

**DAFTAR LAMPIRAN****Lampiran 1 Data Tabulasi *Tax Avoidance***

(Dalam Jutaan Rupiah)

No	Tahun	Kode	Pembayaran Pajak Tunai	Tarif Pajak	Laba Sebelum Pajak	Nilai Buku Aset	Nilai Pasar Ekuitas	Nilai Buku Ekuitas	Nilai Pasar Aset	Tax Avoidance
1	2021	AALI	-	22%	2,913,169	30,399,906	18,284,539	21,171,173	27,513,272	-0.02329
2	2022	AALI	1,699,607	22%	2,429,178	29,249,340	15,445,624	22,243,221	22,451,743	0.05190
3	2023	AALI	-	22%	1,498,402	28,846,243	13,520,936	22,566,006	19,801,173	-0.01665
4	2021	ADES	57,864	22%	337,828	1,304,108	1,940,760	969,817	2,275,051	-0.00723
5	2022	ADES	82,053	22%	464,308	1,645,582	4,232,510	1,729,808	4,148,284	-0.00484
6	2023	ADES	112,536	22%	503,664	2,085,182	5,707,252	1,334,836	6,457,598	0.00027
7	2021	AGAR	432	22%	2,166	179,190	368,000	108,540	438,649	-0.00010
8	2022	AGAR	6,281	22%	1,841	199,105	278,000	106,800	370,305	0.01806
9	2023	AGAR	1,429	22%	74	196,915	106,000	106,966	195,949	0.00721
10	2021	AISA	-	22%	17,966	1,761,634	1,787,866	818,890	2,730,610	-0.00145
11	2022	AISA	7,432	22%	56,487	1,826,350	1,331,587	777,861	2,380,076	0.00834

12	2023	AISA	12,303	22%	50,763	1,850,004	1,340,899	968,198	2,222,705	0.00051
13	2021	ALTO	13,711	22%	7,255	1,089,209	613,724	363,836	1,339,097	0.01143
14	2022	ALTO	14,440	22%	6,745	1,023,323	109,594	348,916	784,001	0.02031
15	2023	ALTO	13,884	22%	22,640	983,288	109,594	323,766	769,116	0.02453
16	2021	AMRT	451,970	22%	2,468,864	27,493,748	50,452,270	8,989,798	68,956,220	-0.00132
17	2022	AMRT	673,496	22%	3,617,223	30,746,266	110,039,930	11,470,692	129,315,504	-0.00095
18	2023	AMRT	801,306	22%	4,332,521	34,246,183	121,666,790	15,705,200	140,207,773	-0.00108
19	2021	ANDI	27,563	22%	5,628	482,681	467,500	249,266	700,916	0.04109
20	2022	ANDI	15,915	22%	12,004	444,210	467,500	238,694	673,016	0.02757
21	2023	ANDI	14,384	22%	66,239	378,135	467,500	182,739	662,896	0.04368
22	2021	BEEF	6,379	22%	231,701	673,481	534,384	174,360	1,382,225	0.04149
23	2022	BEEF	5	22%	121,561	615,018	464,071	266,288	1,345,377	0.01988
24	2023	BEEF	6,287	22%	69,076	690,331	1,743,780	140,539	2,293,572	-0.00388
25	2021	BISI	131,222	22%	477,367	3,132,202	2,985,000	2,728,045	3,389,157	0.00773
26	2022	BISI	146,769	22%	644,894	3,410,481	4,800,000	3,050,250	5,160,231	0.00095

27	2023	BISI	182,055	22%	733,895	3,901,820	4,800,000	3,446,696	5,255,124	0.00392
28	2021	BOBA	3,615	22%	22,331	147,435	265,823	138,584	274,674	-0.00473
29	2022	BOBA	5,346	22%	13,724	164,089	212,658	138,356	238,390	0.00976
30	2023	BOBA	2,358	22%	19,069	175,625	195,322	151,051	219,896	-0.00836
31	2021	BTEK	1,483	22%	-	4,173,044	2,313,875	1,561,590	4,925,329	0.00637
32	2022	BTEK	113	22%	-	4,142,040	2,313,875	1,202,912	5,253,002	0.00561
33	2023	BTEK	2,689	22%	-	4,055,751	2,313,875	1,106,845	5,262,781	0.00527
34	2021	BUDI	12,875	22%	113,965	2,993,218	805,321	1,387,697	2,410,842	-0.00506
35	2022	BUDI	21,397	22%	116,031	3,173,651	1,016,773	1,445,037	2,745,387	-0.00150
36	2023	BUDI	25,691	22%	127,311	3,327,846	1,250,721	1,591,327	2,987,240	-0.00078
37	2021	BWPT	1,207	22%	-	12,045,048	2,332,872	2,057,824	12,320,096	0.03451
38	2022	BWPT	-	22%	-	12,223,568	2,049,144	2,049,643	12,223,069	0.00207
39	2023	BWPT	-	22%	-	10,183,510	1,702,366	2,191,550	9,694,326	0.00282
40	2021	CAMP	18,284	22%	126,157	1,147,261	1,706,650	1,022,815	1,831,096	-0.00517
41	2022	CAMP	32,306	22%	153,914	1,074,777	1,800,810	941,454	1,934,133	-0.00080

42	2023	CAMP	33,520	22%	160,678	1,088,726	2,365,770	952,639	2,501,857	-0.00073
43	2021	CEKA	67,127	22%	236,335	1,697,387	1,118,600	1,387,367	1,428,620	0.01059
44	2022	CEKA	68,483	22%	283,149	1,718,287	1,178,100	1,550,043	1,346,345	0.00460
45	2023	CEKA	38,465	22%	195,808	1,893,561	1,097,775	1,642,286	1,349,050	-0.00342
46	2021	CLEO	39,839	22%	230,343	1,348,182	5,640,000	1,001,580	5,986,602	-0.00181
47	2022	CLEO	50,044	22%	250,859	1,790,305	6,660,000	1,209,172	7,241,133	-0.00071
48	2023	CLEO	61,586	22%	412,591	2,296,228	8,520,000	1,514,585	9,301,643	-0.00314
49	2021	CMRY	83,115	22%	1,016,130	5,603,779	26,977,922	4,696,939	27,884,762	-0.00504
50	2022	CMRY	375,089	22%	1,342,710	6,223,251	33,722,403	5,258,332	34,687,322	0.00230
51	2023	CMRY	366,122	22%	1,561,158	7,046,857	31,818,079	5,941,328	32,923,608	0.00069
52	2021	COCO	1,564	22%	10,750	370,684	256,281	218,832	408,133	-0.00196
53	2022	COCO	-	22%	10,377	485,054	238,484	204,293	519,245	-0.00440
54	2023	COCO	-	22%	50,832	528,960	155,726	150,603	534,083	0.02094
55	2021	CPIN	1,105,266	22%	4,633,546	35,446,051	97,568,100	25,149,999	107,864,152	0.00080
56	2022	CPIN	1,326,129	22%	3,537,180	39,847,545	92,648,700	26,327,214	106,169,031	0.00516

57	2023	CPIN	1,511,412	22%	2,996,885	40,970,800	82,399,950	27,028,758	96,341,992	0.00884
58	2021	CPRO	79,459	22%	2,286,758	6,448,014	5,659,376	2,861,207	9,246,183	-0.04582
59	2022	CPRO	133,305	22%	476,679	6,833,737	3,157,336	3,181,832	6,809,241	0.00418
60	2023	CPRO	126,778	22%	522,563	6,856,338	3,038,192	3,419,703	6,474,827	0.00182
61	2021	CSRA	31,444	22%	337,126	1,753,241	1,025,000	781,293	1,996,948	-0.02139
62	2022	CSRA	87,504	22%	330,140	1,835,254	1,168,500	963,112	2,040,642	0.00729
63	2023	CSRA	92,217	22%	198,575	1,842,858	967,600	1,115,172	1,695,286	0.02863
64	2021	DAYA	7,634	22%	47,416	689,125	735,846	71,944	1,353,027	-0.00207
65	2022	DAYA	9,373	22%	38,937	687,503	513,156	34,039	1,166,620	0.01538
66	2023	DAYA	6,320	22%	7,647	689,743	697,118	17,608	1,369,253	0.00584
67	2021	DMND	78,937	22%	449,922	6,297,287	8,284,814	5,019,381	9,562,720	-0.00210
68	2022	DMND	144,254	22%	498,775	6,878,297	7,716,713	5,411,262	9,183,748	0.00376
69	2023	DMND	98,394	22%	413,132	7,166,880	7,716,713	5,831,732	9,051,861	0.00083
70	2021	DPUM	11,797	22%	102,487	1,388,167	208,750	620,455	976,462	0.03517
71	2022	DPUM	-	22%	59,466	1,354,778	208,750	576,242	987,286	0.01325

72	2023	DPUM	-	22%	-	89,481	1,200,217	154,475	430,504	924,187	0.02130
73	2021	DSFI	-	22%	18,261	391,755	176,428	211,407	356,776	356,776	-0.01126
74	2022	DSFI	6,082	22%	25,764	390,694	168,999	236,284	323,410	323,410	0.00128
75	2023	DSFI	4,470	22%	15,584	411,881	126,285	250,501	287,665	287,665	0.00362
76	2021	DSNG	299,414	22%	965,884	13,712,160	5,299,921	7,025,463	11,986,618	11,986,618	0.00725
77	2022	DSNG	464,556	22%	1,610,228	15,357,229	6,359,905	8,160,140	13,556,994	13,556,994	0.00814
78	2023	DSNG	518,410	22%	1,140,643	16,178,278	5,882,913	8,889,428	13,171,763	13,171,763	0.02031
79	2021	ENZO	-	22%	13,092	294,416	108,127	157,772	244,771	244,771	-0.01177
80	2022	ENZO	3,201	22%	3,787	313,331	142,728	160,507	295,553	295,553	0.00801
81	2023	ENZO	885	22%	3,652	355,681	108,127	155,874	307,935	307,935	0.00548
82	2021	EPMT	230,714	22%	1,083,958	9,729,920	7,313,328	6,846,921	10,196,327	10,196,327	-0.00076
83	2022	EPMT	318,947	22%	1,096,530	10,402,357	7,448,760	7,137,626	10,713,491	10,713,491	0.00725
84	2023	EPMT	249,607	22%	888,575	10,955,849	7,015,378	7,297,830	10,673,396	10,673,396	0.00507
85	2021	FAPA	38,600	22%	511,391	7,934,145	11,650,412	3,185,827	16,398,730	16,398,730	-0.00451
86	2022	FAPA	124,105	22%	993,697	8,624,009	15,606,471	3,899,012	20,331,468	20,331,468	-0.00465

87	2023	FAPA	196,616	22%	249,852	8,634,035	19,235,883	4,063,649	23,806,269	0.00595
88	2021	FLMC	775	22%	54,715	196,910	398,438	95,434	499,913	0.02563
89	2022	FLMC	-	22%	18,911	184,075	61,719	77,397	168,397	0.02471
90	2023	FLMC	-	22%	6,500	185,154	61,719	84,706	162,167	-0.00882
91	2021	FOOD	4	22%	14,330	106,495	86,450	43,741	149,205	0.02116
92	2022	FOOD	-	22%	21,030	102,297	72,150	41,655	132,792	0.03484
93	2023	FOOD	-	22%	20,528	50,994	66,950	21,427	96,517	0.04679
94	2021	GGRM	1,224,291	22%	7,286,846	89,964,369	58,877,093	59,288,274	89,553,188	-0.00423
95	2022	GGRM	1,179,292	22%	3,646,521	88,562,617	34,633,584	57,855,966	65,340,235	0.00577
96	2023	GGRM	2,032,059	22%	6,860,816	92,450,823	39,107,089	60,862,843	70,695,069	0.00739
97	2021	GOOD	156,824	22%	632,655	6,766,602	19,371,398	3,030,658	23,107,343	0.00076
98	2022	GOOD	152,990	22%	674,251	7,327,372	19,371,398	3,351,445	23,347,326	0.00020
99	2023	GOOD	161,698	22%	783,017	7,427,708	15,866,098	3,909,211	19,384,594	-0.00055
100	2021	GZCO	3,468	22%	2,502	2,034,452	414,000	1,075,688	1,372,764	0.00293
101	2022	GZCO	15,915	22%	93,257	2,045,406	486,000	1,152,542	1,378,864	-0.00334

102	2023	GZCO	14,260	22%	12,071	2,118,200	720,000	1,168,272	1,669,928	0.00695
103	2021	HERO	62,270	22%	746,485	6,273,516	7,697,887	873,820	13,097,583	0.01729
104	2022	HERO	113,818	22%	388,775	6,910,567	6,275,451	938,138	12,247,880	0.01628
105	2023	HERO	95,193	22%	480,926	5,766,226	3,702,516	1,420,122	8,048,620	0.02497
106	2021	HMSP	6,325,778	22%	9,152,166	53,090,428	112,246,944	29,191,406	136,145,966	0.03167
107	2022	HMSP	1,909,078	22%	8,273,059	54,786,992	97,707,185	28,170,168	124,324,009	0.00072
108	2023	HMSP	2,823,179	22%	10,311,213	55,316,264	104,104,679	29,869,853	129,551,090	0.00428
109	2021	HOKI	11,382	22%	17,998	989,119	1,751,673	668,661	2,072,132	0.00358
110	2022	HOKI	10,546	22%	662	811,604	996,809	668,860	1,139,553	0.00913
111	2023	HOKI	3,737	22%	2,312	1,046,191	1,674,251	661,574	2,058,869	0.00206
112	2021	ICBP	2,817,278	22%	9,935,232	118,066,628	101,458,600	54,723,863	164,801,365	0.00383
113	2022	ICBP	2,231,362	22%	7,525,385	115,305,536	116,619,080	57,473,007	174,451,609	0.00330
114	2023	ICBP	2,683,881	22%	11,444,693	119,267,076	123,324,677	62,104,033	180,487,720	0.00092
115	2021	IKAN	-	22%	2,133	129,082	79,167	70,725	137,524	-0.00341
116	2022	IKAN	-	22%	2,482	125,635	49,167	72,756	102,045	-0.00535



117	2023	IKAN	-	22%	1,249	141,188	41,667	73,686	109,169	-0.00252
118	2021	INDF	3,577,269	22%	14,456,085	179,356,193	55,536,198	86,632,111	148,260,280	0.00268
119	2022	INDF	3,775,947	22%	12,318,765	18,043,330	59,048,368	93,623,038	-	-0.06447
120	2023	INDF	4,325,824	22%	15,615,384	186,587,957	56,633,751	100,464,891	142,756,817	0.00624
121	2021	IPPE	-	22%	3,633	284,301	864,800	278,923	870,178	-0.00092
122	2022	IPPE	-	22%	4,537	290,584	575,000	282,456	583,128	-0.00171
123	2023	IPPE	-	22%	5,046	301,272	230,000	286,276	244,996	-0.00453
124	2021	ITIC	6,888	22%	24,929	526,704	257,757	324,680	459,782	0.00305
125	2022	ITIC	7,830	22%	32,280	553,207	246,469	364,321	435,355	0.00167
126	2023	ITIC	9,922	22%	36,218	560,353	282,216	397,931	444,638	0.00440
127	2021	JAWA	14	22%	189,439	3,566,231	4,382,897	223,405	7,725,723	0.00540
128	2022	JAWA	3,142	22%	280,620	3,589,642	1,704,460	118,405	5,175,698	0.01254
129	2023	JAWA	928	22%	301,157	3,656,227	2,921,931	981,582	5,596,576	0.01200
130	2021	JPFA	796,896	22%	2,793,847	28,589,656	20,169,709	13,102,710	35,656,655	0.00511
131	2022	JPFA	767,234	22%	1,954,529	32,690,887	15,185,915	13,654,777	34,222,025	0.00985

132	2023	JPFA	433,717	22%	1,261,237	34,109,431	13,837,359	14,167,212	33,779,578	0.00463
133	2021	KEJU	32,975	22%	183,171	767,726	1,777,500	585,826	1,959,401	-0.00374
134	2022	KEJU	53,570	22%	150,390	860,100	2,145,000	703,506	2,301,595	0.00890
135	2023	KEJU	16,201	22%	102,981	828,378	1,732,500	670,773	1,890,105	-0.00341
136	2021	KINO	1,872	22%	127,136	5,346,800	2,900,000	2,663,632	5,583,169	-0.00467
137	2022	KINO	89,332	22%	917,094	4,676,372	2,192,857	1,533,820	5,335,409	0.05456
138	2023	KINO	-	22%	113,650	4,646,379	1,807,143	1,618,730	4,834,791	-0.00517
139	2021	KMDS	5,298	22%	41,929	189,319	347,200	152,612	383,907	-0.01023
140	2022	KMDS	15,693	22%	61,240	233,321	460,000	185,075	508,247	0.00437
141	2023	KMDS	12,209	22%	65,035	245,154	339,200	207,613	376,742	-0.00557
142	2021	LSIP	298,136	22%	1,246,886	11,851,182	8,085,094	10,172,506	9,763,770	0.00244
143	2022	LSIP	7,644	22%	1,283,525	12,417,013	6,925,207	10,935,707	8,406,513	-0.03268
144	2023	LSIP	7,096	22%	911,426	12,514,203	6,072,349	11,347,441	7,239,111	-0.02672
145	2021	MAIN	62,135	22%	76,257	5,436,745	1,499,963	2,048,040	4,888,668	0.00928
146	2022	MAIN	102,593	22%	31,829	5,746,998	1,096,988	2,075,138	4,768,847	0.02004

147	2023	MAIN	83,239	22%	111,396	5,517,297	1,152,956	2,140,282	4,529,971	0.01297
148	2021	MBTO	8,060	22%	117,769	714,648	156,220	440,334	430,533	0.07890
149	2022	MBTO	918	22%	42,704	721,704	135,890	404,797	452,796	0.02278
150	2023	MBTO	2,401	22%	20,018	673,251	107,000	369,146	411,105	0.01655
151	2021	MGRO	11,887	22%	109,422	1,820,203	3,021,279	709,800	4,131,681	-0.00295
152	2022	MGRO	-	22%	6,623	2,561,664	3,003,507	645,373	4,919,798	0.00030
153	2023	MGRO	29,891	22%	164,040	2,680,206	2,505,884	521,065	4,665,026	0.01414
154	2021	MIDI	72,925	22%	333,255	6,344,016	73,892,002	1,616,317	78,619,701	0.00000
155	2022	MIDI	108,047	22%	495,021	6,905,148	99,302,826	1,986,727	104,221,247	-0.00001
156	2023	MIDI	130,546	22%	635,940	7,786,109	14,377,177	3,912,434	18,250,852	-0.00051
157	2021	MLBI	174,654	22%	877,781	2,922,017	16,434,600	1,099,157	18,257,460	-0.00101
158	2022	MLBI	323,522	22%	1,246,487	3,374,502	18,857,650	1,073,275	21,158,877	0.00233
159	2023	MLBI	432,389	22%	139,772	3,407,442	16,329,250	1,391,455	18,345,237	0.02189
160	2021	MLPL	155,860	22%	164,267	14,760,983	5,802,460	4,528,441	16,035,002	0.00747
161	2022	MLPL	273,321	22%	39,514	13,082,641	1,756,420	4,594,002	10,245,059	0.02583

162	2023	MLPL	103,247	22%	156,625	13,089,217	1,144,810	4,699,051	9,534,976	0.00721
163	2021	MPPA	24,768	22%	314,915	4,650,488	5,627,522	584,405	9,693,605	0.00970
164	2022	MPPA	10,041	22%	397,032	3,784,871	1,659,730	166,017	5,278,584	0.01845
165	2023	MPPA	9,791	22%	266,339	3,641,458	842,832	259,155	4,225,135	0.01619
166	2021	MYOR	406,976	22%	1,549,649	19,917,653	45,611,747	11,360,031	54,169,369	0.00122
167	2022	MYOR	382,468	22%	2,506,058	22,276,161	55,896,749	12,834,694	65,338,216	-0.00258
168	2023	MYOR	591,128	22%	4,093,716	23,870,405	55,673,162	15,282,089	64,261,478	-0.00482
169	2021	NASI	275	22%	775	67,761	180,858	58,549	190,070	0.00055
170	2022	NASI	774	22%	1,400	70,220	81,547	59,587	92,181	0.00506
171	2023	NASI	26	22%	807	74,151	62,170	60,002	76,319	-0.00198
172	2021	OILS	3,234	22%	7,800	131,669	154,379	77,062	208,987	0.00726
173	2022	OILS	2,718	22%	9,442	157,982	96,260	82,789	171,454	0.00374
174	2023	OILS	3,016	22%	4,036	199,908	60,390	84,486	175,811	0.01210
175	2021	PCAR	1,702	22%	1,360	108,996	329,000	65,022	372,974	0.00376
176	2022	PCAR	2,089	22%	5,624	102,810	101,500	61,178	143,131	0.00595

177	2023	PCAR	2,925	22%	8,493	104,553	58,333	66,832	96,054	0.01100
178	2021	PGUN	21,119	22%	23,482	2,497,154	2,226,285	1,541,454	3,181,985	0.00501
179	2022	PGUN	-	22%	188,875	2,347,518	4,618,968	1,429,166	5,537,320	-0.00750
180	2023	PGUN	40,589	22%	139,399	2,591,476	2,386,945	1,626,075	3,352,347	0.00296
181	2021	PSDN	14,329	22%	69,013	708,895	220,320	48,718	880,497	0.03352
182	2022	PSDN	13,728	22%	36,152	705,620	119,520	39,121	786,019	0.02758
183	2023	PSDN	-	22%	150,549	151,973	129,600	66,082	215,491	-0.15370
184	2021	PSGO	3,285	22%	225,112	3,731,908	4,071,600	1,424,812	6,378,696	-0.00725
185	2022	PSGO	31,031	22%	318,696	4,140,857	2,752,100	1,686,092	5,206,865	-0.00751
186	2023	PSGO	63,736	22%	659,955	4,181,184	2,507,050	2,237,121	4,451,113	-0.01830
187	2021	RANC	15,279	22%	8,516	1,512,036	2,816,078	507,064	3,821,050	0.00351
188	2022	RANC	3,865	22%	86,037	1,354,419	1,275,057	4,262,377	1,632,901	-0.01396
189	2023	RANC	4,097	22%	124,132	1,247,188	1,048,207	299,191	1,996,204	0.01573
190	2021	ROTI	50,770	22%	376,046	4,191,284	8,413,625	2,849,420	9,755,490	-0.00328
191	2022	ROTI	82,058	22%	572,783	4,130,322	8,166,165	2,681,159	9,615,328	-0.00457

192	2023	ROTI	108,868	22%	427,991	3,943,518	7,114,462	2,393,432	8,664,549	0.00170
193	2021	SDPC	14,416	22%	17,923	1,206,386	173,264	236,979	1,142,670	0.00917
194	2022	SDPC	18,072	22%	36,464	1,401,505	422,968	258,910	1,565,563	0.00642
195	2023	SDPC	19,759	22%	47,961	1,639,682	201,292	277,713	1,563,261	0.00589
196	2021	SGRO	181,327	22%	1,199,868	9,751,365	3,628,151	4,596,699	8,782,817	-0.00941
197	2022	SGRO	366,300	22%	1,404,039	10,243,238	3,819,106	5,230,111	8,832,233	0.00650
198	2023	SGRO	425,436	22%	744,305	10,067,533	3,655,430	5,512,407	8,210,556	0.03187
199	2021	SIMP	639,817	22%	2,277,726	35,979,302	7,212,237	19,786,236	23,405,303	0.00593
200	2022	SIMP	907,738	22%	2,396,986	36,113,081	6,547,952	21,167,282	21,493,751	0.01770
201	2023	SIMP	565,807	22%	1,487,689	35,012,351	5,946,933	21,720,925	19,238,359	0.01240
202	2021	SIPD	33,516	22%	6,163	2,794,113	3,678,204	926,013	5,546,304	0.00580
203	2022	SIPD	42,794	22%	209,049	3,002,424	2,620,720	702,317	4,920,827	0.01804
204	2023	SIPD	24,786	22%	41,993	3,281,471	2,482,788	1,193,049	4,571,210	0.00744
205	2021	SKBM	14,422	22%	44,153	1,970,428	622,837	992,485	1,600,780	0.00294
206	2022	SKBM	7,269	22%	117,188	2,042,200	653,979	1,073,966	1,622,213	-0.01141

207	2023	SKBM	25,545	22%	11,946	1,839,622	543,252	1,067,279	1,315,596	0.01742
208	2021	SKLT	10,879	22%	101,725	889,125	16,715,920	541,837	17,063,208	-0.00067
209	2022	SKLT	26,825	22%	92,440	1,033,289	13,469,440	590,754	13,911,976	0.00047
210	2023	SKLT	19,973	22%	97,118	1,282,739	1,947,888	816,944	2,413,684	-0.00058
211	2021	SMAR	250,014	22%	3,593,740	40,345,003	12,522,763	14,417,829	38,449,937	-0.01406
212	2022	SMAR	860,778	22%	6,805,971	42,600,814	14,217,357	19,247,803	37,570,368	-0.01694
213	2023	SMAR	1,310,470	22%	1,108,886	39,716,363	11,488,773	19,071,863	32,133,273	0.03319
214	2021	SSMS	289,996	22%	1,873,952	10,705,331	9,191,625	1,455,683	18,441,273	-0.00663
215	2022	SSMS	545,700	22%	1,964,686	11,136,910	14,001,750	2,044,504	23,094,156	0.00491
216	2023	SSMS	573,586	22%	552,135	11,810,445	9,953,625	1,989,962	19,774,108	0.02286
217	2021	STTP	158,395	22%	765,189	3,919,244	9,890,500	3,300,849	10,508,895	-0.00095
218	2022	STTP	134,091	22%	756,724	4,590,738	10,021,500	3,928,399	10,683,839	-0.00303
219	2023	STTP	194,394	22%	1,102,640	5,482,235	12,281,250	4,847,511	12,915,973	-0.00373
220	2021	TAPG	156,507	22%	1,421,264	12,446,326	12,110,049	7,796,011	16,760,364	-0.00932
221	2022	TAPG	341,325	22%	3,689,281	14,526,124	12,606,363	10,412,744	16,719,743	-0.02813

222	2023	TAPG	584,474	22%	1,941,098	13,867,387	10,819,634	11,339,540	13,347,481	0.01179
223	2021	TAYS	2,760	22%	4,656	377,423	195,608	133,660	439,370	0.00395
224	2022	TAYS	3,004	22%	11,534	407,708	512,097	407,708	512,097	0.00091
225	2023	TAYS	1,483	22%	19,364	411,728	112,090	124,710	399,107	0.01439
226	2021	TBLA	122,823	22%	1,022,870	21,084,017	4,790,172	6,492,354	19,381,835	-0.00527
227	2022	TBLA	632,788	22%	1,020,318	23,673,644	4,187,634	6,832,234	21,029,044	0.01942
228	2023	TBLA	353,905	22%	785,873	25,883,325	4,187,634	8,202,858	21,868,101	0.00828
229	2021	TCID	3,188	22%	93,662	2,300,805	2,151,413	1,819,849	2,632,370	0.00904
230	2022	TCID	6,909	22%	27,803	2,380,658	2,533,440	1,854,788	3,059,310	0.00026
231	2023	TCID	16,611	22%	44,073	2,391,567	1,097,824	1,885,787	1,603,603	0.00431
232	2021	TGKA	145,318	22%	608,171	3,403,961	6,429,449	1,760,591	8,072,820	0.00143
233	2022	TGKA	127,788	22%	604,907	4,178,952	6,521,299	2,045,289	8,654,962	-0.00061
234	2023	TGKA	128,698	22%	587,515	4,566,006	5,924,278	2,200,352	8,289,932	-0.00007
235	2021	UCID	198,623	22%	572,228	7,787,513	6,027,030	4,862,328	8,952,215	0.00812
236	2022	UCID	278,815	22%	431,083	8,382,538	4,551,447	5,163,753	7,770,232	0.02368



237	2023	UCID	202,314	22%	574,215	8,487,854	4,156,572	5,563,650	7,080,776	0.01073
238	2021	ULTJ	331,696	22%	1,541,932	7,406,856	18,139,039	5,138,126	20,407,769	-0.00037
239	2022	ULTJ	427,799	22%	1,288,998	7,376,375	17,041,454	5,822,679	18,595,150	0.00776
240	2023	ULTJ	286,066	22%	1,507,285	7,523,956	18,485,645	6,686,968	19,322,633	-0.00236
241	2021	UNSP	13,349	22%	318,377	8,258,457	272,518	6,892,884	15,423,859	-0.00368
242	2022	UNSP	95,597	22%	946,717	4,540,302	320,021	5,956,620	10,816,943	-0.01042
243	2023	UNSP	29,049	22%	94,995	4,559,725	282,518	5,932,870	10,775,113	0.00076
244	2021	UNVR	1,848,151	22%	7,496,592	19,068,532	156,796,500	4,321,269	171,543,763	0.00116
245	2022	UNVR	1,759,317	22%	6,993,803	18,318,114	179,305,000	3,997,256	193,625,858	0.00114
246	2023	UNVR	1,509,118	22%	6,201,876	16,664,086	134,669,500	3,381,238	147,952,348	0.00098
247	2021	VICI	47,253	22%	224,727	997,797	3,454,620	750,157	3,702,260	-0.00059
248	2022	VICI	41,623	22%	132,396	1,150,904	3,421,080	801,013	3,770,971	0.00331
249	2023	VICI	57,362	22%	235,757	1,148,235	4,360,200	918,737	4,589,698	0.00120
250	2021	WAPO	290	22%	1,459	100,505	229,571	75,064	255,012	0.00240
251	2022	WAPO	671	22%	4,328	97,505	310,231	71,016	336,720	0.00482

252	2023	WAPO	945	22%	657	131,935	112,924	71,252	173,607	0.00461
253	2021	WICO	71,970	22%	115,139	613,344	990,996	93,581	1,510,760	0.06441
254	2022	WICO	10,762	22%	137,839	436,471	943,122	17,077	1,362,516	0.03016
255	2023	WICO	15,051	22%	102,606	319,173	289,639	5,702	603,111	0.06238
256	2021	WIIM	59,915	22%	202,440	1,891,170	898,746	1,318,385	1,471,531	0.01045
257	2022	WIIM	40,104	22%	319,471	2,168,794	1,322,920	1,500,928	1,990,787	-0.01516
258	2023	WIIM	118,240	22%	634,836	2,575,757	3,727,276	1,847,322	4,455,711	-0.00481
259	2021	WMPP	40,560	22%	392,452	5,656,784	4,707,040	2,416,115	7,947,709	-0.00576
260	2022	WMPP	18,538	22%	395,336	6,070,419	2,177,006	2,097,152	6,150,273	0.01716
261	2023	WMPP	9,264	22%	888,841	5,006,641	1,470,950	1,218,195	5,259,396	0.03894
262	2021	WMUU	31,008	22%	268,894	2,313,443	1,980,000	1,228,711	3,064,732	-0.00918
263	2022	WMUU	7,377	22%	11,900	2,710,572	1,100,000	1,197,704	2,612,868	0.00383
264	2023	WMUU	1,101	22%	220,617	2,468,816	647,059	977,357	2,138,519	0.02321

**Lampiran 2 Data Tabulasi *Financial Distress***

(Dalam Jutaan Rupiah)

No	Thn	Kode	Aset Lancar	Kewajiban Lancar	Modal Kerja	Total Aset	Laba Ditahan	Laba Sebelum Bunga dan Pajak	Nilai Buku Ekuitas	Total Utang	Penjualan
1	2021	AALI	9,414,208	5,960,396	3,453,812	30,399,906	16,003,068	3,429,658	21,171,173	9,228,733	24,322,048
2	2022	AALI	7,390,608	2,052,939	5,337,669	29,249,340	16,920,288	2,662,819	22,243,221	7,006,119	21,828,591
3	2023	AALI	7,118,202	3,882,141	3,236,061	28,846,243	17,219,242	1,691,927	22,566,006	6,280,237	20,745,473
4	2021	ADES	673,394	268,367	405,027	1,304,108	360,611	328,221	969,817	334,291	935,075
5	2022	ADES	815,319	254,719	560,600	1,645,582	725,583	452,537	1,729,808	310,746	1,290,992
6	2023	ADES	1,230,110	298,814	931,296	2,085,182	1,121,381	484,693	1,334,836	355,374	1,525,445
7	2021	AGAR	132,334	59,411	72,923	179,190	2,963	7,628	108,540	70,649	392,656
8	2022	AGAR	146,497	81,162	65,335	199,105	1,041	-1,053	106,800	92,305	540,850
9	2023	AGAR	143,542	81,651	61,891	196,915	1,058	5,759	106,966	89,949	437,698
10	2021	AISA	432,800	720,020	-287,220	1,761,634	-2,989,408	53,925	818,890	942,744	1,520,879
11	2022	AISA	558,960	827,907	-268,947	1,826,350	-3,009,932	-27,512	777,861	1,048,489	1,835,284
12	2023	AISA	496,669	659,907	-163,238	1,850,004	-2,960,347	76,483	968,198	881,806	1,704,013
13	2021	ALTO	189,509	232,428	-	1,089,209	-	4,849	363,836	725,373	366,967

14	2022	ALTO	152,626	187,318	- 34,692	1,023,323	- 183,187	3,861	348,916	674,407	409,161
15	2023	ALTO	131,468	172,611	- 41,143	983,288	- 209,025	- 11,545	323,766	659,522	286,654
16	2021	AMRT	14,211,903	16,376,061	- 2,164,158	27,493,748	- 5,999,898	2,811,153	8,989,798	18,503,950	84,904,301
17	2022	AMRT	15,664,200	17,389,232	- 1,725,032	30,746,266	- 11,159,062	3,770,188	11,470,692	19,275,574	96,924,686
18	2023	AMRT	17,325,874	17,262,927	- 62,947	34,246,183	- 6,714,465	4,429,298	15,705,200	18,540,983	106,944,683
19	2021	ANDI	80,917	57,823	- 23,094	482,681	- 9,201	9,836	249,266	233,416	346,365
20	2022	ANDI	77,818	51,320	- 26,497	444,210	- 1,587	2,995	238,694	205,516	317,856
21	2023	ANDI	24,214	41,924	- 17,709	378,135	- 57,546	- 52,675	182,739	195,396	219,942
22	2021	BEEF	141,158	557,900	- 416,742	673,481	- -457,826	- -53,591	174,360	847,841	142,315
23	2022	BEEF	39,055	299,265	- 260,210	615,018	- 548,934	- 38,159	266,288	881,306	39,117
24	2023	BEEF	133,101	323,062	- 189,960	690,331	- 492,178	30,290	140,539	549,792	611,771
25	2021	BISI	2,468,374	346,045	- 2,122,329	3,132,202	- 2,322,693	460,176	2,728,045	404,157	2,015,138
26	2022	BISI	2,699,403	306,752	- 2,392,651	3,410,481	- 2,644,832	616,250	3,050,250	360,231	2,415,592
27	2023	BISI	2,945,199	401,461	- 2,543,738	3,901,820	- 3,041,166	692,341	3,446,696	455,124	2,298,131
28	2021	BOBA	61,716	8,446	- 53,270	147,435	- 18,416	22,221	138,584	8,851	74,192

29	2022	BOBA	50,099	24,698	25,401	164,089	18,142	13,174	138,356	25,732	121,509
30	2023	BOBA	58,441	23,526	34,915	175,625	30,789	18,987	151,051	24,574	153,777
31	2021	BTEK	114,748	309,150	-	4,173,044	-	-	1,561,590	2,611,454	146,943
32	2022	BTEK	66,227	218,111	-	4,142,040	-	-	1,202,912	2,939,128	153,502
33	2023	BTEK	59,788	295,647	-	4,055,751	-	-	1,106,845	2,948,906	196,668
34	2021	BUDI	1,320,277	1,131,686	188,591	2,993,218	481,545	222,715	1,387,697	1,605,521	3,374,782
35	2022	BUDI	1,582,322	1,189,965	392,357	3,173,651	534,772	222,973	1,445,037	1,728,614	3,382,326
36	2023	BUDI	1,708,152	1,251,674	456,478	3,327,846	569,607	241,959	1,591,327	1,736,519	3,944,953
37	2021	BWPT	1,773,163	2,856,649	-	12,045,048	-	-	2,057,824	9,987,224	2,938,338
38	2022	BWPT	1,883,769	3,394,292	-	12,223,568	-	-	2,049,643	10,173,925	4,574,124
39	2023	BWPT	1,300,009	3,513,085	-	10,183,510	-	-	2,191,550	7,991,960	4,204,612
40	2021	CAMP	856,199	64,332	-	1,147,261	-	-	1,022,815	124,446	1,019,134
41	2022	CAMP	772,686	72,412	-	1,074,777	-	-	941,454	133,323	1,129,361
42	2023	CAMP	501,887	78,024	-	1,088,726	-	-	952,639	136,087	1,135,790
43	2021	CEKA	1,358,085	283,105	-	1,697,387	-	-	1,387,367	310,020	5,359,441

44	2022	CEKA	1,383,998	139,037	1,244,961	1,718,287	1,288,592	282,224	1,550,043	168,245	6,143,759
45	2023	CEKA	1,581,592	217,016	1,364,575	1,893,561	1,382,731	187,030	1,642,286	251,275	6,337,429
46	2021	CLEO	279,804	182,883	96,921	1,348,182	518,387	243,725	1,001,580	346,602	1,103,520
47	2022	CLEO	293,596	246,628	46,968	1,790,305	692,667	268,937	1,209,172	581,133	1,674,054
48	2023	CLEO	533,004	441,891	91,113	2,296,228	979,765	433,915	1,514,585	781,643	2,090,116
49	2021	CMRY	4,832,308	844,888	3,987,420	5,603,779	890,024	1,011,782	4,696,939	906,840	4,095,689
50	2022	CMRY	4,025,215	915,865	3,109,350	6,223,251	1,451,375	1,261,035	5,258,332	964,919	6,378,348
51	2023	CMRY	4,539,143	1,060,722	3,478,421	7,046,857	2,134,338	1,436,285	5,941,328	1,105,529	7,772,910
52	2021	COCO	273,848	140,134	133,715	370,684	24,805	24,908	218,832	151,852	224,438
53	2022	COCO	284,174	146,028	138,146	485,054	31,426	21,958	204,293	280,761	289,795
54	2023	COCO	322,016	117,662	204,354	528,960	19,020	23,597	150,603	378,357	171,060
55	2021	CPIN	15,715,060	7,836,101	7,878,959	35,446,051	24,996,417	4,934,364	25,149,999	10,296,052	51,698,249
56	2022	CPIN	17,764,298	10,109,335	7,654,963	39,847,545	26,171,602	3,984,400	26,327,214	13,520,331	56,867,544
57	2023	CPIN	18,324,808	11,123,822	7,200,986	40,970,800	26,873,626	3,654,606	27,028,758	13,942,042	61,615,850
58	2021	CPRO	1,818,753	2,055,151	236,398	6,448,014	4,142,614	821,783	2,861,207	3,586,807	8,028,078

59	2022	CPRO	2,162,539	1,981,666	180,873	6,833,737	3,748,272	805,564	3,181,832	3,651,905	8,242,343
60	2023	CPRO	2,374,088	2,228,182	145,906	6,856,338	3,332,047	714,222	3,419,703	3,436,635	9,027,276
61	2021	CSRA	569,326	263,344	305,982	1,753,241	835,896	403,167	781,293	971,948	895,868
62	2022	CSRA	502,528	251,247	251,281	1,835,254	1,017,715	374,120	963,112	872,142	970,572
63	2023	CSRA	323,758	187,487	136,271	1,842,858	1,169,775	241,124	1,115,172	727,686	875,512
64	2021	DAYA	342,889	510,578	167,689	689,125	228,701	15,792	71,944	617,181	971,296
65	2022	DAYA	406,127	574,583	168,456	687,503	266,606	16,025	34,039	653,464	1,161,588
66	2023	DAYA	433,142	593,176	160,034	689,743	283,037	2,829	17,608	672,135	1,546,000
67	2021	DMND	3,965,274	1,106,492	2,858,782	6,297,287	2,937,335	429,245	5,019,381	1,277,906	6,973,718
68	2022	DMND	4,275,936	1,312,391	2,963,545	6,878,297	3,324,935	488,467	5,411,262	1,467,035	8,461,768
69	2023	DMND	4,138,435	1,163,284	2,975,151	7,166,880	3,636,785	405,734	5,831,732	1,335,148	9,239,926
70	2021	DPUM	371,313	62,716	308,597	1,388,167	510,715	97,113	620,455	767,712	173,845
71	2022	DPUM	359,861	185,704	174,157	1,354,778	556,442	47,580	576,242	778,536	723,805
72	2023	DPUM	367,732	177,689	190,043	1,200,217	698,741	86,605	430,504	769,712	920,007
73	2021	DSFI	233,778	151,593	82,185	391,755	83,114	26,170	211,407	180,348	532,523

74	2022	DSFI	232,604	125,520	107,084	390,694	61,596	31,011	236,284	154,410	552,366
75	2023	DSFI	251,929	130,434	121,495	411,881	49,652	21,683	250,501	161,380	559,596
76	2021	DSNG	2,321,635	1,856,163	465,472	13,712,160	3,974,755	1,392,616	7,025,463	6,686,697	7,124,495
77	2022	DSNG	3,229,582	3,022,162	207,420	15,357,229	5,006,009	2,172,475	8,160,140	7,197,089	9,633,671
78	2023	DSNG	2,949,268	2,945,961	3,307	16,178,278	5,562,053	1,555,713	8,889,428	7,288,850	9,498,749
79	2021	ENZO	184,120	123,622	60,498	294,416	10,090	22,699	157,772	136,644	1,129,864
80	2022	ENZO	195,482	134,039	61,443	313,331	12,228	12,032	160,507	152,825	500,912
81	2023	ENZO	235,041	185,899	49,142	355,681	8,295	8,404	155,874	199,807	511,299
82	2021	EPMT	8,128,487	2,767,290	5,361,197	9,729,920	6,432,992	1,076,256	6,846,921	2,882,999	25,673,757
83	2022	EPMT	8,783,144	3,157,203	5,625,941	10,402,357	6,725,253	1,092,609	7,137,626	3,264,731	28,027,488
84	2023	EPMT	9,247,469	3,555,185	5,692,284	10,955,849	6,858,481	900,822	7,297,830	3,658,019	28,507,873
85	2021	FAPA	1,187,562	854,170	333,393	7,934,145	1,143,114	752,594	3,185,827	4,748,318	3,390,497
86	2022	FAPA	1,808,825	2,052,812	243,987	8,624,009	433,970	1,338,877	3,899,012	4,724,997	4,828,634
87	2023	FAPA	1,800,279	2,594,225	793,946	8,634,035	280,399	418,030	4,063,649	4,570,386	5,062,244
88	2021	FLMC	16,769	85,262	68,492	196,910	72,049	7,076	95,434	101,476	49,213



89	2022	FLMC	17,627	99,100	-	81,473	184,075	-	-	7,247	77,397	106,678	58,039
90	2023	FLMC	29,467	93,621	-	64,154	185,154	-	-	11,334	84,706	100,448	46,082
91	2021	FOOD	28,221	50,341	-	22,120	106,495	-	-	10,126	43,741	62,755	91,560
92	2022	FOOD	27,248	49,827	-	22,579	102,297	-	-	18,316	41,655	60,642	87,017
93	2023	FOOD	24,630	24,649	-	19	50,994	-	-	18,551	21,427	29,567	77,589
94	2021	GGRM	59,312,578	28,369,283	-	30,943,295	89,964,369	-	-	7,345,047	59,288,274	30,676,095	124,881,266
95	2022	GGRM	55,445,127	29,125,010	-	26,320,117	88,562,617	-	-	3,908,926	57,855,966	30,706,651	124,682,692
96	2023	GGRM	54,115,182	29,536,433	-	24,578,749	92,450,823	-	-	7,439,598	60,862,843	31,587,980	118,952,997
97	2021	GOOD	2,613,436	1,771,340	-	842,097	6,766,602	-	-	1,376,546	711,707	3,030,658	3,735,944
98	2022	GOOD	3,194,327	1,835,097	-	1,359,231	7,327,372	-	-	815,323	3,351,445	3,975,927	10,510,943
99	2023	GOOD	3,325,305	1,872,542	-	1,452,763	7,427,708	-	-	918,120	3,909,211	3,518,497	10,543,573
100	2021	GZCO	318,161	355,108	-	36,947	2,034,452	-	-	54,744	1,075,688	958,764	707,102
101	2022	GZCO	456,869	455,883	-	986	2,045,406	-	-	136,889	1,152,542	892,864	554,721
102	2023	GZCO	572,320	345,365	-	226,955	2,118,200	-	-	44,427	1,168,272	949,928	744,266
103	2021	HERO	2,513,352	3,251,857	-	738,505	6,273,516	-	-	511,976	873,820	5,399,696	3,481,227

104	2022	HERO	2,859,570	3,785,951	-	926,381	6,910,567	2,343,104	-	4,242	938,138	5,972,429	4,436,667
105	2023	HERO	1,629,628	3,395,415	-	1,765,787	5,766,226	2,474,528	-	78,036	1,420,122	4,346,104	5,097,517
106	2021	HMSP	41,323,105	21,964,259	19,358,846	53,090,428	7,469,336	8,591,324	29,191,406	23,899,022	98,874,784		
107	2022	HMSP	41,362,998	24,545,594	16,817,404	54,786,992	6,465,419	7,859,210	28,170,168	26,616,824	111,211,321		
108	2023	HMSP	40,066,044	23,302,684	16,763,360	55,316,264	8,166,928	9,612,582	29,869,853	25,446,411	115,983,384		
109	2021	HOKI	450,326	280,958	169,368	989,119	268,802	35,814	668,661	320,459	933,597		
110	2022	HOKI	389,698	119,207	270,491	811,604	266,631	792	668,860	142,744	925,709		
111	2023	HOKI	637,958	364,554	273,404	1,046,191	255,482	5,375	661,574	384,617	1,284,510		
112	2021	ICBP	33,997,637	18,896,133	15,101,504	118,066,628	26,917,455	11,814,294	54,723,863	63,342,765	56,803,733		
113	2022	ICBP	31,070,365	10,033,935	21,036,430	115,305,536	29,342,631	13,377,646	57,473,007	57,832,529	64,797,516		
114	2023	ICBP	36,773,465	10,464,225	26,309,240	119,267,076	34,111,051	14,387,607	62,104,033	57,163,043	67,909,901		
115	2021	IKAN	100,800	56,731	44,069	129,082	8,944	4,008	70,725	58,357	111,367		
116	2022	IKAN	94,099	49,180	44,919	125,635	10,979	5,595	72,756	52,879	113,336		
117	2023	IKAN	112,467	63,735	48,732	141,188	11,914	5,390	73,686	67,502	143,806		
118	2021	INDF	54,183,399	40,403,404	13,779,995	179,356,193	36,855,458	17,016,251	86,632,111	92,724,082	99,345,618		

119	2022	INDF	54,876,668	30,725,942	24,150,726	18,043,330	41,298,161	19,816,291	93,623,038	86,810,262	110,830,272
120	2023	INDF	63,101,797	32,914,504	30,187,293	186,587,957	47,164,083	17,349,245	100,464,891	86,123,066	111,703,611
121	2021	IPPE	105,537	5,247	100,290	284,301	4,461	3,633	278,923	5,378	30,017
122	2022	IPPE	104,985	7,923	97,062	290,584	8,026	4,458	282,456	8,128	35,020
123	2023	IPPE	99,857	9,119	90,738	301,272	11,888	5,447	286,276	14,996	35,730
124	2021	ITIC	138,385	157,791	19,406	526,704	10,322	43,292	324,680	202,025	238,399
125	2022	ITIC	152,685	144,219	8,466	553,207	34,480	47,554	364,321	188,886	279,180
126	2023	ITIC	141,369	138,904	2,465	560,353	56,512	48,874	397,931	162,422	303,928
127	2021	JAWA	222,475	581,719	359,245	3,566,231	1,012,063	29,514	223,405	3,342,826	843,195
128	2022	JAWA	262,494	655,779	393,286	3,589,642	1,312,269	-30,038	118,405	3,471,238	971,542
129	2023	JAWA	271,712	601,804	330,092	3,656,227	1,614,748	-73,260	981,582	2,674,645	896,152
130	2021	JPFA	14,161,153	7,064,166	7,096,987	28,589,656	9,428,884	3,610,145	13,102,710	15,486,946	44,878,300
131	2022	JPFA	17,001,468	9,412,440	7,589,028	32,690,887	10,231,493	2,763,360	13,654,777	19,036,110	48,972,085
132	2023	JPFA	17,218,323	10,684,062	6,534,261	34,109,431	10,536,559	2,205,443	14,167,212	19,942,219	51,175,898
133	2021	KEJU	497,681	176,772	320,909	767,726	298,775	176,016	585,826	181,901	1,042,307

134	2022	KEJU	641,094	153,895	487,199	860,100	383,988	143,098	703,506	156,595	1,044,369
135	2023	KEJU	626,945	155,478	471,467	828,378	416,146	97,089	670,773	157,605	1,019,670
136	2021	KINO	2,397,708	1,591,082	806,626	5,346,800	1,180,287	295,696	2,663,632	2,683,169	3,976,656
137	2022	KINO	1,688,505	1,935,669	247,164	4,676,372	227,332	760,650	1,533,820	3,142,552	3,631,451
138	2023	KINO	1,735,117	2,102,125	367,008	4,646,379	368,095	282,600	1,618,730	3,027,648	4,136,182
139	2021	KMDS	96,842	32,793	64,049	189,319	42,493	36,790	152,612	36,707	234,804
140	2022	KMDS	141,029	44,423	96,606	233,321	74,708	61,610	185,075	48,247	317,610
141	2023	KMDS	150,752	32,839	117,913	245,154	97,324	60,340	207,613	37,542	338,297
142	2021	LSIP	4,307,772	696,556	3,611,216	11,851,182	8,446,652	1,191,297	10,172,506	1,678,676	4,525,473
143	2022	LSIP	5,107,489	709,627	4,397,862	12,417,013	9,211,053	1,205,856	10,935,707	1,481,306	4,585,348
144	2023	LSIP	5,376,837	564,496	4,812,341	12,514,203	9,624,141	759,425	11,347,441	1,166,762	4,189,896
145	2021	MAIN	2,663,583	2,120,614	542,970	5,436,745	1,239,851	237,155	2,048,040	3,048,242	9,130,618
146	2022	MAIN	2,952,189	2,524,890	427,300	5,746,998	1,266,899	132,238	2,075,138	3,352,508	11,101,647
147	2023	MAIN	2,821,249	2,383,084	438,165	5,517,297	1,332,252	312,686	2,140,282	3,021,301	12,058,023
148	2021	MBTO	170,319	225,905	55,586	714,648	262,314	-98,830	440,334	274,313	210,528

149	2022	MBTO	191,558	280,382	-	88,823	721,704	-	-	26,391	404,797	316,906	360,183
150	2023	MBTO	160,482	259,804	-	99,322	673,251	-	-	2,519	369,146	304,105	418,529
151	2021	MGRO	809,017	787,148	-	21,869	1,820,203	-	-	182,468	709,800	1,110,402	7,313,140
152	2022	MGRO	1,429,235	1,359,464	-	69,771	2,561,664	-	-	100,537	645,373	1,916,291	7,505,701
153	2023	MGRO	1,425,676	1,693,114	-	267,438	2,680,206	-	-	43,901	521,065	2,159,142	5,425,478
154	2021	MIDI	2,535,858	3,691,937	-	1,156,079	6,344,016	-	-	488,132	1,616,317	4,727,699	13,584,036
155	2022	MIDI	2,873,858	3,766,704	-	892,846	6,905,148	-	-	637,902	1,986,727	4,918,421	15,623,654
156	2023	MIDI	3,185,637	3,363,103	-	177,466	7,786,109	-	-	742,828	3,912,434	3,873,675	17,351,152
157	2021	MLBI	1,241,112	1,682,700	-	441,588	2,922,017	-	-	896,246	1,099,157	1,822,860	2,473,681
158	2022	MLBI	1,649,257	2,154,777	-	505,520	3,374,502	-	-	1,257,384	1,073,275	2,301,227	3,114,907
159	2023	MLBI	1,733,206	1,870,445	-	137,239	3,407,442	-	-	140,860	1,391,455	2,015,987	3,322,282
160	2021	MLPL	5,852,668	5,165,883	-	686,785	14,760,983	-	-	553,774	4,528,441	10,232,542	10,310,153
161	2022	MLPL	4,932,608	4,737,302	-	195,306	13,082,641	-	-	82,827	4,594,002	8,488,639	10,917,615
162	2023	MLPL	4,859,606	4,859,364	-	242	13,089,217	-	-	101,686	4,699,051	8,390,166	10,962,823
163	2021	MPPA	2,063,277	2,442,484	-	379,207	4,650,488	-	-	68,289	584,405	4,066,083	6,655,222

164	2022	MPPA	1,543,309	2,298,872	- 755,563	3,784,871	- 2,394,951	- 210,942	166,017	3,618,854	7,017,530
165	2023	MPPA	1,626,520	2,171,529	- 545,009	3,641,458	- 2,655,846	- 110,838	259,155	3,382,303	6,914,802
166	2021	MYOR	12,969,784	5,570,773	7,399,010	19,917,653	10,683,917	1,772,316	11,360,031	8,557,622	27,904,558
167	2022	MYOR	14,772,624	5,636,627	9,135,997	22,276,161	12,187,013	2,504,224	12,834,694	9,441,467	30,669,406
168	2023	MYOR	14,738,922	4,013,201	10,725,722	23,870,405	14,605,038	4,458,577	15,282,089	8,588,316	31,485,008
169	2021	NASI	43,069	6,895	36,174	67,761	856	779	58,549	9,212	45,222
170	2022	NASI	46,102	9,033	37,068	70,220	1,888	1,461	59,587	10,634	59,036
171	2023	NASI	50,362	13,202	37,160	74,151	2,250	1,179	60,002	14,149	79,208
172	2021	OILS	108,993	53,346	55,648	131,669	8,111	8,276	77,062	54,608	375,300
173	2022	OILS	118,480	67,976	50,504	157,982	13,780	15,182	82,789	75,194	514,202
174	2023	OILS	136,067	103,759	32,308	199,908	15,505	11,249	84,486	115,422	600,352
175	2021	PCAR	64,337	28,203	36,135	108,996	- 69,188	2,870	65,022	43,974	161,842
176	2022	PCAR	55,296	23,290	32,006	102,810	- 72,982	7,152	61,178	41,631	228,290
177	2023	PCAR	70,846	15,847	55,000	104,553	- 67,229	9,282	66,832	37,721	273,942
178	2021	PGUN	190,502	175,198	15,304	2,497,154	-323,209	112,754	1,541,454	955,700	786,686

179	2022	PGUN	289,998	197,372	92,627	2,347,518	122,941	233,636	1,429,166	918,352	1,007,305
180	2023	PGUN	290,913	161,569	129,344	2,591,476	46,029	191,936	1,626,075	965,402	868,457
181	2021	PSDN	233,248	405,643	- 172,395	708,895	- 341,779	- 47,172	48,718	660,177	868,091
182	2022	PSDN	222,048	431,502	- 209,454	705,620	- 376,596	- 14,556	39,121	666,499	638,377
183	2023	PSDN	17,283	78,817	- 61,534	151,973	- 249,235	- 169,591	66,082	85,891	266,132
184	2021	PSGO	953,903	418,048	535,855	3,731,908	- 437,878	368,079	1,424,812	2,307,096	1,766,255
185	2022	PSGO	1,304,904	650,909	653,995	4,140,857	- 180,196	463,631	1,686,092	2,454,765	1,972,825
186	2023	PSGO	1,865,395	673,506	1,191,889	4,181,184	369,048	787,515	2,237,121	1,944,063	2,049,488
187	2021	RANC	570,901	633,151	- 62,249	1,512,036	232,239	955,578	507,064	1,004,972	2,887,534
188	2022	RANC	519,797	622,105	- 102,308	1,354,419	151,443	47,610	4,262,377	928,181	2,898,831
189	2023	RANC	519,333	663,441	- 144,108	1,247,188	24,894	84,644	299,191	947,997	2,804,215
190	2021	ROTI	1,282,057	483,213	798,844	4,191,284	1,612,235	409,901	2,849,420	1,341,865	3,287,623
191	2022	ROTI	1,285,672	612,418	673,255	4,130,322	1,716,537	598,819	2,681,159	1,449,163	3,935,182
192	2023	ROTI	1,164,941	669,095	495,846	3,943,518	1,428,801	428,628	2,393,432	1,550,087	3,820,533
193	2021	SDPC	1,070,305	942,589	127,716	1,206,386	107,270	57,737	236,979	969,406	2,988,849

194	2022	SDPC	1,258,959	1,113,038	145,920	1,401,505	129,200	73,962	258,910	1,142,595	3,200,833
195	2023	SDPC	1,447,652	1,287,001	160,652	1,639,682	159,951	105,398	277,713	1,361,969	3,363,518
196	2021	SGRO	1,397,536	1,279,741	117,795	9,751,365	3,298,307	1,413,685	4,596,699	5,154,666	5,222,298
197	2022	SGRO	1,800,148	1,360,809	439,339	10,243,238	3,949,531	1,619,067	5,230,111	5,013,127	5,671,723
198	2023	SGRO	1,615,746	1,309,773	305,973	10,067,533	4,079,088	936,568	5,512,407	4,555,126	5,620,503
199	2021	SIMP	9,527,236	9,159,909	367,327	35,979,302	10,456,320	2,904,754	19,786,236	16,193,066	19,658,529
200	2022	SIMP	10,442,878	9,460,845	982,033	36,113,081	11,620,776	2,920,384	21,167,282	14,945,799	17,794,246
201	2023	SIMP	9,896,897	9,411,112	485,785	35,012,351	12,125,311	1,930,168	21,720,925	13,291,426	16,002,643
202	2021	SIPD	1,843,743	1,728,951	114,792	2,794,113	459,756	94,872	926,013	1,868,100	5,439,581
203	2022	SIPD	1,897,751	2,174,878	-	3,002,424	685,411	138,006	702,317	2,300,107	6,047,203
204	2023	SIPD	2,122,106	1,949,230	172,876	3,281,471	702,726	17,083	1,193,049	2,088,422	6,091,342
205	2021	SKBM	1,158,132	883,203	274,929	1,970,428	261,021	84,814	992,485	977,943	3,847,887
206	2022	SKBM	1,263,255	875,853	387,402	2,042,200	341,008	154,982	1,073,966	968,234	3,802,296
207	2023	SKBM	1,073,290	685,195	388,096	1,839,622	331,450	53,939	1,067,279	772,343	2,839,561
208	2021	SKLT	433,383	241,665	191,719	889,125	259,555	106,188	541,837	347,288	1,356,846



209	2022	SKLT	543,799	333,670	210,129	1,033,289	303,790	96,584	590,754	442,536	1,539,311
210	2023	SKLT	736,999	349,749	387,250	1,282,739	371,593	108,463	816,944	465,796	1,794,345
211	2021	SMAR	22,418,032	15,408,950	7,009,082	40,345,003	11,778,824	3,881,950	14,417,829	25,927,174	57,004,234
212	2022	SMAR	23,708,820	12,104,564	11,604,256	42,600,814	16,455,933	6,600,885	19,247,803	23,353,011	75,045,559
213	2023	SMAR	19,141,108	10,225,382	8,915,726	39,716,363	16,313,020	1,483,072	19,071,863	20,644,500	66,530,549
214	2021	SSMS	4,635,823	2,705,038	1,930,785	10,705,331	4,224,505	1,768,257	1,455,683	9,249,648	5,203,101
215	2022	SSMS	4,638,956	4,172,293	466,663	11,136,910	4,587,471	2,625,855	2,044,504	9,092,406	11,240,219
216	2023	SSMS	5,028,227	4,754,859	273,368	11,810,445	3,319,589	1,196,284	1,989,962	9,820,483	10,703,412
217	2021	STTP	1,979,855	475,372	1,504,483	3,919,244	3,131,562	768,671	3,300,849	618,395	4,241,857
218	2022	STTP	2,575,390	530,694	2,044,696	4,590,738	3,756,039	708,247	3,928,399	662,339	4,931,554
219	2023	STTP	3,495,988	502,707	2,993,281	5,482,235	4,673,729	1,034,938	4,847,511	634,723	4,767,207
220	2021	TAPG	2,449,417	1,604,503	844,914	12,446,326	2,810,399	1,248,668	7,796,011	4,650,315	6,278,123
221	2022	TAPG	3,679,197	2,093,814	1,585,383	14,526,124	5,295,205	3,999,963	10,412,744	4,113,380	8,325,887
222	2023	TAPG	2,445,565	1,958,582	486,983	13,867,387	6,149,025	2,016,024	11,339,540	2,527,847	9,345,641
223	2021	TAYS	237,731	221,387	16,345	377,423	5,498	20,374	133,660	243,762	315,940

224	2022	TAYS	205,093	250,915	45,821	407,708	13,228	27,295	407,708	264,245	332,023
225	2023	TAYS	209,846	277,222	67,375	411,728	6,237	495	124,710	287,017	255,597
226	2021	TBLA	9,303,201	6,208,185	3,095,016	21,084,017	5,045,579	1,921,978	6,492,354	14,591,663	15,972,216
227	2022	TBLA	11,374,948	948,574	10,426,374	23,673,644	5,379,702	2,269,335	6,832,234	16,841,410	16,579,960
228	2023	TBLA	12,184,767	8,827,573	3,357,194	25,883,325	5,889,604	1,985,203	8,202,858	17,680,467	15,317,617
229	2021	TCID	1,437,357	176,837	1,260,520	2,300,805	1,529,955	99,525	1,819,849	480,956	1,850,311
230	2022	TCID	1,594,566	221,012	1,373,554	2,380,658	1,565,778	7,073	1,854,788	525,870	2,044,822
231	2023	TCID	1,639,341	175,292	1,464,049	2,391,567	1,596,840	26,138	1,885,787	505,779	2,050,460
232	2021	TGKA	3,071,868	1,319,657	1,752,211	3,403,961	1,725,406	559,534	1,760,591	1,643,370	11,926,150
233	2022	TGKA	3,716,527	1,806,906	1,909,621	4,178,952	1,937,712	597,311	2,045,289	2,133,663	12,977,529
234	2023	TGKA	3,810,334	1,940,279	1,870,055	4,566,006	2,056,884	565,170	2,200,352	2,365,654	14,210,135
235	2021	UCID	4,815,990	2,390,066	2,425,924	7,787,513	3,434,270	609,499	4,862,328	2,811,334	8,847,629
236	2022	UCID	5,788,393	2,844,445	2,943,948	8,382,538	3,691,329	457,073	5,163,753	3,218,785	10,317,193
237	2023	UCID	5,606,490	2,543,062	3,063,428	8,487,854	4,091,268	554,277	5,563,650	2,924,204	10,245,160
238	2021	ULTJ	4,844,821	1,556,539	3,288,282	7,406,856	5,907,933	1,610,181	5,138,126	2,268,730	6,616,642

239	2022	ULTJ	4,618,390	1,456,898	3,161,492	7,376,375	6,996,618	1,282,693	5,822,679	1,553,696	7,656,252
240	2023	ULTJ	4,411,475	713,393	3,698,082	7,523,956	6,062,447	1,485,834	6,686,968	836,988	8,302,741
241	2021	UNSP	1,459,764	12,870,326	11,410,562	8,258,457	14,262,920	827,159	6,892,884	15,151,341	3,971,114
242	2022	UNSP	707,427	10,496,922	9,789,495	4,540,302	14,083,964	1,919,047	5,956,620	10,496,922	4,189,330
243	2023	UNSP	781,553	10,492,595	9,711,042	4,559,725	14,021,273	113,623	5,932,870	10,492,595	2,405,153
244	2021	UNVR	7,642,208	12,445,152	4,802,944	19,068,532	4,148,969	7,679,451	4,321,269	14,747,263	39,545,959
245	2022	UNVR	10,750,346	12,442,223	1,691,877	18,318,114	3,824,956	7,068,808	3,997,256	14,320,858	41,218,881
246	2023	UNVR	10,472,247	11,223,968	751,721	16,664,086	3,208,938	6,279,283	3,381,238	13,282,848	38,611,401
247	2021	VICI	560,959	161,514	399,445	997,797	376,407	240,038	750,157	247,640	1,153,102
248	2022	VICI	631,372	245,941	385,432	1,150,904	427,090	148,190	801,013	349,891	1,045,721
249	2023	VICI	599,955	158,968	440,987	1,148,235	545,173	249,745	918,737	229,498	1,362,120
250	2021	WAPO	54,954	24,606	30,347	100,505	62,544	2,754	75,064	25,441	317,187
251	2022	WAPO	53,627	25,770	27,857	97,505	66,610	4,325	71,016	26,489	330,020
252	2023	WAPO	85,786	59,917	25,868	131,935	66,392	729	71,252	60,683	420,954
253	2021	WICO	528,832	502,059	26,773	613,344	555,362	106,012	93,581	519,764	2,570,253

254	2022	WICO	74,539	409,754	-	436,471	-	-	17,077	419,394	1,619,164
255	2023	WICO	81,959	307,344	-	319,173	-	-	5,702	313,472	1,423,096
256	2021	WIIM	1,590,984	542,580	1,048,404	1,891,170	803,113	202,440	1,318,385	572,785	2,733,692
257	2022	WIIM	1,876,124	661,605	1,214,519	2,168,794	1,001,955	308,521	1,500,928	667,866	3,704,350
258	2023	WIIM	2,214,578	718,170	1,496,407	2,575,757	1,335,584	617,110	1,847,322	728,435	4,874,785
259	2021	WMPP	3,124,314	2,132,706	991,608	5,656,784	505,559	577,034	2,416,115	3,240,669	6,234,856
260	2022	WMPP	2,705,983	3,094,486	-	6,070,419	197,946	36,131	2,097,152	3,973,267	4,390,078
261	2023	WMPP	1,709,058	2,236,253	-	5,006,641	-	-	1,218,195	3,788,446	907,226
262	2021	WMUU	901,441	522,409	379,032	2,313,443	327,716	321,171	1,228,711	1,084,732	3,090,174
263	2022	WMUU	405,439	718,408	-	2,710,572	298,148	68,646	1,197,704	1,512,868	2,457,607
264	2023	WMUU	214,782	377,212	-	2,468,816	78,140	-	977,357	1,491,460	336,685

**Lampiran 3 Data Perhitungan *Financial Distress***

No	Tahun	Kode	X1	X2	X3	X4	X5	Z'score
1	2021	AALI	0.08146	0.44588	0.35053	0.96350	0.79847	2.63983
2	2022	AALI	0.13084	0.48998	0.28286	1.33343	0.74480	2.98191
3	2023	AALI	0.08044	0.50560	0.18224	1.50913	0.71774	2.99514
4	2021	ADES	0.22268	0.23421	0.78198	1.21847	0.71559	3.17293
5	2022	ADES	0.24426	0.37347	0.85443	2.33798	0.78295	4.59309
6	2023	ADES	0.32023	0.45550	0.72221	1.57758	0.73010	3.80563
7	2021	AGAR	0.29179	0.01401	0.13226	0.64526	2.18690	3.27022
8	2022	AGAR	0.23528	0.00443	-0.01643	0.48596	2.71098	3.42021
9	2023	AGAR	0.22536	0.00455	0.09087	0.49946	2.21833	3.03857
10	2021	AISA	-0.11690	-1.43732	0.09511	0.36482	0.86161	-0.23268
11	2022	AISA	-0.10558	-1.39591	-0.04680	0.31159	1.00288	-0.23382
12	2023	AISA	-0.06327	-1.35536	0.12845	0.46115	0.91924	0.09022
13	2021	ALTO	-0.02825	-0.12997	0.01383	0.21067	0.33624	0.40251
14	2022	ALTO	-0.02431	-0.15162	0.01172	0.21729	0.39904	0.45212
15	2023	ALTO	-0.03000	-0.18005	-0.03648	0.20618	0.29094	0.25059
16	2021	AMRT	-0.05644	0.18484	0.31768	0.20405	3.08195	3.73209
17	2022	AMRT	-0.04023	0.30741	0.38099	0.24994	3.14610	4.04421
18	2023	AMRT	0.00132	0.16607	0.40185	0.35576	3.11657	4.04157
19	2021	ANDI	0.03430	0.01615	0.06332	0.44852	0.71615	1.27844
20	2022	ANDI	0.04277	-0.00303	0.02095	0.48780	0.71412	1.26262
21	2023	ANDI	-0.03358	-0.12890	-0.43281	0.39280	0.58049	0.37799
22	2021	BEEF	-0.44367	-0.57578	-0.24723	-0.08637	0.21089	-1.14217
23	2022	BEEF	-0.30336	-0.75599	-0.19278	-0.12690	0.06348	-1.31555
24	2023	BEEF	-0.19730	-0.60388	0.13633	0.10736	0.88443	0.32694
25	2021	BISI	0.48583	0.62810	0.45647	2.83498	0.64207	5.04746
26	2022	BISI	0.50302	0.65685	0.56141	3.55634	0.70687	5.98449
27	2023	BISI	0.46744	0.66017	0.55131	3.18070	0.58781	5.44743
28	2021	BOBA	0.25906	0.10580	0.46827	6.57597	0.50221	7.91132
29	2022	BOBA	0.11099	0.09365	0.24945	2.25822	0.73903	3.45133
30	2023	BOBA	0.14254	0.14849	0.33590	2.58161	0.87384	4.08238
31	2021	BTEK	-0.03340	-0.13187	-0.03095	0.25115	0.03514	0.09008
32	2022	BTEK	-0.02629	-0.15763	-0.03077	0.17190	0.03699	-0.00581
33	2023	BTEK	-0.04170	-0.18432	-0.03105	0.15764	0.04839	-0.05103
34	2021	BUDI	0.04518	0.13626	0.23118	0.36302	1.12522	1.90086
35	2022	BUDI	0.08864	0.14272	0.21829	0.35110	1.06362	1.86438
36	2023	BUDI	0.09835	0.14498	0.22590	0.38488	1.18307	2.03718
37	2021	BWPT	-0.06450	-0.31815	0.07168	0.08654	0.24346	0.01903
38	2022	BWPT	-0.08860	0.31229	0.16804	0.08461	0.37346	0.84980
39	2023	BWPT	-0.15582	-0.36012	0.21463	0.11517	0.41206	0.22593

40	2021	CAMP	0.49489	0.17198	0.32078	3.45197	0.88654	5.32616
41	2022	CAMP	0.46716	0.11969	0.42555	2.96580	1.04868	5.02689
42	2023	CAMP	0.27914	0.12573	0.42787	2.94010	1.04114	4.81398
43	2021	CEKA	0.45409	0.56245	0.41581	1.87954	3.15115	6.46304
44	2022	CEKA	0.51949	0.63519	0.51032	3.86947	3.56836	9.10283
45	2023	CEKA	0.51670	0.61850	0.30688	2.74504	3.34014	7.52726
46	2021	CLEO	0.05155	0.32568	0.56168	1.21368	0.81689	2.96948
47	2022	CLEO	0.01881	0.32770	0.46673	0.87390	0.93320	2.62034
48	2023	CLEO	0.02845	0.36140	0.58713	0.81383	0.90842	2.69923
49	2021	CMRY	0.51019	0.13453	0.56098	2.17537	0.72942	4.11048
50	2022	CMRY	0.35824	0.19754	0.62958	2.28879	1.02287	4.49702
51	2023	CMRY	0.35392	0.25654	0.63327	2.25716	1.10083	4.60171
52	2021	COCO	0.25864	0.05668	0.20878	0.60526	0.60426	1.73361
53	2022	COCO	0.20421	0.05488	0.14065	0.30561	0.59625	1.30159
54	2023	COCO	0.27700	-0.03046	-0.13860	0.16718	0.32274	0.59786
55	2021	CPIN	0.15937	0.59730	0.43252	1.02593	1.45559	3.67071
56	2022	CPIN	0.13774	0.55630	0.31067	0.81784	1.42427	3.24683
57	2023	CPIN	0.12602	0.55557	0.27715	0.81423	1.50089	3.27385
58	2021	CPRO	-0.02629	-0.54417	0.39598	0.33504	1.24256	1.40312
59	2022	CPRO	0.01898	-0.46458	0.36625	0.36594	1.20371	1.49031
60	2023	CPRO	0.01526	-0.41163	0.32365	0.41793	1.31400	1.65922
61	2021	CSRA	0.12513	0.40383	0.71447	0.33761	0.50996	2.09100
62	2022	CSRA	0.09817	0.46969	0.63337	0.46381	0.52779	2.19283
63	2023	CSRA	0.05302	0.53764	0.40653	0.64365	0.47413	2.11497
64	2021	DAYA	-0.17447	-0.28110	-0.07120	0.04896	1.40664	0.92883
65	2022	DAYA	-0.17568	-0.32846	0.07242	0.02188	1.68620	1.27635
66	2023	DAYA	-0.16636	-0.34757	0.01274	0.01100	2.23693	1.74675
67	2021	DMND	0.32550	0.39508	0.21178	1.64968	1.10520	3.68724
68	2022	DMND	0.30892	0.40944	0.22065	1.54920	1.22775	3.71596
69	2023	DMND	0.29764	0.42980	0.17589	1.83450	1.28668	4.02452
70	2021	DPUM	0.15939	-0.31162	-0.21736	0.33944	0.12498	0.09484
71	2022	DPUM	0.09217	-0.34788	-0.10912	0.31087	0.53319	0.47923
72	2023	DPUM	0.11353	-0.49311	-0.22419	0.23491	0.76500	0.39614
73	2021	DSFI	0.15042	-0.17970	0.20755	0.49233	1.35661	2.02721
74	2022	DSFI	0.19652	-0.13354	0.24662	0.64270	1.41098	2.36328
75	2023	DSFI	0.21150	-0.10211	0.16357	0.65194	1.35592	2.28082
76	2021	DSNG	0.02434	0.24552	0.31555	0.44128	0.51854	1.54522
77	2022	DSNG	0.00968	0.27610	0.43952	0.47620	0.62605	1.82756
78	2023	DSNG	0.00015	0.29120	0.29877	0.51223	0.58596	1.68830
79	2021	ENZO	0.14733	0.02903	0.23954	0.48494	3.82997	4.73081
80	2022	ENZO	0.14060	0.03306	0.11930	0.44111	1.59547	2.32954

81	2023	ENZO	0.09906	0.01975	0.07341	0.32765	1.43464	1.95452
82	2021	EPMT	0.39507	0.56000	0.34367	0.99747	2.63336	4.92957
83	2022	EPMT	0.38778	0.54760	0.32634	0.91824	2.68895	4.86891
84	2023	EPMT	0.37253	0.53023	0.25547	0.83791	2.59686	4.59300
85	2021	FAPA	0.03013	-0.12203	0.29471	0.28179	0.42648	0.91108
86	2022	FAPA	-0.02029	-0.04262	0.48236	0.34658	0.55879	1.32482
87	2023	FAPA	-0.06593	-0.02751	0.15043	0.37343	0.58514	1.01556
88	2021	FLMC	-0.24940	-0.30992	-0.11165	0.39499	0.24943	-0.02654
89	2022	FLMC	-0.31735	-0.41535	-0.12233	0.30472	0.31467	-0.23564
90	2023	FLMC	-0.24843	-0.38146	-0.19019	0.35418	0.24839	-0.21752
91	2021	FOOD	-0.14893	-0.20513	-0.29544	0.29274	0.85804	0.50129
92	2022	FOOD	-0.15825	-0.37090	-0.55629	0.28850	0.84893	0.05199
93	2023	FOOD	-0.00026	-0.96831	-1.13027	0.30437	1.51849	-0.27599
94	2021	GGRM	0.24661	0.54894	0.25367	0.81174	1.38534	3.24631
95	2022	GGRM	0.21309	0.54393	0.13713	0.79134	1.40503	3.09053
96	2023	GGRM	0.19062	0.54860	0.25002	0.80924	1.28409	3.08258
97	2021	GOOD	0.08923	0.17231	0.32679	0.34071	1.29784	2.22688
98	2022	GOOD	0.13300	0.18822	0.34572	0.35403	1.43161	2.45258
99	2023	GOOD	0.14024	0.22654	0.38405	0.46664	1.41665	2.63411
100	2021	GZCO	-0.01302	-0.50636	0.08360	0.47122	0.34687	0.38231
101	2022	GZCO	0.00035	-0.47191	0.20794	0.54215	0.27066	0.54919
102	2023	GZCO	0.07682	-0.45556	0.06517	0.51654	0.35066	0.55363
103	2021	HERO	-0.08440	-0.31333	-0.25356	0.06797	0.55380	-0.02952
104	2022	HERO	-0.09612	0.28718	-0.00191	0.06597	0.64073	0.89586
105	2023	HERO	-0.21957	0.36348	-0.04205	0.13724	0.88226	1.12137
106	2021	HMSP	0.26145	0.11917	0.50279	0.51301	1.85866	3.25507
107	2022	HMSP	0.22009	0.09995	0.44570	0.44451	2.02583	3.23608
108	2023	HMSP	0.21728	0.12505	0.53992	0.49301	2.09254	3.46780
109	2021	HOKI	0.12277	0.23018	0.11250	0.87636	0.94198	2.28379
110	2022	HOKI	0.23896	0.27826	0.00303	1.96800	1.13831	3.62657
111	2023	HOKI	0.18738	0.20684	0.01596	0.72243	1.22534	2.35795
112	2021	ICBP	0.09171	0.19310	0.31090	0.36285	0.48015	1.43872
113	2022	ICBP	0.13081	0.21554	0.36047	0.41739	0.56084	1.68505
114	2023	ICBP	0.15816	0.24225	0.37481	0.45630	0.56825	1.79978
115	2021	IKAN	0.24479	0.05868	0.09648	0.50901	0.86104	1.77000
116	2022	IKAN	0.25635	0.07402	0.13838	0.57788	0.90030	1.94693
117	2023	IKAN	0.24748	0.07147	0.11862	0.45848	1.01650	1.91255
118	2021	INDF	0.05509	0.17405	0.29477	0.39241	0.55279	1.46911
119	2022	INDF	0.95969	1.93864	3.41230	0.45296	6.13017	12.89376
120	2023	INDF	0.11600	0.21410	0.28889	0.48994	0.59747	1.70640
121	2021	IPPE	0.25293	0.01329	0.03971	21.78175	0.10537	22.19304

122	2022	IPPE	0.23949	0.02339	0.04767	14.59538	0.12028	15.02621
123	2023	IPPE	0.21595	0.03342	0.05617	8.01777	0.11836	8.44167
124	2021	ITIC	-0.02642	0.01660	0.25538	0.67499	0.45172	1.37227
125	2022	ITIC	0.01097	0.05279	0.26708	0.81009	0.50365	1.64458
126	2023	ITIC	0.00315	0.08542	0.27099	1.02899	0.54130	1.92986
127	2021	JAWA	-0.07223	-0.24037	0.02571	0.02807	0.23597	-0.02285
128	2022	JAWA	-0.07856	-0.30964	-0.02600	0.01433	0.27011	-0.12976
129	2023	JAWA	-0.06473	-0.37407	-0.06225	0.15414	0.24461	-0.10231
130	2021	JPFA	0.17799	0.27934	0.39233	0.35534	1.56660	2.77160
131	2022	JPFA	0.16645	0.26509	0.26263	0.30127	1.49504	2.49048
132	2023	JPFA	0.13735	0.26164	0.20089	0.29837	1.49734	2.39561
133	2021	KEJU	0.29971	0.32963	0.71234	1.35264	1.35494	4.04925
134	2022	KEJU	0.40614	0.37814	0.51692	1.88686	1.21181	4.39988
135	2023	KEJU	0.40808	0.42550	0.36415	1.78753	1.22846	4.21372
136	2021	KINO	0.10817	0.18697	0.17183	0.41694	0.74226	1.62617
137	2022	KINO	-0.03790	0.04118	-0.50538	0.20499	0.77500	0.47789
138	2023	KINO	-0.05663	0.06710	0.18897	0.22455	0.88841	1.31241
139	2021	KMDS	0.24257	0.19011	0.60377	1.74616	1.23777	4.02039
140	2022	KMDS	0.29687	0.27121	0.82042	1.61112	1.35853	4.35814
141	2023	KMDS	0.34486	0.33625	0.76473	2.32267	1.37718	5.14569
142	2021	LSIP	0.21848	0.60368	0.31232	2.54513	0.38109	4.06071
143	2022	LSIP	0.25395	0.62831	0.30173	3.10064	0.36854	4.65317
144	2023	LSIP	0.27572	0.65139	0.18855	4.08474	0.33414	5.53455
145	2021	MAIN	0.07161	0.19316	0.13553	0.28219	1.67607	2.35855
146	2022	MAIN	0.05331	0.18672	0.07149	0.25997	1.92787	2.49936
147	2023	MAIN	0.05694	0.20452	0.17609	0.29753	2.18112	2.91620
148	2021	MBTO	-0.05577	-0.31089	-0.42967	0.67419	0.29400	0.17186
149	2022	MBTO	-0.08824	-0.34957	-0.11362	0.53648	0.49808	0.48313
150	2023	MBTO	-0.10578	-0.41958	-0.01163	0.50983	0.62041	0.59325
151	2021	MGRO	0.00861	0.06275	0.31146	0.26848	4.00973	4.66103
152	2022	MGRO	0.01953	0.02978	0.12194	0.14145	2.92415	3.23685
153	2023	MGRO	-0.07154	-0.01964	-0.05089	0.10136	2.02023	1.97951
154	2021	MIDI	-0.13066	0.16000	0.23906	0.14359	2.13695	2.54895
155	2022	MIDI	-0.09271	0.19501	0.28703	0.16965	2.25808	2.81707
156	2023	MIDI	-0.01634	0.21611	0.29642	0.42420	2.22402	3.14441
157	2021	MLBI	-0.10836	0.31183	0.95298	0.25325	0.84487	2.25459
158	2022	MLBI	-0.10741	0.26350	1.15771	0.19588	0.92123	2.43090
159	2023	MLBI	-0.02888	0.34000	0.12844	0.28989	0.97306	1.70251
160	2021	MLPL	0.03336	0.05586	0.11656	0.18587	0.69708	1.08873
161	2022	MLPL	0.01070	0.07281	-0.01967	0.22730	0.83284	1.12399
162	2023	MLPL	0.00001	0.08801	0.02414	0.23523	0.83587	1.18326



163	2021	MPPA	-0.05847	-0.35999	-0.04562	0.06037	1.42822	1.02450
164	2022	MPPA	-0.14313	-0.53596	-0.17316	0.01927	1.85039	1.01741
165	2023	MPPA	-0.10731	-0.61775	-0.09457	0.03218	1.89511	1.10766
166	2021	MYOR	0.26635	0.45433	0.27647	0.55754	1.39819	2.95289
167	2022	MYOR	0.29406	0.46338	0.34928	0.57095	1.37403	3.05170
168	2023	MYOR	0.32217	0.51823	0.58033	0.74735	1.31636	3.48445
169	2021	NASI	0.38276	0.01070	0.03572	2.66943	0.66604	3.76465
170	2022	NASI	0.37850	0.02277	0.06465	2.35353	0.83905	3.65850
171	2023	NASI	0.35932	0.02570	0.04940	1.78110	1.06606	3.28158
172	2021	OILS	0.30303	0.05218	0.19529	0.59270	2.84462	3.98782
173	2022	OILS	0.22921	0.07388	0.29859	0.46242	3.24830	4.31240
174	2023	OILS	0.11588	0.06569	0.17484	0.30743	2.99713	3.66098
175	2021	PCAR	0.23770	-0.53765	0.08182	0.62104	1.48188	1.88478
176	2022	PCAR	0.22321	-0.60126	0.21613	0.61720	2.21606	2.67135
177	2023	PCAR	0.37717	-0.54463	0.27583	0.74414	2.61489	3.46741
178	2021	PGUN	0.00439	-0.10963	0.14029	0.67742	0.31440	1.02688
179	2022	PGUN	0.02829	-0.04436	0.30922	0.65362	0.42824	1.37501
180	2023	PGUN	0.03579	0.01504	0.23012	0.70743	0.33445	1.32283
181	2021	PSDN	-0.17437	-0.40836	-0.20675	0.03099	1.22212	0.46364
182	2022	PSDN	-0.21283	-0.45205	-0.06409	0.02465	0.90289	0.19857
183	2023	PSDN	-0.29031	-1.38907	3.46719	0.32314	1.74767	3.85861
184	2021	PSGO	0.10295	-0.09938	0.30644	0.25938	0.47234	1.04174
185	2022	PSGO	0.11324	-0.03686	0.34788	0.28848	0.47548	1.18822
186	2023	PSGO	0.20439	0.07476	0.58520	0.48331	0.48919	1.83684
187	2021	RANC	-0.02952	0.13009	1.96357	0.21191	1.90588	4.18193
188	2022	RANC	-0.05416	0.09471	-0.10922	1.92872	2.13600	3.99604
189	2023	RANC	-0.08285	0.01691	-0.21086	0.13255	2.24393	2.09968
190	2021	ROTI	0.13666	0.32581	0.30386	0.89186	0.78283	2.44101
191	2022	ROTI	0.11687	0.35201	0.45046	0.77706	0.95085	2.64725
192	2023	ROTI	0.09015	0.30688	0.33771	0.64851	0.96688	2.35012
193	2021	SDPC	0.07591	0.07531	0.14870	0.10267	2.47257	2.87516
194	2022	SDPC	0.07465	0.07808	0.16397	0.09517	2.27929	2.69116
195	2023	SDPC	0.07025	0.08262	0.19972	0.08564	2.04722	2.48545
196	2021	SGRO	0.00866	0.28649	0.45043	0.37454	0.53447	1.65459
197	2022	SGRO	0.03075	0.32658	0.49110	0.43818	0.55260	1.83921
198	2023	SGRO	0.02179	0.34318	0.28904	0.50826	0.55716	1.71944
199	2021	SIMP	0.00732	0.24616	0.25084	0.51320	0.54529	1.56280
200	2022	SIMP	0.01950	0.27255	0.25126	0.59483	0.49175	1.62989
201	2023	SIMP	0.00995	0.29333	0.17128	0.68637	0.45614	1.61707
202	2021	SIPD	0.02946	-0.13937	0.10550	0.20819	1.94291	2.14668
203	2022	SIPD	-0.06618	-0.19336	-0.14281	0.12824	2.01008	1.73597

204	2023	SIPD	0.03777	-0.18138	0.01617	0.23993	1.85257	1.96507
205	2021	SKBM	0.10004	0.11220	0.13374	0.42625	1.94891	2.72114
206	2022	SKBM	0.13601	0.14143	0.23579	0.46586	1.85814	2.83724
207	2023	SKBM	0.15126	0.15261	0.09110	0.58039	1.54047	2.51582
208	2021	SKLT	0.15460	0.24726	0.37107	0.65528	1.52299	2.95121
209	2022	SKLT	0.14581	0.24902	0.29042	0.56067	1.48674	2.73266
210	2023	SKLT	0.21646	0.24536	0.26271	0.73662	1.39604	2.85720
211	2021	SMAR	0.12456	0.24728	0.29895	0.23356	1.41009	2.31445
212	2022	SMAR	0.19531	0.32718	0.48142	0.34617	1.75808	3.10815
213	2023	SMAR	0.16096	0.34790	0.11602	0.38801	1.67179	2.68467
214	2021	SSMS	0.12932	0.33424	0.51320	0.06610	0.48506	1.52791
215	2022	SSMS	0.03004	0.34889	0.73257	0.09444	1.00726	2.21320
216	2023	SSMS	0.01660	0.23807	0.31471	0.08511	0.90445	1.55893
217	2021	STTP	0.27524	0.67677	0.60937	2.24186	1.08015	4.88339
218	2022	STTP	0.31935	0.69300	0.47934	2.49106	1.07209	5.05484
219	2023	STTP	0.39148	0.72209	0.58654	3.20763	0.86783	5.77557
220	2021	TAPG	0.04867	0.19125	0.31171	0.70411	0.50341	1.75915
221	2022	TAPG	0.07825	0.30876	0.85555	1.06320	0.57202	2.87779
222	2023	TAPG	0.02518	0.37557	0.45169	1.88406	0.67258	3.40908
223	2021	TAYS	0.03105	0.01234	0.16772	0.23030	0.83543	1.27683
224	2022	TAYS	-0.08058	0.02748	0.20800	0.64802	0.81274	1.61566
225	2023	TAYS	-0.11733	-0.01283	0.00374	0.18249	0.61955	0.67562
226	2021	TBLA	0.10525	0.20269	0.28323	0.18687	0.75604	1.53408
227	2022	TBLA	0.31578	0.19248	0.29783	0.17039	0.69895	1.67543
228	2023	TBLA	0.09300	0.19273	0.23830	0.19486	0.59061	1.30950
229	2021	TCID	0.39282	0.56323	-0.13440	1.58920	0.80259	3.21344
230	2022	TCID	0.41368	0.55708	0.00923	1.48138	0.85721	3.31858
231	2023	TCID	0.43893	0.56554	0.03396	1.56596	0.85566	3.46004
232	2021	TGKA	0.36908	0.42933	0.51072	0.44996	3.49660	5.25569
233	2022	TGKA	0.32764	0.39274	0.44409	0.40260	3.09924	4.66632
234	2023	TGKA	0.29365	0.38155	0.38458	0.39065	3.10593	4.55637
235	2021	UCID	0.22336	0.37352	0.24317	0.72641	1.13386	2.70032
236	2022	UCID	0.25181	0.37298	0.16941	0.67379	1.22833	2.69633
237	2023	UCID	0.25878	0.40827	0.20289	0.79910	1.20462	2.87366
238	2021	ULTJ	0.31831	0.67559	0.67543	0.95120	0.89153	3.51206
239	2022	ULTJ	0.30730	0.80339	0.54028	1.57400	1.03587	4.26085
240	2023	ULTJ	0.35241	0.68247	0.61357	3.35552	1.10130	6.10527
241	2021	UNSP	-0.99067	-1.46283	0.31119	-0.19107	0.47989	-1.85348
242	2022	UNSP	-1.54595	-2.62738	1.31323	-0.23833	0.92085	-2.17758
243	2023	UNSP	-1.52703	-2.60455	0.07742	-0.23748	0.52642	-3.76521
244	2021	UNVR	-0.18060	0.18429	1.25128	0.12307	2.06974	3.44778

245	2022	UNVR	-0.06622	0.17686	1.19897	0.11723	2.24567	3.67250
246	2023	UNVR	-0.03234	0.16310	1.17077	0.10691	2.31241	3.72085
247	2021	VICI	0.28703	0.31952	0.74744	1.27227	1.15334	3.77961
248	2022	VICI	0.24012	0.31431	0.40006	0.96152	0.90679	2.82280
249	2023	VICI	0.27537	0.40215	0.67578	1.68136	1.18390	4.21856
250	2021	WAPO	0.21650	-0.52708	-0.08515	1.23920	3.14962	3.99308
251	2022	WAPO	0.20484	-0.57863	-0.13782	1.12599	3.37789	3.99227
252	2023	WAPO	0.14058	-0.42622	0.01716	0.49315	3.18422	3.40889
253	2021	WICO	0.03130	-0.76693	-0.53702	0.07562	4.18217	2.98514
254	2022	WICO	-0.55067	-1.34489	-0.90254	0.01710	3.70225	0.92126
255	2023	WICO	-0.50631	-2.13535	-0.88510	0.00764	4.44978	0.93066
256	2021	WIIM	0.39748	0.35969	0.33259	0.96672	1.44261	3.49909
257	2022	WIIM	0.40152	0.39130	0.44199	0.94389	1.70461	3.88330
258	2023	WIIM	0.41655	0.43919	0.74439	1.06513	1.88878	4.55403
259	2021	WMPP	0.12569	0.07570	0.31694	0.31314	1.09999	1.93144
260	2022	WMPP	-0.04589	0.02762	0.01849	0.22168	0.72175	0.94365
261	2023	WMPP	-0.07550	-0.11465	-0.35406	0.13505	0.18084	-0.22831
262	2021	WMUU	0.11747	0.11998	0.43134	0.47575	1.33307	2.47762
263	2022	WMUU	-0.08279	0.09317	0.07869	0.33250	0.90486	1.32643
264	2023	WMUU	-0.04717	0.02681	-0.20032	0.27523	0.13610	0.19065

Lampiran 4 Data Tabulasi *Earnings Management (Conditional Revenue Model)*

(Dalam Jutaan Rupiah)

No	Thn	Kode	Account Receivable		Revenue		GRR	Laba Kotor	Total Aset		Average Total Aset	SIZE	AGE
			2020	2021	2020	2022			2020	2022			
1	2021	AALI	765,849	458,135	30,399,906	18,807,043	7.07217	4,830,014	27,781,231	30,399,906	29,090,569	31.04546	33
2	2022	AALI	458,135	848,770	24,322,048	21,828,591	- 1.17621	2,770,980	30,399,906	29,249,340	29,824,623	31.00688	34
3	2023	AALI	848,770	674,487	21,828,591	20,745,473	- 0.56929	3,822,117	29,249,340	28,846,243	29,047,792	30.99300	35
4	2021	ADES	119,610	162,895	1,304,108	673,364	10.74697	499,568	958,791	1,304,108	1,131,450	27.89654	36
5	2022	ADES	162,895	188,937	935,075	1,290,992	4.36702	670,752	1,304,108	1,645,582	1,474,845	28.12912	37
6	2023	ADES	188,937	222,758	1,290,992	1,525,445	2.08360	810,936	1,645,582	2,085,182	1,865,382	28.36588	38
7	2021	AGAR	45,462	26,237	179,190	329,428	- 5.23243	33,196	171,126	179,190	175,158	25.91171	13
8	2022	AGAR	26,237	36,322	392,656	540,850	4.33015	38,801	179,190	199,105	189,147	26.01710	14
9	2023	AGAR	36,322	32,465	540,850	437,698	- 2.18819	35,067	199,105	196,915	198,010	26.00604	15
10	2021	AISA	260,435	225,473	1,761,634	1,283,331	4.27609	341,066	2,011,557	1,761,634	1,886,596	28.19726	31
11	2022	AISA	225,473	275,033	1,520,879	1,835,284	2.37180	480,062	1,761,634	1,826,350	1,793,992	28.23334	32
12	2023	AISA	275,033	299,507	1,835,284	1,704,013	- 0.82063	565,598	1,826,350	1,850,004	1,838,177	28.24621	33
13	2021	ALTO	37,287	35,888	1,089,209	321,502	27.39641	36,061	1,105,874	1,089,209	1,097,542	27.71647	24
14	2022	ALTO	35,888	30,305	366,967	409,161	1.31920	33,744	1,089,209	1,023,323	1,056,266	27.65408	25
15	2023	ALTO	30,305	20,746	409,161	286,654	- 3.43518	33,133	1,023,323	983,288	1,003,306	27.61417	26
16	2021	AMRT	1,749,286	1,760,636	27,493,748	75,826,880	- 7.31315	17,681,005	25,970,743	27,493,748	26,732,246	30.94498	32
17	2022	AMRT	1,760,636	2,162,612	84,904,301	96,924,686	1.62432	20,022,444	27,493,748	30,746,266	29,120,007	31.05679	33

18	2023	AMRT	2,162,612	2,571,277	96,924,686	106,944,683	1.18609	23,066,117	30,746,266	34,246,183	32,496,225	31.16460	34
19	2021	ANDI	4,452	1,338	482,681	260,214	9.80882	38,170	479,224	482,681	480,953	26.90262	26
20	2022	ANDI	1,338	4,907	346,365	317,856	- 0.94436	22,779	482,681	444,210	463,446	26.81956	27
21	2023	ANDI	4,907	806	317,856	219,942	- 3.53423	224	444,210	378,135	411,173	26.65852	28
22	2021	BEEF	82,566	62,032	673,481	728,034	- 0.85971	12,805	677,804	673,481	675,642	27.23573	20
23	2022	BEEF	62,032	607	142,315	39,117	- 8.31963	4,343	673,481	615,018	644,249	27.14492	21
24	2023	BEEF	607	23,522	39,117	611,771	167.96236	108,208	615,018	690,331	652,674	27.26044	22
25	2021	BISI	678,552	537,012	3,132,202	1,812,762	8.35087	809,970	2,914,979	3,132,202	3,023,591	28.77276	38
26	2022	BISI	537,012	415,215	2,015,138	2,415,592	2.27998	1,020,502	3,132,202	3,410,481	3,271,342	28.85787	39
27	2023	BISI	415,215	1,010,802	2,415,592	2,298,131	- 0.55790	1,162,119	3,410,481	3,901,820	3,656,151	28.99246	40
28	2021	BOBA	6,264	5,746	147,435	68,570	13.19568	31,635	56,543	147,435	101,989	25.71666	5
29	2022	BOBA	5,746	17,816	74,192	121,509	7.31710	37,272	147,435	164,089	155,762	25.82367	6
30	2023	BOBA	17,816	26,845	121,509	153,777	3.04676	41,974	164,089	175,625	169,857	25.89162	7
31	2021	BTEK	65	19,653	4,173,044	1,013,029	35.78902	- 11,602	4,223,728	4,173,044	4,198,386	29.05967	20
32	2022	BTEK	19,653	7,790	146,943	153,502	0.51214	- 11,823	4,173,044	4,142,040	4,157,542	29.05221	21
33	2023	BTEK	7,790	3,442	153,502	196,668	3.22638	- 6,027	4,142,040	4,055,751	4,098,895	29.03116	22
34	2021	BUDI	643,407	851,982	2,993,218	2,725,866	1.12528	442,203	2,963,007	2,993,218	2,978,113	28.72737	42
35	2022	BUDI	851,982	885,434	3,374,782	3,382,326	0.02565	413,577	2,993,218	3,173,651	3,083,435	28.78590	43
36	2023	BUDI	885,434	1,157,964	3,382,326	3,944,953	1.90848	480,491	3,173,651	3,327,846	3,250,749	28.83335	44
37	2021	BWPT	64,420	41,552	12,045,048	2,198,666	51.38072	625,049	15,060,968	12,045,048	13,553,008	30.11967	21
38	2022	BWPT	41,552	41,005	2,938,338	4,574,124	6.38716	1,031,456	12,045,048	12,223,568	12,134,308	30.13439	22
39	2023	BWPT	41,005	32,137	4,574,124	4,204,612	- 0.92684	1,057,146	12,223,568	10,183,510	11,203,539	29.95179	23

40	2021	CAMP	124,396	110,549	1,147,261	956,634	2.28623	555,095	1,086,874	1,147,261	1,117,067	27.76840	27
41	2022	CAMP	110,549	126,821	1,019,134	1,129,361	1.24091	629,031	1,147,261	1,074,777	1,111,019	27.70313	28
42	2023	CAMP	126,821	124,423	1,129,361	1,135,790	0.06532	669,764	1,074,777	1,088,726	1,081,752	27.71603	29
43	2021	CEKA	416,593	562,911	1,697,387	3,634,297	- 6.11465	362,068	1,566,674	1,697,387	1,632,031	28.16011	53
44	2022	CEKA	562,911	843,505	5,359,441	6,143,759	1.67902	421,606	1,697,387	1,718,287	1,707,837	28.17235	54
45	2023	CEKA	843,505	623,989	6,143,759	6,337,429	0.36167	388,512	1,718,287	1,893,561	1,805,924	28.26948	55
46	2021	CLEO	119,307	125,529	1,348,182	972,635	4.42993	461,482	1,310,940	1,348,182	1,329,561	27.92978	33
47	2022	CLEO	125,529	65,053	1,103,520	1,674,054	5.93177	844,858	1,348,182	1,790,305	1,569,243	28.21341	34
48	2023	CLEO	65,053	67,426	1,674,054	2,090,116	2.85149	1,182,749	1,790,305	2,296,228	2,043,266	28.46229	35
49	2021	CMRY	321,351	634,488	5,603,779	1,861,963	23.05654	1,973,040	1,086,782	5,603,779	3,345,281	29.35446	17
50	2022	CMRY	634,488	771,409	4,095,689	6,378,348	6.39436	2,668,493	5,603,779	6,223,251	5,913,515	29.45931	18
51	2023	CMRY	771,409	878,888	6,378,348	7,772,910	2.50849	3,232,728	6,223,251	7,046,857	6,635,054	29.58360	19
52	2021	COCO	67,725	94,236	370,684	171,049	13.39063	38,326	263,754	370,684	317,219	26.63862	15
53	2022	COCO	94,236	138,899	224,438	289,795	3.34103	56,526	370,684	485,054	427,869	26.90753	16
54	2023	COCO	138,899	88,075	289,795	171,060	- 4.70079	13,224	485,054	528,960	507,007	26.99418	17
55	2021	CPIN	1,841,008	1,643,702	35,446,051	42,518,782	- 1.90849	8,138,825	31,159,291	35,446,051	33,302,671	31.19903	49
56	2022	CPIN	1,643,702	1,826,700	51,698,249	56,867,544	1.14720	8,144,040	35,446,051	39,847,545	37,646,798	31.31608	50
57	2023	CPIN	1,826,700	1,197,522	56,867,544	61,615,850	0.95798	8,274,512	39,847,545	40,970,800	40,409,173	31.34388	51
58	2021	CPRO	477,905	529,047	6,448,014	7,573,506	- 1.70502	1,494,905	6,326,293	6,448,014	6,387,154	29.49479	41
59	2022	CPRO	529,047	628,942	8,028,078	8,242,343	0.30621	1,644,703	6,448,014	6,833,737	6,640,876	29.55289	42
60	2023	CPRO	628,942	776,571	8,242,343	9,027,276	1.09261	1,687,418	6,833,737	6,856,338	6,845,038	29.55619	43
61	2021	CSRA	5,818	7,747	1,753,241	607,253	21.65173	507,732	1,398,569	1,753,241	1,575,905	28.19249	38
62	2022	CSRA	7,747	13,976	895,868	970,572	0.95672	571,759	1,753,241	1,835,254	1,794,247	28.23820	39
63	2023	CSRA	13,976	6,982	970,572	875,512	- 1.12370	399,586	1,835,254	1,842,858	1,839,056	28.24234	40
64	2021	DAYA	4,178	37,230	689,125	886,245	- 2.55188	366,786	708,530	689,125	698,827	27.25869	16

65	2022	DAYA	37,230	41,453	971,296	1,161,588	2.24776	429,261	689,125	687,503	688,314	27.25633	17
66	2023	DAYA	41,453	22,168	1,161,588	1,546,000	3.79689	517,406	687,503	689,743	688,623	27.25958	18
67	2021	DMND	907,781	993,941	6,297,287	6,110,155	0.35138	1,476,592	5,680,638	6,297,287	5,988,963	29.47114	26
68	2022	DMND	993,941	985,129	6,973,718	8,461,768	2.44814	1,780,350	6,297,287	6,878,297	6,587,792	29.55939	27
69	2023	DMND	985,129	1,109,670	8,461,768	9,239,926	1.05509	2,027,052	6,878,297	7,166,880	7,022,589	29.60049	28
70	2021	DPUM	148,286	152,244	1,388,167	137,116	104.68106	- 71,553	1,468,547	1,388,167	1,428,357	27.95901	9
71	2022	DPUM	152,244	233,280	173,845	723,805	36.29540	- 29,824	1,388,167	1,354,778	1,371,472	27.93466	10
72	2023	DPUM	233,280	263,256	723,805	920,007	3.11003	- 1,368	1,354,778	1,200,217	1,277,497	27.81352	11
73	2021	DSFI	55,249	100,438	391,755	365,871	0.81168	85,255	373,757	391,755	382,756	26.69390	48
74	2022	DSFI	100,438	67,753	532,523	552,366	0.42752	96,163	391,755	390,694	391,224	26.69119	49
75	2023	DSFI	67,753	81,422	552,366	559,596	0.15017	75,974	390,694	411,881	401,288	26.74400	50
76	2021	DSNG	381,764	249,662	13,712,160	6,698,918	12.01149	2,024,526	14,151,383	13,712,160	13,931,772	30.24930	41
77	2022	DSNG	249,662	460,430	7,124,495	9,633,671	4.04073	3,117,575	13,712,160	15,357,229	14,534,695	30.36261	42
78	2023	DSNG	460,430	368,754	9,633,671	9,498,749	- 0.16068	2,527,468	15,357,229	16,178,278	15,767,754	30.41469	43
79	2021	ENZO	25,513	59,452	294,416	516,389	- 4.93180	82,082	271,190	294,416	282,803	26.40826	8
80	2022	ENZO	59,452	21,398	1,129,864	500,912	- 6.38666	62,409	294,416	313,331	303,874	26.47053	9
81	2023	ENZO	21,398	18,496	500,912	511,299	0.23790	42,638	313,331	355,681	334,506	26.59730	10
82	2021	EPMT	3,099,141	3,008,291	9,729,920	22,545,419	- 6.52169	2,805,135	9,211,731	9,729,920	9,470,825	29.90623	33
83	2022	EPMT	3,008,291	3,639,362	25,673,757	28,027,488	1.05184	2,963,994	9,729,920	10,402,357	10,066,138	29.97305	34
84	2023	EPMT	3,639,362	4,049,271	28,027,488	28,507,873	0.19665	2,913,359	10,402,357	10,955,849	10,679,103	30.02489	35
85	2021	FAPA	43,443	53,128	7,934,145	2,617,336	23.30635	946,688	7,800,328	7,934,145	7,867,236	29.70220	27
86	2022	FAPA	53,128	121,356	3,390,497	4,828,634	4.86653	1,616,330	7,934,145	8,624,009	8,279,077	29.78557	28
87	2023	FAPA	121,356	178,969	4,828,634	5,062,244	0.55507	832,914	8,624,009	8,634,035	8,629,022	29.78673	29

88	2021	FLMC	7,313	5,785	196,910	91,169	13.30685	6,090	117,255	196,910	157,083	26.00601	25
89	2022	FLMC	5,785	6,910	49,213	58,039	2.05760	9,882	196,910	184,075	190,493	25.93861	26
90	2023	FLMC	6,910	2,898	58,039	46,082	- 2.36367	5,119	184,075	185,154	184,615	25.94445	27
91	2021	FOOD	14,429	13,384	106,495	94,563	1.44769	28,833	113,192	106,495	109,844	25.39137	17
92	2022	FOOD	13,384	11,904	91,560	87,017	- 0.56933	18,095	106,495	102,297	104,396	25.35115	18
93	2023	FOOD	11,904	9,049	87,017	77,589	- 1.24306	13,913	102,297	50,994	76,646	24.65497	19
94	2021	GGRM	2,556,127	2,773,872	89,964,369	114,477,311	- 2.45674	14,272,611	78,191,409	89,964,369	84,077,889	32.13043	50
95	2022	GGRM	2,773,872	2,181,496	124,881,266	124,682,692	- 0.01824	11,095,603	89,964,369	88,562,617	89,263,493	32.11473	51
96	2023	GGRM	2,181,496	1,952,036	124,682,692	118,952,997	- 0.52724	14,595,621	88,562,617	92,450,823	90,506,720	32.15770	52
97	2021	GOOD	513,797	614,070	6,766,602	7,719,380	- 1.41609	2,419,755	2,321,804	6,766,602	4,544,203	29.54302	27
98	2022	GOOD	614,070	707,918	8,799,580	10,510,943	2.23133	2,657,064	6,766,602	7,327,372	7,046,987	29.62264	28
99	2023	GOOD	707,918	808,177	10,510,943	10,543,573	0.03562	2,873,517	7,327,372	7,427,708	7,377,540	29.63624	29
100	2021	GZCO	5,954	2,531	2,034,452	406,924	45.88787	67,558	2,143,393	2,034,452	2,088,923	28.34125	20
101	2022	GZCO	2,531	1,024	707,102	554,721	- 2.47247	122,530	2,034,452	2,045,406	2,039,929	28.34662	21
102	2023	GZCO	1,024	13,480	554,721	744,266	3.92031	93,585	2,045,406	2,118,200	2,081,803	28.38159	22
103	2021	HERO	123,116	29,384	6,273,516	3,559,333	8.74890	1,517,883	4,838,417	6,273,516	5,555,967	29.46736	50
104	2022	HERO	29,384	65,186	3,481,227	4,436,667	3.14886	1,854,617	6,273,516	6,910,567	6,592,042	29.56407	51
105	2023	HERO	65,186	70,289	4,436,667	5,097,517	1.70895	2,018,202	6,910,567	5,766,226	6,338,397	29.38304	52
106	2021	HMSP	3,648,322	2,380,793	53,090,428	92,425,210	- 4.88280	16,919,771	49,674,030	53,090,428	51,382,229	31.60302	58
107	2022	HMSP	2,380,793	2,945,727	98,874,784	111,211,321	1.43150	17,158,198	53,090,428	54,786,992	53,938,710	31.63447	59
108	2023	HMSP	2,945,727	3,284,701	111,211,321	115,983,384	0.49231	19,330,397	54,786,992	55,316,264	55,051,628	31.64409	60



109	2021	HOKI	243,220	282,171	989,119	1,173,189	- 1.80011	113,096	906,924	989,119	948,022	27.62008	18
110	2022	HOKI	282,171	178,071	933,597	925,709	- 0.09694	94,298	989,119	811,604	900,361	27.42228	19
111	2023	HOKI	178,071	149,761	925,709	1,284,510	4.44695	103,262	811,604	1,046,191	928,897	27.67618	20
112	2021	ICBP	5,273,416	6,400,930	118,066,628	46,641,048	17.56986	20,277,240	103,588,325	118,066,628	110,827,477	32.40227	12
113	2022	ICBP	6,400,930	6,875,504	56,803,733	64,797,516	1.61458	21,792,286	118,066,628	115,305,536	116,686,082	32.37861	13
114	2023	ICBP	6,875,504	7,198,158	64,797,516	67,909,901	0.55108	25,126,260	115,305,536	119,267,076	117,286,306	32.41239	14
115	2021	IKAN	16,694	25,724	129,082	84,647	6.02281	16,666	132,539	129,082	130,810	25.58371	21
116	2022	IKAN	25,724	10,616	111,367	113,336	0.20285	18,490	129,082	125,635	127,359	25.55665	22
117	2023	IKAN	10,616	2,482	113,336	143,806	3.08450	27,662	125,635	141,188	133,412	25.67336	23
118	2021	INDF	6,429,130	7,626,041	179,356,193	81,731,469	13.70419	32,464,061	163,136,516	179,356,193	171,246,355	32.82039	31
119	2022	INDF	7,626,041	8,280,536	99,345,618	110,830,272	1.32633	33,971,679	179,356,193	18,043,330	98,699,762	30.52380	32
120	2023	INDF	8,280,536	7,978,466	110,830,272	111,703,611	0.09041	36,050,469	18,043,330	186,587,957	102,315,644	32.85992	33
121	2021	IPPE	395	1,735	284,301	15,364	200.83199	7,236	186,446	284,301	235,374	26.37330	2
122	2022	IPPE	1,735	1,541	30,017	35,020	1.91219	12,243	284,301	290,584	287,443	26.39516	3
123	2023	IPPE	1,541	4,759	35,020	35,730	0.23261	11,652	290,584	301,272	295,928	26.43128	4
124	2021	ITIC	5,133	14,845	526,704	224,296	15.46869	63,796	505,077	526,704	515,891	26.98990	66
125	2022	ITIC	14,845	6,330	238,399	279,180	1.96261	71,786	526,704	553,207	539,956	27.03900	67
126	2023	ITIC	6,330	8,120	279,180	303,928	1.01707	75,418	553,207	560,353	556,780	27.05183	68
127	2021	JAWA	17,872	22,364	3,566,231	461,343	77.21565	82,193	3,493,727	3,566,231	3,529,979	28.90253	100
128	2022	JAWA	22,364	20,570	843,195	971,542	1.74638	27,297	3,566,231	3,589,642	3,577,937	28.90907	101

129	2023	JAWA	20,570	26,592	971,542	896,152	-	0.89029	-	15,961	3,589,642	3,656,227	3,622,935	28.92745	102
130	2021	JPFA	1,880,016	2,347,809	28,589,656	36,964,948	-	2.59952	8,020,091	25,951,760	28,589,656	27,270,708	30.98407	50	
131	2022	JPFA	2,347,809	2,405,250	44,878,300	48,972,085		1.04658	7,683,156	28,589,656	32,690,887	30,640,272	31.11812	51	
132	2023	JPFA	2,405,250	2,456,138	48,972,085	51,175,898		0.51631	7,511,355	32,690,887	34,109,431	33,400,159	31.16060	52	
133	2021	KEJU	119,296	132,808	767,726	961,218	-	2.30953	336,987	674,807	767,726	721,267	27.36670	15	
134	2022	KEJU	132,808	133,226	1,042,307	1,044,369		0.02269	295,505	767,726	860,100	813,913	27.48031	16	
135	2023	KEJU	133,226	135,472	1,044,369	1,019,670	-	0.27134	263,000	860,100	828,378	844,239	27.44274	17	
136	2021	KINO	1,428,553	1,457,629	5,346,800	4,024,971		3.76786	1,795,940	5,346,800	5,346,800	5,346,800	29.30752	22	
137	2022	KINO	1,457,629	866,537	3,976,656	3,631,451	-	0.99596	1,308,666	5,346,800	4,676,372	5,011,586	29.17354	23	
138	2023	KINO	866,537	948,856	3,631,451	4,136,182		1.59464	1,724,066	4,676,372	4,646,379	4,661,375	29.16711	24	
139	2021	KMDS	19,550	31,293	189,319	132,094		4.97038	67,170	145,488	189,319	167,404	25.96670	21	
140	2022	KMDS	31,293	35,582	234,804	317,610		4.04614	105,108	189,319	233,321	211,320	26.17568	22	
141	2023	KMDS	35,582	36,506	317,610	338,297		0.74729	108,130	233,321	245,154	239,238	26.22515	23	
142	2021	LSIP	214,240	172,396	11,851,182	3,536,721		26.97218	1,808,374	10,922,788	11,851,182	11,386,985	30.10345	59	
143	2022	LSIP	172,396	226,026	4,525,473	4,585,348		0.15180	1,491,444	11,851,182	12,417,013	12,134,098	30.15009	60	
144	2023	LSIP	226,026	32,587	4,585,348	4,189,896	-	0.98947	1,150,868	12,417,013	12,514,203	12,465,608	30.15789	61	
145	2021	MAIN	401,139	505,104	5,436,745	7,000,570	-	2.56293	557,880	4,674,207	5,436,745	5,055,476	29.32420	24	
146	2022	MAIN	505,104	525,527	9,130,618	11,101,647		2.47671	693,879	5,436,745	5,746,998	5,591,872	29.37970	25	
147	2023	MAIN	525,527	681,309	11,101,647	12,058,023		0.98838	947,858	5,746,998	5,517,297	5,632,147	29.33891	26	
148	2021	MBTO	67,741	46,334	714,648	297,216		16.11370	66,669	982,883	714,648	848,765	27.29506	44	
149	2022	MBTO	46,334	59,291	210,528	360,183		8.15577	133,130	714,648	721,704	718,176	27.30488	45	
150	2023	MBTO	59,291	53,036	360,183	418,529		1.85852	145,795	721,704	673,251	697,477	27.23538	46	
151	2021	MGRO	34,394	42,985	1,820,203	4,106,566	-	6.38777	825,051	1,433,954	1,820,203	1,627,078	28.22997	10	
152	2022	MGRO	42,985	92,646	7,313,140	7,505,701		0.30210	728,609	1,820,203	2,561,664	2,190,933	28.57168	11	

153	2023	MGRO	92,646	121,297	7,505,701	5,425,478	-	3.17981	257,351	2,561,664	2,680,206	2,620,935	28.61691	12
154	2021	MIDI	397,886	413,308	6,344,016	12,659,705	-	5.72374	3,422,215	5,923,693	6,344,016	6,133,855	29.47853	14
155	2022	MIDI	413,308	368,506	13,584,036	15,623,654		1.72267	3,953,330	6,344,016	6,905,148	6,624,582	29.56329	15
156	2023	MIDI	368,506	405,886	15,623,654	17,351,152		1.26858	4,508,590	6,905,148	7,786,109	7,345,629	29.68336	16
157	2021	MLBI	336,773	329,199	2,922,017	1,985,009		5.41581	1,361,697	2,907,425	2,922,017	2,914,721	28.70330	92
158	2022	MLBI	329,199	446,937	2,473,681	3,114,907		2.97406	1,923,691	2,922,017	3,374,502	3,148,260	28.84727	93
159	2023	MLBI	446,937	598,663	3,114,907	3,322,282		0.76383	2,020,128	3,374,502	3,407,442	3,390,972	28.85698	94
160	2021	MLPL	538,533	888,368	14,760,983	10,277,387		5.00526	1,854,336	15,682,406	14,760,983	15,221,695	30.32301	46
161	2022	MLPL	888,368	788,002	10,310,153	10,917,615		0.67598	1,933,103	14,760,983	13,082,641	13,921,812	30.20231	47
162	2023	MLPL	788,002	504,273	10,917,615	10,962,823		0.04751	2,088,930	13,082,641	13,089,217	13,085,929	30.20281	48
163	2021	MPPA	32,147	29,251	4,650,488	6,746,594	-	3.56461	1,196,694	4,510,511	4,650,488	4,580,500	29.16799	35
164	2022	MPPA	29,251	38,283	6,655,222	7,017,530		0.62459	1,281,810	4,650,488	3,784,871	4,217,680	28.96203	36
165	2023	MPPA	38,283	26,988	7,017,530	6,914,802	-	0.16795	1,208,670	3,784,871	3,641,458	3,713,165	28.92341	37
166	2021	MYOR	5,463,985	5,911,804	19,917,653	24,476,954	-	2.13709	6,922,984	19,777,501	19,917,653	19,847,577	30.62263	44
167	2022	MYOR	5,911,804	6,489,405	27,904,558	30,669,406		1.13679	6,839,423	19,917,653	22,276,161	21,096,907	30.73454	45
168	2023	MYOR	6,489,405	6,098,433	30,669,406	31,485,008		0.30511	8,407,778	22,276,161	23,870,405	23,073,283	30.80366	46
169	2021	NASI	9,188	10,611	67,761	40,538		7.70491	9,640	21,681	67,761	44,721	24.93925	6
170	2022	NASI	10,611	12,057	45,222	59,036		3.50473	11,836	67,761	70,220	68,991	24.97490	7
171	2023	NASI	12,057	20,372	59,036	79,208		3.92014	11,763	70,220	74,151	72,186	25.02937	8
172	2021	OILS	4,752	9,684	131,669	293,870	-	6.33257	24,066	77,119	131,669	104,394	25.60356	5
173	2022	OILS	9,684	33,368	375,300	514,202		4.24630	44,142	131,669	157,982	144,826	25.78575	6
174	2023	OILS	33,368	33,931	514,202	600,352		1.92222	35,924	157,982	199,908	178,945	26.02112	7
175	2021	PCAR	23,778	26,827	108,996	46,602		15.36086	21,386	103,351	108,996	106,173	25.41457	7
176	2022	PCAR	26,827	33,353	161,842	228,290		4.71050	32,007	108,996	102,810	105,903	25.35615	8
177	2023	PCAR	33,353	39,260	228,290	273,942		2.29435	39,482	102,810	104,553	103,681	25.37296	9

178	2021	PGUN	6,631	54,842	2,497,154	475,252	48.81115	133,020	1,817,499	2,497,154	2,157,327	28.54617	26
179	2022	PGUN	54,842	61,142	786,686	1,007,305	3.21754	264,421	2,497,154	2,347,518	2,422,336	28.48438	27
180	2023	PGUN	61,142	64,422	1,007,305	868,457	- 1.58147	246,074	2,347,518	2,591,476	2,469,497	28.58325	28
181	2021	PSDN	77,251	44,301	708,895	895,456	- 2.39034	53,913	765,376	708,895	737,135	27.28697	47
182	2022	PSDN	44,301	46,757	868,091	638,377	- 3.03603	123,794	708,895	705,620	707,257	27.28234	48
183	2023	PSDN	46,757	5,070	638,377	266,132	- 6.69013	63,727	705,620	151,973	428,797	25.74697	49
184	2021	PSGO	32,675	154,863	3,731,908	930,504	34.54144	436,438	3,401,723	3,731,908	3,566,816	28.94794	13
185	2022	PSGO	154,863	63,234	1,766,255	1,972,825	1.34183	564,309	3,731,908	4,140,857	3,936,382	29.05192	14
186	2023	PSGO	63,234	19,212	1,972,825	2,049,488	0.44584	569,398	4,140,857	4,181,184	4,161,020	29.06162	15
187	2021	RANC	20,753	570,901	1,512,036	3,011,423	- 5.71248	679,095	1,319,134	1,512,036	1,415,585	28.04448	24
188	2022	RANC	570,901	26,803	2,887,534	2,898,831	0.04489	672,114	1,512,036	1,354,419	1,433,227	27.93439	25
189	2023	RANC	26,803	21,105	2,898,831	2,804,215	- 0.37448	661,058	1,354,419	1,247,188	1,300,803	27.85191	26
190	2021	ROTI	345,778	379,433	4,191,284	3,212,035	3.49781	1,786,346	4,452,167	4,191,284	4,321,726	29.06403	26
191	2022	ROTI	379,433	488,178	3,287,623	3,935,182	2.25985	2,086,060	4,191,284	4,130,322	4,160,803	29.04938	27
192	2023	ROTI	488,178	468,485	3,935,182	3,820,533	- 0.33426	2,064,925	4,130,322	3,943,518	4,036,920	29.00309	28
193	2021	SDPC	476,368	20,622	1,206,386	2,643,627	- 6.23752	241,754	1,164,826	1,206,386	1,185,606	27.81865	69
194	2022	SDPC	20,622	545,672	2,988,849	3,200,833	0.81374	269,635	1,206,386	1,401,505	1,303,945	27.96857	70
195	2023	SDPC	545,672	659,684	3,200,833	3,363,518	0.58313	292,346	1,401,505	1,639,682	1,520,594	28.12552	71
196	2021	SGRO	333,216	122,964	9,751,365	3,502,227	20.47192	1,669,182	9,744,680	9,751,365	9,748,023	29.90843	28
197	2022	SGRO	122,964	229,318	5,222,298	5,671,723	0.98737	1,983,671	9,751,365	10,243,238	9,997,302	29.95764	29
198	2023	SGRO	229,318	155,768	5,671,723	5,620,503	- 0.10361	1,326,868	10,243,238	10,067,533	10,155,386	29.94034	30
199	2021	SIMP	1,195,610	1,462,993	35,979,302	14,474,700	17.04530	5,150,931	35,395,264	35,979,302	35,687,283	31.21396	29
200	2022	SIMP	1,462,993	1,200,214	19,658,529	17,794,246	- 1.08804	4,649,207	35,979,302	36,113,081	36,046,192	31.21768	30
201	2023	SIMP	1,200,214	750,139	17,794,246	16,002,643	- 1.15517	3,358,216	36,113,081	35,012,351	35,562,716	31.18672	31
202	2021	SIPD	530,214	660,104	2,794,113	4,341,295	- 4.08888	540,098	2,618,554	2,794,113	2,706,334	28.65854	36

203	2022	SIPD	660,104	625,958	5,439,581	6,047,203	1.28160	481,232	2,794,113	3,002,424	2,898,269	28.73044	37
204	2023	SIPD	625,958	562,068	6,047,203	6,091,342	0.08374	572,803	3,002,424	3,281,471	3,141,948	28.81931	38
205	2021	SKBM	360,402	451,034	1,970,428	3,165,530	- 4.33153	531,094	1,768,661	1,970,428	1,869,544	28.30927	48
206	2022	SKBM	451,034	448,775	3,847,887	3,802,296	- 0.13594	613,279	1,970,428	2,042,200	2,006,314	28.34505	49
207	2023	SKBM	448,775	243,768	3,802,296	2,839,561	- 2.90498	344,825	2,042,200	1,839,622	1,940,911	28.24058	50
208	2021	SKLT	157,784	159,738	889,125	1,253,701	- 3.33639	377,830	773,863	889,125	831,494	27.51350	45
209	2022	SKLT	159,738	179,530	1,356,846	1,539,311	1.54288	407,439	889,125	1,033,289	961,207	27.66377	46
210	2023	SKLT	179,530	186,649	1,539,311	1,794,345	1.90088	470,255	1,033,289	1,282,739	1,158,014	27.88002	47
211	2021	SMAR	5,495,406	7,801,043	40,345,003	40,434,346	- 0.02535	10,956,900	35,026,171	40,345,003	37,685,587	31.32849	59
212	2022	SMAR	7,801,043	8,514,016	57,004,234	75,045,559	3.63115	13,311,674	40,345,003	42,600,814	41,472,909	31.38289	60
213	2023	SMAR	8,514,016	4,975,469	75,045,559	66,530,549	- 1.30180	6,760,888	42,600,814	39,716,363	41,158,589	31.31278	61
214	2021	SSMS	473,389	453,482	10,705,331	4,011,131	19.14762	2,205,247	12,775,930	10,705,331	11,740,631	30.00176	26
215	2022	SSMS	453,482	858,254	5,203,101	11,240,219	13.31221	4,304,429	10,705,331	11,136,910	10,921,121	30.04129	27
216	2023	SSMS	858,254	660,544	11,240,219	10,703,412	- 0.54793	2,799,056	11,136,910	11,810,445	11,473,677	30.10001	28
217	2021	STTP	447,594	475,981	3,919,244	3,846,300	0.21758	1,032,326	3,448,995	3,919,244	3,684,119	28.99692	34
218	2022	STTP	475,981	482,912	4,241,857	4,931,554	1.86546	1,029,762	3,919,244	4,590,738	4,254,991	29.15506	35
219	2023	STTP	482,912	427,853	4,931,554	4,767,207	- 0.38235	1,436,026	4,590,738	5,482,235	5,036,486	29.33253	36
220	2021	TAPG	120,009	59,756	12,446,326	5,265,785	15.64505	1,615,789	12,323,970	12,446,326	12,385,148	30.15245	16
221	2022	TAPG	59,756	121,265	6,278,123	8,325,887	3.74225	2,217,297	12,446,326	14,526,124	13,486,225	30.30697	17
222	2023	TAPG	121,265	85,020	8,325,887	9,345,641	1.40523	3,715,864	14,526,124	13,867,387	14,196,756	30.26056	18
223	2021	TAYS	79,110	75,821	377,423	308,229	2.57560	74,914	282,077	377,423	329,750	26.65663	23
224	2022	TAYS	75,821	63,200	315,940	332,023	0.58402	86,840	377,423	407,708	392,565	26.73382	24
225	2023	TAYS	63,200	65,832	332,023	255,597	- 2.64092	68,603	407,708	411,728	409,718	26.74363	25
226	2021	TBLA	3,012,857	3,456,927	21,084,017	10,863,256	10.79459	3,139,713	19,431,283	21,084,017	20,257,650	30.67954	48

227	2022	TBLA	3,456,927	3,566,953	15,972,216	16,579,960	0.43655	3,474,723	21,084,017	23,673,644	22,378,831	30.79538	49
228	2023	TBLA	3,566,953	3,854,011	16,579,960	15,317,617	- 0.87353	2,921,317	23,673,644	25,883,325	24,778,485	30.88462	50
229	2021	TCID	341,835	368,215	2,300,805	1,882,144	2.55207	305,656	2,314,790	2,300,805	2,307,797	28.46428	52
230	2022	TCID	368,215	358,632	1,850,311	2,044,822	1.20610	411,435	2,300,805	2,380,658	2,340,731	28.49840	53
231	2023	TCID	358,632	413,328	2,044,822	2,050,460	0.03164	406,611	2,380,658	2,391,567	2,386,112	28.50297	54
232	2021	TGKA	1,045,004	205,670	3,403,961	12,488,884	- 8.34604	1,515,618	3,361,956	3,403,961	3,382,959	28.85596	35
233	2022	TGKA	205,670	1,338,610	11,926,150	12,977,529	1.01144	1,409,619	3,403,961	4,178,952	3,791,457	29.06108	36
234	2023	TGKA	1,338,610	1,366,348	12,977,529	14,210,135	1.08972	1,388,952	4,178,952	4,566,006	4,372,479	29.14966	37
235	2021	UCID	2,044,812	2,127,508	7,787,513	8,169,385	- 0.53630	1,770,360	7,644,451	7,787,513	7,715,982	29.68354	24
236	2022	UCID	2,127,508	2,610,014	8,847,629	10,317,193	1.90566	1,891,465	7,787,513	8,382,538	8,085,026	29.75717	25
237	2023	UCID	2,610,014	2,375,398	10,317,193	10,245,160	- 0.08010	2,023,958	8,382,538	8,487,854	8,435,196	29.76966	26
238	2021	ULTJ	563,444	626,006	7,406,856	5,967,362	2.76764	2,374,946	8,754,116	7,406,856	8,080,486	29.63343	50
239	2022	ULTJ	626,006	617,192	6,616,642	7,656,252	1.80267	2,457,088	7,406,856	7,376,375	7,391,616	29.62930	51
240	2023	ULTJ	617,192	710,304	7,656,252	8,302,741	0.96879	2,691,571	7,376,375	7,523,956	7,450,166	29.64911	52
241	2021	UNSP	40,500	29,873	8,258,457	2,506,717	26.32551	982,294	7,576,090	8,258,457	7,917,274	29.74226	110
242	2022	UNSP	29,873	25,064	3,971,114	4,189,330	0.63046	785,883	8,258,457	4,540,302	6,399,380	29.14401	111
243	2023	UNSP	25,064	21,348	4,189,330	2,405,153	- 4.88626	477,002	4,540,302	4,559,725	4,550,014	29.14828	112
244	2021	UNVR	5,295,288	4,516,555	19,068,532	42,972,474	- 6.38208	19,626,387	20,534,632	19,068,532	19,801,582	30.57906	88
245	2022	UNVR	4,516,555	3,924,499	39,545,959	41,218,881	0.48535	19,064,937	19,068,532	18,318,114	18,693,323	30.53891	89
246	2023	UNVR	3,924,499	2,343,012	41,218,881	38,611,401	- 0.72578	19,194,514	18,318,114	16,664,086	17,491,100	30.44428	90
247	2021	VICI	176,284	271,887	997,797	1,046,189	- 0.53070	573,782	959,769	997,797	978,783	27.62882	15
248	2022	VICI	271,887	249,800	1,153,102	1,045,721	- 1.06843	549,475	997,797	1,150,904	1,074,351	27.77157	16

249	2023	VICI	249,800	250,284	1,045,721	1,362,120	3.47138	759,203	1,150,904	1,148,235	1,149,570	27.76925	17
250	2021	WAPO	15,159	28,726	100,505	227,389	- 6.40205	4,278	92,627	100,505	96,566	25.33347	28
251	2022	WAPO	28,726	33,638	317,187	330,020	0.46422	2,759	100,505	97,505	99,005	25.30317	29
252	2023	WAPO	33,638	61,692	330,020	420,954	3.16129	11,898	97,505	131,935	114,720	25.60558	30
253	2021	WICO	286,529	226,661	613,344	3,097,194	- 9.20110	203,705	677,619	613,344	645,482	27.14219	48
254	2022	WICO	226,661	174,467	2,570,253	1,619,164	- 4.24549	166,532	613,344	436,471	524,908	26.80199	49
255	2023	WICO	174,467	119,535	1,619,164	1,423,096	- 1.38931	141,810	436,471	319,173	377,822	26.48900	50
256	2021	WIIM	99,621	99,430	1,891,170	1,994,067	- 0.59203	651,529	1,614,442	1,891,170	1,752,806	28.26822	27
257	2022	WIIM	99,430	123,808	2,733,692	3,704,350	4.07380	788,823	1,891,170	2,168,794	2,029,982	28.40519	28
258	2023	WIIM	123,808	138,826	3,704,350	4,874,785	3.62508	1,291,663	2,168,794	2,575,757	2,372,275	28.57716	29
259	2021	WMPP	263,517	900,823	5,656,784	3,031,488	9.93585	832,630	3,526,416	5,656,784	4,591,600	29.36388	18
260	2022	WMPP	900,823	969,020	6,234,856	4,390,078	- 3.39469	337,430	5,656,784	6,070,419	5,863,601	29.43445	19
261	2023	WMPP	969,020	1,055,959	4,390,078	907,226	- 9.10218	370,276	6,070,419	5,006,641	5,538,530	29.24179	20
262	2021	WMUU	62,421	184,981	2,313,443	1,149,283	11.62167	424,852	1,416,494	2,313,443	1,864,969	28.46976	6
263	2022	WMUU	184,981	125,380	3,090,174	2,457,607	- 2.34858	187,010	2,313,443	2,710,572	2,512,008	28.62818	7
264	2023	WMUU	125,380	78,851	2,457,607	336,685	- 9.90136	100,556	2,710,572	2,468,816	2,589,694	28.53476	8

**Lampiran 5 Data Perhitungan Regresi Abnormal *Conditional Revenue Model***

No	Thn	Kode	$\Delta ARit$	$\Delta Rit$	AGE_SQ	GRR_P	GRR_N	GRM	GRM_SQ	$\Delta Rit \times SIZEit$	$\Delta Rit \times AGEit$	$\Delta Rit \times AGE\_SQit$	$\Delta Rit \times GGR\_Pit$	$\Delta Rit \times GGR\_Nit$	$\Delta Rit \times GRMit$	$\Delta Rit \times GRM\_SQit$	RES	DIS REV
1	2021	AALI	- 0.011	- 0.399	12.226	1	0	0.257	0.066	-12.372	-1.393	-4.872	-0.399	0.000	-0.102	-0.026	-0.009	0.009
2	2022	AALI	0.013	- 0.084	12.435	0	1	0.127	0.016	-2.592	-0.295	-1.040	0.000	-0.084	-0.011	-0.001	0.006	0.006
3	2023	AALI	- 0.006	- 0.037	12.640	0	1	0.184	0.034	-1.156	-0.133	-0.471	0.000	-0.037	-0.007	-0.001	-0.012	0.012
4	2021	ADES	0.038	- 0.557	12.842	0	1	0.742	0.550	-15.551	-1.998	-7.159	0.000	-0.557	-0.414	-0.307	0.020	0.020
5	2022	ADES	0.018	0.241	13.039	1	0	0.520	0.270	6.788	0.871	3.147	0.241	0.000	0.125	0.065	0.005	0.005
6	2023	ADES	0.018	0.126	13.232	1	0	0.532	0.283	3.565	0.457	1.663	0.126	0.000	0.067	0.036	0.010	0.010
7	2021	AGAR	- 0.110	0.858	6.579	0	1	0.101	0.010	22.225	2.200	5.643	0.000	0.858	0.086	0.009	-0.148	0.148
8	2022	AGAR	0.053	0.783	6.965	1	0	0.072	0.005	20.384	2.068	5.457	0.783	0.000	0.056	0.004	-0.017	0.017
9	2023	AGAR	- 0.019	- 0.521	7.334	0	1	0.080	0.006	-13.548	-1.411	-3.820	0.000	-0.521	-0.042	-0.003	-0.005	0.005
10	2021	AISA	- 0.019	- 0.254	11.792	0	1	0.266	0.071	-7.149	-0.871	-2.990	0.000	-0.254	-0.067	-0.018	-0.022	0.022
11	2022	AISA	0.028	0.175	12.011	1	0	0.262	0.068	4.948	0.607	2.105	0.175	0.000	0.046	0.012	0.015	0.015
12	2023	AISA	0.013	- 0.071	12.226	0	1	0.332	0.110	-2.017	-0.250	-0.873	0.000	-0.071	-0.024	-0.008	0.009	0.009
13	2021	ALTO	- 0.001	- 0.699	10.100	0	1	0.112	0.013	-19.387	-2.223	-7.065	0.000	-0.699	-0.078	-0.009	0.003	0.003
14	2022	ALTO	- 0.005	0.040	10.361	1	0	0.082	0.007	1.105	0.129	0.414	0.040	0.000	0.003	0.000	-0.012	0.012
15	2023	ALTO	- 0.010	- 0.122	10.615	0	1	0.116	0.013	-3.372	-0.398	-1.296	0.000	-0.122	-0.014	-0.002	-0.012	0.012
16	2021	AMRT	0.000	1.808	12.011	0	1	0.233	0.054	55.950	6.266	21.717	0.000	1.808	0.422	0.098	0.053	0.053
17	2022	AMRT	0.014	0.413	12.226	1	0	0.207	0.043	12.820	1.443	5.047	0.413	0.000	0.085	0.018	0.004	0.004
18	2023	AMRT	0.013	0.308	12.435	1	0	0.216	0.047	9.609	1.087	3.834	0.308	0.000	0.067	0.014	0.005	0.005
19	2021	ANDI	- 0.006	- 0.463	10.615	1	0	0.147	0.022	-12.444	-1.507	-4.910	-0.463	0.000	-0.068	-0.010	0.020	0.020



20	2022	ANDI	0.008	- 0.062	10.863	0	1	0.072	0.005	-1.650	-0.203	-0.668	0.000	-0.062	-0.004	0.000	0.005	0.005
21	2023	ANDI	- 0.010	- 0.238	11.104	0	1	0.001	0.000	-6.348	-0.794	-2.644	0.000	-0.238	0.000	0.000	-0.010	0.010
22	2021	BEEF	- 0.030	0.081	8.974	0	1	0.018	0.000	2.199	0.242	0.725	0.000	0.081	0.001	0.000	-0.036	0.036
23	2022	BEEF	- 0.095	- 0.160	9.269	0	1	0.111	0.012	-4.348	-0.488	-1.485	0.000	-0.160	-0.018	-0.002	-0.096	0.096
24	2023	BEEF	0.035	0.877	9.555	1	0	0.177	0.031	23.918	2.712	8.383	0.877	0.000	0.155	0.027	-0.028	0.028
25	2021	BISI	- 0.047	- 0.436	13.232	1	0	0.447	0.200	-12.556	-1.587	-5.774	-0.436	0.000	-0.195	-0.087	-0.037	0.037
26	2022	BISI	- 0.037	0.122	13.422	1	0	0.422	0.178	3.533	0.448	1.643	0.122	0.000	0.052	0.022	-0.045	0.045
27	2023	BISI	0.163	- 0.032	13.608	0	1	0.506	0.256	-0.931	-0.119	-0.437	0.000	-0.032	-0.016	-0.008	0.158	0.158
28	2021	BOBA	- 0.005	- 0.773	2.590	0	1	0.461	0.213	-19.886	-1.245	-2.003	0.000	-0.773	-0.357	-0.165	0.015	0.015
29	2022	BOBA	0.077	0.304	3.210	1	0	0.307	0.094	7.845	0.544	0.975	0.304	0.000	0.093	0.029	0.047	0.047
30	2023	BOBA	0.053	0.190	3.787	1	0	0.273	0.075	4.919	0.370	0.719	0.190	0.000	0.052	0.014	0.032	0.032
31	2021	BTEK	0.005	- 0.753	8.974	0	1	-0.011	0.000	-21.872	-2.255	-6.755	0.000	-0.753	0.009	0.000	-0.004	0.004
32	2022	BTEK	- 0.003	0.002	9.269	1	0	-0.077	0.006	0.046	0.005	0.015	0.002	0.000	0.000	0.000	-0.007	0.007
33	2023	BTEK	- 0.001	0.011	9.555	1	0	-0.031	0.001	0.306	0.033	0.101	0.011	0.000	0.000	0.000	-0.006	0.006
34	2021	BUDI	0.070	- 0.090	13.970	0	1	0.162	0.026	-2.579	-0.336	-1.254	0.000	-0.090	-0.015	-0.002	0.065	0.065
35	2022	BUDI	0.011	0.002	14.147	1	0	0.122	0.015	0.070	0.009	0.035	0.002	0.000	0.000	0.000	0.006	0.006
36	2023	BUDI	0.084	0.173	14.320	1	0	0.122	0.015	4.990	0.655	2.478	0.173	0.000	0.021	0.003	0.074	0.074
37	2021	BWPT	- 0.002	- 0.727	9.269	1	0	0.284	0.081	-21.882	-2.212	-6.734	-0.727	0.000	-0.207	-0.059	0.019	0.019
38	2022	BWPT	- 0.000	0.135	9.555	1	0	0.225	0.051	4.062	0.417	1.288	0.135	0.000	0.030	0.007	-0.009	0.009
39	2023	BWPT	- 0.001	- 0.033	9.831	0	1	0.251	0.063	-0.988	-0.103	-0.324	0.000	-0.033	-0.008	-0.002	-0.006	0.006
40	2021	CAMP	- 0.012	- 0.171	10.863	0	1	0.580	0.337	-4.739	-0.562	-1.854	0.000	-0.171	-0.099	-0.057	-0.017	0.017
41	2022	CAMP	0.015	0.099	11.104	1	0	0.557	0.310	2.748	0.331	1.102	0.099	0.000	0.055	0.031	0.006	0.006
42	2023	CAMP	- 0.002	0.006	11.339	1	0	0.590	0.348	0.165	0.020	0.067	0.006	0.000	0.004	0.002	-0.007	0.007
43	2021	CEKA	0.090	1.187	15.763	0	1	0.100	0.010	33.421	4.712	18.708	0.000	1.187	0.118	0.012	0.104	0.104
44	2022	CEKA	0.164	0.459	15.912	1	0	0.069	0.005	12.938	1.832	7.308	0.459	0.000	0.032	0.002	0.146	0.146

45	2023	CEKA	- 0.122	0.107	16.059	1	0	0.061	0.004	3.032	0.430	1.722	0.107	0.000	0.007	0.000	-0.129	0.129
46	2021	CLEO	0.005	- 0.282	12.226	0	1	0.474	0.225	-7.889	-0.988	-3.453	0.000	-0.282	-0.134	-0.064	-0.001	0.001
47	2022	CLEO	- 0.039	0.364	12.435	1	0	0.505	0.255	10.258	1.282	4.521	0.364	0.000	0.183	0.093	-0.057	0.057
48	2023	CLEO	0.001	0.204	12.640	1	0	0.566	0.320	5.796	0.724	2.574	0.204	0.000	0.115	0.065	-0.009	0.009
49	2021	CMRY	0.094	- 1.119	8.027	0	1	1.060	1.123	-32.834	-3.169	-8.979	0.000	-1.119	-1.185	-1.256	0.010	0.010
50	2022	CMRY	0.023	0.386	8.354	1	0	0.418	0.175	11.372	1.116	3.225	0.386	0.000	0.161	0.068	0.003	0.003
51	2023	CMRY	0.016	0.210	8.670	1	0	0.416	0.173	6.218	0.619	1.822	0.210	0.000	0.087	0.036	0.004	0.004
52	2021	COCO	0.084	- 0.629	7.334	0	1	0.224	0.050	-16.764	-1.704	-4.615	0.000	-0.629	-0.141	-0.032	0.099	0.099
53	2022	COCO	0.104	0.153	7.687	1	0	0.195	0.038	4.110	0.424	1.174	0.153	0.000	0.030	0.006	0.089	0.089
54	2023	COCO	- 0.100	- 0.234	8.027	0	1	0.077	0.006	-6.322	-0.664	-1.880	0.000	-0.234	-0.018	-0.001	-0.099	0.099
55	2021	CPIN	- 0.006	0.212	15.146	0	1	0.191	0.037	6.626	0.827	3.217	0.000	0.212	0.041	0.008	0.000	0.000
56	2022	CPIN	0.005	0.137	15.304	1	0	0.143	0.021	4.300	0.537	2.101	0.137	0.000	0.020	0.003	0.001	0.001
57	2023	CPIN	- 0.016	0.118	15.459	1	0	0.134	0.018	3.683	0.462	1.817	0.118	0.000	0.016	0.002	-0.019	0.019
58	2021	CPRO	0.008	0.176	13.791	0	1	0.197	0.039	5.197	0.654	2.430	0.000	0.176	0.035	0.007	0.007	0.007
59	2022	CPRO	0.015	0.032	13.970	1	0	0.200	0.040	0.954	0.121	0.451	0.032	0.000	0.006	0.001	0.010	0.010
60	2023	CPRO	0.022	0.115	14.147	1	0	0.187	0.035	3.389	0.431	1.622	0.115	0.000	0.021	0.004	0.015	0.015
61	2021	CSRA	0.001	- 0.727	13.232	1	0	0.836	0.699	-20.501	-2.645	-9.622	-0.727	0.000	-0.608	-0.508	0.001	0.001
62	2022	CSRA	0.003	0.042	13.422	1	0	0.589	0.347	1.176	0.153	0.559	0.042	0.000	0.025	0.014	-0.002	0.002
63	2023	CSRA	- 0.004	- 0.052	13.608	0	1	0.456	0.208	-1.460	-0.191	-0.703	0.000	-0.052	-0.024	-0.011	-0.009	0.009
64	2021	DAYA	0.047	0.282	7.687	0	1	0.414	0.171	7.689	0.782	2.168	0.000	0.282	0.117	0.048	0.037	0.037
65	2022	DAYA	0.006	0.276	8.027	1	0	0.370	0.137	7.535	0.783	2.219	0.276	0.000	0.102	0.038	-0.017	0.017
66	2023	DAYA	- 0.028	0.558	8.354	1	0	0.335	0.112	15.217	1.614	4.664	0.558	0.000	0.187	0.063	-0.070	0.070
67	2021	DMND	0.014	- 0.031	10.615	0	1	0.242	0.058	-0.921	-0.102	-0.332	0.000	-0.031	-0.008	-0.002	0.010	0.010
68	2022	DMND	- 0.001	0.226	10.863	1	0	0.210	0.044	6.677	0.744	2.454	0.226	0.000	0.048	0.010	-0.014	0.014
69	2023	DMND	0.018	0.111	11.104	1	0	0.219	0.048	3.280	0.369	1.230	0.111	0.000	0.024	0.005	0.010	0.010

70	2021	DPUM	0.003	- 0.876	4.828	1	0	-0.522	0.272	-24.488	-1.924	-4.229	-0.876	0.000	0.457	-0.239	0.008	0.008
71	2022	DPUM	0.059	0.401	5.302	1	0	-0.041	0.002	11.202	0.923	2.126	0.401	0.000	-0.017	0.001	0.031	0.031
72	2023	DPUM	0.023	0.154	5.750	1	0	-0.001	0.000	4.272	0.368	0.883	0.154	0.000	0.000	0.000	0.010	0.010
73	2021	DSFI	0.118	- 0.068	14.986	1	0	0.233	0.054	-1.805	-0.262	-1.013	-0.068	0.000	-0.016	-0.004	0.117	0.117
74	2022	DSFI	- 0.084	0.051	15.146	1	0	0.174	0.030	1.354	0.197	0.768	0.051	0.000	0.009	0.002	-0.091	0.091
75	2023	DSFI	0.034	0.018	15.304	1	0	0.136	0.018	0.482	0.070	0.276	0.018	0.000	0.002	0.000	0.029	0.029
76	2021	DSNG	- 0.009	- 0.503	13.791	1	0	0.302	0.091	-15.227	-1.869	-6.942	-0.503	0.000	-0.152	-0.046	-0.005	0.005
77	2022	DSNG	0.015	0.173	13.970	1	0	0.324	0.105	5.242	0.645	2.412	0.173	0.000	0.056	0.018	0.008	0.008
78	2023	DSNG	- 0.006	- 0.009	14.147	0	1	0.266	0.071	-0.260	-0.032	-0.121	0.000	-0.009	-0.002	-0.001	-0.010	0.010
79	2021	ENZO	0.120	0.785	4.324	0	1	0.159	0.025	20.728	1.632	3.394	0.000	0.785	0.125	0.020	0.089	0.089
80	2022	ENZO	- 0.125	- 2.070	4.828	0	1	0.125	0.016	-54.788	-4.548	-9.992	0.000	-2.070	-0.258	-0.032	-0.060	0.060
81	2023	ENZO	- 0.009	0.031	5.302	1	0	0.083	0.007	0.826	0.071	0.165	0.031	0.000	0.003	0.000	-0.015	0.015
82	2021	EPMT	- 0.010	1.353	12.226	0	1	0.124	0.015	40.468	4.731	16.543	0.000	1.353	0.168	0.021	0.014	0.014
83	2022	EPMT	0.063	0.234	12.435	1	0	0.106	0.011	7.008	0.825	2.908	0.234	0.000	0.025	0.003	0.053	0.053
84	2023	EPMT	0.038	0.045	12.640	1	0	0.102	0.010	1.351	0.160	0.569	0.045	0.000	0.005	0.000	0.033	0.033
85	2021	FAPA	0.001	- 0.676	10.863	0	1	0.362	0.131	-20.073	-2.227	-7.341	0.000	-0.676	-0.244	-0.088	-0.013	0.013
86	2022	FAPA	0.008	0.174	11.104	1	0	0.335	0.112	5.174	0.579	1.929	0.174	0.000	0.058	0.019	-0.001	0.001
87	2023	FAPA	0.007	0.027	11.339	1	0	0.165	0.027	0.806	0.091	0.307	0.027	0.000	0.004	0.001	0.002	0.002
88	2021	FLMC	- 0.010	- 0.673	10.361	0	1	0.067	0.004	-17.506	-2.167	-6.975	0.000	-0.673	-0.045	-0.003	0.006	0.006
89	2022	FLMC	0.006	0.046	10.615	1	0	0.170	0.029	1.202	0.151	0.492	0.046	0.000	0.008	0.001	-0.002	0.002
90	2023	FLMC	- 0.022	- 0.065	10.863	0	1	0.111	0.012	-1.680	-0.213	-0.704	0.000	-0.065	-0.007	-0.001	-0.024	0.024
91	2021	FOOD	- 0.010	- 0.109	8.027	0	1	0.305	0.093	-2.758	-0.308	-0.872	0.000	-0.109	-0.033	-0.010	-0.009	0.009
92	2022	FOOD	- 0.014	- 0.044	8.354	0	1	0.208	0.043	-1.103	-0.126	-0.364	0.000	-0.044	-0.009	-0.002	-0.017	0.017
93	2023	FOOD	- 0.037	- 0.123	8.670	0	1	0.179	0.032	-3.033	-0.362	-1.066	0.000	-0.123	-0.022	-0.004	-0.035	0.035
94	2021	GGRM	0.003	0.292	15.304	0	1	0.125	0.016	9.368	1.141	4.462	0.000	0.292	0.036	0.005	0.016	0.016

95	2022	GGRM	- 0.007	- 0.002	15.459	0	1	0.089	0.008	-0.071	-0.009	-0.034	0.000	-0.002	0.000	0.000	-0.011	0.011
96	2023	GGRM	- 0.003	- 0.063	15.612	0	1	0.123	0.015	-2.036	-0.250	-0.988	0.000	-0.063	-0.008	-0.001	-0.011	0.011
97	2021	GOOD	0.022	0.210	10.863	0	1	0.313	0.098	6.194	0.691	2.278	0.000	0.210	0.066	0.021	0.020	0.020
98	2022	GOOD	0.013	0.243	11.104	1	0	0.253	0.064	7.194	0.809	2.697	0.243	0.000	0.061	0.016	0.001	0.001
99	2023	GOOD	0.014	0.004	11.339	1	0	0.273	0.074	0.131	0.015	0.050	0.004	0.000	0.001	0.000	0.009	0.009
100	2021	GZCO	- 0.002	- 0.779	8.974	1	0	0.166	0.028	-22.081	-2.334	-6.992	-0.779	0.000	-0.129	-0.021	0.037	0.037
101	2022	GZCO	- 0.001	- 0.075	9.269	0	1	0.221	0.049	-2.117	-0.227	-0.692	0.000	-0.075	-0.016	-0.004	-0.004	0.004
102	2023	GZCO	0.006	0.091	9.555	1	0	0.126	0.016	2.584	0.281	0.870	0.091	0.000	0.011	0.001	-0.003	0.003
103	2021	HERO	- 0.017	- 0.489	15.304	1	0	0.426	0.182	-14.395	-1.911	-7.476	-0.489	0.000	-0.208	-0.089	-0.013	0.013
104	2022	HERO	0.005	0.145	15.459	1	0	0.418	0.175	4.285	0.570	2.241	0.145	0.000	0.061	0.025	-0.001	0.001
105	2023	HERO	0.001	0.104	15.612	1	0	0.396	0.157	3.064	0.412	1.628	0.104	0.000	0.041	0.016	-0.005	0.005
106	2021	HMSP	- 0.025	0.766	16.487	0	1	0.183	0.034	24.193	3.108	12.621	0.000	0.766	0.140	0.026	0.015	0.015
107	2022	HMSP	0.010	0.229	16.626	1	0	0.154	0.024	7.235	0.933	3.803	0.229	0.000	0.035	0.005	0.009	0.009
108	2023	HMSP	0.006	0.087	16.764	1	0	0.167	0.028	2.743	0.355	1.453	0.087	0.000	0.014	0.002	0.003	0.003
109	2021	HOKI	0.041	0.194	8.354	0	1	0.096	0.009	5.363	0.561	1.622	0.000	0.194	0.019	0.002	0.034	0.034
110	2022	HOKI	- 0.116	- 0.009	8.670	0	1	0.102	0.010	-0.240	-0.026	-0.076	0.000	-0.009	-0.001	0.000	-0.120	0.120
111	2023	HOKI	- 0.030	0.386	8.974	1	0	0.080	0.006	10.690	1.157	3.467	0.386	0.000	0.031	0.002	-0.059	0.059
112	2021	ICBP	0.010	- 0.644	6.175	0	1	0.435	0.189	-20.882	-1.601	-3.979	0.000	-0.644	-0.280	-0.122	-0.019	0.019
113	2022	ICBP	0.004	0.069	6.579	1	0	0.336	0.113	2.218	0.176	0.451	0.069	0.000	0.023	0.008	-0.001	0.001
114	2023	ICBP	0.003	0.027	6.965	1	0	0.370	0.137	0.860	0.070	0.185	0.027	0.000	0.010	0.004	-0.002	0.002
115	2021	IKAN	0.069	- 0.340	9.269	0	1	0.197	0.039	-8.691	-1.034	-3.149	0.000	-0.340	-0.067	-0.013	0.078	0.078
116	2022	IKAN	- 0.119	0.015	9.555	1	0	0.163	0.027	0.395	0.048	0.148	0.015	0.000	0.003	0.000	-0.124	0.124
117	2023	IKAN	- 0.061	0.228	9.831	1	0	0.192	0.037	5.864	0.716	2.245	0.228	0.000	0.044	0.008	-0.085	0.085
118	2021	INDF	0.007	- 0.570	11.792	0	1	0.397	0.158	-18.710	-1.958	-6.723	0.000	-0.570	-0.226	-0.090	-0.029	0.029
119	2022	INDF	0.007	0.116	12.011	1	0	0.307	0.094	3.552	0.403	1.398	0.116	0.000	0.036	0.011	0.000	0.000

120	2023	INDF	- 0.003	0.009	12.226	1	0	0.323	0.104	0.280	0.030	0.104	0.009	0.000	0.003	0.001	-0.007	0.007
121	2021	IPPE	0.006	- 1.143	0.480	0	1	0.471	0.222	-30.134	-0.792	-0.549	0.000	-1.143	-0.538	-0.253	0.000	0.000
122	2022	IPPE	- 0.001	0.017	1.207	1	0	0.350	0.122	0.459	0.019	0.021	0.017	0.000	0.006	0.002	-0.006	0.006
123	2023	IPPE	0.011	0.002	1.922	1	0	0.326	0.106	0.063	0.003	0.005	0.002	0.000	0.001	0.000	0.006	0.006
124	2021	ITIC	0.019	- 0.586	17.553	0	1	0.284	0.081	-15.821	-2.456	-	0.000	-0.586	-0.167	-0.047	0.009	0.009
125	2022	ITIC	- 0.016	0.076	17.679	1	0	0.257	0.066	2.042	0.318	1.335	0.076	0.000	0.019	0.005	-0.023	0.023
126	2023	ITIC	0.003	0.044	17.804	1	0	0.248	0.062	1.202	0.188	0.791	0.044	0.000	0.011	0.003	-0.003	0.003
127	2021	JAWA	0.001	- 0.880	21.208	1	0	0.178	0.032	-25.422	-4.051	-	-0.880	0.000	-0.157	-0.028	-0.006	0.006
128	2022	JAWA	- 0.001	0.036	21.299	1	0	0.028	0.001	1.037	0.166	0.764	0.036	0.000	0.001	0.000	-0.005	0.005
129	2023	JAWA	0.002	- 0.021	21.390	0	1	-0.018	0.000	-0.602	-0.096	-0.445	0.000	-0.021	0.000	0.000	-0.004	0.004
130	2021	JPFA	0.017	0.307	15.304	0	1	0.217	0.047	9.516	1.201	4.700	0.000	0.307	0.067	0.014	0.027	0.027
131	2022	JPFA	0.002	0.134	15.459	1	0	0.157	0.025	4.158	0.525	2.065	0.134	0.000	0.021	0.003	-0.002	0.002
132	2023	JPFA	0.002	0.066	15.612	1	0	0.147	0.022	2.056	0.261	1.030	0.066	0.000	0.010	0.001	-0.003	0.003
133	2021	KEJU	0.019	0.268	7.334	0	1	0.351	0.123	7.342	0.726	1.967	0.000	0.268	0.094	0.033	0.009	0.009
134	2022	KEJU	0.001	0.003	7.687	1	0	0.283	0.080	0.070	0.007	0.019	0.003	0.000	0.001	0.000	-0.004	0.004
135	2023	KEJU	0.003	- 0.029	8.027	0	1	0.258	0.067	-0.803	-0.083	-0.235	0.000	-0.029	-0.008	-0.002	-0.001	0.001
136	2021	KINO	0.005	- 0.247	9.555	0	1	0.446	0.199	-7.245	-0.764	-2.362	0.000	-0.247	-0.110	-0.049	-0.001	0.001
137	2022	KINO	- 0.118	- 0.069	9.831	0	1	0.360	0.130	-2.010	-0.216	-0.677	0.000	-0.069	-0.025	-0.009	-0.123	0.123
138	2023	KINO	0.018	0.108	10.100	1	0	0.417	0.174	3.158	0.344	1.094	0.108	0.000	0.045	0.019	0.009	0.009
139	2021	KMDS	0.070	- 0.342	9.269	1	0	0.509	0.259	-8.876	-1.041	-3.169	-0.342	0.000	-0.174	-0.088	0.091	0.091
140	2022	KMDS	0.020	0.392	9.555	1	0	0.331	0.110	10.257	1.211	3.744	0.392	0.000	0.130	0.043	-0.015	0.015
141	2023	KMDS	0.004	0.086	9.831	1	0	0.320	0.102	2.268	0.271	0.850	0.086	0.000	0.028	0.009	-0.007	0.007
142	2021	LSIP	- 0.004	- 0.730	16.626	1	0	0.511	0.261	-21.981	-2.977	-	-0.730	0.000	-0.373	-0.191	-0.009	0.009
143	2022	LSIP	0.004	0.005	16.764	1	0	0.325	0.106	0.149	0.020	0.083	0.005	0.000	0.002	0.001	0.000	0.000

144	2023	LSIP	- 0.016	- 0.032	16.899	0	1	0.275	0.075	-0.957	-0.130	-0.536	0.000	-0.032	-0.009	-0.002	-0.021	0.021
145	2021	MAIN	0.021	0.309	10.100	0	1	0.080	0.006	9.071	0.983	3.124	0.000	0.309	0.025	0.002	0.019	0.019
146	2022	MAIN	0.004	0.352	10.361	1	0	0.063	0.004	10.356	1.135	3.652	0.352	0.000	0.022	0.001	-0.014	0.014
147	2023	MAIN	0.028	0.170	10.615	1	0	0.079	0.006	4.982	0.553	1.803	0.170	0.000	0.013	0.001	0.017	0.017
148	2021	MBTO	- 0.025	- 0.492	14.320	0	1	0.224	0.050	-13.424	-1.861	-7.043	0.000	-0.492	-0.110	-0.025	-0.028	0.028
149	2022	MBTO	0.018	0.208	14.491	1	0	0.370	0.137	5.690	0.793	3.020	0.208	0.000	0.077	0.028	0.004	0.004
150	2023	MBTO	- 0.009	0.084	14.658	1	0	0.348	0.121	2.278	0.320	1.226	0.084	0.000	0.029	0.010	-0.017	0.017
151	2021	MGRO	0.005	1.405	5.302	0	1	0.201	0.040	39.669	3.236	7.450	0.000	1.405	0.282	0.057	-0.019	0.019
152	2022	MGRO	0.023	0.088	5.750	1	0	0.097	0.009	2.511	0.211	0.505	0.088	0.000	0.009	0.001	0.013	0.013
153	2023	MGRO	0.011	- 0.794	6.175	0	1	0.047	0.002	-22.713	-1.972	-4.901	0.000	-0.794	-0.038	-0.002	0.012	0.012
154	2021	MIDI	0.003	1.030	6.965	0	1	0.270	0.073	30.352	2.717	7.171	0.000	1.030	0.278	0.075	0.000	0.000
155	2022	MIDI	- 0.007	0.308	7.334	1	0	0.253	0.064	9.102	0.834	2.258	0.308	0.000	0.078	0.020	-0.025	0.025
156	2023	MIDI	0.005	0.235	7.687	1	0	0.260	0.068	6.981	0.652	1.808	0.235	0.000	0.061	0.016	-0.009	0.009
157	2021	MLBI	- 0.003	- 0.321	20.447	0	1	0.686	0.471	-9.227	-1.454	-6.573	0.000	-0.321	-0.221	-0.151	-0.028	0.028
158	2022	MLBI	0.037	0.204	20.544	1	0	0.618	0.381	5.876	0.923	4.184	0.204	0.000	0.126	0.078	0.036	0.036
159	2023	MLBI	0.045	0.061	20.642	1	0	0.608	0.370	1.765	0.278	1.262	0.061	0.000	0.037	0.023	0.041	0.041
160	2021	MLPL	0.023	- 0.295	14.658	1	0	0.180	0.033	-8.932	-1.128	-4.318	-0.295	0.000	-0.053	-0.010	0.022	0.022
161	2022	MLPL	- 0.007	0.044	14.824	1	0	0.177	0.031	1.318	0.168	0.647	0.044	0.000	0.008	0.001	-0.012	0.012
162	2023	MLPL	- 0.022	0.003	14.986	1	0	0.191	0.036	0.104	0.013	0.052	0.003	0.000	0.001	0.000	-0.026	0.026
163	2021	MPPA	- 0.001	0.458	12.640	0	1	0.177	0.031	13.348	1.627	5.784	0.000	0.458	0.081	0.014	0.001	0.001
164	2022	MPPA	0.002	0.086	12.842	1	0	0.183	0.033	2.488	0.308	1.103	0.086	0.000	0.016	0.003	-0.005	0.005
165	2023	MPPA	- 0.003	- 0.028	13.039	0	1	0.175	0.031	-0.800	-0.100	-0.361	0.000	-0.028	-0.005	-0.001	-0.008	0.008
166	2021	MYOR	0.023	0.230	14.320	0	1	0.283	0.080	7.034	0.869	3.290	0.000	0.230	0.065	0.018	0.027	0.027
167	2022	MYOR	0.027	0.131	14.491	1	0	0.223	0.050	4.028	0.499	1.899	0.131	0.000	0.029	0.007	0.022	0.022
168	2023	MYOR	- 0.017	0.035	14.658	1	0	0.267	0.071	1.089	0.135	0.518	0.035	0.000	0.009	0.003	-0.021	0.021

169	2021	NASI	0.032	- 0.609	3.210	1	0	0.238	0.057	-15.181	-1.091	-1.954	-0.609	0.000	-0.145	-0.034	0.086	0.086
170	2022	NASI	0.021	0.200	3.787	1	0	0.200	0.040	5.001	0.390	0.758	0.200	0.000	0.040	0.008	-0.003	0.003
171	2023	NASI	0.115	0.279	4.324	1	0	0.149	0.022	6.994	0.581	1.208	0.279	0.000	0.041	0.006	0.084	0.084
172	2021	OILS	0.047	1.554	2.590	0	1	0.082	0.007	39.781	2.501	4.025	0.000	1.554	0.127	0.010	-0.014	0.014
173	2022	OILS	0.164	0.959	3.210	1	0	0.086	0.007	24.731	1.718	3.079	0.959	0.000	0.082	0.007	0.078	0.078
174	2023	OILS	0.003	0.481	3.787	1	0	0.060	0.004	12.527	0.937	1.823	0.481	0.000	0.029	0.002	-0.041	0.041
175	2021	PCAR	0.029	- 0.588	3.787	0	1	0.459	0.211	-14.935	-1.144	-2.225	0.000	-0.588	-0.270	-0.124	0.048	0.048
176	2022	PCAR	0.062	0.627	4.324	1	0	0.140	0.020	15.909	1.305	2.713	0.627	0.000	0.088	0.012	-0.001	0.001
177	2023	PCAR	0.057	0.440	4.828	1	0	0.144	0.021	11.172	0.967	2.126	0.440	0.000	0.063	0.009	0.011	0.011
178	2021	PGUN	0.022	- 0.937	10.615	1	0	0.280	0.078	-26.754	-3.054	-9.949	-0.937	0.000	-0.262	-0.073	0.063	0.063
179	2022	PGUN	0.003	0.091	10.863	1	0	0.263	0.069	2.594	0.300	0.989	0.091	0.000	0.024	0.006	-0.006	0.006
180	2023	PGUN	0.001	- 0.056	11.104	0	1	0.283	0.080	-1.607	-0.187	-0.624	0.000	-0.056	-0.016	-0.005	-0.003	0.003
181	2021	PSDN	- 0.045	0.253	14.824	0	1	0.060	0.004	6.906	0.974	3.752	0.000	0.253	0.015	0.001	-0.048	0.048
182	2022	PSDN	0.003	- 0.325	14.986	0	1	0.194	0.038	-8.861	-1.257	-4.867	0.000	-0.325	-0.063	-0.012	-0.001	0.001
183	2023	PSDN	- 0.097	- 0.868	15.146	0	1	0.239	0.057	-22.351	-3.379	-	0.000	-0.868	-0.208	-0.050	-0.087	0.087
184	2021	PSGO	0.034	- 0.785	6.579	0	1	0.469	0.220	-22.736	-2.015	-5.167	0.000	-0.785	-0.368	-0.173	0.029	0.029
185	2022	PSGO	- 0.023	0.052	6.965	1	0	0.286	0.082	1.525	0.138	0.365	0.052	0.000	0.015	0.004	-0.030	0.030
186	2023	PSGO	- 0.011	0.018	7.334	1	0	0.278	0.077	0.535	0.050	0.135	0.018	0.000	0.005	0.001	-0.016	0.016
187	2021	RANC	0.389	1.059	10.100	0	1	0.226	0.051	29.705	3.366	10.698	0.000	1.059	0.239	0.054	0.375	0.375
188	2022	RANC	- 0.380	0.008	10.361	1	0	0.232	0.054	0.220	0.025	0.082	0.008	0.000	0.002	0.000	-0.384	0.384
189	2023	RANC	- 0.004	- 0.073	10.615	0	1	0.236	0.056	-2.026	-0.237	-0.772	0.000	-0.073	-0.017	-0.004	-0.008	0.008
190	2021	ROTI	0.008	- 0.227	10.615	0	1	0.556	0.309	-6.586	-0.738	-2.405	0.000	-0.227	-0.126	-0.070	0.000	0.000
191	2022	ROTI	0.026	0.156	10.863	1	0	0.530	0.281	4.521	0.513	1.691	0.156	0.000	0.083	0.044	0.017	0.017
192	2023	ROTI	- 0.005	- 0.028	11.104	0	1	0.540	0.292	-0.824	-0.095	-0.315	0.000	-0.028	-0.015	-0.008	-0.010	0.010
193	2021	SDPC	- 0.384	1.212	17.928	0	1	0.091	0.008	33.723	5.133	21.733	0.000	1.212	0.111	0.010	-0.362	0.362

194	2022	SDPC	0.403	0.163	18.050	1	0	0.084	0.007	4.547	0.691	2.934	0.163	0.000	0.014	0.001	0.395	0.395
195	2023	SDPC	0.075	0.107	18.170	1	0	0.087	0.008	3.009	0.456	1.944	0.107	0.000	0.009	0.001	0.069	0.069
196	2021	SGRO	- 0.022	- 0.641	11.104	1	0	0.477	0.227	-19.173	-2.136	-7.118	-0.641	0.000	-0.306	-0.146	-0.010	0.010
197	2022	SGRO	0.011	0.045	11.339	1	0	0.350	0.122	1.347	0.151	0.510	0.045	0.000	0.016	0.005	0.005	0.005
198	2023	SGRO	- 0.007	- 0.005	11.568	0	1	0.236	0.056	-0.151	-0.017	-0.058	0.000	-0.005	-0.001	0.000	-0.012	0.012
199	2021	SIMP	0.007	- 0.603	11.339	1	0	0.356	0.127	-18.809	-2.029	-6.833	-0.603	0.000	-0.214	-0.076	0.011	0.011
200	2022	SIMP	- 0.007	- 0.052	11.568	0	1	0.261	0.068	-1.615	-0.176	-0.598	0.000	-0.052	-0.014	-0.004	-0.013	0.013
201	2023	SIMP	- 0.013	- 0.050	11.792	0	1	0.210	0.044	-1.571	-0.173	-0.594	0.000	-0.050	-0.011	-0.002	-0.019	0.019
202	2021	SIPD	0.048	0.572	12.842	0	1	0.124	0.015	16.384	2.049	7.341	0.000	0.572	0.071	0.009	0.049	0.049
203	2022	SIPD	- 0.012	0.210	13.039	1	0	0.080	0.006	6.023	0.757	2.734	0.210	0.000	0.017	0.001	-0.024	0.024
204	2023	SIPD	- 0.020	0.014	13.232	1	0	0.094	0.009	0.405	0.051	0.186	0.014	0.000	0.001	0.000	-0.025	0.025
205	2021	SKBM	0.048	0.639	14.986	0	1	0.168	0.028	18.097	2.475	9.580	0.000	0.639	0.107	0.018	0.052	0.052
206	2022	SKBM	- 0.001	- 0.023	15.146	0	1	0.161	0.026	-0.644	-0.088	-0.344	0.000	-0.023	-0.004	-0.001	-0.006	0.006
207	2023	SKBM	- 0.106	- 0.496	15.304	0	1	0.121	0.015	-14.008	-1.940	-7.591	0.000	-0.496	-0.060	-0.007	-0.117	0.117
208	2021	SKLT	0.002	0.438	14.491	0	1	0.301	0.091	12.064	1.669	6.354	0.000	0.438	0.132	0.040	-0.001	0.001
209	2022	SKLT	0.021	0.190	14.658	1	0	0.265	0.070	5.251	0.727	2.783	0.190	0.000	0.050	0.013	0.008	0.008
210	2023	SKLT	0.006	0.220	14.824	1	0	0.262	0.069	6.140	0.848	3.265	0.220	0.000	0.058	0.015	-0.007	0.007
211	2021	SMAR	0.061	0.002	16.626	0	1	0.271	0.073	0.074	0.010	0.039	0.000	0.002	0.001	0.000	0.057	0.057
212	2022	SMAR	0.017	0.435	16.764	1	0	0.177	0.031	13.652	1.781	7.292	0.435	0.000	0.077	0.014	0.017	0.017
213	2023	SMAR	- 0.086	- 0.207	16.899	0	1	0.102	0.010	-6.478	-0.850	-3.496	0.000	-0.207	-0.021	-0.002	-0.102	0.102
214	2021	SSMS	- 0.002	- 0.570	10.615	0	1	0.550	0.302	-17.106	-1.858	-6.053	0.000	-0.570	-0.313	-0.172	-0.021	0.021
215	2022	SSMS	0.037	0.553	10.863	1	0	0.383	0.147	16.607	1.822	6.005	0.553	0.000	0.212	0.081	0.017	0.017
216	2023	SSMS	- 0.017	- 0.047	11.104	0	1	0.262	0.068	-1.408	-0.156	-0.519	0.000	-0.047	-0.012	-0.003	-0.022	0.022
217	2021	STTP	0.008	- 0.020	12.435	0	1	0.268	0.072	-0.574	-0.070	-0.246	0.000	-0.020	-0.005	-0.001	0.003	0.003
218	2022	STTP	0.002	0.162	12.640	1	0	0.209	0.044	4.726	0.576	2.049	0.162	0.000	0.034	0.007	-0.008	0.008



219	2023	STTP	- 0.011	- 0.033	12.842	0	1	0.301	0.091	-0.957	-0.117	-0.419	0.000	-0.033	-0.010	-0.003	-0.016	0.016
220	2021	TAPG	- 0.005	- 0.580	7.687	1	0	0.307	0.094	-17.481	-1.607	-4.457	-0.580	0.000	-0.178	-0.055	0.012	0.012
221	2022	TAPG	0.005	0.152	8.027	1	0	0.266	0.071	4.602	0.430	1.219	0.152	0.000	0.040	0.011	-0.005	0.005
222	2023	TAPG	- 0.003	0.072	8.354	1	0	0.398	0.158	2.174	0.208	0.600	0.072	0.000	0.029	0.011	-0.009	0.009
223	2021	TAYS	- 0.010	- 0.210	9.831	1	0	0.243	0.059	-5.594	-0.658	-2.063	-0.210	0.000	-0.051	-0.012	0.001	0.001
224	2022	TAYS	- 0.032	0.041	10.100	1	0	0.262	0.068	1.095	0.130	0.414	0.041	0.000	0.011	0.003	-0.039	0.039
225	2023	TAYS	0.006	- 0.187	10.361	0	1	0.268	0.072	-4.989	-0.600	-1.933	0.000	-0.187	-0.050	-0.013	0.006	0.006
226	2021	TBLA	0.022	- 0.505	14.986	0	1	0.289	0.084	-15.479	-1.953	-7.561	0.000	-0.505	-0.146	-0.042	-0.003	0.003
227	2022	TBLA	0.005	0.027	15.146	1	0	0.210	0.044	0.836	0.106	0.411	0.027	0.000	0.006	0.001	0.000	0.000
228	2023	TBLA	0.012	- 0.051	15.304	0	1	0.191	0.036	-1.573	-0.199	-0.780	0.000	-0.051	-0.010	-0.002	0.005	0.005
229	2021	TCID	0.011	- 0.181	15.612	0	1	0.162	0.026	-5.164	-0.717	-2.832	0.000	-0.181	-0.029	-0.005	0.004	0.004
230	2022	TCID	- 0.004	0.083	15.763	1	0	0.201	0.040	2.368	0.330	1.310	0.083	0.000	0.017	0.003	-0.011	0.011
231	2023	TCID	0.023	0.002	15.912	1	0	0.198	0.039	0.067	0.009	0.038	0.002	0.000	0.000	0.000	0.019	0.019
232	2021	TGKA	- 0.248	2.685	12.640	0	1	0.121	0.015	77.493	9.548	33.946	0.000	2.685	0.326	0.040	-0.225	0.225
233	2022	TGKA	0.299	0.277	12.842	1	0	0.109	0.012	8.059	0.994	3.561	0.277	0.000	0.030	0.003	0.285	0.285
234	2023	TGKA	0.006	0.282	13.039	1	0	0.098	0.010	8.217	1.018	3.676	0.282	0.000	0.028	0.003	-0.007	0.007
235	2021	UCID	0.011	0.049	10.100	0	1	0.217	0.047	1.469	0.157	0.500	0.000	0.049	0.011	0.002	0.007	0.007
236	2022	UCID	0.060	0.182	10.361	1	0	0.183	0.034	5.409	0.585	1.883	0.182	0.000	0.033	0.006	0.049	0.049
237	2023	UCID	- 0.028	- 0.009	10.615	0	1	0.198	0.039	-0.254	-0.028	-0.091	0.000	-0.009	-0.002	0.000	-0.032	0.032
238	2021	ULTJ	0.008	- 0.178	15.304	0	1	0.398	0.158	-5.279	-0.697	-2.726	0.000	-0.178	-0.071	-0.028	-0.002	0.002
239	2022	ULTJ	- 0.001	0.141	15.459	1	0	0.321	0.103	4.167	0.553	2.174	0.141	0.000	0.045	0.014	-0.008	0.008
240	2023	ULTJ	0.012	0.087	15.612	1	0	0.324	0.105	2.573	0.343	1.355	0.087	0.000	0.028	0.009	0.007	0.007
241	2021	UNSP	- 0.001	- 0.726	22.095	0	1	0.392	0.154	-21.607	-3.415	16.051	0.000	-0.726	-0.285	-0.112	-0.055	0.055
242	2022	UNSP	- 0.001	0.034	22.180	1	0	0.188	0.035	0.994	0.161	0.756	0.034	0.000	0.006	0.001	-0.005	0.005
243	2023	UNSP	- 0.001	- 0.392	22.264	0	1	0.198	0.039	-11.430	-1.850	-8.730	0.000	-0.392	-0.078	-0.015	-0.028	0.028

244	2021	UNVR	- 0.039	1.207	20.047	0	1	0.457	0.209	36.914	5.405	24.200	0.000	1.207	0.551	0.252	0.040	0.040
245	2022	UNVR	- 0.032	0.089	20.148	1	0	0.463	0.214	2.733	0.402	1.803	0.089	0.000	0.041	0.019	-0.034	0.034
246	2023	UNVR	- 0.090	- 0.149	20.248	0	1	0.497	0.247	-4.538	-0.671	-3.019	0.000	-0.149	-0.074	-0.037	-0.105	0.105
247	2021	VICI	0.098	0.049	7.334	0	1	0.548	0.301	1.366	0.134	0.363	0.000	0.049	0.027	0.015	0.093	0.093
248	2022	VICI	- 0.021	- 0.100	7.687	0	1	0.525	0.276	-2.776	-0.277	-0.768	0.000	-0.100	-0.053	-0.028	-0.024	0.024
249	2023	VICI	0.000	0.275	8.027	1	0	0.557	0.311	7.643	0.780	2.209	0.275	0.000	0.153	0.086	-0.018	0.018
250	2021	WAPO	0.140	1.314	11.104	0	1	0.019	0.000	33.287	4.378	14.590	0.000	1.314	0.025	0.000	0.092	0.092
251	2022	WAPO	0.050	0.130	11.339	1	0	0.008	0.000	3.280	0.436	1.470	0.130	0.000	0.001	0.000	0.035	0.035
252	2023	WAPO	0.245	0.793	11.568	1	0	0.028	0.001	20.296	2.696	9.170	0.793	0.000	0.022	0.001	0.180	0.180
253	2021	WICO	- 0.093	3.848	14.986	0	1	0.066	0.004	104.445	14.897	57.668	0.000	3.848	0.253	0.017	-0.093	0.093
254	2022	WICO	- 0.099	- 1.812	15.146	0	1	0.103	0.011	-48.563	-7.052	-	0.000	-1.812	-0.186	-0.019	-0.098	0.098
255	2023	WICO	- 0.145	- 0.519	15.304	0	1	0.100	0.010	-13.746	-2.030	-7.942	0.000	-0.519	-0.052	-0.005	-0.147	0.147
256	2021	WIIM	- 0.000	0.059	10.863	0	1	0.327	0.107	1.659	0.193	0.638	0.000	0.059	0.019	0.006	-0.005	0.005
257	2022	WIIM	0.012	0.478	11.104	1	0	0.213	0.045	13.582	1.593	5.309	0.478	0.000	0.102	0.022	-0.016	0.016
258	2023	WIIM	0.006	0.493	11.339	1	0	0.265	0.070	14.099	1.661	5.594	0.493	0.000	0.131	0.035	-0.021	0.021
259	2021	WMPP	0.139	- 0.572	8.354	1	0	0.275	0.075	-16.789	-1.653	-4.777	-0.572	0.000	-0.157	-0.043	0.160	0.160
260	2022	WMPP	0.012	- 0.315	8.670	0	1	0.077	0.006	-9.261	-0.926	-2.728	0.000	-0.315	-0.024	-0.002	0.006	0.006
261	2023	WMPP	0.016	- 0.629	8.974	0	1	-0.408	0.167	-18.388	-1.884	-5.643	0.000	-0.629	0.257	-0.105	-0.014	0.014
262	2021	WMUU	0.066	- 0.624	3.210	1	0	0.370	0.137	-17.772	-1.118	-2.004	-0.624	0.000	-0.231	-0.085	0.094	0.094
263	2022	WMUU	- 0.024	- 0.252	3.787	0	1	0.076	0.006	-7.209	-0.490	-0.954	0.000	-0.252	-0.019	-0.001	-0.027	0.027
264	2023	WMUU	- 0.018	- 0.819	4.324	0	1	-0.299	0.089	-23.370	-1.703	-3.541	0.000	-0.819	0.245	-0.073	-0.036	0.036

## Lampiran 6 Data Tabulasi Kepemilikan Institusional

(Dalam Jutaan Rupiah)

No	Tahun	Kode	Jumlah Saham Institusi	Jumlah Saham yang Beredar	Kepemilikan Institusional
1	2021	AALI	766,841	962,344	0.79685
2	2022	AALI	766,841	962,344	0.79685
3	2023	AALI	766,841	962,344	0.79685
4	2021	ADES	539,897	589,897	0.91524
5	2022	ADES	539,897	589,897	0.91524
6	2023	ADES	539,897	589,897	0.91524
7	2021	AGAR	75,000	100,000	0.75000
8	2022	AGAR	75,000	100,000	0.75000
9	2023	AGAR	74,993	100,000	0.74993
10	2021	AISA	1,184,770	1,902,860	0.62263
11	2022	AISA	1,360,651	1,902,860	0.71506
12	2023	AISA	1,369,412	1,902,860	0.71966
13	2021	ALTO	79,820	219,187	0.36416
14	2022	ALTO	79,863	219,187	0.36436
15	2023	ALTO	79,863	219,187	0.36436
16	2021	AMRT	218,983	415,245	0.52736
17	2022	AMRT	220,850	415,245	0.53185
18	2023	AMRT	220,850	415,245	0.53185
19	2021	ANDI	107,000	187,000	0.57219
20	2022	ANDI	107,000	187,000	0.57219
21	2023	ANDI	107,000	187,000	0.57219
22	2021	BEEF	128,273	188,431	0.68074
23	2022	BEEF	128,273	188,431	0.68074
24	2023	BEEF	354,861	538,431	0.65906
25	2021	BISI	162,432	300,000	0.54144
26	2022	BISI	150,207	300,000	0.50069
27	2023	BISI	150,207	300,000	0.50069
28	2021	BOBA	29,039	57,788	0.50251
29	2022	BOBA	24,878	57,788	0.43051
30	2023	BOBA	24,878	57,788	0.43051
31	2021	BTEK	240,594	578,469	0.41592
32	2022	BTEK	240,594	578,469	0.41592
33	2023	BTEK	261,958	578,469	0.45285
34	2021	BUDI	325,321	562,375	0.57848
35	2022	BUDI	336,071	562,375	0.59759
36	2023	BUDI	336,071	562,375	0.59759

37	2021	BWPT	2,355,048	3,152,529	0.74703
38	2022	BWPT	2,355,048	3,152,529	0.74703
39	2023	BWPT	2,355,048	3,152,529	0.74703
40	2021	CAMP	-	588,500	0.00000
41	2022	CAMP	-	588,500	0.00000
42	2023	CAMP	-	588,500	0.00000
43	2021	CEKA	136,815	148,750	0.91977
44	2022	CEKA	129,443	148,750	0.87020
45	2023	CEKA	129,443	148,750	0.87020
46	2021	CLEO	195,298	240,000	0.81374
47	2022	CLEO	184,512	239,200	0.77137
48	2023	CLEO	184,512	239,200	0.77137
49	2021	CMRY	337	7,935	0.04250
50	2022	CMRY	-	79,347	0.00000
51	2023	CMRY	4,478	79,347	0.05644
52	2021	COCO	37,898	88,986	0.42589
53	2022	COCO	59,211	88,986	0.66539
54	2023	COCO	59,445	88,986	0.66802
55	2021	CPIN	91,064	163,980	0.55534
56	2022	CPIN	91,064	163,980	0.55534
57	2023	CPIN	100,813	163,980	0.61479
58	2021	CPRO	4,429,125	5,002,156	0.88544
59	2022	CPRO	4,160,313	5,002,156	0.83170
60	2023	CPRO	3,943,140	5,002,156	0.78829
61	2021	CSRA	164,000	205,000	0.80000
62	2022	CSRA	164,000	205,000	0.80000
63	2023	CSRA	164,000	205,000	0.80000
64	2021	DAYA	223,504	242,055	0.92336
65	2022	DAYA	223,504	242,055	0.92336
66	2023	DAYA	223,504	242,055	0.92336
67	2021	DMND	47,318	236,709	0.19990
68	2022	DMND	47,318	236,709	0.19990
69	2023	DMND	47,318	236,709	0.19990
70	2021	DPUM	291,395	417,500	0.69795
71	2022	DPUM	291,395	409,132	0.71223
72	2023	DPUM	291,395	409,132	0.71223
73	2021	DSFI	128,690	185,714	0.69295
74	2022	DSFI	128,690	185,714	0.69295
75	2023	DSFI	128,690	185,714	0.69295
76	2021	DSNG	118,759	211,997	0.56019
77	2022	DSNG	118,759	211,997	0.56019

78	2023	DSNG	118,759	211,997	0.56019
79	2021	ENZO	74,130	108,127	0.68558
80	2022	ENZO	74,130	108,127	0.68558
81	2023	ENZO	74,130	108,127	0.68558
82	2021	EPMT	125,240	135,432	0.92475
83	2022	EPMT	125,240	135,432	0.92475
84	2023	EPMT	125,240	135,432	0.92475
85	2021	FAPA	3,085,000	3,629,412	0.85000
86	2022	FAPA	3,085,000	3,629,412	0.85000
87	2023	FAPA	2,990,000	3,629,412	0.82382
88	2021	FLMC	15,768	62,500	0.25229
89	2022	FLMC	15,768	62,500	0.25229
90	2023	FLMC	15,768	62,500	0.25229
91	2021	FOOD	50,000	65,000	0.76923
92	2022	FOOD	50,000	65,000	0.76923
93	2023	FOOD	50,000	65,000	0.76923
94	2021	GGRM	726,795	962,044	0.75547
95	2022	GGRM	726,795	962,044	0.75547
96	2023	GGRM	726,795	962,044	0.75547
97	2021	GOOD	163,088	737,958	0.22100
98	2022	GOOD	366,070	730,565	0.50108
99	2023	GOOD	366,137	737,663	0.49635
100	2021	GZCO	170,200	600,000	0.28367
101	2022	GZCO	170,200	600,000	0.28367
102	2023	GZCO	170,200	600,000	0.28367
103	2021	HERO	192,396	209,182	0.91975
104	2022	HERO	192,396	209,182	0.91975
105	2023	HERO	192,396	209,182	0.91975
106	2021	HMSP	430,377	465,272	0.92500
107	2022	HMSP	430,377	465,272	0.92500
108	2023	HMSP	430,377	465,272	0.92500
109	2021	HOKI	157,143	241,944	0.64950
110	2022	HOKI	157,143	241,944	0.64950
111	2023	HOKI	145,046	241,944	0.59950
112	2021	ICBP	469,584	583,095	0.80533
113	2022	ICBP	469,584	583,095	0.80533
114	2023	ICBP	469,584	583,095	0.80533
115	2021	IKAN	13,968	41,667	0.33523
116	2022	IKAN	13,968	41,667	0.33523
117	2023	IKAN	13,968	41,667	0.33523
118	2021	INDF	439,610	878,043	0.50067

119	2022	INDF	439,610	878,043	0.50067
120	2023	INDF	439,610	878,043	0.50067
121	2021	IPPE	173,400	230,000	0.75391
122	2022	IPPE	173,400	230,000	0.75391
123	2023	IPPE	98,000	230,000	0.42609
124	2021	ITIC	3,300	47,036	0.07016
125	2022	ITIC	3,300	47,036	0.07016
126	2023	ITIC	3,300	47,036	0.07016
127	2021	JAWA	301,975	377,469	0.80000
128	2022	JAWA	301,975	377,469	0.80000
129	2023	JAWA	1,547,801	1,623,295	0.95349
130	2021	JPFA	833,226	1,879,461	0.44333
131	2022	JPFA	843,309	1,724,403	0.48904
132	2023	JPFA	843,309	1,731,610	0.48701
133	2021	KEJU	53,305	75,000	0.71074
134	2022	KEJU	67,956	75,000	0.90608
135	2023	KEJU	67,957	75,000	0.90610
136	2021	KINO	116,037	142,857	0.81226
137	2022	KINO	112,239	137,882	0.81402
138	2023	KINO	112,239	137,882	0.81402
139	2021	KMDS	60,952	80,000	0.76190
140	2022	KMDS	-	80,000	0.00000
141	2023	KMDS	-	80,000	0.00000
142	2021	LSIP	406,599	682,286	0.59594
143	2022	LSIP	406,599	681,996	0.59619
144	2023	LSIP	406,599	681,996	0.59619
145	2021	MAIN	25,643	44,775	0.57270
146	2022	MAIN	25,643	44,775	0.57270
147	2023	MAIN	25,643	44,775	0.57270
148	2021	MBTO	72,493	107,000	0.67750
149	2022	MBTO	72,493	107,000	0.67750
150	2023	MBTO	72,493	107,000	0.67750
151	2021	MGRO	280,149	355,445	0.78817
152	2022	MGRO	280,149	355,445	0.78817
153	2023	MGRO	280,149	355,445	0.78817
154	2021	MIDI	257,755	288,235	0.89425
155	2022	MIDI	257,755	288,235	0.89425
156	2023	MIDI	257,755	334,353	0.77091
157	2021	MLBI	17,232	21,070	0.81785
158	2022	MLBI	18,820	21,070	0.89321
159	2023	MLBI	18,820	21,070	0.89321

160	2021	MLPL	1,243,856	2,837,295	0.43840
161	2022	MLPL	1,347,856	2,935,904	0.45909
162	2023	MLPL	1,347,856	2,939,591	0.45852
163	2021	MPPA	245,506	423,887	0.57918
164	2022	MPPA	223,368	423,887	0.52695
165	2023	MPPA	411,235	648,332	0.63430
166	2021	MYOR	264,149	447,174	0.59071
167	2022	MYOR	264,149	447,174	0.59071
168	2023	MYOR	264,149	447,174	0.59071
169	2021	NASI	13,268	40,370	0.32867
170	2022	NASI	13,268	40,370	0.32867
171	2023	NASI	11,718	40,370	0.29027
172	2021	OILS	21,726	45,400	0.47854
173	2022	OILS	21,726	45,406	0.47848
174	2023	OILS	21,726	45,406	0.47848
175	2021	PCAR	35,165	116,667	0.30141
176	2022	PCAR	53,282	116,667	0.45670
177	2023	PCAR	35,165	116,667	0.30141
178	2021	PGUN	409,836	499,836	0.81994
179	2022	PGUN	536,555	573,785	0.93512
180	2023	PGUN	536,865	573,785	0.93566
181	2021	PSDN	177,726	252,000	0.70526
182	2022	PSDN	163,064	252,000	0.64708
183	2023	PSDN	162,283	252,000	0.64398
184	2021	PSGO	1,440,000	1,885,000	0.76393
185	2022	PSGO	1,440,000	1,885,000	0.76393
186	2023	PSGO	1,480,000	1,885,000	0.78515
187	2021	RANC	137,902	156,449	0.88145
188	2022	RANC	137,902	156,449	0.88145
189	2023	RANC	137,902	156,449	0.88145
190	2021	ROTI	103,043	123,730	0.83281
191	2022	ROTI	103,043	114,065	0.90337
192	2023	ROTI	103,043	114,065	0.90337
193	2021	SDPC	116,318	127,400	0.91301
194	2022	SDPC	116,318	127,400	0.91301
195	2023	SDPC	112,588	127,400	0.88374
196	2021	SGRO	253,443	363,724	0.69680
197	2022	SGRO	253,443	363,724	0.69680
198	2023	SGRO	253,443	363,724	0.69680
199	2021	SIMP	2,484,610	3,100,262	0.80142
200	2022	SIMP	2,494,349	3,100,262	0.80456

201	2023	SIMP	2,494,349	3,100,262	0.80456
202	2021	SIPD	-	80,000	0.00000
203	2022	SIPD	1,175,367	1,552,620	0.75702
204	2023	SIPD	1,668,782	2,052,619	0.81300
205	2021	SKBM	116,126	173,010	0.67121
206	2022	SKBM	126,309	173,010	0.73006
207	2023	SKBM	126,309	173,010	0.73006
208	2021	SKLT	47,316	69,074	0.68501
209	2022	SKLT	47,316	62,170	0.76108
210	2023	SKLT	47,716	62,238	0.76667
211	2021	SMAR	530,780	574,439	0.92400
212	2022	SMAR	530,780	574,439	0.92400
213	2023	SMAR	530,780	574,439	0.92400
214	2021	SSMS	643,686	952,500	0.67579
215	2022	SSMS	611,102	952,500	0.64158
216	2023	SSMS	674,882	952,500	0.70854
217	2021	STTP	74,360	131,000	0.56763
218	2022	STTP	74,360	131,000	0.56763
219	2023	STTP	74,360	131,000	0.56763
220	2021	TAPG	1,706,940	1,985,254	0.85981
221	2022	TAPG	1,706,940	1,985,254	0.85981
222	2023	TAPG	1,706,940	1,985,254	0.85981
223	2021	TAYS	-	54,946	0.00000
224	2022	TAYS	-	54,946	0.00000
225	2023	TAYS	-	54,946	0.00000
226	2021	TBLA	369,022	667,762	0.55263
227	2022	TBLA	387,922	667,762	0.58093
228	2023	TBLA	446,776	753,171	0.59319
229	2021	TCID	78,120	100,533	0.77705
230	2022	TCID	78,639	100,533	0.78221
231	2023	TCID	78,639	100,533	0.78221
232	2021	TGKA	89,223	91,849	0.97141
233	2022	TGKA	84,923	91,849	0.92459
234	2023	TGKA	83,492	91,849	0.90901
235	2021	UCID	332,526	415,657	0.80000
236	2022	UCID	178,305	414,331	0.43034
237	2023	UCID	178,305	414,331	0.43034
238	2021	ULTJ	123,615	577,676	0.21399
239	2022	ULTJ	123,615	577,676	0.21399
240	2023	ULTJ	203,615	519,909	0.39164
241	2021	UNSP	23,027	1,484,859	0.01551



242	2022	UNSP	512,812	1,484,859	0.34536
243	2023	UNSP	514,292	1,484,859	0.34636
244	2021	UNVR	64,849	76,300	0.84992
245	2022	UNVR	64,849	76,300	0.84992
246	2023	UNVR	64,849	76,300	0.84992
247	2021	VICI	284,919	335,400	0.84949
248	2022	VICI	284,919	335,400	0.84949
249	2023	VICI	284,919	335,400	0.84949
250	2021	WAPO	95,013	124,092	0.76566
251	2022	WAPO	95,013	124,092	0.76566
252	2023	WAPO	95,013	124,092	0.76566
253	2021	WICO	411,799	634,475	0.64904
254	2022	WICO	472,975	695,652	0.67990
255	2023	WICO	571,975	795,893	0.71866
256	2021	WIIM	-	209,987	0.00000
257	2022	WIIM	-	209,987	0.00000
258	2023	WIIM	-	209,987	0.00000
259	2021	WMPP	-	588,380	0.00000
260	2022	WMPP	-	588,380	0.00000
261	2023	WMPP	-	588,380	0.00000
262	2021	WMUU	495,000	550,000	0.90000
263	2022	WMUU	495,000	647,059	0.76500
264	2023	WMUU	495,000	647,059	0.76500

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### Lampiran 7 Data Tabulasi Komisaris Independen

No	Tahun	Kode	Jumlah Dewan Komisaris Independen	Total Seluruh Dewan Komis	Komisaris Independen
1	2021	AALI	2	4	0.50
2	2022	AALI	2	4	0.50
3	2023	AALI	2	4	0.50
4	2021	ADES	1	3	0.33
5	2022	ADES	1	3	0.33
6	2023	ADES	2	4	0.50
7	2021	AGAR	1	2	0.50
8	2022	AGAR	0	2	0.00
9	2023	AGAR	0	2	0.00
10	2021	AISA	2	6	0.33
11	2022	AISA	2	5	0.40
12	2023	AISA	1	4	0.25
13	2021	ALTO	1	2	0.50
14	2022	ALTO	1	2	0.50
15	2023	ALTO	1	2	0.50
16	2021	AMRT	2	4	0.50
17	2022	AMRT	3	5	0.60
18	2023	AMRT	2	4	0.50
19	2021	ANDI	1	3	0.33
20	2022	ANDI	1	3	0.33
21	2023	ANDI	1	2	0.50
22	2021	BEEF	1	3	0.33
23	2022	BEEF	2	6	0.33
24	2023	BEEF	1	2	0.50
25	2021	BISI	1	3	0.33
26	2022	BISI	1	3	0.33
27	2023	BISI	2	4	0.50
28	2021	BOBA	1	3	0.33
29	2022	BOBA	1	3	0.33
30	2023	BOBA	1	3	0.33
31	2021	BTEK	1	2	0.50
32	2022	BTEK	1	2	0.50
33	2023	BTEK	1	2	0.50
34	2021	BUDI	1	3	0.33
35	2022	BUDI	1	3	0.33
36	2023	BUDI	1	3	0.33
37	2021	BWPT	1	3	0.33

38	2022	BWPT	1	3	0.33
39	2023	BWPT	1	3	0.33
40	2021	CAMP	1	3	0.33
41	2022	CAMP	1	2	0.50
42	2023	CAMP	1	2	0.50
43	2021	CEKA	2	4	0.50
44	2022	CEKA	2	4	0.50
45	2023	CEKA	2	3	0.67
46	2021	CLEO	1	3	0.33
47	2022	CLEO	1	3	0.33
48	2023	CLEO	1	3	0.33
49	2021	CMRY	1	3	0.33
50	2022	CMRY	1	3	0.33
51	2023	CMRY	1	3	0.33
52	2021	COCO	1	2	0.50
53	2022	COCO	1	3	0.33
54	2023	COCO	1	2	0.50
55	2021	CPIN	1	3	0.33
56	2022	CPIN	1	3	0.33
57	2023	CPIN	2	4	0.50
58	2021	CPRO	2	6	0.33
59	2022	CPRO	2	6	0.33
60	2023	CPRO	2	6	0.33
61	2021	CSRA	1	3	0.33
62	2022	CSRA	1	3	0.33
63	2023	CSRA	1	3	0.33
64	2021	DAYA	2	6	0.33
65	2022	DAYA	2	7	0.29
66	2023	DAYA	2	7	0.29
67	2021	DMND	3	5	0.60
68	2022	DMND	3	5	0.60
69	2023	DMND	4	5	0.80
70	2021	DPUM	1	3	0.33
71	2022	DPUM	1	3	0.33
72	2023	DPUM	1	2	0.50
73	2021	DSFI	2	5	0.40
74	2022	DSFI	2	5	0.40
75	2023	DSFI	2	5	0.40
76	2021	DSNG	3	9	0.33
77	2022	DSNG	3	9	0.33
78	2023	DSNG	2	9	0.22

79	2021	ENZO	1	2	0.50
80	2022	ENZO	1	2	0.50
81	2023	ENZO	1	2	0.50
82	2021	EPMT	2	5	0.40
83	2022	EPMT	2	6	0.33
84	2023	EPMT	2	5	0.40
85	2021	FAPA	2	3	0.67
86	2022	FAPA	2	3	0.67
87	2023	FAPA	1	2	0.50
88	2021	FLMC	1	3	0.33
89	2022	FLMC	1	3	0.33
90	2023	FLMC	1	3	0.33
91	2021	FOOD	1	3	0.33
92	2022	FOOD	1	3	0.33
93	2023	FOOD	1	3	0.33
94	2021	GGRM	2	4	0.50
95	2022	GGRM	2	4	0.50
96	2023	GGRM	2	4	0.50
97	2021	GOOD	2	5	0.40
98	2022	GOOD	2	5	0.40
99	2023	GOOD	3	9	0.33
100	2021	GZCO	1	3	0.33
101	2022	GZCO	1	3	0.33
102	2023	GZCO	1	3	0.33
103	2021	HERO	3	4	0.75
104	2022	HERO	3	8	0.38
105	2023	HERO	3	7	0.43
106	2021	HMSP	2	4	0.50
107	2022	HMSP	2	4	0.50
108	2023	HMSP	2	4	0.50
109	2021	HOKI	1	3	0.33
110	2022	HOKI	1	3	0.33
111	2023	HOKI	1	3	0.33
112	2021	ICBP	3	6	0.50
113	2022	ICBP	3	6	0.50
114	2023	ICBP	2	5	0.40
115	2021	IKAN	1	2	0.50
116	2022	IKAN	1	2	0.50
117	2023	IKAN	1	2	0.50
118	2021	INDF	3	8	0.38
119	2022	INDF	3	8	0.38

120	2023	INDF	3	8	0.38
121	2021	IPPE	1	3	0.33
122	2022	IPPE	1	3	0.33
123	2023	IPPE	1	2	0.50
124	2021	ITIC	1	2	0.50
125	2022	ITIC	1	2	0.50
126	2023	ITIC	1	2	0.50
127	2021	JAWA	1	3	0.33
128	2022	JAWA	1	3	0.33
129	2023	JAWA	1	3	0.33
130	2021	JPFA	1	3	0.33
131	2022	JPFA	2	4	0.50
132	2023	JPFA	2	4	0.50
133	2021	KEJU	1	3	0.33
134	2022	KEJU	1	3	0.33
135	2023	KEJU	2	6	0.33
136	2021	KINO	1	4	0.25
137	2022	KINO	2	4	0.50
138	2023	KINO	1	3	0.33
139	2021	KMDS	1	2	0.50
140	2022	KMDS	1	2	0.50
141	2023	KMDS	1	2	0.50
142	2021	LSIP	2	5	0.40
143	2022	LSIP	2	5	0.40
144	2023	LSIP	2	5	0.40
145	2021	MAIN	3	5	0.60
146	2022	MAIN	2	5	0.40
147	2023	MAIN	2	5	0.40
148	2021	MBTO	1	3	0.33
149	2022	MBTO	1	3	0.33
150	2023	MBTO	1	3	0.33
151	2021	MGRO	1	3	0.33
152	2022	MGRO	1	3	0.33
153	2023	MGRO	1	3	0.33
154	2021	MIDI	1	2	0.50
155	2022	MIDI	1	2	0.50
156	2023	MIDI	1	3	0.33
157	2021	MLBI	3	6	0.50
158	2022	MLBI	3	6	0.50
159	2023	MLBI	2	5	0.40
160	2021	MLPL	2	5	0.40

161	2022	MLPL	2	5	0.40
162	2023	MLPL	2	5	0.40
163	2021	MPPA	2	5	0.40
164	2022	MPPA	2	4	0.50
165	2023	MPPA	2	4	0.50
166	2021	MYOR	2	5	0.40
167	2022	MYOR	2	5	0.40
168	2023	MYOR	2	5	0.40
169	2021	NASI	1	2	0.50
170	2022	NASI	1	2	0.50
171	2023	NASI	1	2	0.50
172	2021	OILS	1	2	0.50
173	2022	OILS	2	3	0.67
174	2023	OILS	2	3	0.67
175	2021	PCAR	1	3	0.33
176	2022	PCAR	1	3	0.33
177	2023	PCAR	1	2	0.50
178	2021	PGUN	1	2	0.50
179	2022	PGUN	1	2	0.50
180	2023	PGUN	1	2	0.50
181	2021	PSDN	2	6	0.33
182	2022	PSDN	2	6	0.33
183	2023	PSDN	2	6	0.33
184	2021	PSGO	1	3	0.33
185	2022	PSGO	1	2	0.50
186	2023	PSGO	1	3	0.33
187	2021	RANC	1	3	0.33
188	2022	RANC	1	3	0.33
189	2023	RANC	1	3	0.33
190	2021	ROTI	1	3	0.33
191	2022	ROTI	1	3	0.33
192	2023	ROTI	1	3	0.33
193	2021	SDPC	4	6	0.67
194	2022	SDPC	4	6	0.67
195	2023	SDPC	3	5	0.60
196	2021	SGRO	2	4	0.50
197	2022	SGRO	2	3	0.67
198	2023	SGRO	2	3	0.67
199	2021	SIMP	2	6	0.33
200	2022	SIMP	2	6	0.33
201	2023	SIMP	2	6	0.33

202	2021	SIPD	2	4	0.50
203	2022	SIPD	1	5	0.20
204	2023	SIPD	1	4	0.25
205	2021	SKBM	1	3	0.33
206	2022	SKBM	1	3	0.33
207	2023	SKBM	1	3	0.33
208	2021	SKLT	1	3	0.33
209	2022	SKLT	1	3	0.33
210	2023	SKLT	1	3	0.33
211	2021	SMAR	3	7	0.43
212	2022	SMAR	3	7	0.43
213	2023	SMAR	3	7	0.43
214	2021	SSMS	2	4	0.50
215	2022	SSMS	1	3	0.33
216	2023	SSMS	1	3	0.33
217	2021	STTP	0	2	0.00
218	2022	STTP	0	2	0.00
219	2023	STTP	0	2	0.00
220	2021	TAPG	3	8	0.38
221	2022	TAPG	3	8	0.38
222	2023	TAPG	3	8	0.38
223	2021	TAYS	1	2	0.50
224	2022	TAYS	1	2	0.50
225	2023	TAYS	1	2	0.50
226	2021	TBLA	1	3	0.33
227	2022	TBLA	1	3	0.33
228	2023	TBLA	1	3	0.33
229	2021	TCID	3	6	0.50
230	2022	TCID	3	6	0.50
231	2023	TCID	2	5	0.40
232	2021	TGKA	2	5	0.40
233	2022	TGKA	2	5	0.40
234	2023	TGKA	2	5	0.40
235	2021	UCID	2	6	0.33
236	2022	UCID	2	6	0.33
237	2023	UCID	2	6	0.33
238	2021	ULTJ	2	4	0.50
239	2022	ULTJ	1	3	0.33
240	2023	ULTJ	1	3	0.33
241	2021	UNSP	2	5	0.40
242	2022	UNSP	1	3	0.33

243	2023	UNSP	1	3	0.33
244	2021	UNVR	5	6	0.83
245	2022	UNVR	5	6	0.83
246	2023	UNVR	5	6	0.83
247	2021	VICI	2	5	0.40
248	2022	VICI	2	5	0.40
249	2023	VICI	2	5	0.40
250	2021	WAPO	1	2	0.50
251	2022	WAPO	1	2	0.50
252	2023	WAPO	1	2	0.50
253	2021	WICO	2	5	0.40
254	2022	WICO	1	5	0.20
255	2023	WICO	2	6	0.33
256	2021	WIIM	1	3	0.33
257	2022	WIIM	2	4	0.50
258	2023	WIIM	2	4	0.50
259	2021	WMPP	1	3	0.33
260	2022	WMPP	1	3	0.33
261	2023	WMPP	1	2	0.50
262	2021	WMUU	1	3	0.33
263	2022	WMUU	1	3	0.33
264	2023	WMUU	1	3	0.33

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### Lampiran 8 Data Tabulasi Komite Audit

No	Tahun	Kode	$\Sigma$ Anggota Komite Audit
1	2021	AALI	3
2	2022	AALI	3
3	2023	AALI	3
4	2021	ADES	3
5	2022	ADES	3
6	2023	ADES	4
7	2021	AGAR	0
8	2022	AGAR	0
9	2023	AGAR	0
10	2021	AISA	3
11	2022	AISA	3
12	2023	AISA	3
13	2021	ALTO	3
14	2022	ALTO	3
15	2023	ALTO	3
16	2021	AMRT	3
17	2022	AMRT	3
18	2023	AMRT	3
19	2021	ANDI	3
20	2022	ANDI	3
21	2023	ANDI	3
22	2021	BEEF	3
23	2022	BEEF	3
24	2023	BEEF	2
25	2021	BISI	3
26	2022	BISI	3
27	2023	BISI	3
28	2021	BOBA	0
29	2022	BOBA	0
30	2023	BOBA	0
31	2021	BTEK	3
32	2022	BTEK	3
33	2023	BTEK	3
34	2021	BUDI	3
35	2022	BUDI	3
36	2023	BUDI	3
37	2021	BWPT	3
38	2022	BWPT	3

39	2023	BWPT	3
40	2021	CAMP	3
41	2022	CAMP	3
42	2023	CAMP	3
43	2021	CEKA	3
44	2022	CEKA	3
45	2023	CEKA	3
46	2021	CLEO	3
47	2022	CLEO	3
48	2023	CLEO	3
49	2021	CMRY	3
50	2022	CMRY	3
51	2023	CMRY	5
52	2021	COCO	3
53	2022	COCO	3
54	2023	COCO	3
55	2021	CPIN	3
56	2022	CPIN	3
57	2023	CPIN	3
58	2021	CPRO	3
59	2022	CPRO	3
60	2023	CPRO	3
61	2021	CSRA	3
62	2022	CSRA	3
63	2023	CSRA	3
64	2021	DAYA	3
65	2022	DAYA	4
66	2023	DAYA	4
67	2021	DMND	3
68	2022	DMND	3
69	2023	DMND	3
70	2021	DPUM	3
71	2022	DPUM	3
72	2023	DPUM	3
73	2021	DSFI	3
74	2022	DSFI	3
75	2023	DSFI	3
76	2021	DSNG	3
77	2022	DSNG	3
78	2023	DSNG	3
79	2021	ENZO	3

80	2022	ENZO	3
81	2023	ENZO	3
82	2021	EPMT	3
83	2022	EPMT	3
84	2023	EPMT	3
85	2021	FAPA	4
86	2022	FAPA	4
87	2023	FAPA	3
88	2021	FLMC	3
89	2022	FLMC	3
90	2023	FLMC	3
91	2021	FOOD	0
92	2022	FOOD	3
93	2023	FOOD	3
94	2021	GGRM	3
95	2022	GGRM	3
96	2023	GGRM	3
97	2021	GOOD	3
98	2022	GOOD	3
99	2023	GOOD	3
100	2021	GZCO	3
101	2022	GZCO	3
102	2023	GZCO	3
103	2021	HERO	3
104	2022	HERO	3
105	2023	HERO	3
106	2021	HMSP	3
107	2022	HMSP	3
108	2023	HMSP	3
109	2021	HOKI	3
110	2022	HOKI	3
111	2023	HOKI	3
112	2021	ICBP	3
113	2022	ICBP	3
114	2023	ICBP	3
115	2021	IKAN	3
116	2022	IKAN	3
117	2023	IKAN	3
118	2021	INDF	3
119	2022	INDF	3
120	2023	INDF	3

121	2021	IPPE	0
122	2022	IPPE	0
123	2023	IPPE	0
124	2021	ITIC	3
125	2022	ITIC	3
126	2023	ITIC	3
127	2021	JAWA	3
128	2022	JAWA	3
129	2023	JAWA	3
130	2021	JPFA	3
131	2022	JPFA	3
132	2023	JPFA	3
133	2021	KEJU	3
134	2022	KEJU	3
135	2023	KEJU	3
136	2021	KINO	3
137	2022	KINO	3
138	2023	KINO	3
139	2021	KMDS	3
140	2022	KMDS	3
141	2023	KMDS	3
142	2021	LSIP	3
143	2022	LSIP	3
144	2023	LSIP	3
145	2021	MAIN	5
146	2022	MAIN	5
147	2023	MAIN	5
148	2021	MBTO	2
149	2022	MBTO	2
150	2023	MBTO	2
151	2021	MGRO	3
152	2022	MGRO	3
153	2023	MGRO	3
154	2021	MIDI	3
155	2022	MIDI	3
156	2023	MIDI	3
157	2021	MLBI	3
158	2022	MLBI	3
159	2023	MLBI	2
160	2021	MLPL	3
161	2022	MLPL	3

162	2023	MLPL	3
163	2021	MPPA	3
164	2022	MPPA	3
165	2023	MPPA	3
166	2021	MYOR	3
167	2022	MYOR	3
168	2023	MYOR	3
169	2021	NASI	3
170	2022	NASI	1
171	2023	NASI	3
172	2021	OILS	3
173	2022	OILS	3
174	2023	OILS	3
175	2021	PCAR	3
176	2022	PCAR	3
177	2023	PCAR	3
178	2021	PGUN	3
179	2022	PGUN	3
180	2023	PGUN	3
181	2021	PSDN	3
182	2022	PSDN	3
183	2023	PSDN	3
184	2021	PSGO	3
185	2022	PSGO	3
186	2023	PSGO	3
187	2021	RANC	3
188	2022	RANC	3
189	2023	RANC	3
190	2021	ROTI	3
191	2022	ROTI	3
192	2023	ROTI	3
193	2021	SDPC	4
194	2022	SDPC	4
195	2023	SDPC	4
196	2021	SGRO	3
197	2022	SGRO	3
198	2023	SGRO	3
199	2021	SIMP	3
200	2022	SIMP	3
201	2023	SIMP	3
202	2021	SIPD	3

203	2022	SIPD	3
204	2023	SIPD	3
205	2021	SKBM	3
206	2022	SKBM	3
207	2023	SKBM	3
208	2021	SKLT	0
209	2022	SKLT	0
210	2023	SKLT	0
211	2021	SMAR	3
212	2022	SMAR	3
213	2023	SMAR	3
214	2021	SSMS	4
215	2022	SSMS	3
216	2023	SSMS	3
217	2021	STTP	3
218	2022	STTP	3
219	2023	STTP	3
220	2021	TAPG	3
221	2022	TAPG	3
222	2023	TAPG	3
223	2021	TAYS	3
224	2022	TAYS	3
225	2023	TAYS	3
226	2021	TBLA	3
227	2022	TBLA	3
228	2023	TBLA	3
229	2021	TCID	4
230	2022	TCID	4
231	2023	TCID	3
232	2021	TGKA	3
233	2022	TGKA	3
234	2023	TGKA	3
235	2021	UCID	3
236	2022	UCID	3
237	2023	UCID	3
238	2021	ULTJ	3
239	2022	ULTJ	2
240	2023	ULTJ	2
241	2021	UNSP	3
242	2022	UNSP	3
243	2023	UNSP	3

244	2021	UNVR	4
245	2022	UNVR	3
246	2023	UNVR	3
247	2021	VICI	3
248	2022	VICI	3
249	2023	VICI	3
250	2021	WAPO	3
251	2022	WAPO	3
252	2023	WAPO	3
253	2021	WICO	3
254	2022	WICO	1
255	2023	WICO	3
256	2021	WIIM	3
257	2022	WIIM	3
258	2023	WIIM	3
259	2021	WMPP	3
260	2022	WMPP	3
261	2023	WMPP	3
262	2021	WMUU	3
263	2022	WMUU	5
264	2023	WMUU	5



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## Lampiran 9 Hasil Statistik Deskriptif

	TA	FD	EM	INST	KI	KA
Mean	0.005011	2.574749	0.035428	0.619631	0.408826	2.901515
Median	0.003305	2.360915	0.014410	0.689265	0.400000	3.000000
Maximum	0.078900	22.19304	0.394660	0.971410	0.830000	5.000000
Minimum	-0.153700	-3.765210	0.000010	0.000000	0.000000	0.000000
Std. Dev.	0.018287	2.356259	0.058810	0.260650	0.123589	0.793125
Observations	264	264	264	264	264	264

## Lampiran 10 Pemilihan Model Regresi Data Panel

### 1. Uji Chow

Redundant Fixed Effects Tests  
Equation: Untitled  
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.402085	(87,171)	0.0314
Cross-section Chi-square	142.149624	87	0.0002

### 2. Uji Hausman

Correlated Random Effects - Hausman Test  
Equation: Untitled  
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	11.300925	5	0.0457

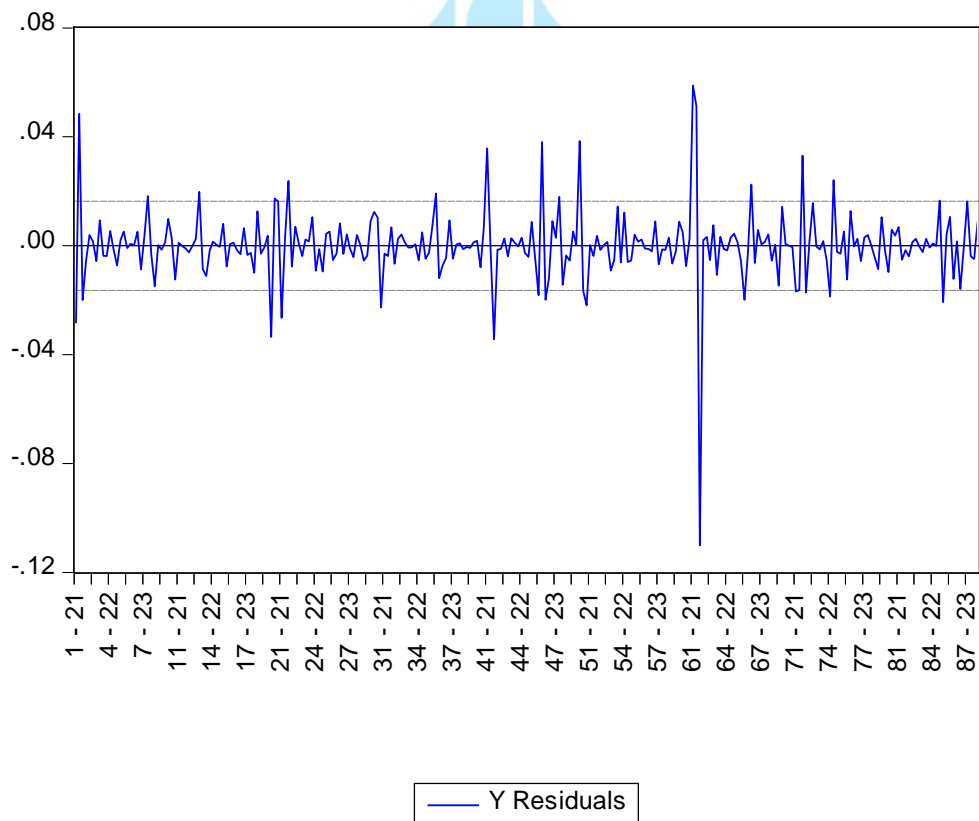


## Lampiran 11 Uji Asumsi Klasik

### 1. Uji Multikolinearitas

	FD	EM	INST	KI	KA
FD	1.000000	0.093860	0.027933	0.031085	-0.282976
EM	0.093860	1.000000	0.170163	0.147326	0.075354
INST	0.027933	0.170163	1.000000	-0.058632	0.021714
KI	0.031085	0.147326	-0.058632	1.000000	0.242030
KA	-0.282976	0.075354	0.021714	0.242030	1.000000

### 2. Uji Heteroskedastisitas



## Lampiran 12 Analisis Persamaan Regresi Data Panel

Dependent Variable: Tax Avoidance  
 Method: Panel Least Squares  
 Date: 11/28/24 Time: 23:18  
 Sample: 2021 2023  
 Periods included: 3  
 Cross-sections included: 88  
 Total panel (balanced) observations: 264

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.003349	0.016037	0.208839	0.8348
Financial Distress	-0.005068	0.001055	-4.801791	0.0000
Earnings Management	-0.016120	0.029091	-0.554120	0.5802
Kepemilikan Institusional	0.007660	0.014778	0.518346	0.6049
Komisaris Independen	-0.003762	0.018414	-0.204297	0.8384
Komite Audit	0.004161	0.003482	1.194822	0.2338

### Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.478274	Mean dependent var	0.005011
Adjusted R-squared	0.197579	S.D. dependent var	0.018287
S.E. of regression	0.016381	Akaike info criterion	-5.115116
Sum squared resid	0.045886	Schwarz criterion	-3.855407
Log likelihood	768.1953	Hannan-Quinn criter.	-4.608927
F-statistic	1.703895	Durbin-Watson stat	2.559198
Prob(F-statistic)	0.001397		

$$Y = 0.003 - 0.005FD - 0.016EM + 0.007INST - 0.003 KI + 0.004KA + \epsilon$$

## Lampiran 13 Uji Hipotesis

### 1. Koefisien Determinasi

R-squared	0.478274	Mean dependent var	0.005011
Adjusted R-squared	0.197579	S.D. dependent var	0.018287
S.E. of regression	0.016381	Akaike info criterion	-5.115116
Sum squared resid	0.045886	Schwarz criterion	-3.855407
Log likelihood	768.1953	Hannan-Quinn criter.	-4.608927
F-statistic	1.703895	Durbin-Watson stat	2.559198
Prob(F-statistic)	0.001397		

## 2. Uji Signifikan Simultan (Uji Statistik F)

R-squared	0.478274	Mean dependent var	0.005011
Adjusted R-squared	0.197579	S.D. dependent var	0.018287
S.E. of regression	0.016381	Akaike info criterion	-5.115116
Sum squared resid	0.045886	Schwarz criterion	-3.855407
Log likelihood	768.1953	Hannan-Quinn criter.	-4.608927
F-statistic	1.703895	Durbin-Watson stat	2.559198
Prob(F-statistic)	<b>0.001397</b>		

## 3. Uji Signifikan Parameter Individual (Uji Statistik t)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.003349	0.016037	0.208839	0.8348
Financial Distress	-0.005068	0.001055	-4.801791	0.0000
Earnings Management	-0.016120	0.029091	-0.554120	0.5802
Kepemilikan Instiusional	0.007660	0.014778	0.518346	0.6049
Komisaris Independen	-0.003762	0.018414	-0.204297	0.8384
Komite Audit	0.004161	0.003482	1.194822	0.2338

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## Lampiran 14 Hasil *Check Turnitin*

Pengaruh Financial Distress, Earning Management, Kepemilikan Institusional, Komisaris Independen, dan Komite Audit Terhadap Tax Avoidance

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