LAMPIRAN

Lampiran 1 Daftar Perusahaan Sektor Konsumsi

No	Kode	Nama Perusahaan
1	AALI	Astra Agro Lestari Tbk.
2	ADES	Akasha Wira International Tbk.
3	AISA	FKS Food Sejahtera Tbk.
4	ALTO	Tri Banyan Tirta Tbk.
5	AMRT	Sumber Alfaria Trijaya Tbk.
6	ANJT	Austindo Nusantara Jaya Tbk.
7	BISI	BISI International Tbk.
8	BTEK	Bumi Teknokultura Unggul Tbk
9	BUDI	Budi Starch & Sweetener Tbk.
10	BWPT	Eagle High Plantations Tbk.
11	CEKA	Wilmar Cahaya Indonesia Tbk.
12	CPIN	Charoen Pokphand Indonesia Tbk
13	CPRO	Central Proteina Prima Tbk.
14	DLTA	Delta Djakarta Tbk.
15	DSFI	Dharma Samudera Fishing Indust
16	DSNG	Dharma Satya Nusantara Tbk.
17	EPMT	Enseval Putera Megatrading Tbk
18	FISH	FKS Multi Agro Tbk.
19	GGRM	Gudang Garam Tbk.
20	GOLL	Golden Plantation Tbk.
21	GZCO	Gozco Plantations Tbk.
22	HERO	DFI Retail Nusantara Tbk.
23	HMSP	H.M. Sampoerna Tbk.
24	ICBP	Indofood CBP Sukses Makmur Tbk
25	INDF	Indofood Sukses Makmur Tbk.
26	JAWA	Jaya Agra Wattie Tbk.
27	JPFA	Japfa Comfeed Indonesia Tbk.
28	LAPD	Leyand International Tbk.
29	LSIP	PP London Sumatra Indonesia Tb
30	MAGP	Multi Agro Gemilang Plantation
31	MAIN	Malindo Feedmill Tbk.
32	MBTO	Martina Berto Tbk.
33	MIDI	Midi Utama Indonesia Tbk.
34	MLBI	Multi Bintang Indonesia Tbk.
35	MLPL	Multipolar Tbk.
36	MPPA	Matahari Putra Prima Tbk.
37	MRAT	Mustika Ratu Tbk.
38	MYOR	Mayora Indah Tbk.
39	PSDN	Prasidha Aneka Niaga Tbk
40	RANC	Supra Boga Lestari Tbk.
41	ROTI	Nippon Indosari Corpindo Tbk.

42	SDPC	Millennium Pharmacon Internati
43	SGRO	Sampoerna Agro Tbk.
44	SIMP	Salim Ivomas Pratama Tbk.
45	SIPD	Sreeya Sewu Indonesia Tbk.
46	SKBM	Sekar Bumi Tbk.
47	SKLT	Sekar Laut Tbk.
48	SMAR	Sinar Mas Agro Resources and T
49	SSMS	Sawit Sumbermas Sarana Tbk.
50	STTP	Siantar Top Tbk.
51	TBLA	Tunas Baru Lampung Tbk.
52	TCID	Mandom Indonesia Tbk.
53	TGKA	Tigaraksa Satria Tbk.
54	ULTJ	Ultrajaya Milk Industry & Trad
55	UNSP	Bakrie Sumatera Plantations Tb
56	UNVR	Unilever Indonesia Tbk.
57	WAPO	Wahana Pronatural Tbk.
58	WICO	Wicaksana Overseas Internation
59	WIIM	Wismilak Inti Makmur Tbk.
60	DAYA	Duta Intidaya Tbk.
61	DPUM	Dua Putra Utama Makmur Tbk.
62	KINO	Kino Indonesia Tbk.
63	CLEO	Sariguna Primatirta Tbk.
64	HOKI	Buyung Poetra Sembada Tbk.
65	CAMP	Campina Ice Cream Industry Tbk
66	PCAR	Prima Cakrawala Abadi Tbk.
67	MGRO	Mahkota Group Tbk.
68	ANDI	Andira Agro Tbk.
69	GOOD	Garudafood Putra Putri Jaya Tb
70	FOOD	Sentra Food Indonesia Tbk.
71	BEEF	Estika Tata Tiara Tbk.
72	COCO	Wahana Interfood Nusantara Tbk
73	ITIC	Indonesian Tobacco Tbk.
74	KEJU	Mulia Boga Raya Tbk.
75	PSGO	Palma Serasih Tbk.
76	AGAR	Asia Sejahtera Mina Tbk.
77	UCID	Uni-Charm Indonesia Tbk.
78	CSRA	Cisadane Sawit Raya Tbk.
79	DMND	Diamond Food Indonesia Tbk.
80	IKAN	Era Mandiri Cemerlang Tbk.
81	PGUN	Pradiksi Gunatama Tbk.
82	PNGO	Pinago Utama Tbk.
83	KMDS	Kurniamitra Duta Sentosa Tbk.
84	ENZO	Morenzo Abadi Perkasa Tbk.
85	VICI	Victoria Care Indonesia Tbk.

86	PMMP	Panca Mitra Multiperdana Tbk.
87	WMUU	Widodo Makmur Unggas Tbk.
88	TAPG	Triputra Agro Persada Tbk.
89	FLMC	Falmaco Nonwoven Industri Tbk.
90	OILS	Indo Oil Perkasa Tbk.
91	BOBA	Formosa Ingredient Factory Tbk
92	CMRY	Cisarua Mountain Dairy Tbk.
93	TAYS	Jaya Swarasa Agung Tbk.
94	WMPP	Widodo Makmur Perkasa Tbk.
95	IPPE	Indo Pureco Pratama Tbk.
96	NASI	Wahana Inti Makmur Tbk.
97	STAA	Sumber Tani Agung Resources Tb
98	NANO	Nanotech Indonesia Global Tbk.
99	TLDN	Teladan Prima Agro Tbk.
100	IBOS	Indo Boga Sukses Tbk.
101	ASHA	Cilacap Samudera Fishing Indus
102	TRGU	Cerestar Indonesia Tbk.
103	DEWI	Dewi Shri Farmindo Tbk.
104	GULA	Aman Agrindo Tbk.
105	JARR	Jhonlin Agro Raya Tbk.
106	AMMS	Agung Menjangan Mas Tbk.
107	EURO	Estee Gold Feet Tbk.
108	BUAH	Segar Kumala Indonesia Tbk.
109	CRAB	Toba Surimi Industries Tbk.
110	CBUT	Citra Borneo Utama Tbk.
111	MKTR	Menthobi Karyatama Raya Tbk.
112	SOUL	Mitra Tirta Buwana Tbk.
113	BEER	Jobubu Jarum Minahasa Tbk.
114	WINE	Hatten Bali Tbk.
115	NAYZ	Hassana Boga Sejahtera Tbk.
116	NSSS	Nusantara Sawit Sejahtera Tbk.
117	MAXI	Maxindo Karya Anugerah Tbk.
118	GRPM	Graha Prima Mentari Tbk.
119	TGUK	Platinum Wahab Nusantara Tbk.
120	PTPS	Pulau Subur Tbk.
121	STRK	Lovina Beach Brewery Tbk.
122	UDNG	Agro Bahari Nusantara Tbk.
123	AYAM	Janu Putra Sejahtera Tbk.
124	ISEA	Indo American Seafoods Tbk.
125	GUNA	Gunanusa Eramandiri Tbk.
126	NEST	Esta Indonesia Tbk.
127	BRRC	Raja Roti Cemerlang Tbk.
128	YUPI	Yupi Indo Jelly Gum Tbk.
129	FORE	Fore Kopi Indonesia Tbk.
130	MSJA	Multi Spunindo Jaya Tbk.

131	FAPA	FAP Agri Tbk

Lampiran 2 Sampel Penelitian

Kode	Nama Lengkap Perusahaan
ICBP	Indofood CBP Sukses Makmur Tbk.
SKLT	Sekar Laut Tbk.
PCAR	Prima Cakrawala Abadi Tbk.
DLTA	Delta Djakarta Tbk.
MYOR	Mayora Indah Tbk.
SKBM	Sekar Bumi Tbk.
AISA	FKS Food Sejahtera Tbk.
ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
INDF	Indofood Sukses Makmur Tbk.
ROTI	Nippon Indosari Corpindo Tbk.
PSDN	Prasidha Aneka Niaga Tbk.
TBLA	Tunas Baru Lampung Tbk.
KEJU	Mulia Boga Raya Tbk.
CLEO	Sariguna Primatirta Tbk.
GOOD	Garudafood Putra Putri Jaya Tbk.
HOKI	Buyung Poetra Sembada Tbk.
CEKA	Wilmar Cahaya Indonesia Tbk.
CAMP	Campina Ice Cream Industry Tbk.

Lampiran 3 Hasil Perhitungan ILK

Kode Perusahaan	Tahun	NIO	DEP	CFO	NIO+DEP-CFO)*-1	Total Aset	CONACC
ICBP	2020	Rp 9,201,021,000,000	Rp 321,421,000,000	Rp 9,336,780,000,000	-Rp 185,662,000,000	Rp 103,588,325,000,000	-0.001792306
ICBP	2021	Rp 11,658,711,000,000	Rp 329,307,000,000	Rp 7,989,039,000,000	-Rp 3,998,979,000,000	Rp 118,066,628,000,000	-0.033870528
ICBP	2022	Rp 13,377,646,000,000	Rp 330,073,000,000	Rp 8,804,494,000,000	-Rp 4,903,225,000,000	Rp 115,305,536,000,000	-0.042523761
ICBP	2023	Rp 14,387,607,000,000	Rp 240,716,000,000	Rp 3,987,804,000,000	-Rp 10,640,519,000,000	Rp 119,267,078,000,000	-0.089215894
ICBP	2024	Rp 16,321,190,000,000	Rp 22,537,000,000	Rp 12,452,982,000,000	-Rp 3,890,745,000,000	Rp 126,040,905,000,000	-0.030868907
SKLT	2020	Rp 74,743,854,513	Rp 26,382,847,727	Rp 99,975,050,847	-Rp 1,151,651,393	Rp 773,863,042,440	-0.001488185
SKLT	2021	Rp 98,274,666,568	Rp 25,387,700,738	Rp 127,778,774,118	Rp 4,116,406,812	Rp 889,125,250,792	0.004629727
SKLT	2022	Rp 88,162,274,818	Rp 25,555,788,883	Rp 16,414,344,843	-Rp 97,303,718,858	Rp 1,033,289,474,829	-0.094168886
SKLT	2023	Rp 103,766,398,517	Rp 27,841,296,221	Rp 52,666,663,139	-Rp 78,941,031,599	Rp 12,827,393,030,350	-0.006154098
SKLT	2024	Rp 139,763,426,696	Rp 32,903,252,815	Rp 31,998,869,831	-Rp 140,667,809,680	Rp 1,522,025,167,907	-0.092421474
PCAR	2020	Rp 13,962,725,500	Rp 825,559,678,000	Rp 12,397,869,678	-Rp 827,124,533,822	Rp 103,351,122,210	-8.003053243
PCAR	2021	Rp 3,027,431,497	Rp 944,473,834,000	Rp 9,389,313,544	-Rp 938,111,951,953	Rp 108,995,625,626	-8.606877079
PCAR	2022	Rp 7,151,768,453	Rp 536,862,611,000	Rp 12,883,568,724	-Rp 531,130,810,729	Rp 102,809,758,188	-5.166151736
PCAR	2023	Rp 9,281,965,504	Rp 1,854,079,702	Rp 11,311,231,077	Rp 175,185,871	Rp 184,552,819,861	0.000949245
PCAR	2024	Rp 1,535,466,215	Rp 1,476,982,833	Rp 680,761,822,000	Rp 677,749,372,952	Rp 92,206,187,580	7.350367592
DLTA	2020	Rp 164,704,480,000	Rp 16,278,335,000	Rp 246,905,899,000	Rp 65,923,084,000	Rp 1,225,580,913,000	0.053789255
DLTA	2021	Rp 240,865,871,000	Rp 16,817,825,000	Rp 335,398,629,000	Rp 77,714,933,000	Rp 1,308,722,065,000	0.059382305
DLTA	2022	Rp 294,211,660,000	Rp 15,891,520,000	Rp 196,829,126,000	-Rp 113,274,054,000	Rp 1,307,186,367,000	-0.086654862
DLTA	2023	Rp 251,130,452,000	Rp 15,857,977,000	Rp 135,317,376,000	-Rp 131,671,053,000	Rp 1,208,050,010,000	-0.108994704
DLTA	2024	Rp 181,357,141,000	Rp 16,805,534,000	Rp 177,516,395,000	-Rp 20,646,280,000	Rp 1,118,177,188,000	-0.018464229
MYOR	2020	Rp 2,830,928,194,155	Rp 12,790,937,173	Rp 3,715,832,449,186	Rp 872,113,317,858	Rp 19,777,500,514,550	0.044096235
MYOR	2021	Rp 1,772,315,914,155	Rp 131,301,970,054	Rp 1,041,955,003,348	-Rp 861,662,880,861	Rp 19,917,653,265,528	-0.043261265
MYOR	2022	Rp 2,433,114,641,701	Rp 124,184,136,435	Rp 1,619,570,638,186	-Rp 937,728,139,950	Rp 22,276,160,695,411	-0.042095591
MYOR	2023	Rp 4,299,475,347,200	Rp 121,443,287,072	Rp 5,259,181,989,696	Rp 838,263,355,424	Rp 23,870,404,962,472	0.035117266
MYOR	2024	Rp 3,915,364,772,118	Rp 133,359,046,493	Rp 463,359,496,912	-Rp 3,585,364,321,699	Rp 29,728,781,933,757	-0.120602463
SKBM	2020	Rp 47,420,936,407	Rp 10,774,202,439	Rp 19,707,485,134	-Rp 38,487,653,712	Rp 1,768,660,546,754	-0.021760905
SKBM	2021	Rp 84,814,486,135	Rp 14,328,121,313	Rp 44,012,427,508	-Rp 55,130,179,940	Rp 1,970,428,120,056	-0.027978783
SKBM	2022	Rp 154,981,710,643	Rp 14,381,663,032	Rp 102,191,880,734	-Rp 67,171,492,941	Rp 2,042,199,577,083	-0.032891738
SKBM	2023	Rp 53,938,958,042	Rp 15,465,081,111	Rp 136,863,463,344	Rp 67,459,424,191	Rp 1,839,622,473,747	0.036670254
SKBM	2024	Rp 65,612,087,378	Rp 11,955,433,182	Rp 29,105,207,997	-Rp 48,462,312,563	Rp 1,841,387,615,106	-0.026318366
AISA	2020	Rp 2,131,973,000,000	Rp 13,447,000,000	Rp 58,485,000,000	-Rp 2,086,935,000,000	Rp 2,011,557,000,000	-1.037472465
AISA	2021	Rp 53,925,000,000	Rp 13,962,000,000	Rp 84,864,000,000	Rp 16,977,000,000	Rp 1,761,634,000,000	0.009637076
AISA	2022	-Rp 27,512,000,000	Rp 16,758,000,000	Rp 41,789,000,000	Rp 52,543,000,000	Rp 1,826,350,000,000	0.028769403

Kode Perusahaan	Tahun	NIO	DEP	CFO	NIO+DEP-CFO)*-1	Total Aset	CONACC
AISA	2023	Rp 76,438,000,000	Rp 17,209,000,000	Rp 78,479,000,000	-Rp 15,168,000,000	Rp 1,850,004,000,000	-0.008198901
AISA	2024	Rp 134,239,000,000	Rp 18,968,000,000	Rp 271,662,000,000	Rp 118,455,000,000	Rp 1,964,172,000,000	0.060307855
ULTJ	2020	Rp 1,364,261,000,000	Rp 178,070,000,000	Rp 1,217,063,000,000	-Rp 325,268,000,000	Rp 8,754,116,000,000	-0.037156008
ULTJ	2021	Rp 1,627,950,000,000	Rp 186,214,000,000	Rp 1,414,447,000,000	-Rp 399,717,000,000	Rp 7,406,855,000,000	-0.05396582
ULTJ	2022	Rp 1,302,854,000,000	Rp 175,634,000,000	Rp 259,846,000,000	-Rp 1,218,642,000,000	Rp 7,376,375,000,000	-0.165208792
ULTJ	2023	Rp 1,474,777,000,000	Rp 146,189,000,000	Rp 1,399,842,000,000	-Rp 221,124,000,000	Rp 7,523,956,000,000	-0.029389327
ULTJ	2024	Rp 1,448,325,000,000	Rp 152,045,000,000	Rp 1,261,583,000,000	-Rp 338,787,000,000	Rp 1,172,006,000,000	-0.289065926
INDF	2020	Rp 12,889,087,000,000	Rp 615,043,000,000	Rp 13,855,497,000,000	Rp 351,367,000,000	Rp 163,136,516,000,000	0.002153822
INDF	2021	Rp 16,882,324,000,000	Rp 666,480,000,000	Rp 14,692,641,000,000	-Rp 2,856,163,000,000	Rp 179,356,193,000,000	-0.01592453
INDF	2022	Rp 19,693,110,000,000	Rp 692,435,000,000	Rp 13,587,686,000,000	-Rp 6,797,859,000,000	Rp 180,433,300,000,000	-0.037675191
INDF	2023	Rp 19,663,598,000,000	Rp 588,625,000,000	Rp 18,460,624,000,000	-Rp 1,791,599,000,000	Rp 186,587,957,000,000	-0.009601901
INDF	2024	Rp 23,088,184,000,000	Rp 587,034,000,000	Rp 17,507,958,000,000	-Rp 6,167,260,000,000	Rp 201,713,313,000,000	-0.030574383
ROTI	2020	Rp 255,296,143,146	Rp 192,373,638,419	Rp 486,591,578,118	Rp 38,921,796,553	Rp 4,452,166,671,985	0.008742215
ROTI	2021	Rp 409,672,487,176	Rp 183,345,712,950	Rp 643,601,152,277	Rp 50,582,952,151	Rp 4,191,284,422,677	0.012068604
ROTI	2022	Rp 638,295,747,892	Rp 193,970,991,202	Rp 726,581,686,414	-Rp 105,685,052,680	Rp 4,130,321,616,083	-0.025587609
ROTI	2023	Rp 478,194,636,476	Rp 193,652,521,095	Rp 618,793,076,443	-Rp 53,054,081,128	Rp 3,943,518,425,042	-0.013453489
ROTI	2024	Rp 521,322,873,511	Rp 189,295,514,463	Rp 589,054,429,752	-Rp 121,563,958,222	Rp 3,746,346,988,767	-0.032448665
PSDN	2020	-Rp 7,038,616,168	Rp 8,009,891,557	Rp 27,550,576,454	Rp 26,579,301,065	Rp 765,375,539,783	0.034727137
PSDN	2021	-Rp 47,171,741,475	Rp 6,212,497,464	Rp 48,155,002,081	Rp 89,114,246,092	Rp 708,894,784,885	0.125708706
PSDN	2022	-Rp 14,555,927,013	Rp 7,463,496,811	Rp 6,921,667,743	Rp 14,014,097,945	Rp 705,620,167,464	0.019860682
PSDN	2023	Rp 169,591,375,275	Rp 2,355,314,678	-Rp 138,420,793	-Rp 172,085,110,746	Rp 151,973,453,634	-1.132336646
PSDN	2024	-Rp 20,544,994,363	Rp 1,924,524,218	Rp 23,622,054,912	Rp 42,242,525,057	Rp 146,364,186,269	0.288612441
TBLA	2020	Rp 901,334,000,000	Rp 752,357,000,000	Rp 38,235,000,000	-Rp 1,615,456,000,000	Rp 19,431,293,000,000	-0.083136825
TBLA	2021	Rp 1,022,870,000,000	Rp 776,778,000,000	Rp 1,531,950,000,000	-Rp 267,698,000,000	Rp 21,084,017,000,000	-0.012696727
TBLA	2022	Rp 1,020,318,000,000	Rp 856,608,000,000	Rp 1,023,209,000,000	-Rp 853,717,000,000	Rp 23,673,644,000,000	-0.036061918
TBLA	2023	Rp 785,873,000,000	Rp 892,679,000,000	-Rp 1,053,127,000,000	-Rp 2,731,679,000,000	Rp 25,883,325,000,000	-0.10553818
TBLA	2024	Rp 903,960,000,000	Rp 1,004,855,000,000	Rp 917,738,000,000	-Rp 991,077,000,000	Rp 27,763,549,000,000	-0.035697057
KEJU	2020	Rp 154,218,330,546	Rp 1,892,415,564	Rp 212,500,750,913	Rp 56,390,004,803	Rp 674,806,910,037	0.083564652
KEJU	2021	Rp 183,170,597,779	Rp 32,738,258,014	Rp 97,933,735,535	-Rp 117,975,120,258	Rp 767,726,284,113	-0.153668205
KEJU	2022	Rp 150,389,911,968	Rp 30,987,255,019	Rp 64,694,068,640	-Rp 116,683,098,347	Rp 860,100,358,989	-0.13566219
KEJU	2023	Rp 102,980,669,381	Rp 33,204,827,268	Rp 46,446,502,735	-Rp 89,738,993,914	Rp 828,378,354,007	-0.108330926
KEJU	2024	Rp 185,996,427,344	Rp 29,133,476,217	Rp 328,266,036,369	Rp 113,136,132,808	Rp 974,057,856,516	0.116149294
CLEO	2020	Rp 168,964,556,985	Rp 82,633,400,941	Rp 226,926,314,734	-Rp 24,671,643,192	Rp 1,310,940,121,622	-0.018819809
CLEO	2021	Rp 2,303,432,420,533	Rp 91,116,957,214	Rp 304,980,204,013	-Rp 2,089,569,173,734	Rp 1,348,181,576,913	-1.549916725
CLEO	2022	Rp 294,231,376,669	Rp 107,543,737,489	Rp 190,077,226,164	-Rp 211,697,887,994	Rp 1,693,523,611,414	-0.125004391

Kode Perusahaan	Tahun	NIO	DEP	CFO	NIO+DEP-CFO)*-1	Total Aset	CONACC
CLEO	2023	Rp 412,590,561,105	Rp 178,244,516,862	Rp 487,763,293,949	-Rp 103,071,784,018	Rp 2,296,227,711,688	-0.04488744
CLEO	2024	Rp 605,245,945,707	Rp 119,651,394,369	Rp 553,130,339,601	-Rp 171,767,000,475	Rp 2,663,387,006,912	-0.064491942
GOOD	2020	Rp 451,411,700,745	Rp 105,063,120,363	Rp 823,166,102,577	Rp 266,691,281,469	Rp 6,570,969,641,033	0.04058629
GOOD	2021	Rp 632,654,506,311	Rp 353,089,512,253	Rp 709,767,241,234	-Rp 275,976,777,330	Rp 6,766,602,280,143	-0.040785133
GOOD	2022	Rp 674,251,464,663	Rp 354,894,884,207	Rp 622,229,731,268	-Rp 406,916,617,602	Rp 7,327,371,934,290	-0.055533774
GOOD	2023	Rp 783,016,628,548	Rp 365,815,844,205	Rp 863,578,001,049	-Rp 285,254,471,704	Rp 7,427,707,902,688	-0.038404105
GOOD	2024	Rp 85,887,900,927	Rp 448,107,430,880	Rp 1,129,893,958,833	Rp 595,898,627,026	Rp 8,431,726,766,692	0.07067338
HOKI	2020	Rp 68,752,287,446	Rp 11,735,565,391	Rp 78,181,287,748	-Rp 2,306,565,089	Rp 906,924,214,166	-0.002543283
HOKI	2021	Rp 35,813,574,620	Rp 28,729,138,194	Rp 13,494,428,441	-Rp 51,048,284,373	Rp 989,119,315,334	-0.051609835
HOKI	2022	Rp 21,068,111,272	Rp 32,526,963,618	Rp 208,500,977,805	Rp 154,905,902,915	Rp 811,603,660,216	0.190863978
HOKI	2023	Rp 8,427,443,463	Rp 31,931,323,195	Rp 62,204,134,454	Rp 21,845,367,796	Rp 1,046,190,979,746	0.02088086
HOKI	2024	Rp 9,481,468,316	Rp 31,930,398,117	Rp 65,584,436,603	Rp 24,172,570,170	Rp 1,124,071,397,650	0.021504479
CEKA	2020	Rp 207,543,083,141	Rp 24,478,228,633	Rp 171,295,450,196	-Rp 60,725,861,578	Rp 1,566,673,828,068	-0.038761011
CEKA	2021	Rp 227,163,546,573	Rp 4,907,634,658	Rp 91,481,686,113	-Rp 140,589,495,118	Rp 1,697,387,196,209	-0.082827003
CEKA	2022	Rp 282,224,281,647	Rp 25,900,142,260	Rp 11,867,530,566	-Rp 296,256,893,341	Rp 1,718,287,453,575	-0.172414047
CEKA	2023	Rp 187,029,688,027	Rp 28,760,459,114	Rp 542,472,806,836	Rp 326,682,659,695	Rp 1,893,560,797,758	0.172522931
CEKA	2024	Rp 390,983,822,768	Rp 26,062,065,480	Rp 18,117,428,606	-Rp 398,928,459,642	Rp 2,385,281,736,023	-0.167245845
CAMP	2020	Rp 48,759,784,747	Rp 81,960,989,579	Rp 202,642,422,392	Rp 71,921,648,066	Rp 1,086,873,666,641	0.06617296
CAMP	2021	Rp 118,449,234,899	Rp 74,908,586,824	Rp 213,482,549,779	Rp 20,124,728,056	Rp 1,147,260,611,703	0.017541549
CAMP	2022	Rp 147,206,245,389	Rp 74,328,864,968	Rp 178,373,991,059	-Rp 43,161,119,298	Rp 1,074,777,460,412	-0.040158192
CAMP	2023	Rp 149,931,107,210	Rp 76,528,241,828	Rp 2,014,709,723,670	Rp 1,788,250,374,632	Rp 1,088,726,193,209	1.642516168
CAMP	2024	Rp 114,901,504,948	Rp 78,407,953,752	Rp 112,367,628,413	-Rp 80,941,830,287	Rp 1,083,173,624,832	-0.074726552

Lampiran 4 Hasil Perhitungan IC

Kode Perusahaan	Tahun	OUT	IN	VA	CE	VACA	HC	VAHU	SC	STVA	VAIC
ICBP	2020	Rp 46,641,048,000,000	Rp 8,450,082,000,000	Rp 38,190,966,000,000	Rp 94,412,161,000,000	0.404513207	Rp 1,847,361,000,000	20.67325553	Rp 36,343,605,000,000	0.951628325	22.02939706
ICBP	2021	Rp 56,803,733,000,000	Rp 9,137,597,000,000	Rp 47,666,136,000,000	Rp 99,170,495,000,000	0.480648362	Rp 18,473,610,000,000	2.580228553	Rp 29,192,526,000,000	0.612437434	3.67331434882090
ICBP	2022	Rp 64,787,516,000,000	Rp 9,645,915,000,000	Rp 55,141,601,000,000	Rp 105,271,601,000,000	0.523803196	Rp 2,082,480,000,000	26.4788142	Rp 53,059,121,000,000	0.962233958	27.96485136
ICBP	2023	Rp 67,909,901,000,000	Rp 11,159,791,000,000	Rp 56,750,110,000,000	Rp 108,802,851,000,000	0.521586608	Rp 2,586,071,000,000	21.94452898	Rp 54,164,039,000,000	0.954430555	23.42054614
ICBP	2024	Rp 725,971,880,000,000	Rp 11,057,238,000,000	Rp 714,914,642,000,000	Rp 115,116,132,000,000	6.210377552	Rp 2,477,477,000,000	288.565602	Rp 712,437,165,000,000	1.00	295.77
SKLT	2020	Rp 1,253,700,810,596	Rp 258,845,382,398	Rp 994,855,428,198	Rp 526,760,283,280	1.888630293	Rp 119,615,371,458	8.31712025	Rp 875,240,056,740	0.879766076	11.08551662
SKLT	2021	Rp 1,356,846,112,540	Rp 279,554,851,876	Rp 1,077,291,260,664	Rp 647,460,563,180	1.663871627	Rp 91,989,173,271	11.7110658	Rp 985,302,087,393	0.914610675	14.2895481
SKLT	2022	Rp 1,539,310,803,104	Rp 319,276,295,824	Rp 1,220,034,507,280	Rp 699,619,332,554	1.743854766	Rp 225,707,148,451	5.405387094	Rp 994,327,358,829	0.814999373	7.964241233
SKLT	2023	Rp 1,794,345,306,509	Rp 366,488,948,354	Rp 1,427,856,358,155	Rp 932,989,938,766	1.53040917	Rp 259,055,754,228	5.511772407	Rp 1,168,800,603,927	0.818570157	7.860751735
SKLT	2024	Rp 2,293,274,190,663	Rp 443,644,744,896	Rp 1,849,629,445,767	Rp 1,053,268,879,894	1.756084777	Rp 297,540,662,102	6.216392182	Rp 1,552,088,783,665	0.839134988	8.811611947
PCAR	2020	Rp 46,602,172,890	Rp 254,583,721,160	-Rp 207,981,548,270	Rp 81,726,182,247	-2.544858239	Rp 7,180,594,060	-28.96439299	-Rp 215,162,142,330	1.03452515	-30.47472608
PCAR	2021	Rp 161,842,458,341	Rp 18,579,648,775	Rp 143,262,809,566	Rp 80,792,746,982	1.773213747	Rp 8,087,664,201	17.71374355	Rp 135,175,145,365	0.943546659	20.43050395
PCAR	2022	Rp 228,289,602,674	Rp 32,975,802,498	Rp 195,313,800,176	Rp 79,519,600,750	2.456171791	Rp 15,745,029,617	12.4047909	Rp 179,568,770,559	0.919385985	15.78034868
PCAR	2023	Rp 273,941,926,884	Rp 29,152,802,955	Rp 244,789,123,929	Rp 88,705,920,244	2.759557911	Rp 11,877,141,148	20.61010481	Rp 232,911,982,781	0.951480111	24.32114283
PCAR	2024	Rp 246,983,652,207	Rp 26,982,259,695	Rp 220,001,392,512	Rp 84,534,250,011	2.602511911	Rp 13,733,882,111	16.01887877	Rp 206,267,510,401	0.937573658	19.55896433
DLTA	2020	Rp 546,336,411,000	Rp 235,143,082,000	Rp 311,193,329,000	Rp 1,078,373,237,000	0.288576643	Rp 106,082,838,000	2.933493625	Rp 205,110,491,000	0.659109537	3.881179805
DLTA	2021	Rp 681,205,785,000	Rp 250,966,445,000	Rp 430,239,340,000	Rp 1,064,515,259,000	0.404164559	Rp 101,006,432,000	4.259524186	Rp 329,232,908,000	0.765231994	5.428920738
DLTA	2022	Rp 778,744,315,000	Rp 273,208,755,000	Rp 505,535,560,000	Rp 1,051,832,181,000	0.480623781	Rp 110,133,504,000	4.590206809	Rp 395,402,056,000	0.782144892	5.852975483
DLTA	2023	Rp 736,838,613,000	Rp 292,199,846,000	Rp 444,638,767,000	Rp 991,313,842,000	0.448534811	Rp 115,222,525,000	3.858956979	Rp 329,416,242,000	0.74086262	5.048354411
DLTA	2024	Rp 646,763,576,000	Rp 295,168,480,000	Rp 351,595,096,000	Rp 911,255,616,000	0.385835862	Rp 119,340,128,000	2.94615987	Rp 232,254,968,000	0.660575107	3.992570838
MYOR	2020	Rp 24,476,953,742,651	Rp 4,468,194,765,530	Rp 20,008,758,977,121	Rp 16,302,176,882,607	1.227367309	Rp 1,896,801,241,369	10.54868509	Rp 18,111,957,735,752	0.905201455	12.68125386
MYOR	2021	Rp 27,904,558,322,183	Rp 5,150,667,594,248	Rp 22,753,890,727,935	Rp 14,346,879,796,758	1.585981834	Rp 1,907,517,196,140	11.92853767	Rp 20,846,373,531,795	0.916167427	14.43068693
MYOR	2022	Rp 30,669,405,967,404	Rp 4,408,308,697,223	Rp 26,261,097,270,181	Rp 16,639,533,394,103	1.578235197	Rp 1,926,680,140,535	13.63023198	Rp 24,334,417,129,646	0.926633677	16.13510086
MYOR	2023	Rp 31,485,008,185,505	Rp 4,108,302,411,483	Rp 27,376,705,774,022	Rp 19,857,204,461,058	1.378678747	Rp 1,998,785,234,186	13.69667201	Rp 25,377,920,539,836	0.926989564	16.00234032
MYOR	2024	Rp 36,072,949,285,930	Rp 4,386,934,542,139	Rp 31,686,014,743,791	Rp 22,345,671,298,562	1.417993414	Rp 2,483,610,340,869	12.75804591	Rp 29,202,404,402,922	0.92161809	15.09765741
SKBM	2020	Rp 3,165,530,224,724	Rp 268,546,122,647	Rp 2,896,984,102,077	Rp 1,067,639,709,522	2.713447314	Rp 193,602,596,531	14.96356017	Rp 2,703,381,505,546	0.933170984	18.61017847
SKBM	2021	Rp 3,847,887,478,570	Rp 444,136,207,896	Rp 3,403,751,270,674	Rp 1,087,225,459,835	3.130676567	Rp 211,959,598,362	16.05849085	Rp 3,191,791,672,312	0.937727648	20.12689506
SKBM	2022	Rp 3,802,296,289,773	Rp 185,022,298,164	Rp 3,617,273,991,609	Rp 1,166,346,480,459	3.101371721	Rp 210,461,903,416	17.18731007	Rp 3,406,812,088,193	0.941817539	21.23049933
SKBM	2023	Rp 2,839,561,359,367	Rp 270,007,164,717	Rp 2,569,554,194,650	Rp 2,524,816,992,635	1.017718988	Rp 199,268,229,593	12.89495169	Rp 2,370,285,965,057	0.922450272	14.83512095

SKBM	2024	Rp 2,269,370,863,582	Rp 377,810,400,872	Rp 1,891,560,462,710	Rp 1,087,670,851,501	1.739092723	Rp 168,635,997,871	11.21682492	Rp 1,722,924,464,839	0.910848212	13.86676585
AISA	2020	Rp 1,283,331,000,000	Rp 555,105,000,000	Rp 728,226,000,000	Rp 1,156,108,000,000	0.629894439	Rp 245,887,000,000	2.961628716	Rp 482,339,000,000	0.662347952	4.253871107
AISA	2021	Rp 1,520,879,000,000	Rp 433,079,000,000	Rp 1,087,800,000,000	Rp 1,041,614,000,000	1.044340802	Rp 200,948,000,000	5.413340765	Rp 886,852,000,000	0.82	7.27
AISA	2022	Rp 184,376,000,000	Rp 528,865,000,000	-Rp 344,489,000,000	Rp 998,443,000,000	-0.345026206	Rp 238,410,000,000	-1.444943585	-Rp 582,899,000,000	1.692068542	-0.097901248
AISA	2023	Rp 1,704,013,000,000	Rp 532,210,000,000	Rp 1,171,803,000,000	Rp 1,190,097,000,000	0.984628144	Rp 250,782,000,000	4.672596119	Rp 921,021,000,000	0.785986211	6.443210474
AISA	2024	Rp 1,920,620,000,000	Rp 584,059,000,000	Rp 1,336,561,000,000	Rp 1,379,956,000,000	0.968553345	Rp 278,152,000,000	4.805146107	Rp 1,058,409,000,000	0.791889783	6.565589235
ULTJ	2020	Rp 5,967,362,000,000	Rp 1,004,934,000,000	Rp 4,962,428,000,000	Rp 6,426,777,000,000	0.772148777	Rp 317,456,000,000	15.63186079	Rp 4,644,972,000,000	0.936028089	17.34003766
ULTJ	2021	Rp 6,616,642,000,000	Rp 958,711,000,000	Rp 5,657,931,000,000	Rp 5,850,317,000,000	0.967115286	Rp 309,794,000,000	18.26352673	Rp 5,348,137,000,000	0.945246063	20.17588808
ULTJ	2022	Rp 7,656,252,000,000	Rp 1,185,591,000,000	Rp 6,470,661,000,000	Rp 5,919,477,000,000	1.093113631	Rp 323,321,000,000	20.013117	Rp 6,147,340,000,000	0.950032771	22.0562634
ULTJ	2023	Rp 8,302,741,000,000	Rp 1,235,498,000,000	Rp 7,067,243,000,000	Rp 6,810,563,000,000	1.037688514	Rp 219,787,000,000	32.15496367	Rp 6,847,456,000,000	0.968900602	34.16155279
ULTJ	2024	Rp 8,874,202,000,000	Rp 1,622,770,000,000	Rp 7,251,432,000,000	Rp 7,558,551,000,000	0.959368006	Rp 386,213,000,000	18.77573256	Rp 6,865,219,000,000	0.946739761	20.68184033
INDF	2020	Rp 81,731,469,000,000	Rp 14,658,315,000,000	Rp 67,073,154,000,000	Rp 135,160,641,000,000	0.496247676	Rp 4,539,280,000,000	14.77616582	Rp 62,533,874,000,000	0.932323445	16.20473694
INDF	2021	Rp 99,345,618,000,000	Rp 16,617,027,000,000	Rp 82,728,591,000,000	Rp 138,952,789,000,000	0.595371936	Rp 5,081,040,000,000	16.28182242	Rp 77,647,551,000,000	0.938581814	17.81577617
INDF	2022	Rp 110,830,272,000,000	Rp 16,240,471,000,000	Rp 94,589,801,000,000	Rp 149,707,358,000,000	0.631831343	Rp 4,710,590,000,000	20.08024494	Rp 89,879,211,000,000	0.950199811	21.66227609
INDF	2023	Rp 111,703,611,000,000	Rp 17,429,393,000,000	Rp 94,274,218,000,000	Rp 153,673,453,000,000	0.613471072	Rp 5,256,523,000,000	17.93471045	Rp 89,017,695,000,000	0.9442422	19.49242373
INDF	2024	Rp 115,786,525,000,000	Rp 553,102,000,000	Rp 115,233,423,000,000	Rp 164,619,252,000,000	0.699999676	Rp 5,048,296,000,000	22.82620175	Rp 110,185,127,000,000	0.956190697	24.48239212
ROTI	2020	Rp 3,212,034,546,032	Rp 1,606,015,002,275	Rp 1,606,019,543,757	Rp 4,047,599,401,285	0.396783225	Rp 815,935,629,296	1.968316478	Rp 790,083,914,461	0.491951619	2.857051321
ROTI	2021	Rp 3,287,623,237,457	Rp 1,441,327,909,157	Rp 1,846,295,328,300	Rp 3,708,071,226,973	0.497912585	Rp 739,606,586,032	2.496320832	Rp 1,106,688,742,268	0.599410466	3.593643882
ROTI	2022	Rp 3,935,182,048,668	Rp 1,522,683,448,515	Rp 2,412,498,600,153	Rp 3,517,904,039,790	0.685777262	Rp 723,021,095,935	3.336691853	Rp 1,689,477,504,218	0.700301963	4.722771077
ROTI	2023	Rp 3,820,532,634,926	Rp 1,677,751,456,929	Rp 2,142,781,177,997	Rp 3,274,423,375,203	0.654399548	Rp 809,281,117,260	2.647758773	Rp 1,333,500,060,737	0.62232209	3.924480411
ROTI	2024	Rp 3,932,169,542,456	Rp 1,719,918,238,526	Rp 2,212,251,303,930	Rp 3,135,626,790,579	0.705521241	Rp 820,112,148,158	2.697498518	Rp 1,392,139,155,772	0.629286173	4.032305931
PSDN	2020	Rp 895,456,045,999	Rp 134,128,480,906	Rp 761,327,565,093	Rp 396,416,914,641	1.920522402	Rp 90,551,771,879	8.407649561	Rp 670,775,793,214	0.881060694	11.20923266
PSDN	2021	Rp 868,091,474,069	Rp 112,884,632,775	Rp 755,206,841,294	Rp 303,252,109,962	2.490359725	Rp 84,136,842,714	8.975935119	Rp 671,069,998,580	0.888590995	12.35488584
PSDN	2022	Rp 638,377,010,110	Rp 128,273,720,444	Rp 510,103,289,666	Rp 274,117,810,960	1.860890717	Rp 100,260,469,351	5.087780787	Rp 409,842,820,315	0.803450651	7.752122155
PSDN	2023	Rp 266,131,773,827	Rp 107,696,369,650	Rp 158,435,404,177	Rp 73,156,621,016	2.165701504	Rp 46,077,087,826	3.438485626	Rp 112,358,316,351	0.709174297	6.313361427
PSDN	2024	Rp 44,595,846,800	Rp 30,553,083,929	Rp 14,042,762,871	Rp 53,557,107,119	0.262201669	Rp 22,583,167,587	0.621824322	-Rp 8,540,404,716	-0.608171255	0.275854736
TBLA	2020	Rp 10,863,256,000,000	Rp 798,845,000,000	Rp 10,064,411,000,000	Rp 14,046,268,000,000	0.716518509	Rp 312,077,000,000	32.24976849	Rp 9,752,334,000,000	0.968992025	33.93527902
TBLA	2021	Rp 15,972,216,000,000	Rp 1,144,648,000,000	Rp 14,827,568,000,000	Rp 14,875,832,000,000	0.996755543	Rp 312,828,000,000	47.39846817	Rp 14,514,740,000,000	0.978902272	49.37412598
TBLA	2022	Rp 16,579,960,000,000	Rp 1,270,164,000,000	Rp 15,309,796,000,000	Rp 14,187,904,000,000	1.079073836	Rp 356,174,000,000	42.98403589	Rp 14,953,622,000,000	0.976735549	45.03984528

TBLA	2023	Rp	15,317,617,000,000	Rp	1,042,837,000,000	Rp	14,274,780,000,000	Rp	17,055,752,000,000	0.836948145	Rp	364,226,000,000	39.19209502	Rp	13,910,554,000,000	0.974484651	41.00352781
TBLA	2024	Rp	17,410,560,000,000	Rp	996,057,000,000	Rp	16,414,503,000,000	Rp	17,427,062,000,000	0.94189732	Rp	389,247,000,000	42.16988956	Rp	16,025,256,000,000	0.976286397	44.08807327
KEJU	2020	Rp	900,852,668,263	Rp	143,915,039,926	Rp	756,937,628,337	Rp	477,440,791,695	1.585406278	Rp	97,586,908,862	7.756548877	Rp	659,350,719,475	0.871076684	10.21303184
KEJU	2021	Rp	1,042,307,144,847	Rp	165,332,030,994	Rp	876,975,113,853	Rp	590,954,094,882	1.483998709	Rp	118,502,735,040	7.400463066	Rp	758,472,378,813	0.864873321	9.749335095
KEJU	2022	Rp	1,044,368,857,579	Rp	157,263,701,804	Rp	887,105,155,775	Rp	706,205,734,449	1.256156829	Rp	111,511,316,845	7.955292618	Rp	775,593,838,930	0.874297521	10.08574697
KEJU	2023	Rp	1,019,669,802,028	Rp	167,952,321,041	Rp	851,717,480,987	Rp	672,900,296,445	1.26574098	Rp	76,952,314,741	11.06812035	Rp	774,765,166,246	0.909650422	13.24351176
KEJU	2024	Rp	1,264,335,961,440	Rp	198,633,065,614	Rp	1,065,702,895,826	Rp	742,900,903,937	1.434515546	Rp	91,623,576,970	11.6313173	Rp	974,079,318,856	0.914025215	13.97985806
CLEO	2020	Rp	972,634,784,176	Rp	197,375,171,977	Rp	775,259,612,199	Rp	1,163,395,108,216	0.666376888	Rp	183,901,080,130	4.215633816	Rp	591,358,532,069	0.762787746	5.64479845
CLEO	2021	Rp	1,103,519,743,574	Rp	199,873,408,618	Rp	903,646,334,956	Rp	1,165,298,761,207	0.775463225	Rp	173,710,128,662	5.202035954	Rp	729,936,206,294	0.807767572	6.785266751
CLEO	2022	Rp	1,358,708,497,805	Rp	229,627,537,020	Rp	1,129,080,960,785	Rp	1,483,695,069,835	0.760992595	Rp	184,370,145,643	6.123990177	Rp	944,710,815,142	0.836707772	7.721690543
CLEO	2023	Rp	1,090,115,884,030	Rp	736,128,988,375	Rp	353,986,895,655	Rp	1,854,336,737,011	0.190896771	Rp	467,397,203,138	0.757357753	-Rp	113,410,307,483	-0.32037996	0.627874564
CLEO	2024	Rp	2,696,813,747,786	Rp	911,636,313,248	Rp	1,785,177,434,538	Rp	2,283,560,543,764	0.781751743	Rp	580,529,994,522	3.075082169	Rp	1,204,647,440,016	0.674805438	4.531639349
GOOD	2020	Rp	7,711,334,590,144	Rp	1,812,117,607,231	Rp	5,899,216,982,913	Rp	5,249,439,873,369	1.123780275	Rp	954,626,840,105	6.179605198	Rp	4,944,590,142,808	0.838177364	8.141562837
GOOD	2021	Rp	8,799,579,901,024	Rp	1,729,751,000,309	Rp	7,069,828,900,715	Rp	4,995,262,748,218	1.415306713	Rp	1,089,187,787,402	6.490918263	Rp	5,980,641,113,313	0.845938593	8.752163569
GOOD	2022	Rp	10,510,942,813,705	Rp	1,981,417,683,051	Rp	8,529,525,130,654	Rp	5,492,275,129,971	1.553003979	Rp	1,254,176,091,164	6.800899165	Rp	7,275,349,039,490	0.85296062	9.206863763
GOOD	2023	Rp	10,543,572,559,649	Rp	2,002,935,819,409	Rp	8,540,636,740,240	Rp	5,555,166,295,170	1.537422336	Rp	1,274,801,722,098	6.699580485	Rp	7,265,835,018,142	0.850736923	9.087739744
GOOD	2024	Rp	12,235,369,422,252	Rp	2,596,006,150,772	Rp	9,639,363,271,480	Rp	5,779,556,591,468	1.667837856	Rp	1,272,841,330,639	7.573106749	Rp	8,366,521,940,841	0.867953796	10.1088984
HUKI	2021	Rp	1,173,189,488,886	Rp	74,777,078,851	Rp	1,098,412,410,035	Rp	718,204,947,955	1.529385746	Rp	33,010,824,058	33.27431051	Rp	1,065,401,585,977	0.969946785	35.77364305
HUKI	2021	Rp	933,597,187,584	Rp	77,282,561,871	Rp	856,314,625,713	Rp	708,161,251,745	1.209208529	Rp	33,000,325,277	25.94867228	Rp	823,314,300,436	0.961462383	28.11934319
HUKI	2022	Rp	925,708,985,640	Rp	80,942,598,736	Rp	844,766,386,904	Rp	692,396,884,874	1.220060929	Rp	35,594,562,713	23.7330177	Rp	809,171,824,191	0.957864608	25.91094324
HUKI	2023	Rp	1,284,510,497,729	Rp	94,834,347,530	Rp	1,189,676,150,199	Rp	681,637,158,269	1.745321739	Rp	36,937,962,577	32.20741122	Rp	1,152,738,187,622	0.968951246	34.9216842
HUKI	2024	Rp	1,298,675,060	Rp	94,735,188,937	-Rp	93,436,513,877	Rp	691,219,430,469	-0.135176342	Rp	39,660,157,225	-2.355928983	-Rp	133,096,671,102	1.424461012	-1.066644313
CEKA	2020	Rp	3,634,297,273,749	Rp	127,596,851,629	Rp	3,506,700,422,120	Rp	1,295,032,822,478	2.707808143	Rp	52,254,297,668	67.10836388	Rp	3,454,446,124,452	0.985098728	70.80127075
CEKA	2021	Rp	5,359,440,530,374	Rp	134,904,273,773	Rp	5,224,536,256,601	Rp	1,414,282,367,449	3.694125287	Rp	57,941,332,952	90.16941776	Rp	5,166,594,923,649	0.988909765	94.85245281
CEKA	2022	Rp	6,143,759,424,928	Rp	139,381,408,109	Rp	6,004,378,016,819	Rp	15,792,504,323,620	0.380204298	Rp	69,886,893,597	85.91565182	Rp	5,934,491,123,222	0.988360677	87.28421679
CEKA	2023	Rp	6,337,428,625,945	Rp	201,482,745,845	Rp	6,135,945,880,100	Rp	1,676,544,494,907	3.659876549	Rp	64,036,246,944	95.81988597	Rp	6,071,909,633,156	0.989563753	100.4693263
CEKA	2024	Rp	8,002,904,770,455	Rp	155,061,163,610	Rp	7,847,843,606,845	Rp	1,947,536,480,777	4.029625984	Rp	80,552,033,183	97.42576688	Rp	7,767,291,573,662	0.989735775	102.4451286
CAMP	2020	Rp	956,634,474,111	Rp	477,288,250,588	Rp	479,346,223,523	Rp	1,030,208,601,701	0.46529045	Rp	113,170,946,717	4.235594359	Rp	366,175,276,806	0.763905626	5.464790434
CAMP	2021	Rp	1,019,133,657,275	Rp	442,107,124,146	Rp	577,026,533,129	Rp	1,082,928,589,131	0.532838951	Rp	103,046,253,938	5.599684715	Rp	473,980,279,191	0.821418517	6.953942183
CAMP	2022	Rp	1,129,360,552,136	Rp	485,893,101,233	Rp	643,467,450,903	Rp	1,002,365,670,015	0.641948812	Rp	119,614,918,065	5.379491633	Rp	523,852,532,838	0.814108829	6.835549274
CAMP	2023	Rp	1,135,790,489,555	Rp	530,973,119,733	Rp	604,817,369,822	Rp	1,010,702,032,054	0.598413133	Rp	125,970,319,383	4.801268845	Rp	478,847,050,439	0.791721724	6.191403702
CAMP	2024	Rp	1,158,489,850,210	Rp	567,026,123,923	Rp	591,463,726,287	Rp	989,568,779,879	0.59769845	Rp	129,094,607,989	4.581629981	Rp	462,369,118,298	0.781737066	5.961065497

Lampiran 5 Hasil Perhitungan FD

Kode Perusahaan	Tahun	Aset Lancar	Liabilitas Lancar	Total Aset	Total Liabilitas	Ekuitas	Laba di Tahan	Laba Usaha	X1	X2	X3	X4	Financial Distress
ICBP	2020	Rp 20,716,223,000,000	Rp 9,176,164,000,000	Rp 103,588,325,000,000	Rp 54,270,272,000,000	Rp 50,318,053,000,000	Rp 29,430,291,000,000	Rp 9,201,012,000,000	0.11	0.28	0.09	0.93	1.41
	2021	Rp 33,997,637,000,000	Rp 18,896,133,000,000	Rp 118,066,628,000,000	Rp 63,342,765,000,000	Rp 54,723,863,000,000	Rp 33,881,903,000,000	Rp 11,658,711,000,000	0.13	0.29	0.10	0.86	1.38
	2022	Rp 31,070,365,000,000	Rp 10,033,935,000,000	Rp 115,305,536,000,000	Rp 57,832,529,000,000	Rp 57,305,536,000,000	Rp 36,518,511,000,000	Rp 13,377,648,000,000	0.18	0.32	0.12	0.99	1.61
	2023	Rp 36,773,465,000,000	Rp 10,464,225,000,000	Rp 119,267,076,000,000	Rp 57,163,043,000,000	Rp 62,104,033,000,000	Rp 40,750,169,000,000	Rp 14,387,607,000,000	0.22	0.34	0.12	1.09	1.77
	2024	Rp 44,667,549,000,000	Rp 10,924,773,000,000	Rp 126,040,905,000,000	Rp 58,997,020,000,000	Rp 67,043,885,000,000	Rp 45,217,376,000,000	Rp 16,321,190,000,000	0.27	0.36	0.13	1.14	1.89
SKLT	2020	Rp 379,723,220,668	Rp 247,102,759,160	Rp 773,863,042,440	Rp 366,908,471,713	Rp 406,954,570,727	Rp 407,533,672,546	Rp 74,743,954,513	0.17	0.53	0.10	1.11	1.90
	2021	Rp 433,383,441,542	Rp 241,664,687,612	Rp 889,125,250,792	Rp 347,288,021,564	Rp 541,837,229,228	Rp 542,416,220,192	Rp 98,274,666,568	0.22	0.61	0.11	1.56	2.50
	2022	Rp 543,799,195,487	Rp 333,670,108,915	Rp 1,033,289,474,408	Rp 442,535,947,408	Rp 590,753,527,421	Rp 586,721,339,522	Rp 88,162,274,818	0.20	0.57	0.09	1.33	2.19
	2023	Rp 736,999,330,347	Rp 349,749,364,269	Rp 1,282,739,303,035	Rp 465,795,522,143	Rp 816,943,780,892	Rp 6,157,088,771,060	Rp 103,766,398,517	0.30	4.80	0.08	1.75	6.94
	2024	Rp 830,121,924,354	Rp 468,756,288,031	Rp 1,522,025,167,907	Rp 607,398,668,005	Rp 914,626,499,902	Rp 703,537,523,148	Rp 139,763,426,696	0.24	0.46	0.09	1.51	2.30
PCAR	2020	Rp 64,192,318,245	Rp 21,624,939,963	Rp 103,351,122,210	Rp 39,680,888,888	Rp 63,670,233,322	Rp 66,117,790,380	Rp 13,962,725,500	0.41	0.64	0.14	1.60	2.79
	2021	Rp 64,337,480,157	Rp 28,202,878,644	Rp 108,995,625,626	Rp 43,973,622,627	Rp 65,022,002,999	Rp 67,450,047,266	Rp 3,027,431,497	0.33	0.62	0.03	1.48	2.46
	2022	Rp 55,296,068,186	Rp 23,290,157,438	Rp 102,809,758,188	Rp 41,631,404,260	Rp 611,783,539,280	Rp 63,615,449,962	Rp 7,151,768,453	0.31	0.62	0.07	14.70	15.69
	2023	Rp 70,846,464,279	Rp 15,846,869,617	Rp 104,552,819,861	Rp 37,720,639,233	Rp 66,832,180,628	Rp 69,269,462,651	Rp 9,281,965,504	0.53	0.66	0.09	1.77	3.05
	2024	Rp 58,884,059,588	Rp 7,671,937,947	Rp 92,206,187,958	Rp 26,771,373,833	Rp 65,434,814,125	Rp 67,872,350,298	Rp 1,535,466,215	0.56	0.74	0.02	2.44	3.75
DLTA	2020	Rp 1,103,831,856,000	Rp 147,207,676,000	Rp 12,255,809,130,000	Rp 205,681,950,000	Rp 1,019,898,963,000	Rp 1,006,764,703,000	Rp 164,704,480,000	0.08	0.08	0.01	4.96	5.13
	2021	Rp 1,174,393,432,000	Rp 244,206,806,000	Rp 1,308,722,065,000	Rp 298,548,048,000	Rp 1,010,174,017,000	Rp 1,006,764,389,000	Rp 240,865,871,000	0.71	0.77	0.18	3.38	5.05
	2022	Rp 1,165,412,820,000	Rp 255,354,186,000	Rp 1,307,186,367,000	Rp 306,410,502,000	Rp 1,000,775,865,000	Rp 997,510,091,000	Rp 294,211,660,000	0.70	0.76	0.23	3.27	4.95
	2023	Rp 1,060,254,527,000	Rp 216,736,168,000	Rp 1,208,050,010,000	Rp 273,635,750,000	Rp 934,414,260,000	Rp 930,630,733,000	Rp 251,130,452,000	0.70	0.77	0.21	3.41	5.09
	2024	Rp 959,222,731,000	Rp 206,921,572,000	Rp 1,118,177,188,000	Rp 268,273,068,000	Rp 849,904,120,000	Rp 846,027,963,000	Rp 181,357,141,000	0.67	0.76	0.16	3.17	4.76
MYOR	2020	Rp 12,838,729,162,094	Rp 3,475,323,711,943	Rp 19,777,500,514,550	Rp 8,506,032,464,592	Rp 11,271,468,049,958	Rp 11,011,069,905,567	Rp 2,830,928,194,155	0.47	0.56	0.14	1.33	2.50
	2021	Rp 12,969,783,874,643	Rp 5,570,773,468,770	Rp 19,917,653,528	Rp 8,557,621,869,393	Rp 11,360,031,396,135	Rp 11,118,707,150,388	Rp 1,772,315,914,155	371.48	558.23	88.98	1.33	1020.02
	2022	Rp 14,772,628,976,128	Rp 56,366,273,013,080	Rp 22,276,160,695,411	Rp 9,441,466,604,896	Rp 12,834,694,090,515	Rp 12,628,400,600,637	Rp 2,433,114,641,701	-1.87	0.57	0.11	1.36	0.17
	2023	Rp 14,738,922,387,529	Rp 4,013,200,501,414	Rp 23,870,404,962,472	Rp 8,588,315,775,736	Rp 15,282,089,186,736	Rp 15,039,487,611,663	Rp 4,299,475,347,200	0.45	0.63	0.18	1.78	3.04
	2024	Rp 19,600,914,916,989	Rp 7,383,110,635,195	Rp 29,728,781,933,757	Rp 12,626,353,599,187	Rp 17,102,428,334,570	Rp 16,820,564,648,744	Rp 3,915,364,772,118	0.41	0.57	0.13	1.35	2.46
SKBM	2020	Rp 953,792,482,691	Rp 701,020,837,232	Rp 1,768,660,546,754	Rp 806,678,887,419	Rp 961,981,659,335	Rp 896,509,622,112	Rp 47,420,936,407	0.14	0.51	0.03	1.19	1.87
	2021	Rp 1,158,132,110,148	Rp 883,202,660,221	Rp 1,970,428,120,056	Rp 977,942,627,046	Rp 992,485,493,010	Rp 926,647,093,746	Rp 84,814,486,135	0.14	0.47	0.04	1.01	1.67
	2022	Rp 1,263,255,237,692	Rp 875,853,096,624	Rp 2,042,199,577,083	Rp 968,233,866,594	Rp 1,073,965,710,489	Rp 1,007,768,725,727	Rp 154,981,710,643	0.19	0.49	0.08	1.11	1.87
	2023	Rp 1,073,290,266,264	Rp 685,194,518,888	Rp 1,839,622,473,747	Rp 772,343,255,862	Rp 1,067,279,217,885	Rp 998,211,077,919	Rp 53,938,958,042	0.21	0.54	0.03	1.38	2.16
	2024	Rp 1,068,708,952,564	Rp 753,716,763,605	Rp 1,841,387,615,106	Rp 852,908,675,358	Rp 988,478,939,748	Rp 925,859,571,874	Rp 65,612,087,378	0.17	0.50	0.04	1.16	1.87

AISA	2020	Rp 695,360,000,000	Rp 855,449,000,000	Rp 2,011,557,000,000	Rp 1,183,300,000,000	Rp 828,257,000,000	-Rp 3,048,853,000,000	Rp 2,131,973,000,000	-0.08	-1.52	1.06	0.70	0.16
	2021	Rp 432,800,000,000	Rp 720,020,000,000	Rp 1,761,634,000,000	Rp 942,744,000,000	Rp 818,890,000,000	-Rp 2,989,408,000,000	Rp 53,925,000,000	-0.16	-1.70	0.03	0.87	-0.96
	2022	Rp 558,960,000,000	Rp 827,907,000,000	Rp 1,826,350,000,000	Rp 1,048,489,000,000	Rp 777,861,000,000	-Rp 3,009,932,000,000	-Rp 27,512,000,000	-0.15	-1.65	-0.02	0.74	-1.07
	2023	Rp 496,669,000,000	Rp 659,907,000,000	Rp 1,850,004,000,000	Rp 881,806,000,000	Rp 968,198,000,000	-Rp 2,960,347,000,000	Rp 76,483,000,000	-0.09	-1.60	0.04	1.10	-0.55
	2024	Rp 620,106,000,000	Rp 584,216,000,000	Rp 1,964,172,000,000	Rp 918,034,000,000	Rp 1,046,138,000,000	-Rp 2,844,687,000,000	Rp 134,239,000,000	0.02	-1.45	0.07	1.14	-0.22
ULTJ	2020	Rp 5,593,421,000,000	Rp 2,327,339,000,000	Rp 8,754,116,000,000	Rp 3,972,379,000,000	Rp 4,781,737,000,000	Rp 4,685,904,000,000	Rp 1,364,261,000,000	0.37	0.54	0.16	1.20	2.27
	2021	Rp 4,844,821,000,000	Rp 1,556,539,000,000	Rp 7,406,856,000,000	Rp 2,268,730,000,000	Rp 5,138,126,000,000	Rp 5,047,176,000,000	Rp 1,627,958,000,000	0.44	0.68	0.22	2.26	3.61
	2022	Rp 4,618,390,000,000	Rp 1,456,898,000,000	Rp 7,376,375,000,000	Rp 1,553,696,000,000	Rp 5,822,679,000,000	Rp 5,738,735,000,000	Rp 1,302,854,000,000	0.43	0.78	0.18	3.75	5.13
	2023	Rp 4,411,475,000,000	Rp 713,393,000,000	Rp 7,523,956,000,000	Rp 836,988,000,000	Rp 6,686,968,000,000	Rp 6,600,809,000,000	Rp 1,474,777,000,000	0.49	0.88	0.20	7.99	9.55
	2024	Rp 4,869,748,000,000	Rp 902,814,000,000	Rp 8,461,365,000,000	Rp 1,034,447,000,000	Rp 7,426,918,000,000	Rp 7,339,230,000,000	Rp 1,448,325,000,000	0.47	0.87	0.17	7.18	8.69
INDF	2020	Rp 38,418,238,000,000	Rp 27,975,875,000,000	Rp 163,136,516,000,000	Rp 83,998,472,000,000	Rp 79,138,044,000,000	Rp 42,374,298,000,000	Rp 12,889,087,000,000	0.06	0.26	0.08	0.94	1.34
	2021	Rp 54,183,399,000,000	Rp 40,403,404,000,000	Rp 176,356,193,000,000	Rp 92,724,082,000,000	Rp 86,632,111,000,000	Rp 48,264,727,000,000	Rp 16,882,324,000,000	0.08	0.27	0.10	0.93	1.38
	2022	Rp 54,876,668,000,000	Rp 30,725,942,000,000	Rp 180,433,300,000,000	Rp 86,810,262,000,000	Rp 93,623,038,000,000	Rp 53,843,836,000,000	Rp 19,693,110,000,000	0.13	0.30	0.11	1.08	1.62
	2023	Rp 63,101,797,000,000	Rp 32,914,504,000,000	Rp 186,587,957,000,000	Rp 86,123,066,000,000	Rp 100,464,891,000,000	Rp 59,193,013,000,000	Rp 19,663,598,000,000	0.16	0.32	0.11	1.17	1.75
	2024	Rp 79,765,476,000,000	Rp 37,094,061,000,000	Rp 201,713,313,000,000	Rp 92,722,030,000,000	Rp 108,991,283,000,000	Rp 65,113,504,000,000	Rp 23,088,184,000,000	0.21	0.32	0.11	1.18	1.82
ROTI	2020	Rp 1,549,617,329,468	Rp 404,567,270,700	Rp 4,452,166,671,985	Rp 1,224,495,624,254	Rp 3,227,671,047,731	Rp 3,227,623,050,462	Rp 255,296,143,146	0.26	0.72	0.06	2.64	3.68
	2021	Rp 1,282,057,210,341	Rp 483,213,195,704	Rp 4,191,284,422,677	Rp 1,341,864,891,951	Rp 2,849,419,530,726	Rp 2,849,372,324,268	Rp 409,672,487,176	0.19	0.68	0.10	2.12	3.09
	2022	Rp 1,285,672,703	Rp 612,417,576,293	Rp 4,130,321,616,083	Rp 1,449,163,077,319	Rp 2,681,158,538,764	Rp 2,681,083,954,112	Rp 638,295,747,892	-0.15	0.65	0.15	1.85	2.51
	2023	Rp 1,164,940,801,635	Rp 669,095,049,839	Rp 3,943,518,425,042	Rp 1,550,086,849,761	Rp 2,393,431,575,281	Rp 2,393,347,658,528	Rp 478,194,636,476	0.13	0.61	0.12	1.54	2.40
	2024	Rp 1,044,136,874,729	Rp 610,720,198,188	Rp 3,746,346,988,767	Rp 1,438,191,795,263	Rp 2,308,155,193,504	Rp 2,302,361,184,539	Rp 521,322,873,511	0.12	0.61	0.14	1.60	2.47
PSDN	2020	Rp 283,695,608,058	Rp 368,958,625,142	Rp 765,375,539,783	Rp 645,223,998,886	Rp 120,151,540,897	Rp 48,844,324,044	-Rp 7,038,616,168	-0.11	0.06	-0.01	0.19	0.13
	2021	Rp 233,247,740,114	Rp 405,642,674,924	Rp 708,894,784,885	Rp 660,177,282,573	Rp 48,717,502,312	-Rp 30,098,841,824	-Rp 47,171,741,475	-0.24	-0.04	-0.07	0.07	-0.28
	2022	Rp 222,048,253,982	Rp 431,502,356,504	Rp 705,620,167,464	Rp 666,499,450,770	Rp 39,120,716,694	-Rp 62,699,248,183	-Rp 14,555,927,013	-0.30	-0.09	-0.02	0.06	-0.35
	2023	Rp 17,283,295,365	Rp 78,816,832,618	Rp 151,973,453,634	Rp 85,891,241,704	Rp 66,082,211,930	Rp 66,082,211,930	-Rp 69,591,375,275	-0.40	0.43	-0.46	0.77	0.34
	2024	Rp 17,975,754,990	Rp 92,807,079,150	Rp 146,364,186,269	Rp 99,867,945,325	Rp 46,496,240,944	Rp 46,496,240,944	-Rp 20,544,994,363	-0.51	0.32	-0.14	0.47	0.13
TBLA	2020	Rp 8,027,179,000,000	Rp 5,385,025,000,000	Rp 19,431,293,000,000	Rp 13,542,437,000,000	Rp 5,888,856,000,000	Rp 5,878,047,000,000	Rp 901,334,000,000	0.14	0.30	0.05	0.43	0.92
	2021	Rp 9,303,201,000,000	Rp 6,208,185,000,000	Rp 21,084,017,000,000	Rp 14,591,663,000,000	Rp 6,492,352,000,000	Rp 6,484,328,000,000	Rp 1,022,870,000,000	0.15	0.31	0.05	0.44	0.95
	2022	Rp 11,374,948,000,000	Rp 9,485,740,000,000	Rp 23,673,644,000,000	Rp 16,841,410,000,000	Rp 6,832,234,000,000	Rp 6,820,199,000,000	Rp 1,020,318,000,000	0.08	0.29	0.04	0.41	0.82
	2023	Rp 12,184,767,000,000	Rp 8,827,573,000,000	Rp 25,883,325,000,000	Rp 17,680,467,000,000	Rp 8,202,858,000,000	Rp 8,190,569,000,000	Rp 785,873,000,000	0.13	0.32	0.03	0.46	0.94
	2024	Rp 13,466,360,000,000	Rp 10,336,487,000,000	Rp 2,776,354,900,000	Rp 19,315,115,000,000	Rp 8,448,434,000,000	Rp 8,435,143,000,000	Rp 903,960,000,000	1.13	3.04	0.33	0.44	4.93

KEJU	2020	Rp	500,560,734,326	Rp	197,366,118,342	Rp	674,805,910,037	Rp	233,905,945,919	Rp	440,900,964,118	Rp	5,332,498,214	Rp	154,218,330,546	0.45	0.01	0.23	1.88	2.57
	2021	Rp	497,681,274,294	Rp	176,772,189,231	Rp	767,726,284,113	Rp	181,900,755,126	Rp	585,825,528,987	Rp	5,556,794,115	Rp	183,170,597,779	0.42	0.01	0.24	3.22	3.88
	2022	Rp	641,093,981,245	Rp	153,894,624,540	Rp	8,601,003,589,890	Rp	156,594,539,652	Rp	703,505,819,337	Rp	5,866,334,082	Rp	150,389,911,968	0.06	0.00	0.02	4.49	4.57
	2023	Rp	626,945,337,747	Rp	1,554,780,575,620	Rp	828,378,354,007	Rp	157,605,395,595	Rp	670,772,958,412	Rp	5,291,057,900	Rp	102,980,669,381	-1.12	0.01	0.12	4.26	3.27
	2024	Rp	675,847,013,685	Rp	231,156,952,579	Rp	974,057,856,516	Rp	234,190,127,915	Rp	739,867,728,601	Rp	5,508,344,825	Rp	185,996,427,344	0.46	0.01	0.19	3.16	3.81
CLEO	2020	Rp	254,187,665,140	Rp	1,475,450,134,060	Rp	1,310,940,121,622	Rp	416,194,010,942	Rp	894,746,110,680	Rp	391,629,022,761	Rp	168,964,556,985	-0.93	0.30	0.13	2.15	1.65
	2021	Rp	279,804,122,714	Rp	182,882,815,706	Rp	1,348,181,576,913	Rp	346,601,683,606	Rp	1,001,579,893,307	Rp	513,387,182,577	Rp	230,343,242,053	0.07	0.38	0.17	2.89	3.51
	2022	Rp	380,268,816,727	Rp	209,828,541,579	Rp	1,693,523,611,414	Rp	508,372,748,127	Rp	1,185,150,863,287	Rp	695,958,863,287	Rp	294,231,376,669	0.10	0.41	0.17	2.33	3.02
	2023	Rp	533,003,540,931	Rp	4,418,909,746,770	Rp	2,296,227,711,688	Rp	781,642,680,910	Rp	1,514,585,030,778	Rp	1,468,177,503,332	Rp	412,590,561,105	-1.69	0.64	0.18	1.94	1.06
	2024	Rp	457,203,260,191	Rp	379,826,463,148	Rp	2,668,387,006,912	Rp	733,610,559,278	Rp	1,929,776,447,634	Rp	1,874,412,809,808	Rp	605,245,945,707	0.03	0.70	0.23	2.63	3.59
GOOD	2020	Rp	2,314,323,530,275	Rp	1,321,529,767,664	Rp	6,570,969,641,033	Rp	3,676,532,851,880	Rp	2,894,436,789,153	Rp	2,569,908,139,793	Rp	451,411,700,745	0.15	0.39	0.07	0.79	1.40
	2021	Rp	2,613,436,417,820	Rp	1,771,339,531,925	Rp	6,766,602,280,143	Rp	3,735,944,249,731	Rp	3,030,658,030,412	Rp	2,628,645,621,896	Rp	632,654,506,311	0.12	0.39	0.09	0.81	1.42
	2022	Rp	3,194,327,374,948	Rp	1,835,096,804,319	Rp	7,327,371,934,290	Rp	3,975,927,432,106	Rp	3,351,444,502,184	Rp	2,848,755,782,556	Rp	674,251,464,663	0.19	0.39	0.09	0.84	1.51
	2023	Rp	3,325,304,800,609	Rp	1,872,541,607,518	Rp	7,427,707,902,688	Rp	3,518,496,516,469	Rp	3,909,211,386,219	Rp	3,433,755,441,728	Rp	783,016,628,548	0.20	0.46	0.11	1.11	1.87
	2024	Rp	3,629,900,334,132	Rp	2,652,170,175,224	Rp	8,431,726,766,692	Rp	4,425,889,971,924	Rp	4,005,836,794,768	Rp	3,633,365,819,826	Rp	858,879,009,270	0.12	0.43	0.10	0.91	1.55
HOKI	2020	Rp	423,486,192,138	Rp	188,719,266,211	Rp	906,924,214,166	Rp	244,363,297,557	Rp	662,560,916,609	Rp	662,414,476,409	Rp	68,752,287,446	0.26	0.73	0.08	2.71	3.78
	2021	Rp	450,325,961,390	Rp	280,958,063,589	Rp	989,119,315,334	Rp	320,458,715,888	Rp	668,660,599,446	Rp	668,785,330,891	Rp	35,813,574,620	0.17	0.68	0.04	2.09	2.97
	2022	Rp	389,697,575,028	Rp	119,206,775,342	Rp	811,603,660,216	Rp	142,744,113,133	Rp	668,859,547,083	Rp	670,666,799,840	Rp	21,068,111,272	0.33	0.83	0.03	4.69	5.87
	2023	Rp	637,958,259,902	Rp	364,553,821,477	Rp	1,046,190,979,746	Rp	384,617,373,377	Rp	661,573,606,369	Rp	660,118,944,912	Rp	8,427,443,463	0.26	0.63	0.01	1.72	2.62
	2024	Rp	730,730,404,531	Rp	432,851,967,189	Rp	1,124,071,397,658	Rp	476,342,774,032	Rp	647,728,623,626	Rp	636,204,462,250	Rp	9,481,468,316	0.26	0.57	0.01	1.36	2.20
CEKA	2020	Rp	1,266,586,465,994	Rp	271,641,005,590	Rp	1,566,673,828,068	Rp	305,958,833,204	Rp	1,260,714,994,864	Rp	990,554,139,298	Rp	207,543,083,141	0.64	0.63	0.13	4.12	5.52
	2021	Rp	1,358,085,356,038	Rp	283,104,828,760	Rp	1,697,387,196,209	Rp	310,020,233,374	Rp	1,387,366,962,835	Rp	1,117,621,129,383	Rp	227,163,546,573	0.63	0.66	0.13	4.48	5.90
	2022	Rp	1,383,998,340,429	Rp	139,037,021,213	Rp	1,718,287,453,575	Rp	168,244,983,827	Rp	1,550,042,869,748	Rp	1,278,325,672,455	Rp	282,224,281,647	0.72	0.74	0.16	9.21	10.85
	2023	Rp	1,581,591,507,205	Rp	217,016,302,851	Rp	1,893,560,797,758	Rp	251,275,135,465	Rp	1,642,285,662,293	Rp	1,371,900,452,079	Rp	187,029,688,072	0.72	0.72	0.10	6.54	8.08
	2024	Rp	2,076,912,812,377	Rp	437,745,255,246	Rp	2,385,281,736,023	Rp	476,490,666,860	Rp	1,908,791,069,163	Rp	1,636,842,968,528	Rp	390,983,822,768	0.69	0.69	0.16	4.01	5.54
CAMP	2020	Rp	751,789,918,087	Rp	56,665,064,940	Rp	1,086,873,666,641	Rp	68,496,672,000	Rp	961,711,929,701	Rp	174,073,587,853	Rp	48,759,784,747	0.64	0.16	0.04	14.04	14.88
	2021	Rp	856,198,582,426	Rp	64,332,022,572	Rp	1,147,260,611,703	Rp	60,113,618,000	Rp	1,022,814,971,131	Rp	232,945,202,943	Rp	118,449,234,899	0.69	0.20	0.10	17.01	18.01
	2022	Rp	772,685,806,645	Rp	72,111,790,397	Rp	1,074,777,460,412	Rp	60,911,639,000	Rp	941,454,031,015	Rp	151,881,155,787	Rp	147,825,142,459	0.65	0.14	0.14	15.46	16.39
	2023	Rp	501,886,780,991	Rp	78,024,161,155	Rp	1,088,726,193,209	Rp	58,062,761,000	Rp	952,639,271,054	Rp	161,607,620,326	Rp	149,931,107,210	0.39	0.15	0.14	16.41	17.08
	2024	Rp	472,552,752,038	Rp	93,604,844,953	Rp	1,083,173,624,832	Rp	54,589,587,000	Rp	934,979,192,879	Rp	141,017,756,851	Rp	114,901,504,948	0.35	0.13	0.11	17.13	17.71

Lampiran 6 Hasil Perhitungan KA

Kode Perusahaan	Tahun	Nama KAP	Kualitas Audit
ICBP	2020	Purwantoro, sungkoro dan rekan	1
	2021	Purwantoro, sungkoro dan rekan	1
	2022	Purwantoro, sungkoro dan rekan	1
	2023	Purwantoro, sungkoro dan rekan	1
	2024	Purwantoro, sungkoro dan rekan	1
SKLT	2020	Paul hadiwinata, hidajat, arsono, retno, palilingan dan rekan	0
	2021	Paul hadiwinata, hidajat, arsono, retno, palilingan dan rekan	0
	2022	Paul hadiwinata, hidajat, arsono, retno, palilingan dan rekan	0
	2023	Paul hadiwinata, hidajat, arsono, retno, palilingan dan rekan	0
	2024	Paul hadiwinata, hidajat, arsono, retno, palilingan dan rekan	0
PCAR	2020	Hadori sugiartoadi dan rekan	0
	2021	Hadori sugiartoadi dan rekan	0
	2022	Hadori sugiartoadi dan rekan	0
	2023	Hadori sugiartoadi dan rekan	0
	2024	Hadori sugiartoadi dan rekan	0
DLTA	2020	Kosasih, nurdiyaman, mulyadi, tjahjo dan rekan	0
	2021	Kosasih, nurdiyaman, mulyadi, tjahjo dan rekan	0
	2022	Kosasih, nurdiyaman, mulyadi, tjahjo dan rekan	0
	2023	Mirawati Sensi Idris	0
	2024	Mirawati Sensi Idris	0
MYOR	2020	Mirawati Sensi Idris	0
	2021	Mirawati Sensi Idris	0
	2022	Mirawati Sensi Idris	0
	2023	Mirawati Sensi Idris	0
	2024	Mirawati Sensi Idris	0
SKBM	2020	Paul hadiwinata, hidajat, arsono, retno, palilingan dan rekan	0
	2021	Paul hadiwinata, hidajat, arsono, retno, palilingan dan rekan	0
	2022	Paul hadiwinata, hidajat, arsono, retno, palilingan dan rekan	0
	2023	Paul hadiwinata, hidajat, arsono, retno, palilingan dan rekan	0
	2024	Paul hadiwinata, hidajat, arsono, retno, palilingan dan rekan	0
AISA	2020	Amir Abadijusuf, Aryanto,Mawar, Dan Rekan	0
	2021	KAP Purwantoro, Sungkoro Dan Surja	1

	2022	KAP Purwantoro, Sungkoro Dan Surja	1
	2023	KAP Purwantoro, Sungkoro Dan Surja	1
	2024	KAP Purwantoro, Sungkoro Dan Surja	1
ULTJ	2020	Tanubrata Susanto Fahmi Bambang Dan Rekan	0
	2021	Tanubrata Susanto Fahmi Bambang Dan Rekan	0
	2022	Tanubrata Susanto Fahmi Bambang Dan Rekan	0
	2023	Tanubrata Susanto Fahmi Bambang Dan Rekan	0
	2024	Tanubrata Susanto Fahmi Bambang Dan Rekan	0
INDF	2020	KAP Purwantoro, Sungkoro Dan Surja	1
	2021	KAP Purwantoro, Sungkoro Dan Surja	1
	2022	KAP Purwantoro, Sungkoro Dan Surja	1
	2023	KAP Purwantoro, Sungkoro Dan Surja	1
	2024	KAP Purwantoro, Sungkoro Dan Surja	1
ROTI	2020	KAP Purwantoro, Sungkoro Dan Surja	1
	2021	KAP Purwantoro, Sungkoro Dan Surja	1
	2022	KAP Purwantoro, Sungkoro Dan Surja	1
	2023	KAP Purwantoro, Sungkoro Dan Surja	1
	2024	KAP Purwantoro, Sungkoro Dan Surja	1
PSDN	2020	Anwar, Dan Rekan	0
	2021	Anwar, Dan Rekan	0
	2022	Anwar, Dan Rekan	0
	2023	Anwar, Dan Rekan	0
	2024	Anwar, Dan Rekan	0
TBLA	2020	Mirawati Sensi Idris	0
	2021	Mirawati Sensi Idris	0
	2022	Mirawati Sensi Idris	0
	2023	Mirawati Sensi Idris	0
	2024	Mirawati Sensi Idris	0
KEJU	2020	KAP Purwantoro, Sungkoro Dan Surja	1
	2021	Tanudiredja, Wibisana, Rintis Dan Rekan	1
	2022	Tanudiredja, Wibisana, Rintis Dan Rekan	1
	2023	Tanudiredja, Wibisana, Rintis Dan Rekan	1
	2024	Tanudiredja, Wibisana, Rintis Dan Rekan	1
CLEO	2020	Teramihardja, Pradhono, Dan Rekan	0
	2021	Teramihardja, Pradhono, Dan Rekan	0
	2022	Teramihardja, Pradhono, Dan Rekan	0
	2023	Teramihardja, Pradhono, Dan Rekan	0
	2024	Teramihardja, Pradhono, Dan Rekan	0
GOOD	2020	KAP Purwantoro, Sungkoro Dan Surja	1
	2021	Tanudiredja, Wibisana, Rintis Dan Rekan	1
	2022	Tanudiredja, Wibisana, Rintis Dan Rekan	1
	2023	Tanudiredja, Wibisana, Rintis Dan Rekan	1
	2024	Tanudiredja, Wibisana, Rintis Dan Rekan	1

HOKI	2020	Kosasih, nurdiyaman, mulyadi, tjahjo dan rekan	0
	2021	Kosasih, nurdiyaman, mulyadi, tjahjo dan rekan	0
	2022	Kosasih, nurdiyaman, mulyadi, tjahjo dan rekan	0
	2023	Mirawati Sensi Idris	0
	2024	Mirawati Sensi Idris	0
CEKA	2020	KAP Purwantoro, Sungkoro Dan Surja	1
	2021	KAP Purwantoro, Sungkoro Dan Surja	1
	2022	KAP Purwantoro, Sungkoro Dan Surja	1
	2023	KAP Purwantoro, Sungkoro Dan Surja	1
	2024	KAP Purwantoro, Sungkoro Dan Surja	1
CAMP	2020	Supoyo, Sutjahjo, Subyantara, Dan Rekan	0
	2021	Supoyo, Sutjahjo, Subyantara, Dan Rekan	0
	2022	Supoyo, Sutjahjo, Subyantara, Dan Rekan	0
	2023	Supoyo, Sutjahjo, Subyantara, Dan Rekan	0
	2024	Supoyo, Sutjahjo, Subyantara, Dan Rekan	0

Lampiran 7 Tabulasi Data SPSS

ILK	IC	FD	KA
0.15	5.03	1.41	1
0.18	6.65	1.36	1
0.12	2.93	1.58	1
0.22	7.37	1.72	1
0.14	3.55	1.87	1
0.08	1.08	1.89	0
0.05	1.27	2.48	0
0.12	7.9	2.13	0
0.09	7.8	1.88	0
0.15	8.75	2.24	0
0.23	5.5	2.82	0
0.11	2.49	2.52	0
0.18	5.77	1.68	0
0.06	4.3	3.03	0
0.25	3.85	4.04	0
0.13	3.86	5.11	0
0.15	5.42	5.04	0
0.07	5.77	4.87	0
0.06	4.97	5.01	0
0.13	3.94	4.71	0
0.24	5.68	2.5	0
0.04	2.33	2.1	0
0.14	2.12	1.15	0
0.08	4	3.04	0
0.14	2.04	2.4	0
0.22	8.61	1.87	1
0.24	9.14	1.68	1
0.23	8.23	1.87	1
0.28	10.85	2.17	1
0.25	9.87	1.87	1
0.01	2.22	1.13	0
0.31	11.27	1.96	1
0.34	12.11	1.08	1
0.28	10.43	1.54	1
0.39	14.6	1.25	1
0.14	3.34	2.27	0
0.15	3.18	3.61	0
0.02	2.01	5.08	0
0.07	3.1	5.49	0
0.1	1.61	1.62	0
0.29	10.19	1.33	1
0.32	11.82	1.38	1
0.35	12.67	1.63	1
0.31	11.49	1.75	1
0.34	12.49	1.83	1
0.29	10.84	3.66	1

0.2	11.57	3.07	1
0.23	12.72	2.51	1
0.21	11.91	2.39	1
0.23	12.03	2.47	1
0.15	3.23	4.15	0
0.1	6.42	4.35	0
0.13	3.76	4.36	0
0.14	3.32	4.35	0
0.25	8.42	2.27	0
0.17	3.93	1.91	0
0.18	4.38	1.96	0
0.16	4.06	1.84	0
0.14	4	1.94	0
0.13	4.08	4.92	0
0.3	11.23	2.59	1
0.35	12.75	3.88	1
0.33	11.08	4.56	1
0.29	10.22	3.25	1
0.38	14.01	3.84	1
0.12	5.64	1.65	0
0.15	6.79	3.51	0
0.12	6.71	3.01	0
0.15	5.64	1.07	0
0.16	6.53	3.59	0
0.35	12.15	1.41	1
0.35	11.76	1.43	1
0.38	13.23	1.53	1
0.35	12.1	1.88	1
0.37	13.14	1.58	1
0.18	4.75	3.76	0
0.16	3.13	2.98	0
0.14	5.96	5.92	0
0.11	2.91	2.61	0
0.12	2.06	2.19	0
0.33	11.79	5.51	1
0.39	13.86	5.91	1
0.33	11.24	5.81	1
0.41	14.51	5.12	1
0.38	13.46	5.55	1
0.19	4.38	4.8	0
0.15	3.82	5.88	0
0.13	3.73	6.28	0
0.14	3.82	6.29	0
0.16	4.85	6.3	0

Lampiran 8 Dokumentasi Penelitian



Foto bersama dengan pegawai Galeri Investasi BEI UNISMA