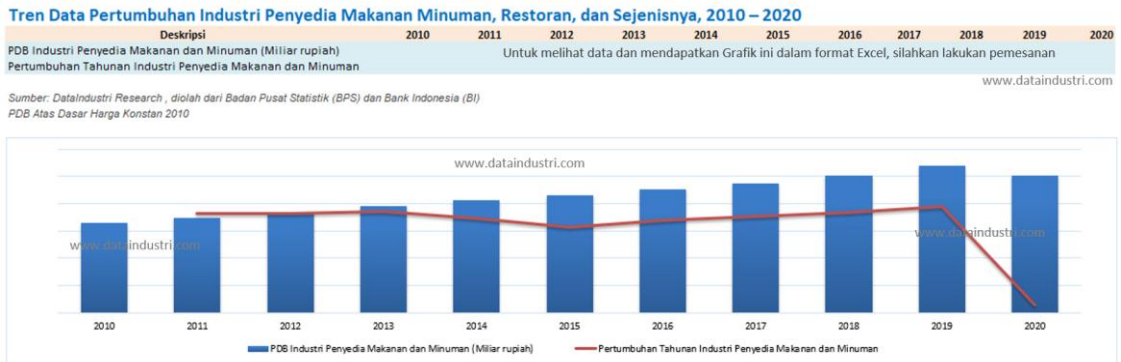




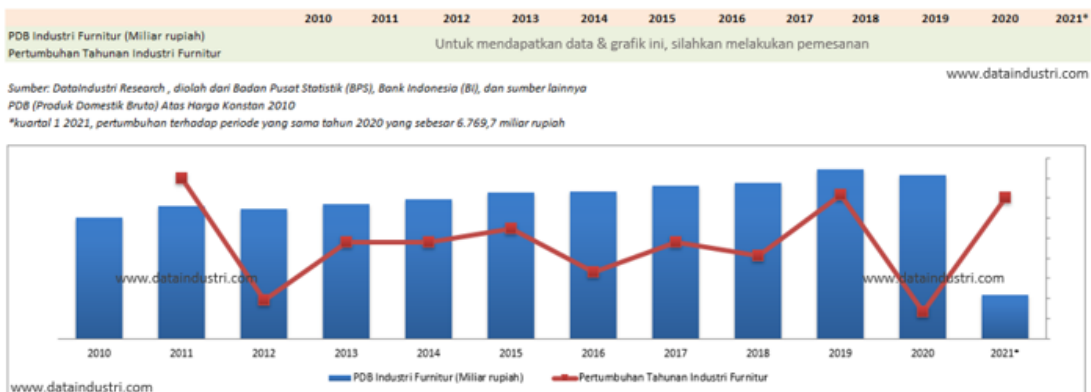
## Lampiran 1 Grafik Pertumbuhan Perusahaan Sektor Industri Barang Konsumsi

### 1. Pertumbuhan industri makanan dan minuman



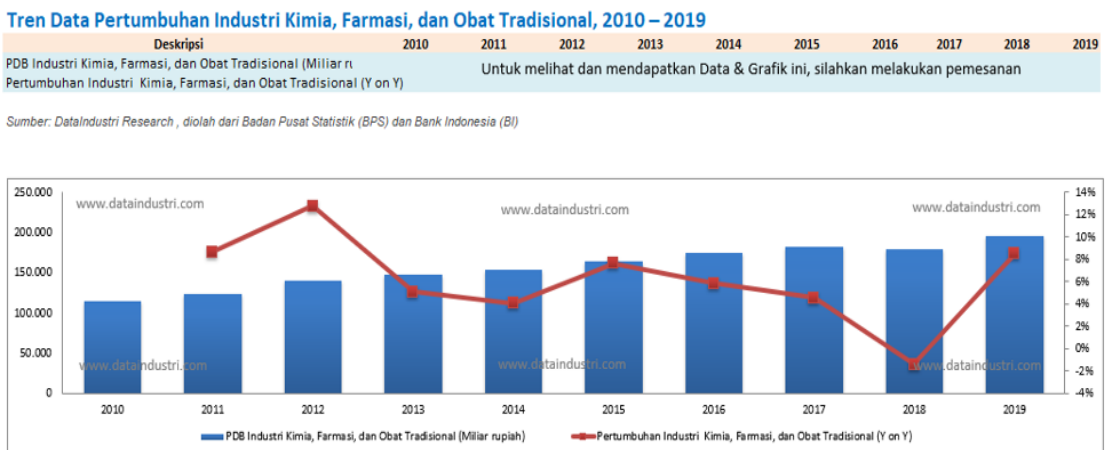
Sumber : dataindustri.com diakses Juni 2021

### 2. Pertumbuhan industri peralatan rumah tangga



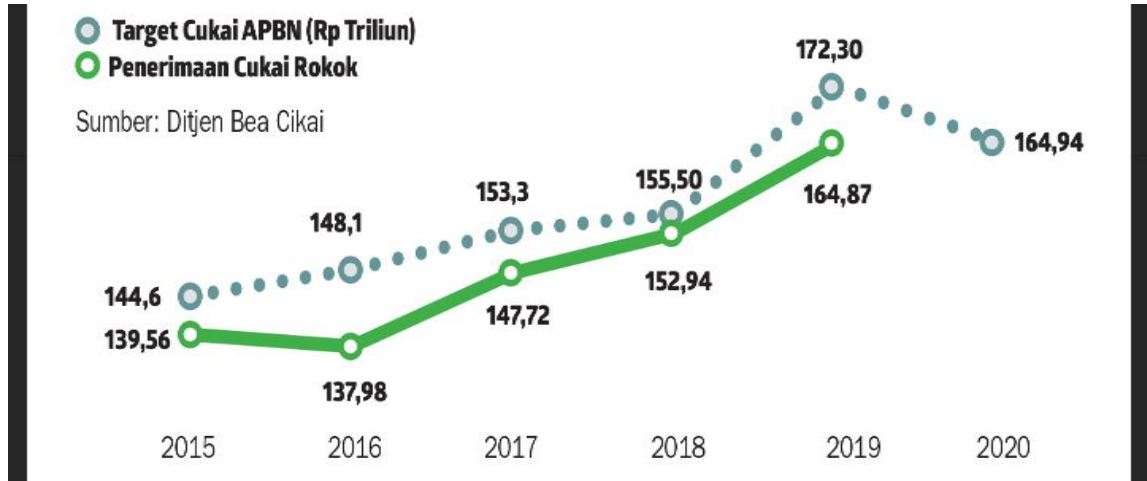
Sumber : dataindustri.com diakses Juni 2021

### 3. Pertumbuhan industri farmasi



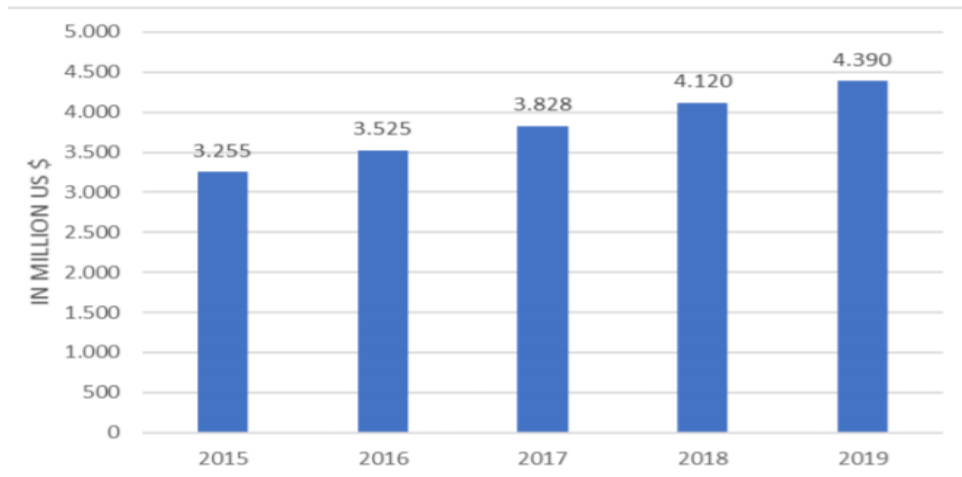
Sumber : dataindustri.com diakses Juni 2021

#### 4. Pertumbuhan industri rokok



Sumber : korantempo.com diakses pada juni 2021

#### 5. Pertumbuhan industri kosmetik



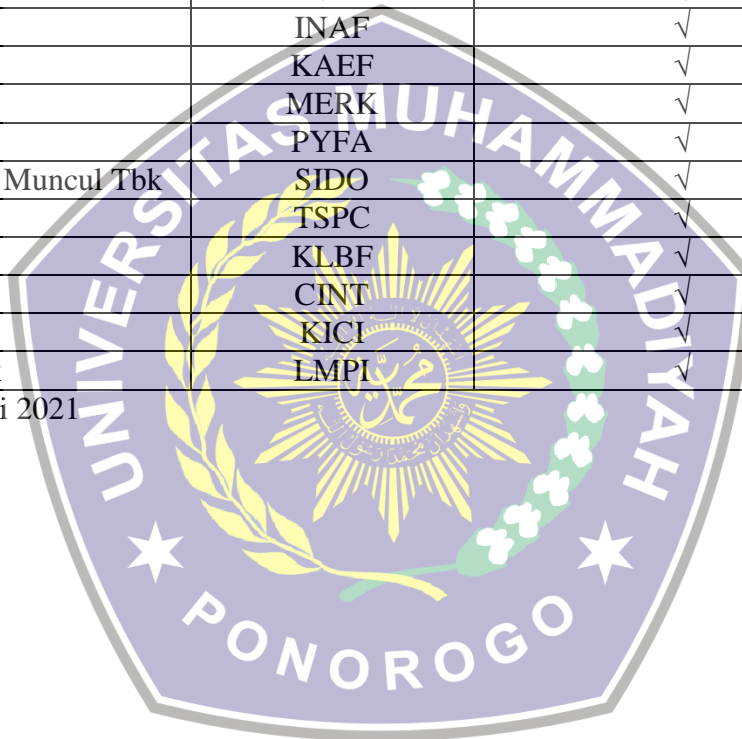
Sumber : <https://www.cekindo.com/>. 31 - 12 2019. 12:16 wib

## Lampiran 2 Penentuan Sampel

No	Nama perusahaan	Kode Perusahaan	Mempublikasikan Laporan Keuangan	Tidak Mengalami Kerugian
1	PT Akasha Wira International Tbk	ADES	√	√
2	PT Tiga Pilar Sejahtera Food Tbk	AISA	√	
3	PT Tri Bayan Tirta Tbk	ALTO	√	
4	PT Bumi Teknokultura Unggul Tbk	BTEK	√	
5	PT Budi Starch & Sweetener Tbk.	BUDI	√	√
6	PT Wilmar Cahaya Indonesia Tbk.	CEKA	√	√
7	PT Delta Djakarta Tbk	DLTA	√	√
8	PT Indofood CBP Sukses Makmur Tbk	ICBP	√	√
9	PT Inti Agri Resources Tbk	IIKP	√	
10	PT Indofood Sukses Makmur Tbk	INDF	√	√
11	PT Magna Investama Mandiri Tbk	MGNA	√	
12	PT Multi Bintang Indonesia Tbk	MLBI	√	√
13	PT Mayora Aneka Indah Tbk	MYOR	√	√
14	PT Prasadha Niaga Tbk	PSDN	√	
15	PT Prima Cakrawala Abadi Tbk	PCAR	√	
16	PT Nippon Indosari Corpindo Tbk	ROTI	√	√
17	PT Sekar Laut Tbk	SKLT	√	√
18	PT Siantar Top Tbk	STTP	√	√
19	PT Tunas Baru Lampung Tbk	TBLA	√	√
20	PT Ultra Jaya Milk Industry Tbk	ULTJ	√	√
21	PT Gudang Garam Tbk	GGRM	√	√
22	PT Handjaya mandala SampoernaTbk	HMSP	√	√
23	PT Bantoe International InvestamaTbk	RMBA	√	
24	PT Wismilak Inti MakmurTbk	WIIM	√	√
25	PT Kino IndonesiaTbk	KINO	√	√

26	PT Martina Berto Tbk	MBTO	√	
27	PT Mustika Ratu Tbk	MRAT	√	
28	PT Unilever Indonesia Tbk	UNVR	√	√
29	PT Mandom Indonesia Tbk	TCID	√	
30	PT Darya Varia Laboratoria Tbk	DVLA	√	√
31	PT Indofarma Tbk	INAF	√	
32	PT Kimia Farma Tbk	KAEF	√	√
33	PT Merck Indonesia Tbk	MERK	√	√
34	PT Pyridam Farma Tbk	PYFA	√	√
35	PT Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	√	√
36	PT Tempo Scan Pasific Tbk	TSPC	√	√
37	PT Kalbe Farma Tbk	KLBF	√	√
38	PT Chitose International Tbk	CINT	√	√
39	PT Kedaung Indah Can Tbk	KICI	√	
40	PT Langgeng Makmur Industri Tbk	LMPI	√	

Sumber : Laporan Keuangan, dioalah Juni 2021



**Lampiran 3 Perhitungan ROA**

<b>KODE PERUSAHAAN</b>	<b>TAHUN</b>	<b>LABAR BERSIH</b>	<b>TOTAL ASET</b>	<b>ROA</b>
ADES	2016	Rp 55.951.000.000	Rp 767.479.000.000	0,0729
	2017	Rp 38.242.000.000	Rp 840.236.000.000	0,0455
	2018	Rp 52.958.000.000	Rp 881.275.000.000	0,0601
	2019	Rp 83.885.000.000	Rp 822.375.000.000	0,1020
	2020	Rp 135.789.000.000	Rp 958.791.000.000	0,1416
BUDI	2016	Rp 38.624.000.000	Rp 2.931.807.000.000	0,0132
	2017	Rp 45.691.000.000	Rp 2.939.456.000.000	0,0155
	2018	Rp 50.467.000.000	Rp 3.392.980.000.000	0,0149
	2019	Rp 64.021.000.000	Rp 2.999.767.000.000	0,0213
	2020	Rp 67.093.000.000	Rp 2.963.007.000.000	0,0226
CEKA	2016	Rp 249.697.013.626	Rp 1.425.964.152.418	0,1751
	2017	Rp 107.420.886.839	Rp 1.392.636.444.501	0,0771
	2018	Rp 92.649.656.775	Rp 1.168.956.042.706	0,0793
	2019	Rp 215.459.200.242	Rp 1.393.079.542.074	0,1547
	2020	Rp 181.812.593.992	Rp 1.566.673.828.068	0,1161
DLTA	2016	Rp 254.509.268.000	Rp 1.197.796.650.000	0,2125
	2017	Rp 279.772.635.000	Rp 1.340.842.765.000	0,2087
	2018	Rp 338.129.985.000	Rp 1.523.517.170.000	0,2219
	2019	Rp 317.815.177.000	Rp 1.425.983.722.000	0,2229
	2020	Rp 123.465.762.000	Rp 1.225.580.913.000	0,1007
ICBP	2016	Rp 3.631.301.000.000	Rp 28.901.948.000.000	0,1256
	2017	Rp 3.543.173.000.000	Rp 31.619.514.000.000	0,1121
	2018	Rp 4.658.781.000.000	Rp 34.367.153.000.000	0,1356
	2019	Rp 5.360.029.000.000	Rp 38.709.314.000.000	0,1385
	2020	Rp 7.418.574.000.000	Rp 103.588.325.000.000	0,0716
INDF	2016	Rp 5.266.906.000.000	Rp 82.174.515.000.000	0,0641
	2017	Rp 5.145.063.000.000	Rp 87.939.488.000.000	0,0585
	2018	Rp 4.961.851.000.000	Rp 96.537.796.000.000	0,0514
	2019	Rp 5.902.729.000.000	Rp 96.198.559.000.000	0,0614
	2020	Rp 8.752.066.000.000	Rp 163.136.516.000.000	0,0536
MLBI	2016	Rp 982.129.000.000	Rp 2.275.038.000.000	0,4317
	2017	Rp 1.322.067.000.000	Rp 2.510.078.000.000	0,5267
	2018	Rp 1.224.807.000.000	Rp 2.889.501.000.000	0,4239
	2019	Rp 1.206.059.000.000	Rp 2.896.950.000.000	0,4163
	2020	Rp 285.617.000.000	Rp 2.907.425.000.000	0,0982
MYOR	2016	Rp 1.388.676.127.665	Rp 12.922.421.859.142	0,1075
	2017	Rp 1.630.953.830.893	Rp 14.915.849.800.251	0,1093
	2018	Rp 1.760.434.280.304	Rp 17.591.706.426.634	0,1001
	2019	Rp 2.039.404.206.764	Rp 19.037.918.806.473	0,1071
	2020	Rp 2.098.168.514.645	Rp 19.777.500.514.550	0,1061
ROTI	2016	Rp 279.777.368.831	Rp 2.919.640.858.718	0,0958
	2017	Rp 135.364.021.139	Rp 4.559.573.709.411	0,0297
	2018	Rp 127.171.436.363	Rp 4.393.810.380.883	0,0289
	2019	Rp 236.518.557.420	Rp 4.682.083.844.951	0,0505
	2020	Rp 168.610.282.478	Rp 4.452.166.671.985	0,0379

SKTL	2016	Rp 20.646.121.074	Rp 568.239.939.951	0,0363
	2017	Rp 22.970.715.348	Rp 636.284.210.210	0,0361
	2018	Rp 31.954.131.252	Rp 747.293.725.435	0,0428
	2019	Rp 44.943.627.900	Rp 790.845.543.826	0,0568
	2020	Rp 42.520.246.722	Rp 773.863.042.440	0,0549
STTP	2016	Rp 174.176.717.866	Rp 2.337.207.195.055	0,0745
	2017	Rp 216.024.079.834	Rp 2.342.432.443.196	0,0922
	2018	Rp 255.088.886.019	Rp 2.631.189.810.030	0,0969
	2019	Rp 482.590.522.840	Rp 2.881.563.083.954	0,1675
	2020	Rp 628.628.879.549	Rp 3.448.995.059.882	0,1823
TBLA	2016	Rp 621.011.000.000	Rp 12.596.824.000.000	0,0493
	2017	Rp 954.357.000.000	Rp 14.024.486.000.000	0,0680
	2018	Rp 764.380.000.000	Rp 16.339.916.000.000	0,0468
	2019	Rp 661.034.000.000	Rp 17.363.003.000.000	0,0381
	2020	Rp 680.730.000.000	Rp 19.431.293.000.000	0,0350
ULTJ	2016	Rp 709.825.000.000	Rp 4.239.200.000.000	0,1674
	2017	Rp 711.681.000.000	Rp 5.186.940.000.000	0,1372
	2018	Rp 701.607.000.000	Rp 5.555.871.000.000	0,1263
	2019	Rp 1.035.865.000.000	Rp 6.608.422.000.000	0,1567
	2020	Rp 1.109.666.000.000	Rp 8.754.116.000.000	0,1268
DVLA	2016	Rp 152.083.400.000	Rp 1.531.365.558.000	0,0993
	2017	Rp 162.249.293.000	Rp 1.640.886.147.000	0,0989
	2018	Rp 200.651.968.000	Rp 1.682.821.739.000	0,1192
	2019	Rp 221.783.249.000	Rp 1.829.960.714.000	0,1212
	2020	Rp 162.072.984.000	Rp 1.986.711.872.000	0,0816
KAEF	2016	Rp 271.597.947.663	Rp 4.612.562.541.064	0,0589
	2017	Rp 331.707.917.461	Rp 9.460.427.317.681	0,0351
	2018	Rp 401.792.808.948	Rp 11.329.090.864.000	0,0355
	2019	Rp 15.890.439.000	Rp 18.352.877.132.000	0,0009
	2020	Rp 20.425.756.000	Rp 17.562.816.674.000	0,0012
MERK	2016	Rp 153.842.847.000	Rp 743.934.894.000	0,2068
	2017	Rp 144.677.294.000	Rp 847.006.544.000	0,1708
	2018	Rp 1.163.324.165.000	Rp 1.263.113.689.000	0,9210
	2019	Rp 78.256.797.000	Rp 901.060.986.000	0,0868
	2020	Rp 71.902.263.000	Rp 929.901.046.000	0,0773
PYFA	2016	Rp 5.146.317.041	Rp 167.062.795.608	0,0308
	2017	Rp 7.127.402.168	Rp 159.563.931.041	0,0447
	2018	Rp 8.447.447.988	Rp 187.057.163.854	0,0452
	2019	Rp 9.342.718.039	Rp 190.786.208.250	0,0490
	2020	Rp 22.104.364.267	Rp 228.575.380.866	0,0967
SIDO	2016	Rp 480.525.000.000	Rp 2.987.614.000.000	0,1608
	2017	Rp 533.799.000.000	Rp 3.158.198.000.000	0,1690
	2018	Rp 663.849.000.000	Rp 3.337.628.000.000	0,1989
	2019	Rp 807.689.000.000	Rp 3.529.557.000.000	0,2288
	2020	Rp 934.016.000.000	Rp 2.052.081.000.000	0,4552



TSPC	2016	Rp 545.493.536.262	Rp 6.585.807.349.438	0,0828
	2017	Rp 557.339.581.996	Rp 7.434.900.309.021	0,0750
	2018	Rp 540.378.145.887	Rp 7.869.975.060.326	0,0687
	2019	Rp 595.154.912.874	Rp 8.372.769.580.743	0,0711
	2020	Rp 834.369.751.682	Rp 9.104.657.533.366	0,0916
KBLV	2016	Rp 2.350.884.933.551	Rp 15.226.009.210.657	0,1544
	2017	Rp 2.453.251.410.604	Rp 16.616.239.416.335	0,1476
	2018	Rp 2.497.261.964.757	Rp 18.146.206.145.369	0,1376
	2019	Rp 2.537.601.823.645	Rp 20.264.726.862.584	0,1252
	2020	Rp 2.799.622.525.814	Rp 22.564.300.317.374	0,1241
KINO	2016	Rp 181.110.153.810	Rp 3.284.504.424.358	0,0551
	2017	Rp 109.696.001.798	Rp 3.237.595.219.274	0,0339
	2018	Rp 150.116.045.042	Rp 3.592.164.205.408	0,0418
	2019	Rp 515.603.339.649	Rp 4.695.764.958.883	0,1098
	2020	Rp 113.665.219.638	Rp 5.255.359.155.031	0,0216
UNVR	2016	Rp 6.390.672.000.000	Rp 16.745.695.000.000	0,3816
	2017	Rp 7.004.562.000.000	Rp 18.906.413.000.000	0,3705
	2018	Rp 9.109.445.000.000	Rp 20.326.869.000.000	0,4481
	2019	Rp 7.392.837.000.000	Rp 20.649.371.000.000	0,3580
	2020	Rp 7.163.536.000.000	Rp 20.534.632.000.000	0,3489
GGRM	2016	Rp 6.672.682.000.000	Rp 62.951.634.000.000	0,1060
	2017	Rp 7.755.347.000.000	Rp 66.759.930.000.000	0,1162
	2018	Rp 7.793.068.000.000	Rp 69.097.219.000.000	0,1128
	2019	Rp 10.880.704.000.000	Rp 78.647.274.000.000	0,1383
	2020	Rp 7.647.729.000.000	Rp 78.191.409.000.000	0,0978
HMSP	2016	Rp 12.762.229.000.000	Rp 42.508.277.000.000	0,3002
	2017	Rp 12.670.534.000.000	Rp 43.141.063.000.000	0,2937
	2018	Rp 13.538.418.000.000	Rp 46.602.420.000.000	0,2905
	2019	Rp 13.721.513.000.000	Rp 50.902.806.000.000	0,2696
	2020	Rp 8.581.378.000.000	Rp 49.674.030.000.000	0,1728
WIIM	2016	Rp 106.290.306.868	Rp 1.353.634.132.275	0,0785
	2017	Rp 40.589.790.851	Rp 1.225.712.093.041	0,0331
	2018	Rp 51.142.850.919	Rp 1.255.573.914.558	0,0407
	2019	Rp 27.328.091.481	Rp 1.299.521.608.556	0,0210
	2020	Rp 172.506.562.986	Rp 1.614.442.007.528	0,1069
CINT	2016	Rp 20.619.309.858	Rp 399.336.626.636	0,0516
	2017	Rp 29.648.261.092	Rp 476.577.841.605	0,0622
	2018	Rp 13.554.152.161	Rp 491.382.035.136	0,0276
	2019	Rp 7.221.065.916	Rp 521.493.784.876	0,0138
	2020	Rp 249.076.655	Rp 498.020.612.974	0,0005

Sumber : Laporan Keuangan, diaolah Juni 2021



**Lampiran 4 Perhitungan DAR**

<b>KODE PERUSAHAAN</b>	<b>TAHUN</b>	<b>TOTAL UTANG</b>	<b>TOTAL ASET</b>	<b>DAR</b>
ADES	2016	Rp 383.091.000.000	Rp 767.479.000.000	0,4992
	2017	Rp 417.225.000.000	Rp 840.236.000.000	0,4966
	2018	Rp 399.361.000.000	Rp 881.275.000.000	0,4532
	2019	Rp 254.438.000.000	Rp 822.375.000.000	0,3094
	2020	Rp 258.283.000.000	Rp 958.791.000.000	0,2694
BUDI	2016	Rp 1.766.825.000.000	Rp 2.931.807.000.000	0,6026
	2017	Rp 1.744.756.000.000	Rp 2.939.456.000.000	0,5936
	2018	Rp 2.166.496.000.000	Rp 3.392.980.000.000	0,6385
	2019	Rp 1.714.449.000.000	Rp 2.999.767.000.000	0,5715
	2020	Rp 1.640.851.000.000	Rp 2.963.007.000.000	0,5538
CEKA	2016	Rp 538.044.038.690	Rp 1.425.964.152.418	0,3773
	2017	Rp 489.592.257.434	Rp 1.392.636.444.501	0,3516
	2018	Rp 192.308.466.864	Rp 1.168.956.042.706	0,1645
	2019	Rp 261.784.845.240	Rp 1.393.079.542.074	0,1879
	2020	Rp 305.958.833.204	Rp 1.566.673.828.068	0,1953
DLTA	2016	Rp 185.422.642.000	Rp 1.197.796.650.000	0,1548
	2017	Rp 196.197.372.000	Rp 1.340.842.765.000	0,1463
	2018	Rp 239.353.356.000	Rp 1.523.517.170.000	0,1571
	2019	Rp 212.420.390.000	Rp 1.425.983.722.000	0,1490
	2020	Rp 205.681.950.000	Rp 1.225.580.913.000	0,1678
ICBP	2016	Rp 10.401.125.000.000	Rp 28.901.948.000.000	0,3599
	2017	Rp 11.295.184.000.000	Rp 31.619.514.000.000	0,3572
	2018	Rp 11.660.003.000.000	Rp 34.367.153.000.000	0,3393
	2019	Rp 12.038.210.000.000	Rp 38.709.314.000.000	0,3110
	2020	Rp 53.270.272.000.000	Rp 103.588.325.000.000	0,5142
INDF	2016	Rp 38.233.092.000.000	Rp 82.174.515.000.000	0,4653
	2017	Rp 41.182.764.000.000	Rp 87.939.488.000.000	0,4683
	2018	Rp 46.620.996.000.000	Rp 96.537.796.000.000	0,4829
	2019	Rp 41.996.071.000.000	Rp 96.198.559.000.000	0,4366
	2020	Rp 83.998.472.000.000	Rp 163.136.516.000.000	0,5149
MLBI	2016	Rp 1.454.398.000.000	Rp 2.275.038.000.000	0,6393
	2017	Rp 1.445.173.000.000	Rp 2.510.078.000.000	0,5757
	2018	Rp 1.721.965.000.000	Rp 2.889.501.000.000	0,5959
	2019	Rp 1.750.943.000.000	Rp 2.896.950.000.000	0,6044
	2020	Rp 1.474.019.000.000	Rp 2.907.425.000.000	0,5070
MYOR	2016	Rp 6.657.165.872.077	Rp 12.922.421.859.142	0,5152
	2017	Rp 7.561.503.434.179	Rp 14.915.849.800.251	0,5069
	2018	Rp 9.049.161.944.940	Rp 17.591.706.426.634	0,5144
	2019	Rp 9.137.978.611.155	Rp 19.037.918.806.473	0,4800
	2020	Rp 8.506.032.464.592	Rp 19.777.500.514.550	0,4301
ROTI	2016	Rp 1.476.889.086.692	Rp 2.919.640.858.718	0,5058
	2017	Rp 1.739.467.993.982	Rp 4.559.573.709.411	0,3815
	2018	Rp 1.476.909.260.772	Rp 4.393.810.380.883	0,3361
	2019	Rp 1.589.486.465.854	Rp 4.682.083.844.951	0,3395
	2020	Rp 1.224.495.624.250	Rp 4.452.166.671.985	0,2750

SKTL	2016	Rp 272.088.644.079	Rp 568.239.939.951	0,4788
	2017	Rp 328.714.435.982	Rp 636.284.210.210	0,5166
	2018	Rp 408.057.718.435	Rp 747.293.725.435	0,5460
	2019	Rp 410.463.595.860	Rp 790.845.543.826	0,5190
	2020	Rp 366.908.471.713	Rp 773.863.042.440	0,4741
STTP	2016	Rp 1.168.695.057.385	Rp 2.337.207.195.055	0,5000
	2017	Rp 957.660.374.836	Rp 2.342.432.443.196	0,4088
	2018	Rp 984.801.863.078	Rp 2.631.189.810.030	0,3743
	2019	Rp 733.556.075.974	Rp 2.881.563.083.954	0,2546
	2020	Rp 775.696.860.738	Rp 3.448.995.059.882	0,2249
TBLA	2016	Rp 9.176.209.000.000	Rp 12.596.824.000.000	0,7285
	2017	Rp 10.024.540.000.000	Rp 14.024.486.000.000	0,7148
	2018	Rp 11.556.300.000.000	Rp 16.339.916.000.000	0,7072
	2019	Rp 12.000.079.000.000	Rp 17.363.003.000.000	0,6911
	2020	Rp 13.542.437.000.000	Rp 19.431.293.000.000	0,6969
ULTJ	2016	Rp 749.967.000.000	Rp 4.239.200.000.000	0,1769
	2017	Rp 978.185.000.000	Rp 5.186.940.000.000	0,1886
	2018	Rp 780.915.000.000	Rp 5.555.871.000.000	0,1406
	2019	Rp 953.283.000.000	Rp 6.608.422.000.000	0,1443
	2020	Rp 3.972.379.000.000	Rp 8.754.116.000.000	0,4538
DVLA	2016	Rp 451.785.946.000	Rp 1.531.365.558.000	0,2950
	2017	Rp 524.586.078.000	Rp 1.640.886.147.000	0,3197
	2018	Rp 482.559.876.000	Rp 1.682.821.739.000	0,2868
	2019	Rp 523.881.726.000	Rp 1.829.960.714.000	0,2863
	2020	Rp 660.424.729.000	Rp 1.986.711.872.000	0,3324
KAEF	2016	Rp 2.341.155.131.870	Rp 4.612.562.541.064	0,5076
	2017	Rp 3.523.628.217.406	Rp 9.460.427.317.681	0,3725
	2018	Rp 6.103.967.587.830	Rp 11.329.090.864.000	0,5388
	2019	Rp 10.939.950.304.000	Rp 18.352.877.132.000	0,5961
	2020	Rp 10.457.144.628.000	Rp 17.562.816.674.000	0,5954
MERK	2016	Rp 161.262.425.000	Rp 743.934.894.000	0,2168
	2017	Rp 231.569.103.000	Rp 847.006.544.000	0,2734
	2018	Rp 744.833.288.000	Rp 1.263.113.689.000	0,5897
	2019	Rp 307.049.328.000	Rp 901.060.986.000	0,3408
	2020	Rp 317.218.021.000	Rp 929.901.046.000	0,3411
PYFA	2016	Rp 61.554.005.181	Rp 167.062.795.608	0,3684
	2017	Rp 50.707.930.330	Rp 159.563.931.041	0,3178
	2018	Rp 68.129.603.054	Rp 187.057.163.854	0,3642
	2019	Rp 66.060.214.687	Rp 190.786.208.250	0,3463
	2020	Rp 70.943.630.711	Rp 228.575.380.866	0,3104
SIDO	2016	Rp 229.729.000.000	Rp 2.987.614.000.000	0,0769
	2017	Rp 262.333.000.000	Rp 3.158.198.000.000	0,0831
	2018	Rp 435.014.000.000	Rp 3.337.628.000.000	0,1303
	2019	Rp 472.191.000.000	Rp 3.529.557.000.000	0,1338
	2020	Rp 627.776.000.000	Rp 2.052.081.000.000	0,3059

TSPC	2016	Rp 1.950.534.206.746	Rp 6.585.807.349.438	0,2962
	2017	Rp 2.352.891.899.876	Rp 7.434.900.309.021	0,3165
	2018	Rp 2.437.126.989.832	Rp 7.869.975.060.326	0,3097
	2019	Rp 2.581.733.610.850	Rp 8.372.769.580.743	0,3083
	2020	Rp 2.727.421.825.611	Rp 9.104.657.533.366	0,2996
KBLV	2016	Rp 2.762.162.069.570	Rp 15.226.009.210.657	0,1814
	2017	Rp 2.722.202.633.646	Rp 16.616.239.416.335	0,1638
	2018	Rp 2.851.611.349.015	Rp 18.146.206.145.369	0,1571
	2019	Rp 3.559.144.386.553	Rp 20.264.726.862.584	0,1756
	2020	Rp 4.288.218.173.294	Rp 22.564.300.317.374	0,1900
KINO	2016	Rp 1.332.431.950.729	Rp 3.284.504.424.358	0,4057
	2017	Rp 1.182.424.339.165	Rp 3.237.595.219.274	0,3652
	2018	Rp 1.405.264.079.012	Rp 3.592.164.205.408	0,3912
	2019	Rp 1.992.902.779.331	Rp 4.695.764.958.883	0,4244
	2020	Rp 2.678.123.608.810	Rp 5.255.359.155.031	0,5096
UNVR	2016	Rp 12.041.437.000.000	Rp 16.745.695.000.000	0,7191
	2017	Rp 13.733.025.000.000	Rp 18.906.413.000.000	0,7264
	2018	Rp 11.944.837.000.000	Rp 20.326.869.000.000	0,5876
	2019	Rp 15.367.509.000.000	Rp 20.649.371.000.000	0,7442
	2020	Rp 15.597.264.000.000	Rp 20.534.632.000.000	0,7596
GGRM	2016	Rp 23.387.406.000.000	Rp 62.951.634.000.000	0,3715
	2017	Rp 24.572.266.000.000	Rp 66.759.930.000.000	0,3681
	2018	Rp 23.963.934.000.000	Rp 69.097.219.000.000	0,3468
	2019	Rp 27.716.516.000.000	Rp 78.647.274.000.000	0,3524
	2020	Rp 19.668.941.000.000	Rp 78.191.409.000.000	0,2515
HMSP	2016	Rp 8.333.263.000.000	Rp 42.508.277.000.000	0,1960
	2017	Rp 9.028.078.000.000	Rp 43.141.063.000.000	0,2093
	2018	Rp 11.244.167.000.000	Rp 46.602.420.000.000	0,2413
	2019	Rp 15.223.076.000.000	Rp 50.902.806.000.000	0,2991
	2020	Rp 19.432.604.000.000	Rp 49.674.030.000.000	0,3912
WIIM	2016	Rp 362.540.740.471	Rp 1.353.634.132.275	0,2678
	2017	Rp 247.620.731.930	Rp 1.225.712.093.041	0,2020
	2018	Rp 250.337.111.893	Rp 1.255.573.914.558	0,1994
	2019	Rp 266.351.031.079	Rp 1.299.521.608.556	0,2050
	2020	Rp 428.590.166.019	Rp 1.614.442.007.528	0,2655
CINT	2016	Rp 72.906.787.680	Rp 399.336.626.636	0,1826
	2017	Rp 94.304.081.659	Rp 476.577.841.605	0,1979
	2018	Rp 102.703.457.308	Rp 491.382.035.136	0,2090
	2019	Rp 131.822.380.207	Rp 521.493.784.876	0,2528
	2020	Rp 112.663.245.901	Rp 498.020.612.974	0,2262

Sumber : Laporan Keuangan, diaolah Juni 2021

**Lampiran 5 Perhitungan CR**

<b>KODE PERUSAHAAN</b>	<b>TAHUN</b>	<b>ASET LANCAR</b>	<b>UTANG LANCAR</b>	<b>CR</b>
ADES	2016	Rp 319.614.000.000	Rp 195.466.000.000	1,6351
	2017	Rp 294.244.000.000	Rp 244.888.000.000	1,2015
	2018	Rp 364.138.000.000	Rp 262.397.000.000	1,3877
	2019	Rp 351.120.000.000	Rp 175.191.000.000	2,0042
	2020	Rp 545.239.000.000	Rp 183.559.000.000	2,9704
BUDI	2016	Rp 1.092.360.000.000	Rp 1.090.816.000.000	1,0014
	2017	Rp 1.027.489.000.000	Rp 1.019.986.000.000	1,0074
	2018	Rp 1.472.140.000.000	Rp 1.467.508.000.000	1,0032
	2019	Rp 1.141.009.000.000	Rp 1.133.685.000.000	1,0065
	2020	Rp 1.241.540.000.000	Rp 1.085.439.000.000	1,1438
CEKA	2016	Rp 1.103.865.252.070	Rp 504.208.767.076	2,1893
	2017	Rp 988.479.957.549	Rp 444.383.077.820	2,2244
	2018	Rp 809.166.450.672	Rp 158.255.592.250	5,1130
	2019	Rp 1.067.652.078.121	Rp 222.440.530.626	4,7997
	2020	Rp 1.266.586.465.994	Rp 271.641.005.590	4,6627
DLTA	2016	Rp 1.048.133.697.000	Rp 137.842.096.000	7,6039
	2017	Rp 1.206.576.189.000	Rp 139.684.908.000	8,6378
	2018	Rp 1.384.227.944.000	Rp 192.299.843.000	7,1983
	2019	Rp 1.292.805.083.000	Rp 160.587.363.000	8,0505
	2020	Rp 1.103.831.856.000	Rp 147.207.676.000	7,4985
ICBP	2016	Rp 15.571.362.000.000	Rp 6.469.785.000.000	2,4068
	2017	Rp 16.579.331.000.000	Rp 6.827.588.000.000	2,4283
	2018	Rp 14.121.568.000.000	Rp 7.235.398.000.000	1,9517
	2019	Rp 16.624.925.000.000	Rp 6.556.359.000.000	2,5357
	2020	Rp 20.716.223.000.000	Rp 9.176.164.000.000	2,2576
INDF	2016	Rp 28.985.443.000.000	Rp 19.219.441.000.000	1,5081
	2017	Rp 32.515.399.000.000	Rp 21.637.763.000.000	1,5027
	2018	Rp 33.272.618.000.000	Rp 31.204.102.000.000	1,0663
	2019	Rp 31.403.445.000.000	Rp 24.686.862.000.000	1,2721
	2020	Rp 38.418.238.000.000	Rp 27.975.875.000.000	1,3733
MLBI	2016	Rp 901.258.000.000	Rp 1.326.261.000.000	0,6795
	2017	Rp 1.076.845.000.000	Rp 1.304.114.000.000	0,8257
	2018	Rp 1.228.961.000.000	Rp 1.578.919.000.000	0,7784
	2019	Rp 1.162.802.000.000	Rp 1.588.693.000.000	0,7319
	2020	Rp 1.189.261.000.000	Rp 1.338.441.000.000	0,8885
MYOR	2016	Rp 8.739.782.750.141	Rp 3.884.051.319.005	2,2502
	2017	Rp 10.674.199.571.313	Rp 4.473.628.322.956	2,3860
	2018	Rp 12.647.858.727.872	Rp 4.764.510.387.113	2,6546
	2019	Rp 12.776.102.781.513	Rp 3.726.359.539.201	3,4286
	2020	Rp 12.838.729.162.090	Rp 3.475.323.711.943	3,6943
ROTI	2016	Rp 949.414.338.057	Rp 320.501.824.382	2,9623
	2017	Rp 2.319.937.439.019	Rp 1.027.176.531.240	2,2586
	2018	Rp 1.876.409.299.238	Rp 525.422.150.049	3,5712
	2019	Rp 1.874.411.044.438	Rp 1.106.938.318.565	1,6933
	2020	Rp 1.549.617.329.468	Rp 404.567.270.700	3,8303



SKTL	2016	Rp 222.686.872.602	Rp 169.302.583.935	1,3153
	2017	Rp 267.129.479.669	Rp 211.493.160.519	1,2631
	2018	Rp 356.735.670.030	Rp 291.349.105.535	1,2244
	2019	Rp 378.352.247.338	Rp 293.281.364.781	1,2901
	2020	Rp 379.723.220.668	Rp 247.102.759.159	1,5367
STTP	2016	Rp 920.494.206.042	Rp 557.548.012.748	1,6510
	2017	Rp 947.986.050.367	Rp 358.963.437.494	2,6409
	2018	Rp 1.250.806.822.918	Rp 676.673.564.908	1,8485
	2019	Rp 1.165.406.301.686	Rp 408.490.550.651	2,8530
	2020	Rp 1.505.872.822.478	Rp 626.131.203.549	2,4050
TBLA	2016	Rp 5.058.143.000.000	Rp 4.583.285.000.000	1,1036
	2017	Rp 5.143.894.000.000	Rp 4.637.979.000.000	1,1091
	2018	Rp 6.203.335.000.000	Rp 3.300.644.000.000	1,8794
	2019	Rp 6.551.760.000.000	Rp 4.027.369.000.000	1,6268
	2020	Rp 8.027.179.000.000	Rp 5.385.025.000.000	1,4906
ULTJ	2016	Rp 2.874.822.000.000	Rp 593.526.000.000	4,8436
	2017	Rp 3.439.990.000.000	Rp 820.625.000.000	4,1919
	2018	Rp 2.793.521.000.000	Rp 635.161.000.000	4,3981
	2019	Rp 3.716.641.000.000	Rp 836.314.000.000	4,4441
	2020	Rp 5.593.421.000.000	Rp 2.327.339.000.000	2,4034
DVLA	2016	Rp 1.068.967.094.000	Rp 374.427.510.000	2,8549
	2017	Rp 1.175.655.601.000	Rp 441.622.865.000	2,6621
	2018	Rp 1.203.372.372.000	Rp 416.537.366.000	2,8890
	2019	Rp 1.280.212.333.000	Rp 439.444.037.000	2,9133
	2020	Rp 1.400.241.872.000	Rp 555.843.521.000	2,5191
KAEF	2016	Rp 2.906.737.458.288	Rp 1.696.208.867.581	1,7137
	2017	Rp 3.662.090.215.984	Rp 2.369.507.448.768	1,5455
	2018	Rp 5.369.546.726.061	Rp 3.774.304.481.466	1,4227
	2019	Rp 7.344.787.123.000	Rp 7.392.140.277.000	0,9936
	2020	Rp 6.093.103.998.000	Rp 6.786.941.897.000	0,8978
MERK	2016	Rp 508.615.377.000	Rp 120.622.129.000	4,2166
	2017	Rp 569.889.512.000	Rp 184.971.088.000	3,0810
	2018	Rp 973.309.659.000	Rp 709.437.157.000	1,3719
	2019	Rp 675.010.699.000	Rp 269.085.165.000	2,5085
	2020	Rp 678.404.760.000	Rp 266.384.137.000	2,5467
PYFA	2016	Rp 83.106.443.468	Rp 37.933.579.448	2,1908
	2017	Rp 78.364.312.306	Rp 22.245.115.479	3,5228
	2018	Rp 91.387.136.759	Rp 33.141.647.397	2,7575
	2019	Rp 95.946.418.919	Rp 27.198.123.189	3,5277
	2020	Rp 129.342.420.572	Rp 44.748.565.283	2,8904
SIDO	2016	Rp 1.794.125.000.000	Rp 215.686.000.000	8,3182
	2017	Rp 1.628.901.000.000	Rp 208.507.000.000	7,8122
	2018	Rp 1.547.666.000.000	Rp 368.380.000.000	4,2013
	2019	Rp 1.716.235.000.000	Rp 416.211.000.000	4,1235
	2020	Rp 2.052.081.000.000	Rp 560.043.000.000	3,6641

TSPC	2016	Rp 4.385.083.916.291	Rp 1.653.413.220.121	2,6521
	2017	Rp 5.049.363.864.387	Rp 2.002.621.403.597	2,5214
	2018	Rp 5.130.662.268.849	Rp 2.039.075.034.339	2,5162
	2019	Rp 5.432.638.388.008	Rp 1.953.608.306.055	2,7808
	2020	Rp 5.941.096.184.235	Rp 2.008.023.494.282	2,9587
KBLV	2016	Rp 9.572.529.767.897	Rp 2.317.161.787.100	4,1311
	2017	Rp 10.043.950.500.578	Rp 2.227.336.011.715	4,5094
	2018	Rp 10.648.288.386.726	Rp 2.286.167.471.594	4,6577
	2019	Rp 11.222.490.978.401	Rp 2.577.108.805.851	4,3547
	2020	Rp 13.075.331.880.715	Rp 3.176.726.211.674	4,1160
KINO	2016	Rp 1.878.157.549.127	Rp 1.220.778.246.218	1,5385
	2017	Rp 1.795.404.979.854	Rp 1.085.566.305.465	1,6539
	2018	Rp 1.975.979.249.304	Rp 1.316.323.262.100	1,5011
	2019	Rp 2.335.039.563.811	Rp 1.733.135.623.684	1,3473
	2020	Rp 2.562.184.889.015	Rp 2.146.338.161.363	1,1937
UNVR	2016	Rp 6.588.109.000.000	Rp10.878.074.000.000	0,6056
	2017	Rp 7.941.635.000.000	Rp12.532.304.000.000	0,6337
	2018	Rp 8.325.029.000.000	Rp11.134.786.000.000	0,7477
	2019	Rp 8.530.334.000.000	Rp13.065.308.000.000	0,6529
	2020	Rp 8.828.360.000.000	Rp13.357.536.000.000	0,6609
GGRM	2016	Rp 41.933.173.000.000	Rp21.638.565.000.000	1,9379
	2017	Rp 43.764.490.000.000	Rp22.611.042.000.000	1,9355
	2018	Rp 45.284.719.000.000	Rp22.003.567.000.000	2,0581
	2019	Rp 52.081.133.000.000	Rp25.258.727.000.000	2,0619
	2020	Rp 49.537.929.000.000	Rp17.009.992.000.000	2,9123
HMSP	2016	Rp 33.647.496.000.000	Rp 6.428.478.000.000	5,2341
	2017	Rp 34.180.353.000.000	Rp 6.482.969.000.000	5,2723
	2018	Rp 37.831.483.000.000	Rp 8.793.999.000.000	4,3020
	2019	Rp 41.697.015.000.000	Rp12.727.676.000.000	3,2761
	2020	Rp 41.091.638.000.000	Rp16.743.834.000.000	2,4541
WIIM	2016	Rp 996.925.071.640	Rp 293.711.761.060	3,3942
	2017	Rp 861.172.306.233	Rp 160.790.695.868	5,3559
	2018	Rp 888.979.741.744	Rp 150.202.377.711	5,9185
	2019	Rp 948.430.163.983	Rp 157.443.942.631	6,0239
	2020	Rp 1.288.718.539.539	Rp 351.790.782.502	3,6633
CINT	2016	Rp 195.009.437.765	Rp 61.704.877.496	3,1604
	2017	Rp 210.584.866.561	Rp 66.014.779.104	3,1900
	2018	Rp 219.577.845.340	Rp 81.075.913.501	2,7083
	2019	Rp 250.724.734.274	Rp 105.476.752.401	2,3771
	2020	Rp 235.891.593.162	Rp 94.587.795.350	2,4939

Sumber : Laporan Keuangan, diaolah Juni 2021



**Lampiran 6 Perhitungan Logaritma Natural**

<b>KODE PERUSAHAAN</b>	<b>TAHUN</b>	<b>TOTAL ASET</b>	<b>LN TOTAL ASET</b>
ADES	2016	Rp 767.479.000.000	27,3664
	2017	Rp 840.236.000.000	27,4569
	2018	Rp 881.275.000.000	27,5046
	2019	Rp 822.375.000.000	27,4355
	2020	Rp 958.791.000.000	27,5889
BUDI	2016	Rp 2.931.807.000.000	28,7066
	2017	Rp 2.939.456.000.000	28,7092
	2018	Rp 3.392.980.000.000	28,8527
	2019	Rp 2.999.767.000.000	28,7296
	2020	Rp 2.963.007.000.000	28,7172
CEKA	2016	Rp 1.425.964.152.418	27,9859
	2017	Rp 1.392.636.444.501	27,9622
	2018	Rp 1.168.956.042.706	27,7871
	2019	Rp 1.393.079.542.074	27,9625
	2020	Rp 1.566.673.828.068	28,0800
DLTA	2016	Rp 1.197.796.650.000	27,8115
	2017	Rp 1.340.842.765.000	27,9243
	2018	Rp 1.523.517.170.000	28,0520
	2019	Rp 1.425.983.722.000	27,9859
	2020	Rp 1.225.580.913.000	27,8344
ICBP	2016	Rp 28.901.948.000.000	30,9949
	2017	Rp 31.619.514.000.000	31,0348
	2018	Rp 34.367.153.000.000	31,1681
	2019	Rp 38.709.314.000.000	31,2871
	2020	Rp 103.588.325.000.000	32,2714
INDF	2016	Rp 82.174.515.000.000	32,0399
	2017	Rp 87.939.488.000.000	32,1077
	2018	Rp 96.537.796.000.000	32,2010
	2019	Rp 96.198.559.000.000	32,1974
	2020	Rp 163.136.516.000.000	32,7256
MLBI	2016	Rp 2.275.038.000.000	28,4530
	2017	Rp 2.510.078.000.000	28,5513
	2018	Rp 2.889.501.000.000	28,6921
	2019	Rp 2.896.950.000.000	28,6947
	2020	Rp 2.907.425.000.000	28,6983
MYOR	2016	Rp 12.922.421.859.142	30,1900
	2017	Rp 14.915.849.800.251	30,3334
	2018	Rp 17.591.706.426.634	30,4984
	2019	Rp 19.037.918.806.473	30,5775
	2020	Rp 19.777.500.514.550	30,6156
ROTI	2016	Rp 2.919.640.858.718	28,7025
	2017	Rp 4.559.573.709.411	29,1483
	2018	Rp 4.393.810.380.883	29,1112
	2019	Rp 4.682.083.844.951	29,1748
	2020	Rp 4.452.166.671.985	29,1244

SKTL	2016	Rp 568.239.939.951	27,0658
	2017	Rp 636.284.210.210	27,1789
	2018	Rp 747.293.725.435	27,3397
	2019	Rp 790.845.543.826	27,3964
	2020	Rp 773.863.042.440	27,3747
STTP	2016	Rp 2.337.207.195.055	28,4800
	2017	Rp 2.342.432.443.196	28,4822
	2018	Rp 2.631.189.810.030	28,5985
	2019	Rp 2.881.563.083.954	28,6894
	2020	Rp 3.448.995.059.882	28,8691
TBLA	2016	Rp 12.596.824.000.000	30,1645
	2017	Rp 14.024.486.000.000	30,2718
	2018	Rp 16.339.916.000.000	30,4246
	2019	Rp 17.363.003.000.000	30,4854
	2020	Rp 19.431.293.000.000	30,5979
ULTJ	2016	Rp 4.239.200.000.000	29,0754
	2017	Rp 5.186.940.000.000	29,2772
	2018	Rp 5.555.871.000.000	29,3459
	2019	Rp 6.608.422.000.000	29,5194
	2020	Rp 8.754.116.000.000	29,8005
DVLA	2016	Rp 1.531.365.558.000	28,0572
	2017	Rp 1.640.886.147.000	28,1263
	2018	Rp 1.682.821.739.000	28,1515
	2019	Rp 1.829.960.714.000	28,2353
	2020	Rp 1.986.711.872.000	28,3175
KAEF	2016	Rp 4.612.562.541.064	29,1598
	2017	Rp 9.460.427.317.681	29,8781
	2018	Rp 11.329.090.864.000	30,0584
	2019	Rp 18.352.877.132.000	30,5408
	2020	Rp 17.562.816.674.000	30,4968
MERK	2016	Rp 743.934.894.000	27,3352
	2017	Rp 847.006.544.000	27,4650
	2018	Rp 1.263.113.689.000	27,8646
	2019	Rp 901.060.986.000	27,5268
	2020	Rp 929.901.046.000	27,5583
PYFA	2016	Rp 167.062.795.608	25,8416
	2017	Rp 159.563.931.041	25,7957
	2018	Rp 187.057.163.854	25,9547
	2019	Rp 190.786.208.250	25,9744
	2020	Rp 228.575.380.866	26,1551
SIDO	2016	Rp 2.987.614.000.000	28,7255
	2017	Rp 3.158.198.000.000	28,7810
	2018	Rp 3.337.628.000.000	28,8363
	2019	Rp 3.529.557.000.000	28,8922
	2020	Rp 2.052.081.000.000	28,3499

TSPC	2016	Rp 6.585.807.349.438	29,5159
	2017	Rp 7.434.900.309.021	29,6372
	2018	Rp 7.869.975.060.326	29,6941
	2019	Rp 8.372.769.580.743	29,7560
	2020	Rp 9.104.657.533.366	29,8398
KBLV	2016	Rp 15.226.009.210.657	30,3540
	2017	Rp 16.616.239.416.335	30,4414
	2018	Rp 18.146.206.145.369	30,5295
	2019	Rp 20.264.726.862.584	30,6399
	2020	Rp 22.564.300.317.374	30,7474
KINO	2016	Rp 3.284.504.424.358	28,8202
	2017	Rp 3.237.595.219.274	28,8059
	2018	Rp 3.592.164.205.408	28,9098
	2019	Rp 4.695.764.958.883	29,1777
	2020	Rp 5.255.359.155.031	29,2903
UNVR	2016	Rp 16.745.695.000.000	30,4492
	2017	Rp 18.906.413.000.000	30,5705
	2018	Rp 20.326.869.000.000	30,6430
	2019	Rp 20.649.371.000.000	30,6587
	2020	Rp 20.534.632.000.000	30,6531
GGRM	2016	Rp 62.951.634.000.000	31,7734
	2017	Rp 66.759.930.000.000	31,8321
	2018	Rp 69.097.219.000.000	31,8665
	2019	Rp 78.647.274.000.000	31,9960
	2020	Rp 78.191.409.000.000	31,9902
HMSP	2016	Rp 42.508.277.000.000	31,3807
	2017	Rp 43.141.063.000.000	31,3955
	2018	Rp 46.602.420.000.000	31,4727
	2019	Rp 50.902.806.000.000	31,5609
	2020	Rp 49.674.030.000.000	31,5365
WIIM	2016	Rp 1.353.634.132.275	27,9338
	2017	Rp 1.225.712.093.041	27,8345
	2018	Rp 1.255.573.914.558	27,8586
	2019	Rp 1.299.521.608.556	27,8930
	2020	Rp 1.614.442.007.528	28,1100
CINT	2016	Rp 399.336.626.636	26,7131
	2017	Rp 476.577.841.605	26,8899
	2018	Rp 491.382.035.136	26,9205
	2019	Rp 521.493.784.876	26,9800
	2020	Rp 498.020.612.974	26,9339

Sumber : Laporan Keuangan, diaolah Juni 2021

### Lampiran 7 Perhitungan Perataan Laba

KODE PERUSAHAAN	TAHUN	LABAR BERSIH	ΔI	RATA RATA ΔI	PENJUALAN BERSIH	ΔS	RATA RATA ΔS	CVΔI	CVΔS	INJDEK ECKEL	KETERANGAN
ADES	2014	Rp 31.072.000.000			Rp 578.784.000.000						
	2015	Rp 32.839.000.000	Rp 1.767.000.000		Rp 669.725.000.000	Rp 90.941.000.000					
	2016	Rp 55.951.000.000	Rp 23.112.000.000	Rp 12.439.500.000	Rp 887.663.000.000	Rp 217.938.000.000	Rp 154.439.500.000	0,8580	0,4112	2,0867	Bukan Perata
	2017	Rp 38.242.000.000	Rp (17.709.000.000)	Rp 2.701.500.000	Rp 814.490.000.000	Rp (73.173.000.000)	Rp 72.382.500.000	7,5552	2,0109	3,7571	Bukan Perata
	2018	Rp 52.958.000.000	Rp 14.716.000.000	Rp (1.496.500.000)	Rp 804.302.000.000	Rp (10.188.000.000)	Rp (41.680.500.000)	-10,8336	-0,7556	14,3383	Bukan Perata
	2019	Rp 83.885.000.000	Rp 30.927.000.000	Rp 22.821.500.000	Rp 834.330.000.000	Rp 30.028.000.000	Rp 9.920.000.000	0,3552	2,0270	0,1752	Perata
	2020	Rp 135.789.000.000	Rp 51.904.000.000	Rp 41.415.500.000	Rp 673.364.000.000	Rp (160.966.000.000)	Rp (65.469.000.000)	0,2533	-1,4587	-0,1736	Perata
BUDI	2014	Rp 28.524.000.000			Rp 2.284.211.000.000						
	2015	Rp 21.072.000.000	Rp (7.452.000.000)		Rp 2.378.805.000.000	Rp 94.594.000.000					
	2016	Rp 38.624.000.000	Rp 17.552.000.000	Rp 5.050.000.000	Rp 2.467.553.000.000	Rp 88.748.000.000	Rp 91.671.000.000	2,4756	0,0319	77,6410	Bukan Perata
	2017	Rp 45.691.000.000	Rp 7.067.000.000	Rp 12.309.500.000	Rp 2.510.578.000.000	Rp 43.025.000.000	Rp 65.886.500.000	0,4259	0,3470	1,2274	Bukan Perata
	2018	Rp 50.467.000.000	Rp 4.776.000.000	Rp 5.921.500.000	Rp 2.647.193.000.000	Rp 136.615.000.000	Rp 89.820.000.000	0,1934	0,5210	0,3713	Perata
	2019	Rp 64.021.000.000	Rp 13.554.000.000	Rp 9.165.000.000	Rp 3.003.768.000.000	Rp 356.575.000.000	Rp 246.595.000.000	0,4789	0,4460	1,0738	Bukan Perata
	2020	Rp 67.093.000.000	Rp 3.072.000.000	Rp 8.313.000.000	Rp 2.725.866.000.000	Rp (277.902.000.000)	Rp 39.336.500.000	0,6305	8,0647	0,0782	Perata
CEKA	2014	Rp 41.001.414.954			Rp 3.701.868.790.192						
	2015	Rp 106.549.446.980	Rp 65.548.032.026		Rp 3.485.733.830.354	Rp (216.134.959.838)					
	2016	Rp 249.697.013.626	Rp 143.147.566.646	Rp 104.347.799.336	Rp 4.115.541.761.173	Rp 629.807.930.819	Rp 206.836.485.491	0,3718	2,0450	0,1818	Perata
	2017	Rp 107.420.886.839	Rp (142.276.126.787)	Rp 435.719.930	Rp 4.257.738.486.908	Rp 142.196.725.735	Rp 386.002.328.277	327,5311	0,6316	518,5598	Bukan Perata
	2018	Rp 92.649.656.775	Rp (14.771.230.064)	Rp (78.523.678.426)	Rp 3.629.327.583.572	Rp (628.410.903.336)	Rp (243.107.088.801)	-0,8119	-1,5849	0,5123	Perata
	2019	Rp 215.459.200.242	Rp 122.809.543.467	Rp 54.019.156.702	Rp 3.120.937.098.980	Rp (508.390.484.592)	Rp (568.400.693.964)	1,2734	-0,1056	-12,0617	Perata
	2020	Rp 181.812.593.992	Rp (33.646.606.250)	Rp 44.581.468.609	Rp 3.634.297.273.249	Rp 513.360.174.269	Rp 2.484.844.839	1,7547	205,5965	0,0085	Perata

DLTA	2014	Rp 288.499.375.000			Rp 879.253.383.000								
	2015	Rp 192.045.199.000	Rp (96.454.176.000)		Rp 699.506.819.000	Rp (179.746.564.000)							
	2016	Rp 254.509.268.000	Rp 62.464.069.000	Rp (16.995.053.500)	Rp 774.968.268.000	Rp 75.461.449.000	Rp (52.142.557.500)	-4,6754	-2,4472	1,9105		Bukan Perata	
	2017	Rp 279.772.635.000	Rp 25.263.367.000	Rp 43.863.718.000	Rp 777.308.328.000	Rp 2.340.060.000	Rp 38.900.754.500	0,4240	0,9398	0,4512		Perata	
	2018	Rp 338.129.985.000	Rp 58.357.350.000	Rp 41.810.358.500	Rp 893.006.350.000	Rp 115.698.022.000	Rp 59.019.041.000	0,3958	0,9604	0,4121		Perata	
	2019	Rp 317.815.177.000	Rp (20.314.808.000)	Rp 19.021.271.000	Rp 827.136.727.000	Rp (65.869.623.000)	Rp 24.914.199.500	2,0680	3,6439	0,5675		Perata	
	2020	Rp 123.465.762.000	Rp (194.349.415.000)	Rp (107.332.111.500)	Rp 546.336.411.000	Rp (280.800.316.000)	Rp (173.334.969.500)	-0,8107	-0,6200	1,3077		Bukan Perata	
ICBP	2014	Rp 2.574.172.000.000			Rp 30.022.463.000.000								
	2015	Rp 2.923.148.000.000	Rp 348.976.000.000		Rp 31.741.094.000.000	Rp 1.718.631.000.000							
	2016	Rp 3.631.301.000.000	Rp 708.153.000.000	Rp 528.564.500.000	Rp 34.375.236.000.000	Rp 2.634.142.000.000	Rp 2.176.386.500.000	0,3398	0,2103	1,6154		Bukan Perata	
	2017	Rp 3.543.173.000.000	Rp (88.128.000.000)	Rp 310.012.500.000	Rp 35.606.593.000.000	Rp 1.231.357.000.000	Rp 1.932.749.500.000	1,2843	0,3629	3,5389		Bukan Perata	
	2018	Rp 4.658.781.000.000	Rp 1.115.608.000.000	Rp 513.740.000.000	Rp 38.413.407.000.000	Rp 2.806.814.000.000	Rp 2.019.085.500.000	1,1715	0,3901	3,0029		Bukan Perata	
	2019	Rp 5.360.029.000.000	Rp 701.248.000.000	Rp 908.428.000.000	Rp 42.296.703.000.000	Rp 3.883.296.000.000	Rp 3.345.055.000.000	0,2281	0,1609	1,4174		Bukan Perata	
	2020	Rp 7.418.574.000.000	Rp 2.058.545.000.000	Rp 1.379.896.500.000	Rp 46.641.048.000.000	Rp 4.344.345.000.000	Rp 4.113.820.500.000	0,4918	0,0560	8,7766		Bukan Perata	
INDF	2014	Rp 5.229.489.000.000			Rp 63.594.452.000.000								
	2015	Rp 3.709.501.000.000	Rp (1.519.988.000.000)		Rp 64.061.947.000.000	Rp 467.495.000.000							
	2016	Rp 5.266.906.000.000	Rp 1.557.405.000.000	Rp 18.708.500.000	Rp 66.659.484.000.000	Rp 2.597.537.000.000	Rp 1.532.516.000.000	82,2459	0,6949	118,3480		Bukan Perata	
	2017	Rp 5.145.063.000.000	Rp (121.843.000.000)	Rp 717.781.000.000	Rp 70.186.618.000.000	Rp 3.527.134.000.000	Rp 3.062.335.500.000	1,1697	0,1518	7,7069		Bukan Perata	
	2018	Rp 4.961.851.000.000	Rp (183.212.000.000)	Rp (152.527.500.000)	Rp 73.394.728.000.000	Rp 3.208.110.000.000	Rp 3.367.622.000.000	-0,2012	0,0474	-4,2472		Perata	
	2019	Rp 5.902.729.000.000	Rp 940.878.000.000	Rp 378.833.000.000	Rp 76.592.955.000.000	Rp 3.198.227.000.000	Rp 3.203.168.500.000	1,4836	0,0015	961,7103		Bukan Perata	
	2020	Rp 8.752.066.000.000	Rp 2.849.337.000.000	Rp 1.895.107.500.000	Rp 81.731.469.000.000	Rp 5.138.514.000.000	Rp 4.168.370.500.000	0,5035	0,2327	2,1635		Bukan Perata	



MLBI	2014	Rp 794.883.000.000			Rp 2.988.501.000.000								
	2015	Rp 496.909.000.000	Rp (297.974.000.000)		Rp 2.696.318.000.000	Rp (292.183.000.000)							
	2016	Rp 982.129.000.000	Rp 485.220.000.000	Rp 93.623.000.000	Rp 3.263.311.000.000	Rp 566.993.000.000	Rp 137.405.000.000	4,1827	3,1264	1,3378	Bukan Perata		
	2017	Rp 1.322.067.000.000	Rp 339.938.000.000	Rp 412.579.000.000	Rp 3.389.736.000.000	Rp 126.425.000.000	Rp 346.709.000.000	0,1761	0,6354	0,2771	Perata		
	2018	Rp 1.224.807.000.000	Rp (97.260.000.000)	Rp 121.339.000.000	Rp 3.574.801.000.000	Rp 185.065.000.000	Rp 155.745.000.000	1,8016	0,1883	9,5697	Bukan Perata		
	2019	Rp 1.206.059.000.000	Rp (18.748.000.000)	Rp (58.004.000.000)	Rp 3.711.405.000.000	Rp 136.604.000.000	Rp 160.834.500.000	-0,6768	0,1507	-4,4923	Perata		
	2020	Rp 285.617.000.000	Rp (920.442.000.000)	Rp (469.595.000.000)	Rp 1.985.009.000.000	Rp (1.726.396.000.000)	Rp (794.896.000.000)	-0,9601	-1,1719	0,8193	Perata		
MYOR	2014	Rp 409.618.689.484			Rp 14.169.088.278.238								
	2015	Rp 1.250.233.128.560	Rp 840.614.439.076		Rp 14.818.730.635.847	Rp 649.642.357.609							
	2016	Rp 1.388.676.127.665	Rp 138.442.999.105	Rp 489.528.719.091	Rp 18.349.959.898.358	Rp 3.531.229.262.511	Rp 2.090.435.810.060	0,7172	0,6892	1,0406	Bukan Perata		
	2017	Rp 1.630.953.830.893	Rp 242.277.703.228	Rp 190.360.351.167	Rp 20.816.673.946.473	Rp 2.466.714.048.115	Rp 2.998.971.655.313	0,2727	0,1775	1,5367	Bukan Perata		
	2018	Rp 1.760.434.280.304	Rp 129.480.449.411	Rp 185.879.076.320	Rp 24.060.802.395.725	Rp 3.244.128.449.252	Rp 2.855.421.248.684	0,3034	0,1361	2,2289	Bukan Perata		
	2019	Rp 2.039.404.206.764	Rp 278.969.926.460	Rp 204.225.187.936	Rp 25.026.739.472.547	Rp 965.937.076.822	Rp 2.105.032.763.037	0,3660	0,5411	0,6763	Perata		
	2020	Rp 2.098.168.514.645	Rp 58.764.307.881	Rp 168.867.117.171	Rp 24.476.953.742.651	Rp (549.785.729.896)	Rp 208.075.673.463	0,6520	3,6422	0,1790	Perata		
ROTI	2014	Rp 188.648.345.876			Rp 1.880.262.901.697								
	2015	Rp 270.538.700.440	Rp 81.890.354.564		Rp 2.174.501.712.899	Rp 294.238.811.202							
	2016	Rp 279.777.368.831	Rp 9.238.668.391	Rp 45.564.511.478	Rp 2.521.920.968.213	Rp 347.419.255.314	Rp 320.829.033.258	0,7972	0,0829	9,6192	Bukan Perata		
	2017	Rp 135.364.021.139	Rp (144.413.347.692)	Rp (67.587.339.651)	Rp 2.491.100.179.560	Rp (30.820.788.653)	Rp 158.299.233.331	-1,1367	1,1947	-0,9514	Perata		
	2018	Rp 127.171.436.363	Rp (8.192.584.776)	Rp (76.302.966.234)	Rp 2.766.545.866.684	Rp 275.445.687.124	Rp 122.312.449.236	-0,8926	1,2520	-0,7130	Perata		
	2019	Rp 236.518.557.420	Rp 109.347.121.057	Rp 50.577.268.141	Rp 3.337.022.314.624	Rp 570.476.447.940	Rp 422.961.067.532	1,1620	0,3488	3,3317	Bukan Perata		
	2020	Rp 168.610.282.478	Rp (67.908.274.942)	Rp 20.719.423.058	Rp 3.212.034.546.023	Rp (124.987.768.601)	Rp 222.744.339.670	4,2775	1,5611	2,7400	Bukan Perata		



SKTL	2014	Rp 16.855.973.113			Rp 681.419.524.161								
	2015	Rp 20.066.791.849	Rp 3.210.818.736		Rp 745.107.731.208	Rp 63.688.207.047							
	2016	Rp 20.646.121.074	Rp 579.329.225	Rp 1.895.073.981	Rp 833.850.372.883	Rp 88.742.641.675	Rp 76.215.424.361	0,6943	0,1644	4,2241	Bukan Perata		
	2017	Rp 22.970.715.348	Rp 2.324.594.274	Rp 1.451.961.750	Rp 914.188.759.779	Rp 80.338.386.896	Rp 84.540.514.286	0,6010	0,0497	12,0913	Bukan Perata		
	2018	Rp 31.954.131.252	Rp 8.983.415.904	Rp 5.654.005.089	Rp 1.045.029.834.378	Rp 130.841.074.599	Rp 105.589.730.748	0,5889	0,2391	2,4623	Bukan Perata		
	2019	Rp 44.943.627.900	Rp 12.989.496.648	Rp 10.986.456.276	Rp 1.281.116.255.236	Rp 236.086.420.858	Rp 183.463.747.729	0,1823	0,2868	0,6356	Perata		
	2020	Rp 42.520.246.722	Rp (2.423.381.178)	Rp 5.283.057.735	Rp 1.253.700.810.596	Rp (27.415.444.640)	Rp 104.335.488.109	1,4587	1,2628	1,1552	Bukan Perata		
STTP	2014	Rp 123.635.526.956			Rp 2.170.464.194.350								
	2015	Rp 185.705.201.171	Rp 62.069.674.215		Rp 2.544.277.844.656	Rp 373.813.650.306							
	2016	Rp 174.176.717.866	Rp (11.528.483.305)	Rp 25.270.595.455	Rp 2.629.107.367.897	Rp 84.829.523.241	Rp 229.321.586.774	1,4562	0,6301	2,3111	Bukan Perata		
	2017	Rp 216.024.079.834	Rp 41.847.361.968	Rp 15.159.439.332	Rp 2.825.409.180.889	Rp 196.301.812.992	Rp 140.565.668.117	1,7605	0,3965	4,4399	Bukan Perata		
	2018	Rp 255.088.886.019	Rp 39.064.806.185	Rp 40.456.084.077	Rp 2.826.957.323.397	Rp 1.548.142.508	Rp 98.924.977.750	0,0344	0,9844	0,0349	Perata		
	2019	Rp 482.590.522.840	Rp 227.501.636.821	Rp 133.283.221.503	Rp 3.512.509.168.853	Rp 685.551.845.456	Rp 343.549.993.982	0,7069	0,9955	0,7101	Perata		
	2020	Rp 628.628.879.549	Rp 146.038.356.709	Rp 186.769.996.765	Rp 3.846.300.254.825	Rp 333.791.085.972	Rp 509.671.465.714	0,2181	0,3451	0,6320	Perata		
TBLA	2014	Rp 436.503.000.000			Rp 6.337.561.000.000								
	2015	Rp 200.783.000.000	Rp (235.720.000.000)		Rp 5.331.301.000.000	Rp (1.006.260.000.000)							
	2016	Rp 621.011.000.000	Rp 420.228.000.000	Rp 92.254.000.000	Rp 6.513.980.000.000	Rp 1.182.679.000.000	Rp 88.209.500.000	3,5551	12,4076	0,2865	Perata		
	2017	Rp 954.357.000.000	Rp 333.346.000.000	Rp 376.787.000.000	Rp 8.974.708.000.000	Rp 2.460.728.000.000	Rp 1.821.703.500.000	0,1153	0,3508	0,3287	Perata		
	2018	Rp 764.380.000.000	Rp (189.977.000.000)	Rp 71.684.500.000	Rp 8.614.889.000.000	Rp (359.819.000.000)	Rp 1.050.454.500.000	3,6502	1,3425	2,7189	Bukan Perata		
	2019	Rp 661.034.000.000	Rp (103.346.000.000)	Rp (146.661.500.000)	Rp 8.533.183.000.000	Rp (81.706.000.000)	Rp (220.762.500.000)	-0,2953	-0,6299	0,4689	Perata		
	2020	Rp 680.730.000.000	Rp 19.696.000.000	Rp (41.825.000.000)	Rp 10.863.256.000.000	Rp 2.330.073.000.000	Rp 1.124.183.500.000	-1,4709	1,0727	-1,3713	Perata		

ULTJ	2014	Rp 283.061.430.451			Rp 3.916.789.366.423								
	2015	Rp 523.100.000.000	Rp 240.038.569.549		Rp 4.393.933.000.000	Rp 477.143.633.577							
	2016	Rp 709.825.000.000	Rp 186.725.000.000	Rp 213.381.784.775	Rp 4.685.988.000.000	Rp 292.055.000.000	Rp 384.599.316.789	0,1249	0,2406	0,5192	Perata		
	2017	Rp 711.681.000.000	Rp 1.856.000.000	Rp 94.290.500.000	Rp 4.879.559.000.000	Rp 193.571.000.000	Rp 242.813.000.000	0,9803	0,2028	4,8340	Bukan Perata		
	2018	Rp 701.607.000.000	Rp (10.074.000.000)	Rp (4.109.000.000)	Rp 5.472.882.000.000	Rp 593.323.000.000	Rp 393.447.000.000	-1,4517	0,5080	-2,8576	Perata		
	2019	Rp 1.035.865.000.000	Rp 334.258.000.000	Rp 162.092.000.000	Rp 6.241.419.000.000	Rp 768.537.000.000	Rp 680.930.000.000	1,0621	0,1287	8,2556	Bukan Perata		
	2020	Rp 1.109.666.000.000	Rp 73.801.000.000	Rp 204.029.500.000	Rp 5.967.362.000.000	Rp (274.057.000.000)	Rp 247.240.000.000	0,6383	2,1085	0,3027	Perata		
DVLA	2014	Rp 81.597.761.000			Rp 1.103.821.775.000								
	2015	Rp 107.894.430.000	Rp 26.296.669.000		Rp 1.306.098.136.000	Rp 202.276.361.000							
	2016	Rp 152.083.400.000	Rp 44.188.970.000	Rp 35.242.819.500	Rp 1.451.356.680.000	Rp 145.258.544.000	Rp 173.767.452.500	0,2538	0,1641	1,5472	Bukan Perata		
	2017	Rp 162.249.293.000	Rp 10.165.893.000	Rp 27.177.431.500	Rp 1.575.647.308.000	Rp 124.290.628.000	Rp 134.774.586.000	0,6259	0,0778	8,0467	Bukan Perata		
	2018	Rp 200.651.968.000	Rp 38.402.675.000	Rp 24.284.284.000	Rp 1.699.657.296.000	Rp 124.009.988.000	Rp 124.150.308.000	0,5814	0,0011	514,3848	Bukan Perata		
	2019	Rp 221.783.249.000	Rp 21.131.281.000	Rp 29.766.978.000	Rp 1.813.020.278.000	Rp 113.362.982.000	Rp 118.686.485.000	0,2901	0,0449	6,4679	Bukan Perata		
	2020	Rp 162.072.984.000	Rp (59.710.265.000)	Rp (19.289.492.000)	Rp 1.829.699.557.000	Rp 16.679.279.000	Rp 65.021.130.500	-2,0955	0,7435	-2,8185	Perata		
KAEF	2014	Rp 257.836.015.297			Rp 4.521.024.379.760								
	2015	Rp 265.549.762.082	Rp 7.713.746.785		Rp 4.860.371.483.524	Rp 339.347.103.764							
	2016	Rp 271.597.947.663	Rp 6.048.185.581	Rp 6.880.966.183	Rp 5.811.502.656.431	Rp 951.131.172.907	Rp 645.239.138.336	0,1210	0,4741	0,2553	Perata		
	2017	Rp 331.707.917.461	Rp 60.109.969.798	Rp 33.079.077.690	Rp 6.127.479.369.403	Rp 315.976.712.972	Rp 633.553.942.940	0,8172	0,5013	1,6302	Bukan Perata		
	2018	Rp 401.792.808.948	Rp 70.084.891.487	Rp 65.097.430.643	Rp 7.454.114.741.189	Rp 1.326.635.371.786	Rp 821.306.042.379	0,0766	0,6153	0,1245	Perata		
	2019	Rp 15.890.439.000	Rp (385.902.369.948)	Rp (157.908.739.231)	Rp 9.400.535.476.000	Rp 1.946.420.734.811	Rp 1.636.528.053.299	-1,4438	0,1894	-7,6248	Perata		
	2020	Rp 20.425.756.000	Rp 4.535.317.000	Rp (190.683.526.474)	Rp 10.006.173.023.000	Rp 605.637.547.000	Rp 1.276.029.140.906	-1,0238	0,5254	-1,9487	Perata		

MERK	2014	Rp 151.050.480.000			Rp 863.207.530.000								
	2015	Rp 142.545.462.000	Rp (8.505.018.000)		Rp 983.446.471.000	Rp 120.238.941.000							
	2016	Rp 153.842.847.000	Rp 11.297.385.000	Rp 1.396.183.500	Rp 1.034.806.890.000	Rp 51.360.419.000	Rp 85.799.680.000	7,0916	0,4014	17,6676	Bukan Perata		
	2017	Rp 144.677.294.000	Rp (9.165.553.000)	Rp 1.065.916.000	Rp 582.002.470.000	Rp (452.804.420.000)	Rp (200.722.000.500)	9,5988	-1,2559	-7,6431	Perata		
	2018	Rp 1.163.324.165.000	Rp 1.018.646.871.000	Rp 504.740.659.000	Rp 611.958.076.000	Rp 29.955.606.000	Rp (211.424.407.000)	1,0182	-1,1417	-0,8918	Perata		
	2019	Rp 78.256.797.000	Rp (1.085.067.368.000)	Rp (33.210.248.500)	Rp 744.634.530.000	Rp 132.676.454.000	Rp 81.316.030.000	-31,6727	0,6316	-50,1455	Perata		
	2020	Rp 71.902.263.000	Rp (6.354.534.000)	Rp (545.710.951.000)	Rp 655.847.125.000	Rp (88.787.405.000)	Rp 21.944.524.500	-0,9884	5,0460	-0,1959	Perata		
PYFA	2014	Rp 2.661.022.001			Rp 222.302.407.528								
	2015	Rp 3.087.104.465	Rp 426.082.464		Rp 217.843.921.422	Rp (4.458.486.106)							
	2016	Rp 5.146.317.041	Rp 2.059.212.576	Rp 1.242.647.520	Rp 216.951.583.953	Rp (892.337.469)	Rp (2.675.411.788)	0,6571	-0,6665	-0,9860	Perata		
	2017	Rp 7.127.402.168	Rp 1.981.085.127	Rp 2.020.148.852	Rp 223.002.490.278	Rp 6.050.906.325	Rp 2.579.284.428	0,0193	1,3460	0,0144	Perata		
	2018	Rp 8.447.447.988	Rp 1.320.045.820	Rp 1.650.565.474	Rp 250.445.853.364	Rp 27.443.363.086	Rp 16.747.134.706	0,2002	0,6387	0,3135	Perata		
	2019	Rp 9.342.718.039	Rp 895.270.051	Rp 1.107.657.936	Rp 247.114.772.587	Rp (3.331.080.777)	Rp 12.056.141.155	0,1917	1,2763	0,1502	Perata		
	2020	Rp 22.104.364.267	Rp 12.761.646.228	Rp 6.828.458.140	Rp 277.398.061.739	Rp 30.283.289.152	Rp 13.476.104.188	0,8689	1,2472	0,6967	Perata		
SIDO	2014	Rp 417.511.000.000			Rp 2.197.907.000.000								
	2015	Rp 437.475.000.000	Rp 19.964.000.000		Rp 2.218.536.000.000	Rp 20.629.000.000							
	2016	Rp 480.525.000.000	Rp 43.050.000.000	Rp 31.507.000.000	Rp 2.561.806.000.000	Rp 343.270.000.000	Rp 181.949.500.000	0,3664	0,9102	0,4025	Perata		
	2017	Rp 533.799.000.000	Rp 53.274.000.000	Rp 48.162.000.000	Rp 2.573.840.000.000	Rp 12.034.000.000	Rp 177.652.000.000	0,1061	0,4993	0,2126	Perata		
	2018	Rp 663.849.000.000	Rp 130.050.000.000	Rp 91.662.000.000	Rp 2.763.292.000.000	Rp 189.452.000.000	Rp 100.743.000.000	0,4188	0,5692	0,7357	Perata		
	2019	Rp 807.689.000.000	Rp 143.840.000.000	Rp 136.945.000.000	Rp 3.067.434.000.000	Rp 304.142.000.000	Rp 246.797.000.000	0,0503	0,0733	0,6872	Perata		
	2020	Rp 934.016.000.000	Rp 126.327.000.000	Rp 135.083.500.000	Rp 3.335.411.000.000	Rp 267.977.000.000	Rp 286.059.500.000	0,0648	0,0000	Terdevis			

TSPC	2014	Rp 585.790.816.012			Rp 7.512.115.037.587								
	2015	Rp 529.218.651.807	Rp (56.572.164.205)		Rp 8.181.481.867.179	Rp 669.366.829.592							
	2016	Rp 545.493.536.262	Rp 16.274.884.455	Rp (20.148.639.875)	Rp 9.138.238.993.842	Rp 956.757.126.663	Rp 813.061.978.128	-1,8077	0,1767	-10,2286	Perata		
	2017	Rp 557.339.581.996	Rp 11.846.045.734	Rp 14.060.465.095	Rp 9.565.462.045.199	Rp 427.223.051.357	Rp 691.990.089.010	0,1575	0,3826	0,4116	Perata		
	2018	Rp 540.378.145.887	Rp (16.961.436.109)	Rp (2.557.695.188)	Rp 10.088.118.830.780	Rp 522.656.785.581	Rp 474.939.918.469	-5,6315	0,1005	-56,0523	Perata		
	2019	Rp 595.154.912.874	Rp 54.776.766.987	Rp 18.907.665.439	Rp 10.993.842.057.747	Rp 905.723.226.967	Rp 714.190.006.274	1,8971	0,2682	7,0738	Bukan Perata		
	2020	Rp 834.369.751.682	Rp 239.214.838.808	Rp 146.995.802.898	Rp 10.968.402.090.246	Rp (25.439.967.501)	Rp 440.141.629.733	0,6274	1,0578	0,5931	Perata		
KBLV	2014	Rp 2.122.677.647.816			Rp 17.368.532.547.558								
	2015	Rp 2.057.694.281.873	Rp (64.983.365.943)		Rp 17.887.464.223.321	Rp 518.931.675.763							
	2016	Rp 2.350.884.933.551	Rp 293.190.651.678	Rp 114.103.642.868	Rp 19.374.230.957.505	Rp 1.486.766.734.184	Rp 1.002.849.204.974	1,5695	0,4825	3,2526	Bukan Perata		
	2017	Rp 2.453.251.410.604	Rp 102.366.477.053	Rp 197.778.564.366	Rp 20.182.170.166.616	Rp 807.939.209.111	Rp 1.147.352.971.648	0,4824	0,2958	1,6308	Bukan Perata		
	2018	Rp 2.497.261.964.757	Rp 44.010.554.153	Rp 73.188.515.603	Rp 21.074.306.186.027	Rp 892.136.019.411	Rp 850.037.614.261	0,3987	0,0495	8,0498	Bukan Perata		
	2019	Rp 2.537.601.823.645	Rp 40.339.858.888	Rp 42.175.206.521	Rp 22.633.476.361.038	Rp 1.559.170.175.011	Rp 1.225.653.097.211	0,0435	0,2721	0,1599	Perata		
	2020	Rp 2.799.622.525.814	Rp 262.020.702.169	Rp 151.180.280.529	Rp 23.112.654.991.224	Rp 479.178.630.186	Rp 1.019.174.402.599	0,7332	0,5298	1,3838	Bukan Perata		
KINO	2014	Rp 104.160.456.499			Rp 3.339.386.491.005								
	2015	Rp 262.980.202.426	Rp 158.819.745.927		Rp 3.603.847.602.517	Rp 264.461.111.512							
	2016	Rp 181.110.153.810	Rp (81.870.048.616)	Rp 38.474.848.656	Rp 3.493.028.761.680	Rp (110.818.840.837)	Rp 76.821.135.338	3,1279	2,4426	1,2806	Bukan Perata		
	2017	Rp 109.696.001.798	Rp (71.414.152.012)	Rp (76.642.100.314)	Rp 3.160.637.269.263	Rp (332.391.492.417)	Rp (221.605.166.627)	-0,0682	-0,4999	0,1364	Perata		
	2018	Rp 150.116.045.042	Rp 40.420.043.244	Rp (15.497.054.384)	Rp 3.611.694.059.699	Rp 451.056.790.436	Rp 59.332.649.010	-3,6082	6,6022	-0,5465	Perata		
	2019	Rp 515.603.339.649	Rp 365.487.294.607	Rp 202.953.668.926	Rp 4.678.868.638.822	Rp 1.067.174.579.123	Rp 759.115.684.780	0,8008	0,4058	1,9734	Bukan Perata		
	2020	Rp 113.665.219.638	Rp (401.938.120.011)	Rp (18.225.412.702)	Rp 4.024.971.042.139	Rp (653.897.596.683)	Rp 206.638.491.220	-21,0537	4,1645	-5,0556	Perata		

UNVR	2014	Rp 5.926.720.000.000			Rp 34.511.534.000.000							
	2015	Rp 5.851.805.000.000	Rp (74.915.000.000)		Rp 36.484.030.000.000	Rp 1.972.496.000.000						
	2016	Rp 6.390.672.000.000	Rp 538.867.000.000	Rp 231.976.000.000	Rp 40.053.732.000.000	Rp 3.569.702.000.000	Rp 2.771.099.000.000	1,3229	0,2882	4,5905	Bukan Perata	
	2017	Rp 7.004.562.000.000	Rp 613.890.000.000	Rp 576.378.500.000	Rp 41.204.510.000.000	Rp 1.150.778.000.000	Rp 2.360.240.000.000	0,0651	0,5124	0,1270	Perata	
	2018	Rp 9.109.445.000.000	Rp 2.104.883.000.000	Rp 1.359.386.500.000	Rp 41.802.073.000.000	Rp 597.563.000.000	Rp 874.170.500.000	0,5484	0,3164	1,7331	Bukan Perata	
	2019	Rp 7.392.837.000.000	Rp (1.716.608.000.000)	Rp 194.137.500.000	Rp 42.922.563.000.000	Rp 1.120.490.000.000	Rp 859.026.500.000	9,8422	0,3044	32,3362	Bukan Perata	
	2020	Rp 7.163.536.000.000	Rp (229.301.000.000)	Rp (972.954.500.000)	Rp 42.972.474.000.000	Rp 49.911.000.000	Rp 585.200.500.000	-0,7643	0,9147	-0,8356	Perata	
GGRM	2014	Rp 5.432.667.000.000			Rp 65.185.850.000.000							
	2015	Rp 6.452.834.000.000	Rp 1.020.167.000.000		Rp 70.365.573.000.000	Rp 5.179.723.000.000						
	2016	Rp 6.672.682.000.000	Rp 219.848.000.000	Rp 620.007.500.000	Rp 76.274.147.000.000	Rp 5.908.574.000.000	Rp 5.544.148.500.000	0,6454	0,0657	9,8189	Bukan Perata	
	2017	Rp 7.755.347.000.000	Rp 1.082.665.000.000	Rp 651.256.500.000	Rp 83.305.925.000.000	Rp 7.031.778.000.000	Rp 6.470.176.000.000	0,6624	0,0868	7,6317	Bukan Perata	
	2018	Rp 7.793.068.000.000	Rp 37.721.000.000	Rp 560.193.000.000	Rp 95.707.663.000.000	Rp 12.401.738.000.000	Rp 9.716.758.000.000	0,9327	0,2763	3,3752	Bukan Perata	
	2019	Rp 10.880.704.000.000	Rp 3.087.636.000.000	Rp 1.562.678.500.000	Rp 110.523.819.000.000	Rp 14.816.156.000.000	Rp 13.608.947.000.000	0,9759	0,0887	11,0009	Bukan Perata	
	2020	Rp 7.647.729.000.000	Rp (3.232.975.000.000)	Rp (72.669.500.000)	Rp 114.477.311.000.000	Rp 3.953.492.000.000	Rp 9.384.824.000.000	-43,4887	0,5787	-75,1444	Perata	
HMSP	2014	Rp 10.181.083.000.000			Rp 80.690.139.000.000							
	2015	Rp 10.363.308.000.000	Rp 182.225.000.000		Rp 89.069.306.000.000	Rp 8.379.167.000.000						
	2016	Rp 12.762.229.000.000	Rp 2.398.921.000.000	Rp 1.290.573.000.000	Rp 95.466.657.000.000	Rp 6.397.351.000.000	Rp 7.388.259.000.000	0,8588	0,1341	6,4033	Bukan Perata	
	2017	Rp 12.670.534.000.000	Rp (91.695.000.000)	Rp 1.153.613.000.000	Rp 99.091.484.000.000	Rp 3.624.827.000.000	Rp 5.011.089.000.000	1,0795	0,2766	3,9021	Bukan Perata	
	2018	Rp 13.538.418.000.000	Rp 867.884.000.000	Rp 388.094.500.000	Rp 106.741.891.000.000	Rp 7.650.407.000.000	Rp 5.637.617.000.000	1,2363	0,3570	3,4627	Bukan Perata	
	2019	Rp 13.721.513.000.000	Rp 183.095.000.000	Rp 525.489.500.000	Rp 106.055.176.000.000	Rp (686.715.000.000)	Rp 3.481.846.000.000	0,6516	1,1972	0,5442	Perata	
	2020	Rp 8.581.378.000.000	Rp (5.140.135.000.000)	Rp (2.478.520.000.000)	Rp 92.452.210.000.000	Rp (13.602.966.000.000)	Rp (7.144.840.500.000)	-1,0739	-0,9039	1,1881		



WIIM	2014	Rp 112.673.763.260			Rp 1.661.533.200.316									
	2015	Rp 131.081.111.587	Rp 18.407.348.327		Rp 1.839.419.574.956	Rp 177.886.374.640								
	2016	Rp 106.290.306.868	Rp (24.790.804.719)	Rp (3.191.728.196)	Rp 1.685.795.530.617	Rp (153.624.044.339)	Rp 12.131.165.151	-6,7672	13,6636	-0,4953	Perata			
	2017	Rp 40.589.790.851	Rp (65.700.516.017)	Rp (45.245.660.368)	Rp 1.476.427.090.781	Rp (209.368.439.836)	Rp (181.496.242.088)	-0,4521	-0,1536	2,9439	Bukan Perata			
	2018	Rp 51.142.850.919	Rp 10.553.060.068	Rp (27.573.727.975)	Rp 1.405.384.153.405	Rp (71.042.937.376)	Rp (140.205.688.606)	-1,3827	-0,4933	2,8030	Bukan Perata			
	2019	Rp 27.328.091.481	Rp (23.814.759.438)	Rp (6.630.849.685)	Rp 1.393.574.099.760	Rp (11.810.053.645)	Rp (41.426.495.511)	-2,5915	-0,7149	3,6249	Bukan Perata			
	2020	Rp 172.506.562.986	Rp 145.178.471.505	Rp 60.681.856.034	Rp 1.994.006.771.177	Rp 600.432.671.417	Rp 294.311.308.886	1,3925	1,0401	1,3387	Bukan Perata			
CINT	2014	Rp 26.065.329.538			Rp 286.466.806.840									
	2015	Rp 29.477.807.514	Rp 3.412.477.976		Rp 315.229.890.328	Rp 28.763.083.488								
	2016	Rp 20.619.309.858	Rp (8.858.497.656)	Rp (2.723.009.840)	Rp 327.426.146.630	Rp 12.196.256.302	Rp 20.479.669.895	-2,2532	0,4045	-5,5707	Perata			
	2017	Rp 29.648.261.092	Rp 9.028.951.234	Rp 85.226.789	Rp 373.955.852.243	Rp 46.529.705.613	Rp 29.362.980.958	104,9403	0,5846	179,4961	Bukan Perata			
	2018	Rp 13.554.152.161	Rp (16.094.108.931)	Rp (3.532.578.849)	Rp 370.390.736.433	Rp (3.565.115.810)	Rp 21.482.294.902	-3,5559	1,1660	-3,0498	Perata			
	2019	Rp 7.221.065.916	Rp (6.333.086.245)	Rp (11.213.597.588)	Rp 407.452.009.013	Rp 37.061.272.580	Rp 16.748.078.385	-0,4352	1,2129	-0,3588	Perata			
	2020	Rp 249.076.655	Rp (6.971.989.261)	Rp (6.652.537.753)	Rp 330.675.687.019	Rp (76.776.321.994)	Rp (19.857.524.707)	-0,0480	-2,8664	0,0168	Perata			

Sumber : Laporan Keuangan, diolah Juni 2021

Keterangan :

Perataan Laba dihitung per 3 tahun

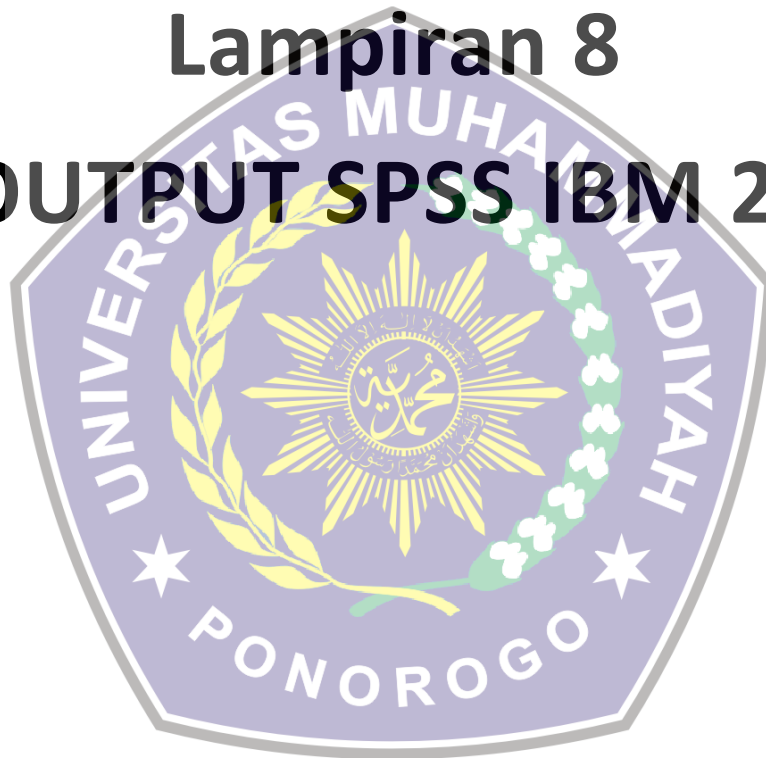
$\Delta I / \Delta S$  = Laba atau Penjualan tahun N dikurang N-1

Rata –Rata  $\Delta I / \Delta S$  = Rata-rata  $\Delta I / \Delta S$  per 2 tahun



# Lampiran 8

## OUTPUT SPSS IBM 22



## STATISTIK DESKRIPPTIF

DESCRIPTIVES VARIABLES=X1 X2 X3 X4 Y  
/STATISTICS=MEAN STDDEV MIN MAX.

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	129	,0005	,9210	,125058	,1248078
Financial Leverage	129	,0769	,7596	,377718	,1690672
Likuiditas	129	,6056	8,6378	2,773162	1,7691218
Ukuran Perusahaan	129	25,7957	32,7256	29,157115	1,6204152
Perataan Laba	129	-75,1444	961,7103	18,696651	107,5390360
Valid N (listwise)	129				



## UJI NORMALITAS

NPAR TESTS

/K-S (NORMAL) =RES\_1  
/MISSING ANALYSIS.

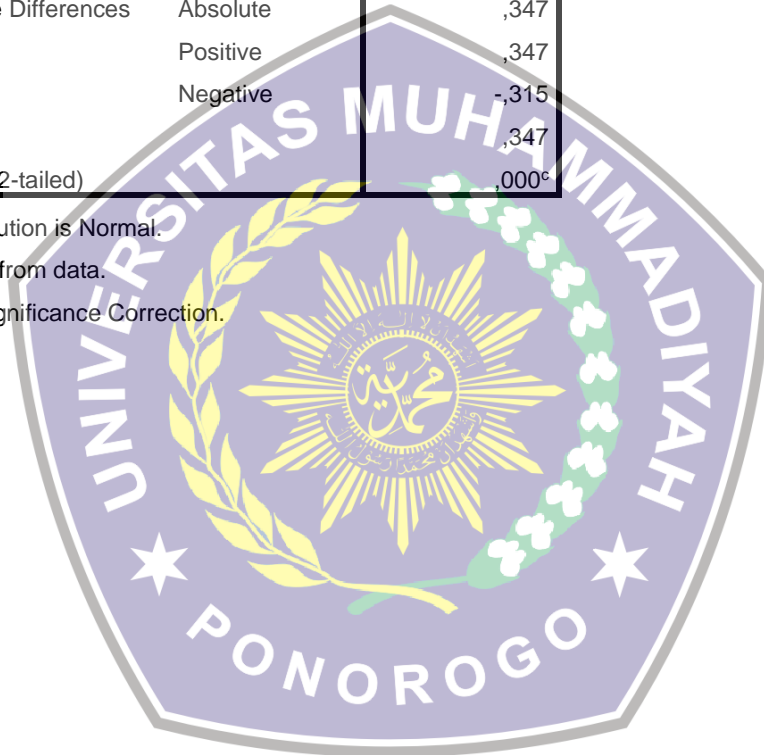
### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		129
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	106,32516760
Most Extreme Differences	Absolute	,347
	Positive	,347
	Negative	-,315
Test Statistic		,347
Asymp. Sig. (2-tailed)		,000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



## UJI MULTIKOLONEARITAS

REGRESSION

```

/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2 X3 X4.
    
```

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Ukuran Perusahaan, Profitabilitas, Likuiditas, Financial Leverage <sup>b</sup>		Enter

a. Dependent Variable: Perataan Laba

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,150 <sup>a</sup>	,022	-,009	108,0264783

a. Predictors: (Constant), Ukuran perusahaan , Profitabilitas, Likuiditas, Financial Leverage

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	33229,185	4	8307,296	,712	,585 <sup>b</sup>
	Residual	1447045,282	124	11669,720		
	Total	1480274,467	128			

a. Dependent Variable: Perataan laba

b. Predictors: (Constant), Ukuran perusahaan , Profitabilitas, Likuiditas, Financial Leverage

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-67,691	181,512		-,373	,710		
Profitabilitas	-38,866	78,656	-,045	-,494	,622	,946	1,057
Financial Leverage	-99,642	96,885	-,157	-1,028	,306	,340	2,943
Likuiditas	-11,428	9,136	-,188	-1,251	,213	,349	2,865
Ukuran perusahaan	5,507	6,078	,083	,906	,367	,940	1,064

a. Dependent Variable: Perataan laba

Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	Profitabilitas	Financial Leverage	Likuiditas	Ukuran perusahaan	
1	1	4,150	1,000	,00	,02	,00	,00	,00	
	2	,435	3,088	,00	,52	,01	,09	,00	
	3	,390	3,261	,00	,43	,05	,06	,00	
	4	,023	13,394	,02	,02	,94	,82	,03	
	5	,001	53,666	,98	,01	,00	,03	,97	

a. Dependent Variable: Perataan laba



## UJI HETEROSKODASTISITAS

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT ABS_RES
  /METHOD=ENTER X1 X2 X3 X4.
```

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Ukuran perusahaan, Profitabilitas, Likuiditas, Financial Leverage <sup>b</sup>		Enter

a. Dependent Variable: ABS\_RES

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,241 <sup>a</sup>	,058	,028	97,86477

a. Predictors: (Constant), Ukuran perusahaan, Profitabilitas, Likuiditas, Financial Leverage

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	73122,147	4	18280,537	1,909	,113 <sup>b</sup>
	Residual	1187611,756	124	9577,514		
	Total	1260733,903	128			

a. Dependent Variable: ABS\_RES

b. Predictors: (Constant), Ukuran perusahaan, Profitabilitas, Likuiditas, Financial Leverage

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-114,417	164,438		-,696	,488
Profitabilitas	-52,109	71,257	-,066	-,731	,466
Financial Leverage	-170,982	87,771	-,291	-1,948	,054
Likuiditas	-15,913	8,277	-,284	-1,923	,057
Ukuran perusahaan	9,180	5,506	,150	1,667	,098

a. Dependent Variable: ABS\_RES



## UJIAUTOKORELASI

REGRESSION

```

/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2 X3 X4
/RESIDUALS DURBIN.
    
```

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Ukuran perusahaan , Profitabilitas, Likuiditas, Financial Leverage <sup>b</sup>		Enter

a. Dependent Variable: Perataan laba

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,150 <sup>a</sup>	,022	-,009	108,0264783	2,101

a. Predictors: (Constant), Ukuran perusahaan , Profitabilitas, Likuiditas, Financial Leverage

b. Dependent Variable: Perataan laba

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	33229,185	4	8307,296	,712	,585 <sup>b</sup>
	Residual	1447045,282	124	11669,720		
	Total	1480274,467	128			

a. Dependent Variable: Perataan laba

b. Predictors: (Constant), Ukuran perusahaan , Profitabilitas, Likuiditas, Financial Leverage

### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	-67,691	181,512		-,373	,710
Profitabilitas	-38,866	78,656	-,045	-,494	,622
Financial Leverage	-99,642	96,885	-,157	-1,028	,306
Likuiditas	-11,428	9,136	-,188	-1,251	,213
Ukuran Perusahaan	5,507	6,078	,083	,906	,367

a. Dependent Variable: Perataan Laba

### Residuals Statistics<sup>a</sup>

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-35,308819	49,208683	18,696651	16,1122005	129
Residual	-121,4846573	912,5016479	,0000000	106,3251676	129
Std. Predicted Value	-3,352	1,894	,000	1,000	129
Std. Residual	-1,125	8,447	,000	,984	129

a. Dependent Variable: Perataan laba



## UJI REGRESI LINIER BERGANDA

REGRESSION

/MISSING LISTWISE  
 /STATISTICS COEFF OUTS R ANOVA  
 /CRITERIA=PIN(.05) POUT(.10)  
 /NOORIGIN  
 /DEPENDENT Y  
 /METHOD=ENTER X1 X2 X3 X4.

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Ukuran perusahaan , Profitabilitas, Likuiditas, Financial Leverage <sup>b</sup>		Enter

a. Dependent Variable: Perataan laba

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,150 <sup>a</sup>	,022	-,009	108,0264783

a. Predictors: (Constant), Ukuran perusahaan , Profitabilitas, Likuiditas, Financial Leverage

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	33229,185	4	8307,296	,712	,585 <sup>b</sup>
	Residual	1447045,282	124	11669,720		
	Total	1480274,467	128			

a. Dependent Variable: Perataan laba

b. Predictors: (Constant), Ukuran perusahaan , Profitabilitas, Likuiditas, Financial Leverage

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-67,691	181,512		-,373	,710
Profitabilitas	-38,866	78,656	-,045	-,494	,622
Financial Leverage	-99,642	96,885	-,157	-1,028	,306
Likuiditas	-11,428	9,136	-,188	-1,251	,213
Ukuran perusahaan	5,507	6,078	,083	,906	,367

a. Dependent Variable: Perataan laba





## Lampiran 9 Berita Acara Bimbingan Skripsi




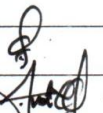
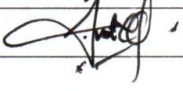
### UNIVERSITAS MUHAMMADIYAH PONOROGO FAKULTAS EKONOMI

Jl. Budi Utomo No. 10 Ponorogo 63471 Jawa Timur Indonesia  
Telp (0352) 481124, Fax. (0352) 461796, e-mail : akademik@umpo.ac.id Website : www.umpo.ac.id  
Akreditasi Institusi B oleh BAN-PT  
(SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

#### BERITA ACARA BIMBINGAN SKRIPSI

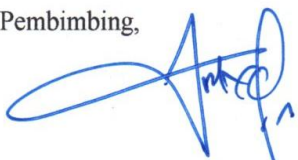
1. Nama Mahasiswa : **DITA WULANDARI**
2. NIM : 17441448
3. Jurusan : Akuntansi S-1
4. Bidang : Akuntansi Keuangan
5. Alamat : Rt/Rw 002/003 Dukuh Krajan, Desa Wates, Kec. Jenangan, Kab. Ponorogo
6. Judul Skripsi : Pengaruh Profitabilitas, *Financial Laverage*, Likuiditas, dan Ukuran Perusahaan Terhadap Praktik Perataan Laba (Studi Empiris Pada Perusahaan Sektor Industri Barang Konsumsi Yang Terdaftar Di BEI Tahun 2016-2020)
7. Masa Pembimbingan : September 2020 s/d Agustus 2021
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
26 Okt 2020	Revisi proposal	
10 Nov 2020	Revisi proposal	
17 Nov 2020	ACC proposal	
26 Nov 2020	Revisi Proposal	
2 Des 2020	Revisi Proposal	
14 Des 2020	ACC Proposal	
30 Des 2020	Revisi BAB 1-3	
25 Jan 2021	Revisi BAB 1-3	
14 Feb 2021	ACC BAB 1-3	
23 Feb 2021	Revisi Bab 1-3	
20 Maret 2021	Rev (sistematika, Teori, DO)	
03 April 2021	ACC Bab 1-3	
24 Juni 2021	Revisi bab 1-5	
9 Juni 2021	ACC BAB 1-5	

Tanggal Disetujui	BAB	Paraf Pembimbing
18 Juli	Full Draft (Rev. Hsl, Pen & Pembahasan)	
21 Juli 2021	Full Draft (Lamp.)	
24 Juli 2021	Acc full Draft	

- 10. Tanggal Selesai Penulisan Skripsi : 24 Juli 2021
- 11. Keterangan Bimbingan Telah Selesai : \_\_\_\_\_
- 12. Telah Di Evaluasi/Di Uji Dengan Nilai : \_\_\_\_\_ (angka)  
\_\_\_\_\_ (huruf)

Pembimbing,



**ARDYAN FIRDAUSI MUSTOFFA, SE., M.Si**  
NIDN. 0704128202

Ponorogo, 23 Juni 2021



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