |  | 2020 | Rp. 2.301.868.000.000,00 | Rp. 19.431.293.000.000,00 | 0,118462 |
|  |  | 2021 | Rp. 2.568.577.000.000,00 | Rp. 21.084.017.000.000,00 | 0,121826 |
|  |  | 2022 | Rp. 4.821.670.000.000,00 | Rp. 23.673.644.000.000,00 | 0,203672 |
|  |  | 2023 | Rp. 5.127.727.000.000,00 | Rp. 25.883.325.000.000,00 | 0,198109 |
| 30 | UCID | 2018 | Rp. 724.227.000.000,00 | Rp. 7.179.647.000.000,00 | 0,100872 |
|  |  | 2019 | Rp. 638.942.000.000,00 | Rp. 8.316.053.000.000,00 | 0,076832 |
|  |  | 2020 | Rp. 591.966.000.000,00 | Rp. 7.644.451.000.000,00 | 0,077437 |
|  |  | 2021 | Rp. 964.332.000.000,00 | Rp. 7.777.887.000.000,00 | 0,123984 |
|  |  | 2022 | Rp. 1.311.922.000.000,00 | Rp. 8.382.538.000.000,00 | 0,156507 |
|  |  | 2023 | Rp. 1.214.485.000.000,00 | Rp. 8.487.854.000.000,00 | 0,143085 |
| 31 | ULTJ | 2018 | Rp. 708.773.000.000,00 | Rp. 5.555.871.000.000,00 | 0,127572 |
|  |  | 2019 | Rp. 987.927.000.000,00 | Rp. 6.608.422.000.000,00 | 0,149495 |
|  |  | 2020 | Rp. 924.639.000.000,00 | Rp. 8.754.116.000.000,00 | 0,105623 |
|  |  | 2021 | Rp. 681.983.000.000,00 | Rp. 7.406.856.000.000,00 | 0,092075 |
|  |  | 2022 | Rp. 1.637.361.000.000,00 | Rp. 7.376.375.000.000,00 | 0,221974 |
|  |  | 2023 | Rp. 1.431.226.000.000,00 | Rp. 7.523.956.000.000,00 | 0,190223 |
| 32 | UNVR | 2018 | Rp. 2.658.073.000.000,00 | Rp. 20.326.869.000.000,00 | 0,130766 |
|  |  | 2019 | Rp. 2.429.234.000.000,00 | Rp. 20.649.371.000.000,00 | 0,117642 |
|  |  | 2020 | Rp. 2.463.104.000.000,00 | Rp. 20.534.632.000.000,00 | 0,119949 |
|  |  | 2021 | Rp. 2.453.871.000.000,00 | Rp. 19.068.532.000.000,00 | 0,128687 |
|  |  | 2022 | Rp. 2.625.116.000.000,00 | Rp. 18.318.114.000.000,00 | 0,143307 |
|  |  | 2023 | Rp. 2.422.044.000.000,00 | Rp. 16.664.086.000.000,00 | 0,145345 |

1. *Thin Capitalization*

Data *Thin Capitalization* Dari Sampel Perusahaan Manufaktur Subsektor *Consumer Non-Cyclicals* Yang Terdaftar Di BEI Tahun 2018-2023

| **No** | **Perusahaan** | **Tahun** | **TOTAL HUTANG** | **EKUITAS** | **THINCAP** |
| --- | --- | --- | --- | --- | --- |
| 1 | AALI | 2018 | Rp. 7.382.445.000.000,00 | Rp. 19.474.522.000.000,00 | 0,379082 |
|  |  | 2019 | Rp. 7.995.597.000.000,00 | Rp. 18.978.527.000.000,00 | 0,421297 |
|  |  | 2020 | Rp. 6.740.931.000.000,00 | Rp. 19.247.794.000.000,00 | 0,350218 |
|  |  | 2021 | Rp. 9.228.733.000.000,00 | Rp. 21.171.173.000.000,00 | 0,43591 |
|  |  | 2022 | Rp. 7.006.119.000.000,00 | Rp. 22.243.221.000.000,00 | 0,314978 |
|  |  | 2023 | Rp. 6.280.237.000.000,00 | Rp. 22.566.006.000.000,00 | 0,278305 |
| 2 | AMRT | 2018 | Rp. 16.148.410.000.000,00 | Rp. 6.017.558.000.000,00 | 2,683549 |
|  |  | 2019 | Rp. 17.108.006.000.000,00 | Rp. 6.884.307.000.000,00 | 2,485073 |
|  |  | 2020 | Rp. 18.334.415.000.000,00 | Rp. 7.636.328.000.000,00 | 2,400947 |
|  |  | 2021 | Rp. 17.942.427.000.000,00 | Rp. 9.427.783.000.000,00 | 1,903144 |
|  |  | 2022 | Rp. 19.275.574.000.000,00 | Rp. 11.470.692.000.000,00 | 1,680419 |
|  |  | 2023 | Rp. 18.540.983.000.000,00 | Rp. 15.705.200.000.000,00 | 1,180563 |
| 3 | BISI | 2018 | Rp. 455.080.000.000,00 | Rp. 2.309.930.000.000,00 | 0,19701 |
|  |  | 2019 | Rp. 624.470.000.000,00 | Rp. 2.316.586.000.000,00 | 0,269565 |
|  |  | 2020 | Rp. 456.592.000.000,00 | Rp. 2.458.387.000.000,00 | 0,185728 |
|  |  | 2021 | Rp. 404.157.000.000,00 | Rp. 2.728.045.000.000,00 | 0,148149 |
|  |  | 2022 | Rp. 360.231.000.000,00 | Rp. 3.050.250.000.000,00 | 0,118099 |
|  |  | 2023 | Rp. 455.124.000.000,00 | Rp. 3.446.696.000.000,00 | 0,132046 |
| 4 | BUDI | 2018 | Rp. 2.166.496.000.000,00 | Rp. 1.226.484.000.000,00 | 1,766428 |
|  |  | 2019 | Rp. 1.714.449.000.000,00 | Rp. 1.285.318.000.000,00 | 1,333871 |
|  |  | 2020 | Rp. 1.640.851.000.000,00 | Rp. 1.322.156.000.000,00 | 1,241042 |
|  |  | 2021 | Rp. 1.605.521.000.000,00 | Rp. 1.387.697.000.000,00 | 1,156968 |
|  |  | 2022 | Rp. 1.728.614.000.000,00 | Rp. 1.445.037.000.000,00 | 1,196242 |
|  |  | 2023 | Rp. 1.736.519.000.000,00 | Rp. 1.592.327.000.000,00 | 1,090554 |
| 5 | CAMP | 2018 | Rp. 118.853.215.128,00 | Rp. 885.422.598.655,00 | 0,134233 |
|  |  | 2019 | Rp. 122.136.752.135,00 | Rp. 935.392.483.850,00 | 0,130573 |
|  |  | 2020 | Rp. 124.961.736.940,00 | Rp. 961.711.929.701,00 | 0,129937 |
|  |  | 2021 | Rp. 119.786.398.572,00 | Rp. 1.026.449.179.891,00 | 0,1167 |
|  |  | 2022 | Rp. 133.323.429.397,00 | Rp. 941.454.031.015,00 | 0,141614 |
|  |  | 2023 | Rp. 136.086.922.155,00 | Rp. 952.639.271.054,00 | 0,142853 |
| 6 | CEKA | 2018 | Rp. 192.308.466.864,00 | Rp. 976.647.575.842,00 | 0,196907 |
|  |  | 2019 | Rp. 261.784.845.240,00 | Rp. 1.131.294.696.834,00 | 0,231403 |
|  |  | 2020 | Rp. 305.958.833.204,00 | Rp. 1.260.714.994.864,00 | 0,242687 |
|  |  | 2021 | Rp. 310.020.233.374,00 | Rp. 1.387.366.962.835,00 | 0,223459 |
|  |  | 2022 | Rp. 168.244.583.827,00 | Rp. 1.550.042.869.748,00 | 0,108542 |
|  |  | 2023 | Rp. 251.275.135.465,00 | Rp. 1.642.285.662.293,00 | 0,153003 |
| 7 | CLEO | 2018 | Rp. 198.455.391.702,00 | Rp. 635.478.469.892,00 | 0,312293 |
|  |  | 2019 | Rp. 478.844.867.693,00 | Rp. 766.299.436.026,00 | 0,62488 |
|  |  | 2020 | Rp. 416.194.010.942,00 | Rp. 894.746.110.680,00 | 0,465153 |
|  |  | 2021 | Rp. 346.601.683.606,00 | Rp. 1.001.579.893.307,00 | 0,346055 |
|  |  | 2022 | Rp. 508.372.748.127,00 | Rp. 1.185.150.863.287,00 | 0,428952 |
|  |  | 2023 | Rp. 780.642.680.910,00 | Rp. 1.514.585.030.778,00 | 0,515417 |
| 8 | CPIN | 2018 | Rp. 8.253.944.000.000,00 | Rp. 19.391.174.000.000,00 | 0,425655 |
|  |  | 2019 | Rp. 8.281.441.000.000,00 | Rp. 21.071.600.000.000,00 | 0,393014 |
|  |  | 2020 | Rp. 7.809.608.000.000,00 | Rp. 23.349.683.000.000,00 | 0,334463 |
|  |  | 2021 | Rp. 10.296.052.000.000,00 | Rp. 25.149.999.000.000,00 | 0,409386 |
|  |  | 2022 | Rp. 13.520.331.000.000,00 | Rp. 26.327.214.000.000,00 | 0,51355 |
|  |  | 2023 | Rp. 13.942.042.000.000,00 | Rp. 27.028.758.000.000,00 | 0,515823 |
| 9 | CSRA | 2018 | Rp. 841.726.367.366,00 | Rp. 438.112.422.899,00 | 1,921257 |
|  |  | 2019 | Rp. 903.658.317.194,00 | Rp. 464.900.049.296,00 | 1,943769 |
|  |  | 2020 | Rp. 826.287.051.831,00 | Rp. 572.281.469.466,00 | 1,443847 |
|  |  | 2021 | Rp. 971.947.990.544,00 | Rp. 781.292.859.465,00 | 1,244025 |
|  |  | 2022 | Rp. 872.142.115.999,00 | Rp. 963.111.881.039,00 | 0,905546 |
|  |  | 2023 | Rp. 727.686.075.761,00 | Rp. 1.115.171.555.082,00 | 0,652533 |
| 10 | EPMT | 2018 | Rp. 2.535.106.096.057,00 | Rp. 5.787.854.878.173,00 | 0,438004 |
|  |  | 2019 | Rp. 2.575.650.387.235,00 | Rp. 6.129.308.447.048,00 | 0,420219 |
|  |  | 2020 | Rp. 2.652.274.698.711,00 | Rp. 6.559.456.360.507,00 | 0,404344 |
|  |  | 2021 | Rp. 2.882.998.501.598,00 | Rp. 6.846.921.143.992,00 | 0,421065 |
|  |  | 2022 | Rp. 3.264.730.959.090,00 | Rp. 7.137.625.893.943,00 | 0,457397 |
|  |  | 2023 | Rp. 3.658.018.645.691,00 | Rp. 7.297.830.360.245,00 | 0,501247 |
| 11 | FISH | 2018 | Rp. 322.740.870,00 | Rp. 108.798.941,00 | 2,966397 |
|  |  | 2019 | Rp. 309.321.265,00 | Rp. 116.947.774,00 | 2,644952 |
|  |  | 2020 | Rp. 307.995.147,00 | Rp. 132.922.672,00 | 2,3171 |
|  |  | 2021 | Rp. 382.956.761,00 | Rp. 154.683.833,00 | 2,475739 |
|  |  | 2022 | Rp. 294.069.760,00 | Rp. 167.393.935,00 | 1,756753 |
|  |  | 2023 | Rp. 312.181.076,00 | Rp. 178.664.359,00 | 1,747305 |
| 12 | GOOD | 2018 | Rp. 1.722.999.829.003,00 | Rp. 4.212.408.305.683,00 | 0,40903 |
|  |  | 2019 | Rp. 2.297.546.907.499,00 | Rp. 2.765.520.764.915,00 | 0,830783 |
|  |  | 2020 | Rp. 3.676.532.851.880,00 | Rp. 2.894.436.789.153,00 | 1,270207 |
|  |  | 2021 | Rp. 3.724.365.976.731,00 | Rp. 3.042.236.403.412,00 | 1,22422 |
|  |  | 2022 | Rp. 3.975.927.432.106,00 | Rp. 3.351.444.502.184,00 | 1,186332 |
|  |  | 2023 | Rp. 3.518.496.516.469,00 | Rp. 3.909.211.386.219,00 | 0,900053 |
| 13 | HMSP | 2018 | Rp. 11.244.167.000.000,00 | Rp. 35.358.253.000.000,00 | 0,318007 |
|  |  | 2019 | Rp. 15.223.076.000.000,00 | Rp. 35.679.730.000.000,00 | 0,426659 |
|  |  | 2020 | Rp. 19.432.604.000.000,00 | Rp. 30.241.426.000.000,00 | 0,642582 |
|  |  | 2021 | Rp. 23.899.022.000.000,00 | Rp. 29.191.406.000.000,00 | 0,818701 |
|  |  | 2022 | Rp. 26.616.824.000.000,00 | Rp. 28.170.168.000.000,00 | 0,944859 |
|  |  | 2023 | Rp. 25.446.411.000.000,00 | Rp. 29.869.853.000.000,00 | 0,851909 |
| 14 | ICBP | 2018 | Rp. 11.660.003.000.000,00 | Rp. 22.707.150.000.000,00 | 0,513495 |
|  |  | 2019 | Rp. 12.038.210.000.000,00 | Rp. 26.671.104.000.000,00 | 0,451358 |
|  |  | 2020 | Rp. 53.270.272.000.000,00 | Rp. 50.318.053.000.000,00 | 1,058671 |
|  |  | 2021 | Rp. 63.074.704.000.000,00 | Rp. 54.940.607.000.000,00 | 1,148053 |
|  |  | 2022 | Rp. 57.832.529.000.000,00 | Rp. 57.473.007.000.000,00 | 1,006255 |
|  |  | 2023 | Rp. 57.163.043.000.000,00 | Rp. 62.104.033.000.000,00 | 0,92044 |
| 15 | INDF | 2018 | Rp. 46.620.996.000.000,00 | Rp. 49.916.800.000.000,00 | 0,933974 |
|  |  | 2019 | Rp. 41.996.071.000.000,00 | Rp. 54.202.488.000.000,00 | 0,7748 |
|  |  | 2020 | Rp. 83.998.472.000.000,00 | Rp. 79.138.044.000.000,00 | 1,061417 |
|  |  | 2021 | Rp. 92.285.331.000.000,00 | Rp. 86.986.509.000.000,00 | 1,060915 |
|  |  | 2022 | Rp. 86.810.262.000.000,00 | Rp. 93.623.038.000.000,00 | 0,927232 |
|  |  | 2023 | Rp. 86.123.066.000.000,00 | Rp. 100.464.891.000.000,00 | 0,857245 |
| 16 | JPFA | 2018 | Rp. 12.823.219.000.000,00 | Rp. 10.214.809.000.000,00 | 1,255356 |
|  |  | 2019 | Rp. 13.736.841.000.000,00 | Rp. 11.448.168.000.000,00 | 1,199916 |
|  |  | 2020 | Rp. 14.539.790.000.000,00 | Rp. 11.411.970.000.000,00 | 1,274082 |
|  |  | 2021 | Rp. 15.486.946.000.000,00 | Rp. 13.102.710.000.000,00 | 1,181965 |
|  |  | 2022 | Rp. 19.036.110.000.000,00 | Rp. 13.654.777.000.000,00 | 1,394099 |
|  |  | 2023 | Rp. 19.942.219.000.000,00 | Rp. 14.167.212.000.000,00 | 1,407632 |
| 17 | KEJU | 2018 | Rp. 161.689.303.541,00 | Rp. 374.784.906.962,00 | 0,431419 |
|  |  | 2019 | Rp. 230.619.409.786,00 | Rp. 435.693.976.887,00 | 0,529315 |
|  |  | 2020 | Rp. 233.905.945.919,00 | Rp. 440.900.964.118,00 | 0,530518 |
|  |  | 2021 | Rp. 181.900.755.126,00 | Rp. 585.825.528.987,00 | 0,310503 |
|  |  | 2022 | Rp. 156.594.539.652,00 | Rp. 703.505.819.337,00 | 0,222592 |
|  |  | 2023 | Rp. 157.605.395.595,00 | Rp. 670.772.958.412,00 | 0,234961 |
| 18 | LSIP | 2018 | Rp. 1.705.175.000.000,00 | Rp. 8.332.119.000.000,00 | 0,204651 |
|  |  | 2019 | Rp. 1.726.822.000.000,00 | Rp. 8.498.500.000.000,00 | 0,203191 |
|  |  | 2020 | Rp. 1.636.456.000.000,00 | Rp. 9.286.332.000.000,00 | 0,176222 |
|  |  | 2021 | Rp. 1.659.873.000.000,00 | Rp. 10.191.396.000.000,00 | 0,16287 |
|  |  | 2022 | Rp. 1.481.306.000.000,00 | Rp. 10.935.707.000.000,00 | 0,135456 |
|  |  | 2023 | Rp. 1.166.762.000.000,00 | Rp. 11.347.441.000.000,00 | 0,102822 |
| 19 | MIDI | 2018 | Rp. 3.879.324.000.000,00 | Rp. 1.080.821.000.000,00 | 3,589238 |
|  |  | 2019 | Rp. 3.769.310.000.000,00 | Rp. 1.220.999.000.000,00 | 3,087071 |
|  |  | 2020 | Rp. 4.524.990.000.000,00 | Rp. 1.398.703.000.000,00 | 3,235133 |
|  |  | 2021 | Rp. 4.661.895.000.000,00 | Rp. 1.667.644.000.000,00 | 2,795498 |
|  |  | 2022 | Rp. 4.918.421.000.000,00 | Rp. 1.986.727.000.000,00 | 2,47564 |
|  |  | 2023 | Rp. 3.873.675.000.000,00 | Rp. 3.912.434.000.000,00 | 0,990093 |
| 20 | MLBI | 2018 | Rp. 1.721.965.000.000,00 | Rp. 1.167.536.000.000,00 | 1,474871 |
|  |  | 2019 | Rp. 1.750.943.000.000,00 | Rp. 1.146.007.000.000,00 | 1,527864 |
|  |  | 2020 | Rp. 1.474.019.000.000,00 | Rp. 1.433.406.000.000,00 | 1,028333 |
|  |  | 2021 | Rp. 1.822.860.000.000,00 | Rp. 1.099.157.000.000,00 | 1,658416 |
|  |  | 2022 | Rp. 2.301.227.000.000,00 | Rp. 1.073.275.000.000,00 | 2,144117 |
|  |  | 2023 | Rp. 2.015.987.000.000,00 | Rp. 1.391.455.000.000,00 | 1,448834 |
| 21 | MYOR | 2018 | Rp. 9.049.161.944.940,00 | Rp. 8.542.544.481.694,00 | 1,059305 |
|  |  | 2019 | Rp. 9.137.978.611.155,00 | Rp. 9.899.940.195.318,00 | 0,923034 |
|  |  | 2020 | Rp. 8.506.032.464.592,00 | Rp. 11.271.468.049.958,00 | 0,754652 |
|  |  | 2021 | Rp. 8.557.621.869.393,00 | Rp. 11.360.031.396.135,00 | 0,75331 |
|  |  | 2022 | Rp. 9.441.466.604.896,00 | Rp. 12.834.694.090.515,00 | 0,735621 |
|  |  | 2023 | Rp. 8.588.315.775.736,00 | Rp. 15.282.089.186.736,00 | 0,561986 |
| 22 | ROTI | 2018 | Rp. 1.476.909.260.772,00 | Rp. 2.916.901.120.111,00 | 0,506328 |
|  |  | 2019 | Rp. 1.589.486.465.854,00 | Rp. 3.092.597.379.097,00 | 0,513965 |
|  |  | 2020 | Rp. 1.224.495.624.254,00 | Rp. 3.227.671.047.731,00 | 0,379374 |
|  |  | 2021 | Rp. 1.321.693.219.911,00 | Rp. 2.869.591.202.766,00 | 0,460586 |
|  |  | 2022 | Rp. 1.449.163.077.319,00 | Rp. 2.681.158.538.764,00 | 0,540499 |
|  |  | 2023 | Rp. 1.550.086.849.761,00 | Rp. 2.393.431.575.281,00 | 0,647642 |
| 23 | SDPC | 2018 | Rp. 960.783.279.869,00 | Rp. 232.107.940.584,00 | 4,139381 |
|  |  | 2019 | Rp. 995.406.359.608,00 | Rp. 235.437.816.376,00 | 4,227895 |
|  |  | 2020 | Rp. 935.629.997.936,00 | Rp. 229.196.488.586,00 | 4,082218 |
|  |  | 2021 | Rp. 969.406.193.098,00 | Rp. 236.979.349.790,00 | 4,090678 |
|  |  | 2022 | Rp. 1.142.594.625.772,00 | Rp. 258.910.138.345,00 | 4,413093 |
|  |  | 2023 | Rp. 1.361.968.904.232,00 | Rp. 277.713.387.566,00 | 4,904225 |
| 24 | SKBM | 2018 | Rp. 730.789.419.438,00 | Rp. 1.040.576.552.571,00 | 0,702293 |
|  |  | 2019 | Rp. 784.562.971.811,00 | Rp. 1.035.820.381.000,00 | 0,757431 |
|  |  | 2020 | Rp. 806.678.887.419,00 | Rp. 961.981.659.335,00 | 0,83856 |
|  |  | 2021 | Rp. 977.942.627.046,00 | Rp. 992.485.493.010,00 | 0,985347 |
|  |  | 2022 | Rp. 968.233.866.594,00 | Rp. 1.073.965.710.489,00 | 0,90155 |
|  |  | 2023 | Rp. 772.343.255.862,00 | Rp. 1.067.279.217.885,00 | 0,723656 |
| 25 | SKLT | 2018 | Rp. 408.057.718.435,00 | Rp. 339.236.007.000,00 | 1,202873 |
|  |  | 2019 | Rp. 410.463.595.860,00 | Rp. 380.381.947.966,00 | 1,079083 |
|  |  | 2020 | Rp. 366.908.471.713,00 | Rp. 406.954.570.727,00 | 0,901596 |
|  |  | 2021 | Rp. 347.288.021.564,00 | Rp. 541.837.229.228,00 | 0,640945 |
|  |  | 2022 | Rp. 442.535.947.408,00 | Rp. 590.753.527.421,00 | 0,749104 |
|  |  | 2023 | Rp. 465.795.522.143,00 | Rp. 816.943.780.892,00 | 0,570168 |
| 26 | SSMS | 2018 | Rp. 7.226.929.956.000,00 | Rp. 4.069.182.342.000,00 | 1,776015 |
|  |  | 2019 | Rp. 7.776.637.385.000,00 | Rp. 4.068.567.272.000,00 | 1,911395 |
|  |  | 2020 | Rp. 7.905.143.639.000,00 | Rp. 4.870.786.420.000,00 | 1,622971 |
|  |  | 2021 | Rp. 7.743.102.311.000,00 | Rp. 6.107.507.765.000,00 | 1,267801 |
|  |  | 2022 | Rp. 7.525.735.291.000,00 | Rp. 2.044.503.891.000,00 | 3,680959 |
|  |  | 2023 | Rp. 9.820.482.573,00 | Rp. 1.989.962.060.000,00 | 0,004935 |
| 27 | STAA | 2018 | Rp. 2.814.001.000.000,00 | Rp. 1.621.700.000.000,00 | 1,735217 |
|  |  | 2019 | Rp. 3.303.899.000.000,00 | Rp. 1.794.013.000.000,00 | 1,841625 |
|  |  | 2020 | Rp. 2.923.208.000.000,00 | Rp. 2.159.213.000.000,00 | 1,35383 |
|  |  | 2021 | Rp. 2.760.462.000.000,00 | Rp. 3.098.118.000.000,00 | 0,891013 |
|  |  | 2022 | Rp. 2.368.873.000.000,00 | Rp. 4.643.310.000.000,00 | 0,510169 |
|  |  | 2023 | Rp. 1.877.485.000.000,00 | Rp. 4.803.678.000.000,00 | 0,390843 |
| 28 | STTP | 2018 | Rp. 984.801.863.078,00 | Rp. 1.646.387.946.952,00 | 0,598159 |
|  |  | 2019 | Rp. 733.556.075.974,00 | Rp. 2.148.007.007.980,00 | 0,341505 |
|  |  | 2020 | Rp. 775.696.860.738,00 | Rp. 2.673.298.199.144,00 | 0,290165 |
|  |  | 2021 | Rp. 618.395.061.219,00 | Rp. 3.300.848.622.529,00 | 0,187344 |
|  |  | 2022 | Rp. 662.339.075.974,00 | Rp. 3.928.398.773.915,00 | 0,168603 |
|  |  | 2023 | Rp. 634.723.259.687,00 | Rp. 5.482.234.635.262,00 | 0,115778 |
| 29 | TBLA | 2018 | Rp. 11.556.300.000.000,00 | Rp. 4.783.616.000.000,00 | 2,415808 |
|  |  | 2019 | Rp. 12.000.079.000.000,00 | Rp. 5.362.924.000.000,00 | 2,2376 |
|  |  | 2020 | Rp. 13.542.437.000.000,00 | Rp. 5.888.856.000.000,00 | 2,299672 |
|  |  | 2021 | Rp. 14.591.663.000.000,00 | Rp. 6.492.354.000.000,00 | 2,247515 |
|  |  | 2022 | Rp. 16.841.410.000.000,00 | Rp. 6.832.234.000.000,00 | 2,464993 |
|  |  | 2023 | Rp. 17.680.467.000.000,00 | Rp. 8.202.858.000.000,00 | 2,155403 |
| 30 | UCID | 2018 | Rp. 4.381.943.000.000,00 | Rp. 2.797.704.000.000,00 | 1,566264 |
|  |  | 2019 | Rp. 3.974.444.000.000,00 | Rp. 4.341.609.000.000,00 | 0,915431 |
|  |  | 2020 | Rp. 3.149.811.000.000,00 | Rp. 4.494.640.000.000,00 | 0,700793 |
|  |  | 2021 | Rp. 2.837.256.000.000,00 | Rp. 4.940.631.000.000,00 | 0,57427 |
|  |  | 2022 | Rp. 3.218.785.000.000,00 | Rp. 5.163.753.000.000,00 | 0,623342 |
|  |  | 2023 | Rp. 2.924.204.000.000,00 | Rp. 5.563.650.000.000,00 | 0,525591 |
| 31 | ULTJ | 2018 | Rp. 780.915.000.000,00 | Rp. 4.774.956.000.000,00 | 0,163544 |
|  |  | 2019 | Rp. 953.283.000.000,00 | Rp. 5.655.139.000.000,00 | 0,168569 |
|  |  | 2020 | Rp. 3.972.379.000.000,00 | Rp. 4.781.737.000.000,00 | 0,83074 |
|  |  | 2021 | Rp. 2.268.730.000.000,00 | Rp. 5.138.126.000.000,00 | 0,441548 |
|  |  | 2022 | Rp. 1.553.696.000.000,00 | Rp. 5.822.679.000.000,00 | 0,266835 |
|  |  | 2023 | Rp. 836.988.000.000,00 | Rp. 6.686.968.000.000,00 | 0,125167 |
| 32 | UNVR | 2018 | Rp. 12.943.202.000.000,00 | Rp. 7.383.667.000.000,00 | 1,75295 |
|  |  | 2019 | Rp. 15.367.509.000.000,00 | Rp. 5.281.862.000.000,00 | 2,909487 |
|  |  | 2020 | Rp. 15.597.264.000.000,00 | Rp. 4.937.368.000.000,00 | 3,159024 |
|  |  | 2021 | Rp. 14.747.263.000.000,00 | Rp. 4.321.269.000.000,00 | 3,412716 |
|  |  | 2022 | Rp. 14.320.858.000.000,00 | Rp. 3.997.256.000.000,00 | 3,582672 |
|  |  | 2023 | Rp. 13.282.848.000.000,00 | Rp. 3.381.238.000.000,00 | 3,928398 |

**Lampiran 4: Hasil Output SPSS Versi 22**

1. Statistik Deskriptif

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Related Party Transaction | 192 | ,00002 | ,40794 | ,0435746 | ,07852331 |
| Capital Intensity | 192 | ,014 | ,762 | ,34583 | ,168499 |
| Inventory Intensity | 192 | ,014 | ,413 | ,17056 | ,107625 |
| Thin Capitalization | 192 | ,005 | 4,904 | 1,11511 | 1,029960 |
| Agresivitas Pajak | 192 | ,019 | ,922 | ,26022 | ,119191 |
| Valid N (listwise) | 192 |  |  |  |  |

1. Uji Normalitas

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Skewness | | Kurtosis | |
| Statistic | Statistic | Std. Error | Statistic | Std. Error |
| Standardized Residual | 192 | 1,127 | ,175 | 6,968 | ,349 |
| Valid N (listwise) | 192 |  |  |  |  |

1. Uji Multikolinearitas

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | ,306 | ,036 |  | 8,600 | ,000 |  |  |
| X1\_RPT | -,169 | ,108 | -,112 | -1,570 | ,118 | ,994 | 1,006 |
| X2\_CAPINT | -,077 | ,062 | -,109 | -1,249 | ,213 | ,659 | 1,518 |
| X3\_INVINT | -,220 | ,099 | -,199 | -2,226 | ,027 | ,630 | 1,586 |
| X4\_THINCAP | ,023 | ,008 | ,197 | 2,697 | ,008 | ,937 | 1,067 |
| a. Dependent Variable: Y\_AGRESIVITAS\_PAJAK | | | | | | | | |

1. Uji Heteroskedastisitas

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | ,020 | ,014 |  | 1,471 | ,143 |
| X1\_RPT | -,069 | ,060 | -,083 | -1,152 | ,251 |
| X2\_CAPINT | ,001 | ,032 | ,003 | ,037 | ,970 |
| X3\_INVINT | -,010 | ,007 | -,131 | -1,570 | ,118 |
| X4\_THINCAP | ,005 | ,005 | ,084 | 1,157 | ,249 |
| a. Dependent Variable: ABS\_RES | | | | | | |

1. Uji Autokorelasi

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,981a | ,963 | ,962 | ,02341 |
| a. Predictors: (Constant), Residual\_1, Residual\_2, RPT , CAPINT, INVINT, THINCAP | | | | |

1. Analisis Regresi Linier Berganda

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | ,328 | ,035 |  | 9,271 | ,000 |
| RPT | -,206 | ,107 | -,136 | -1,925 | ,056 |
| CAPINT | -,111 | ,061 | -,157 | -1,808 | ,072 |
| INVINT | -,270 | ,098 | -,243 | -2,751 | ,007 |
| THINCAP | ,023 | ,008 | ,200 | 2,752 | ,007 |
| a. Dependent Variable: Agresivitas\_Pajak | | | | | | |

1. Uji Kelayakan Model

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,214 | 4 | ,054 | 3,984 | ,004b |
| Residual | 2,498 | 186 | ,013 |  |  |
| Total | 2,712 | 190 |  |  |  |
| a. Dependent Variable: Agresivitas\_Pajak | | | | | | |
| b. Predictors: (Constant), THINCAP, RPT, CAPINT, INVINT | | | | | | |

1. Uji Statistik T

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | ,328 | ,035 |  | 9,271 | ,000 |
| RPT | -,206 | ,107 | -,136 | -1,925 | ,056 |
| CAPINT | -,111 | ,061 | -,157 | -1,808 | ,072 |
| INVINT | -,270 | ,098 | -,243 | -2,751 | ,007 |
| THINCAP | ,023 | ,008 | ,200 | 2,752 | ,007 |
| a. Dependent Variable: Agresivitas\_Pajak | | | | | | |

1. Uji Koefisien Determinasi

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,281a | ,079 | ,059 | ,11589 |
| a. Predictors: (Constant), THINCAP, RPT, CAPINT, INVINT | | | | |