

LAMPIRAN PENELITIAN

Lampiran 1 Tabulasi Data

1) Data Variabel Y

No.	Kode	Tahun	Laba Bersih	Penyusutan	Arus Kas Operasi	Total Accrual
1	ADES	2022	364.972,00	39.034,00	456.786,00	-52.780,00
2		2021	265.758,00	37.575,00	308.341,00	-5.008,00
3		2020	135.789,00	11.760,00	230.679,00	-83.130,00
4		2019	83.885,00	9.566,00	184.462,00	-91.011,00
5	AISA	2022	62.366,00	8.935,00	41.789,00	29.512,00
6		2021	5.751,00	149.158,00	84.864,00	70.045,00
7		2020	1.205.212,00	93.971,00	58.485,00	1.240.698,00
8		2019	1.134.399,00	43.755,00	12.183,00	1.165.971,00
9	BTEK	2022	133.469,25	12.591,13	22.560,05	123.500,33
10		2021	106.511,99	17.540,64	7.646,02	116.406,61
11		2020	509.507,89	12.022,50	4.541,48	516.988,91
12		2019	83.843,80	11.310,93	94.459,97	694,76
13	BUDI	2022	88.961,00	1.539.854,00	31.245,00	1.597.570,00
14		2021	83.283,00	1.341.623,00	233.809,00	1.191.097,00
15		2020	62.496,00	1.147.244,00	193.682,00	1.016.058,00
16		2019	61.228,00	957.471,00	271.140,00	747.559,00
17	CAMP	2022	121.257,34	713.869,37	178.373,99	656.752,72

18		2021	99.278,81	675.311,85	213.482,55	561.108,11
19		2020	44.045,83	614.835,28	202.642,42	456.238,69
20		2019	76.758,83	533.925,68	158.440,40	452.244,11
21	CEKA	2022	220.704,54	314.218,20	11.867,53	523.055,21
22		2021	187.066,99	289.159,57	91.481,69	384.744,87
23		2020	181.812,59	283.910,17	171.295,45	294.427,31
24		2019	215.459,20	261.516,72	453.148,00	23.827,92
25	CLEO	2022	195.598,85	519.581,91	190.077,23	525.103,53
26		2021	180.711,67	449.594,27	232.746,85	397.559,09
27		2020	132.772,23	390.468,37	226.926,31	296.314,29
28		2019	130.756,57	323.532,96	197.801,80	256.487,73
29	COCO	2022	6.620,43	33.115,50	77.748,38	-38.012,45
30		2021	8.532,63	26.541,69	26.103,28	8.971,04
31		2020	2.738,13	20.308,26	32.719,70	-9.673,31
32		2019	7.957,21	15.216,64	9.593,33	13.580,52
33	FOOD	2022	19.003,77	3.456,34	9.710,41	12.749,70
34		2021	12.755,17	2.253,77	6.942,84	8.066,10
35		2020	15.212,26	3.190,98	815,71	17.587,53
36		2019	1.372,32	2.638,19	2.341,00	1.669,51
37	GOOD	2022	545.783,00	2.158.664,40	622.229,73	2.082.217,67
38		2021	424.826,66	2.018.055,94	709.767,24	1.733.115,36
39		2020	259.412,26	1.789.347,82	1.747.680,57	301.079,51
40		2019	416.859,40	1.393.882,88	949.332,55	861.409,73
41	HOKI	2022	1.797,14	93.826,54	208.500,98	-112.877,30

42		2021	12.116,10	72.260,33	13.844,36	70.532,07
43		2020	38.043,80	46.439,40	78.181,29	6.301,91
44		2019	103.723,23	36.958,05	105.224,20	35.457,08
45	ICBP	2022	4.587.367,00	9.806.142,00	8.804.494,00	5.589.015,00
46		2021	6.399.431,00	8.697.702,00	7.989.039,00	7.108.094,00
47		2020	6.586.907,00	7.712.932,00	9.336.780,00	4.963.059,00
48		2019	5.038.789,00	6.642.373,00	7.398.161,00	4.283.001,00
49	IHKP	2022	48.078,01	165.689,00	2.565,05	211.201,96
50		2021	43.745,18	155.785,27	1.566,98	197.963,47
51		2020	41.498,39	147.986,84	511,83	188.973,40
52		2019	85.528,59	140.348,91	624,78	225.252,72
53	INDF	2022	6.359.094,00	35.548.207,00	13.587.686,00	28.319.615,00
54		2021	7.662.254,00	32.440.324,00	14.692.641,00	25.409.937,00
55		2020	6.455.632,00	29.386.569,00	13.855.497,00	21.986.704,00
56		2019	4.908.172,00	26.600.605,00	13.344.494,00	18.164.283,00
57	KEJU	2022	117.370,75	172.171,43	64.694,07	224.848,11
58		2021	144.700,27	158.154,08	97.933,97	204.920,38
59		2020	121.000,02	165.702,91	212.500,75	74.202,18
60		2019	98.047,67	123.748,20	201.156,38	20.639,49
61	MLBI	2022	924.767,00	1.495.038,00	1.490.060,00	929.745,00
62		2021	665.682,00	1.485.925,00	1.168.005,00	983.602,00
63		2020	285.666,00	1.438.602,00	872.649,00	851.619,00
64		2019	1.205.743,00	1.234.003,00	1.334.524,00	1.105.222,00
65	MYOR	2022	1.942.229,75	7.463.287,16	1.619.570,64	7.785.946,27

66		2021	1.186.598,59	6.551.458,62	1.041.955,00	6.696.102,21
67		2020	2.060.631,85	5.567.196,02	3.715.832,45	3.911.995,42
68		2019	1.999.303,01	4.843.364,77	3.303.864,26	3.538.803,52
69	PANI	2022	138.191,57	28.702,39	604.773,98	-437.880,02
70		2021	1.661,18	25.058,67	359.693,32	-332.973,47
71		2020	221,36	23.467,00	8.696,09	14.992,27
72		2019	1.224,17	22.463,00	8.068,55	15.618,62
73	PSDN	2022	41.283,89	356.731,00	6.921,67	391.093,22
74		2021	86.870,37	349.573,27	48.155,00	388.288,64
75		2020	62.014,90	333.278,55	27.550,58	367.742,87
76		2019	47.358,22	317.349,97	57.339,52	307.368,67
77	PSGO	2022	257.682,09	414.080,82	534.655,52	137.107,39
78		2021	213.841,99	335.868,05	369.004,60	180.705,44
79		2020	26.500,85	467.373,15	279.405,79	214.468,21
80		2019	160.987,77	361.709,97	57.823,56	464.874,18
81	ROTI	2022	432.220,34	1.298.792,99	726.581,69	1.004.431,64
82		2021	281.341,47	1.140.061,56	643.601,15	777.801,88
83		2020	215.050,71	993.775,11	476.273,00	732.552,82
84		2019	301.002,08	884.886,08	464.671,74	721.216,42
85	SKBM	2022	86.221,36	339.255,04	102.191,88	323.284,52
86		2021	29.560,41	298.234,29	44.970,46	282.824,24
87		2020	10.341,08	251.862,42	15.348,11	246.855,39
88		2019	4.187,14	217.937,74	40.492,30	181.632,58
89	SKLT	2022	75.154,16	226.486,00	16.414,34	285.225,82

90	ULTJ	2021	84.524,78	216.440,05	127.778,77	173.186,06
91		2020	42.521,32	193.528,58	99.975,05	136.074,85
92		2019	44.988,55	168.120,78	55.384,49	157.724,84
93		2022	960.786,00	2.167.577,00	259.846,00	2.868.517,00
94		2021	1.271.638,00	2.000.039,00	1.414.447,00	1.857.230,00
95		2020	1.099.696,00	1.819.957,00	1.217.063,00	1.702.590,00
96		2019	1.032.277,00	1.672.942,00	1.096.817,00	1.608.402,00

No.	Kode	Tahun	Piutang	Persediaan	Beban Dibayar Dimuka	Total Hutang	Beban Belum Dibayar	Hutang Jangka Panjang	O Accrual	NOA	Total Aset	Y
1	ADES	2022	191.411,00	169.238,00	630,00	310.746,00	37.594,00	99.336,00	-86.397,00	33.617,00	1.645.582,00	-0,02
2		2021	165.773,00	105.434,00	1.245,00	334.291,00	34.186,00	72.070,00	-168.095,00	163.087,00	1.304.108,00	-0,13
3		2020	121.769,00	80.118,00	4.864,00	258.283,00	2.072,00	32.130,00	-85.734,00	2.604,00	958.791,00	0,00
4		2019	136.656,00	78.755,00	6.660,00	254.438,00	113,00	26.294,00	-58.774,00	-32.237,00	822.375,00	0,04
5	AISA	2022	275.033,00	142.369,00	3.867,00	1.048.489,00	18.702,00	5.872,00	-651.794,00	681.306,00	1.826.350,00	-0,37
6		2021	225.473,00	99.466,00	49.265,00	941.505,00	71.641,00	9.195,00	-648.137,00	718.182,00	1.761.634,00	-0,41
7		2020	260.435,00	97.080,00	75.175,00	1.182.049,00	2.310.801,00	196.567,00	-3.256.727,00	4.497.425,00	2.011.557,00	-2,24
8		2019	207.871,00	77.161,00	127.680,00	3.525.769,00	1.668.195,00	229.689,00	-5.010.941,00	6.176.912,00	1.868.966,00	-3,30
9	BTEK	2022	13.234,45	40.246,41	1.758,88	2.939.127,52	114.673,07	22.578,67	-3.021.139,52	3.144.639,85	4.142.039,80	-0,76
10		2021	25.366,44	67.722,06	1.629,69	2.611.453,88	194.951,68	23.294,61	-2.734.981,98	2.851.388,59	4.173.043,81	-0,68
11		2020	5.734,59	128.513,46	30.509,74	2.561.356,33	117.973,36	23.386,43	-2.537.958,33	3.054.947,24	4.223.727,97	-0,72
12		2019	144.586,91	652.044,49	111.445,82	2.832.632,21	46.081,95	21.752,60	-1.992.389,54	1.993.084,30	4.975.248,13	-0,40
13	BUDI	2022	885.434,00	621.510,00	7.336,00	1.728.614,00	70.827,00	886.314,00	-1.171.475,00	2.769.045,00	3.173.651,00	-0,87
14		2021	851.982,00	390.347,00	5.258,00	1.605.521,00	38.294,00	812.054,00	-1.208.282,00	2.399.379,00	2.993.218,00	-0,80
15		2020	643.407,00	511.382,00	21.203,00	1.741.405,00	18.837,00	803.268,00	-1.387.518,00	2.403.576,00	2.963.007,00	-0,81

16		2019	571.461,00	495.570,00	44.878,00	1.810.451,00	17.836,00	783.025,00	-1.499.403,00	2.246.962,00	2.999.767,00	-0,75
17	CAMP	2022	127.643,82	129.255,23	247,76	133.323,43	12.911,84	60.911,64	49.999,90	606.752,82	1.074.777,46	-0,56
18		2021	112.356,75	123.175,58	232,93	119.786,40	6.770,86	55.454,38	53.753,62	507.354,49	1.146.235,58	-0,44
19		2020	126.722,10	138.318,51	8.013,38	125.161,74	2.759,24	68.496,67	76.636,34	379.602,35	1.086.873,67	-0,35
20		2019	184.781,70	171.000,65	20.071,02	122.136,75	2.702,52	64.836,34	186.177,76	266.066,35	1.057.529,24	-0,25
21	CEKA	2022	843.504,64	393.686,91	1.395,54	168.244,58	28.702,67	29.207,56	1.012.432,28	-489.377,07	1.718.287,45	0,28
22		2021	562.910,70	465.122,01	1.290,87	310.020,23	27.637,76	26.915,40	664.750,19	-280.005,32	1.697.387,20	0,16
23		2020	416.592,76	326.172,67	80.598,54	305.958,83	24.860,24	34.317,83	458.227,07	-163.799,76	1.566.673,83	0,10
24		2019	358.465,06	262.081,63	77.574,85	261.784,85	22.028,67	39.344,31	374.963,71	-351.135,79	1.393.079,54	0,25
25	CLEO	2022	189.621,58	180.751,04	3.138,83	508.372,75	21.598,03	15.855,82	-172.315,15	697.418,68	1.693.523,61	-0,41
26		2021	125.895,73	137.919,77	5.642,66	346.601,68	16.750,38	25.769,98	-119.663,88	517.222,97	1.348.181,58	-0,38
27		2020	119.841,60	101.777,87	9.677,73	416.194,01	9.550,02	55.785,76	-250.232,59	546.546,88	1.310.940,12	-0,42
28		2019	123.419,19	100.220,18	10.272,86	478.844,87	10.652,43	53.156,09	-308.741,16	565.228,89	1.245.144,30	-0,45
29	COCO	2022	139.010,30	140.919,14	664,87	280.761,32	871,14	159.898,70	-160.936,85	122.924,40	485.054,41	-0,25
30		2021	94.235,81	104.492,35	54,04	151.852,17	1.503,40	129.097,98	-83.671,35	92.642,39	370.684,31	-0,25
31		2020	67.725,32	76.910,90	17.261,31	151.685,43	248,89	435,65	9.527,56	-19.200,87	263.754,41	0,07
32		2019	76.332,17	57.820,85	11.270,98	141.081,39	608,86	274,81	3.458,94	10.121,58	250.442,59	-0,04
33	FOOD	2022	11.940,06	12.752,06	234,89	60.641,75	14.710,33	26.408,39	-76.833,46	89.583,16	102.297,20	-0,88
34		2021	13.675,96	12.581,93	251,64	62.754,66	10.113,79	17.414,27	-63.773,19	71.839,29	106.495,35	-0,67
35		2020	14.663,63	13.095,91	198,27	63.994,58	4.698,86	9.530,70	-50.266,33	67.853,86	113.192,24	-0,60
36		2019	26.025,86	11.619,35	849,41	53.819,70	3.743,54	8.176,57	-27.245,19	28.914,70	118.586,65	-0,24
37	GOOD	2022	707.918,00	1.273.691,36	36.598,15	3.975.927,43	315.891,42	2.743.456,59	-5.017.067,93	7.099.285,60	6.874.325,00	-1,03
38		2021	614.070,14	1.005.419,10	29.892,19	3.724.365,88	280.015,33	1.536.413,35	-3.891.413,13	5.624.528,49	6.766.602,28	-0,83
39		2020	513.796,71	861.818,73	42.510,65	4.101.035,38	243.577,59	91.045,78	-3.017.532,66	3.318.612,17	6.670.943,52	-0,50
40		2019	482.918,39	804.886,75	51.409,73	2.460.971,31	168.760,60	72.793,48	-1.363.310,52	2.224.720,25	5.063.067,67	-0,44

41	HOKI	2022	178.070,93	159.643,00	216,12	142.744,11	1.347,00	67.170,42	126.668,52	-239.545,82	811.603,66	0,30
42		2021	282.171,12	161.787,62	245,48	313.387,19	1.242,39	253.574,10	-123.999,46	194.531,53	987.563,58	-0,20
43		2020	243.220,09	146.626,61	25.952,31	244.509,74	989,36	20.530,05	149.769,86	-143.467,95	906.924,21	0,16
44		2019	249.970,16	156.029,53	43.352,04	207.110,48	796,25	16.126,03	225.318,97	-189.861,89	848.676,04	0,22
45	ICBP	2022	7.228.164,00	7.132.321,00	67.360,00	57.832.529,00	3.143.548,00	326.258,00	-46.874.490,00	52.463.505,00	115.305.536,00	-0,45
46		2021	6.834.281,00	5.857.217,00	45.163,00	63.074.704,00	3.139.650,00	330.171,00	-53.807.864,00	60.915.958,00	118.015.311,00	-0,52
47		2020	5.746.755,00	4.586.940,00	794.278,00	74.158.034,00	2.656.655,00	269.843,00	-65.956.559,00	70.919.618,00	103.588.325,00	-0,68
48		2019	4.131.950,00	3.840.690,00	247.579,00	13.408.476,00	2.098.771,00	364.894,00	-7.651.922,00	11.934.923,00	38.709.314,00	-0,31
49	IHKP	2022	24.158,72	40.987,91	35,51	25.310,53	22.723,95	829,43	16.318,23	194.883,73	251.669,25	-0,77
50		2021	51.704,07	27.164,20	10,96	25.154,38	23.266,89	918,27	29.539,69	168.423,78	299.295,23	-0,56
51		2020	75.984,23	24.036,60	212,41	25.482,36	24.212,41	505,10	50.033,37	138.940,03	343.139,48	-0,40
52		2019	101.981,39	20.704,06	19,48	25.298,73	2.150,35	18,18	95.237,67	130.015,05	384.481,21	-0,34
53	INDF	2022	8.280.536,00	16.517.373,00	190.347,00	86.810.262,00	5.337.148,00	913.936,00	-68.073.090,00	96.392.705,00	180.433.300,00	-0,53
54		2021	7.626.041,00	12.683.836,00	125.334,00	92.285.331,00	5.209.335,00	894.613,00	-77.954.068,00	103.364.005,00	179.271.840,00	-0,58
55		2020	6.429.130,00	11.927.820,00	1.700.513,00	120.762.218,00	4.830.613,00	768.483,00	-106.303.851,00	128.290.555,00	163.136.516,00	-0,79
56		2019	5.406.033,00	10.376.325,00	1.262.100,00	58.420.611,00	3.869.435,00	874.536,00	-46.120.124,00	64.284.407,00	96.198.559,00	-0,67
57	KEJU	2022	133.225,96	268.394,69	5.895,00	156.594,54	59.395,17	2.560,76	188.965,18	35.882,93	860.100,36	-0,04
58		2021	132.808,38	194.845,19	5.752,00	181.900,76	61.378,10	2.787,55	87.339,16	117.581,22	767.726,28	-0,15
59		2020	119.295,59	158.855,75	5.788,28	233.905,95	68.288,35	10.981,43	-29.236,11	103.438,29	674.806,91	-0,15
60		2019	136.029,20	168.211,36	4.461,38	230.619,41	45.803,05	28.098,33	4.181,15	16.458,34	666.313,39	-0,02
61	MLBI	2022	446.937,00	267.023,00	55.252,00	2.301.227,00	964.008,00	100.070,00	-2.596.093,00	3.525.838,00	3.374.502,00	-1,04
62		2021	329.199,00	208.324,00	38.549,00	1.822.860,00	611.709,00	95.648,00	-1.954.145,00	2.937.747,00	2.922.017,00	-1,01
63		2020	336.773,00	171.037,00	38.314,00	1.474.445,00	600.467,00	96.961,00	-1.625.749,00	2.477.368,00	2.907.425,00	-0,85
64		2019	860.651,00	165.633,00	53.757,00	1.751.418,00	707.107,00	123.463,00	-1.501.947,00	2.607.169,00	2.896.950,00	-0,90
65	MYOR	2022	6.604.769,10	3.870.496,14	22.378,02	9.441.466,60	685.360,55	33.750,82	337.065,29	7.448.880,98	22.276.160,70	-0,33

66		2021	6.079.369,03	3.034.214,21	28.790,75	8.557.621,87	325.861,13	28.104,50	230.786,49	6.465.315,72	19.917.653,27	-0,32
67		2020	5.632.222,98	2.805.111,59	623.603,15	8.766.430,61	411.852,54	15.261,48	-132.606,91	4.044.602,33	19.777.500,51	-0,20
68		2019	6.402.968,85	2.790.633,95	600.495,12	9.375.052,73	695.162,74	11.181,06	-287.298,61	3.826.102,13	19.037.918,81	-0,20
69	PANI	2022	1.580,78	7.072.643,26	33.452,00	8.560.229,43	49.234,34	262.021,73	-1.763.809,46	1.325.929,44	15.938.444,03	-0,08
70		2021	2.349,73	2.754.134,74	32.344,89	12.822.038,22	103.997,34	85.249,62	-10.222.455,82	9.889.482,35	13.296.259,88	-0,74
71		2020	1.385,20	49.794,49	16.927,80	58.484,80	44,47	13.040,08	-3.461,86	18.454,13	98.191,21	-0,19
72		2019	3.271,08	68.800,97	6.413,79	80.002,13	138,93	14.279,43	-15.934,65	31.553,27	119.708,96	-0,26
73	PSDN	2022	46.757,11	130.828,62	17.071,07	666.499,45	55.028,69	78.553,39	-605.424,73	996.517,95	705.620,17	-1,41
74		2021	44.300,86	147.232,73	1.311,42	660.177,28	49.159,23	505.696,93	-1.022.188,43	1.410.477,07	708.894,78	-1,99
75		2020	77.250,79	182.227,08	9.424,82	716.531,22	40.293,07	78.222,74	-566.144,34	933.887,21	765.375,54	-1,22
76		2019	71.799,68	167.241,29	6.198,33	649.826,89	32.806,16	69.429,87	-506.823,62	814.192,29	763.492,32	-1,07
77	PSGO	2022	63.233,66	288.781,93	6.790,55	2.454.764,95	43.106,10	11.492,44	-2.150.557,35	2.287.664,74	4.140.857,07	-0,55
78		2021	154.862,85	135.098,44	3.979,09	2.307.095,62	27.556,73	6.391,02	-2.047.102,99	2.227.808,43	3.731.907,65	-0,60
79		2020	32.675,47	102.110,86	117.461,78	2.192.007,47	22.715,09	8.285,84	-1.970.760,29	2.185.228,50	3.401.723,40	-0,64
80		2019	10.176,66	96.746,30	106.949,48	2.078.998,45	20.490,47	8.387,18	-1.894.003,66	2.358.877,84	3.255.607,11	-0,72
81	ROTI	2022	726.581,69	146.630,45	18.764,00	1.449.163,08	138.715,63	124.547,64	-820.450,21	1.824.881,85	4.130.321,62	-0,44
82		2021	643.601,15	119.581,37	17.046,47	1.321.693,22	92.442,58	118.368,98	-752.275,79	1.530.077,67	4.191.284,42	-0,37
83		2020	476.273,00	103.693,62	24.782,32	1.224.543,62	60.954,16	89.984,75	-770.733,59	1.503.286,41	4.452.166,67	-0,34
84		2019	464.671,74	83.599,37	80.426,26	1.612.888,31	108.288,88	102.585,21	-1.195.065,03	1.916.281,45	4.682.083,84	-0,41
85	SKBM	2022	457.011,39	476.543,00	2.955,65	968.233,87	29.864,00	145,00	-61.732,83	385.017,35	2.042.199,58	-0,19
86		2021	458.794,74	465.168,35	1.973,62	1.043.781,03	28.628,71	134,89	-146.607,92	429.432,16	1.970.428,12	-0,22
87		2020	369.824,95	388.035,14	19.285,67	872.150,92	19.036,90	225,57	-114.267,63	361.123,02	1.768.660,55	-0,20
88		2019	288.412,60	410.800,64	18.398,36	928.461,38	11.657,34	395,93	-222.903,05	404.535,63	1.820.383,35	-0,22
89	SKLT	2022	179.530,24	238.556,61	2.363,52	1.033.289,47	56.197,49	1.567,66	-670.604,25	955.830,07	1.033.289,47	-0,93
90		2021	159.737,70	135.057,22	9.736,57	889.125,25	35.435,73	1.545,51	-621.575,00	794.761,06	889.125,25	-0,89

91		2020	157.784,38	146.698,97	2.506,15	773.863,04	20.767,47	4.241,67	-491.882,68	627.957,53	773.863,04	-0,81
92		2019	182.138,38	161.904,00	7.745,98	790.845,54	18.226,52	6.903,55	-464.187,25	621.912,09	790.845,54	-0,79
93	ULTJ	2022	617.192,00	1.774.520,00	5.135,00	1.553.696,00	162.734,00	83.944,00	596.473,00	2.272.044,00	7.376.375,00	-0,31
94		2021	626.006,00	681.983,00	4.329,00	2.268.730,00	164.708,00	90.950,00	-1.212.070,00	3.069.300,00	7.406.856,00	-0,41
95		2020	563.444,00	924.639,00	16.044,00	4.068.212,00	280.262,00	95.833,00	-2.940.180,00	4.642.770,00	8.754.116,00	-0,53
96		2019	613.245,00	987.927,00	36.056,00	1.059.983,00	258.783,00	106.700,00	211.762,00	1.396.640,00	6.608.422,00	-0,21

2) Data Variabel X1

No .	Kode	Tahun	Laba Bersih	Total Aset	Total Hutang	Aset Lancar	Hutang Lancar	X1	X2	X3	X
1	ADES	2022	364.972,00	1.645.582,00	310.746,00	815.319,00	153.962,01	0,22 2	0,18 9	5,296	-4,300
2		2021	265.758,00	1.304.108,00	334.291,00	673.394,00	172.615,73	0,20 4	0,25 6	3,901	-3,840
3		2020	135.789,00	958.791,00	258.283,00	545.239,00	146.878,69	0,14 2	0,26 9	3,712	-3,487
4		2019	83.885,00	822.375,00	254.438,00	351.120,00	108.634,47	0,10 2	0,30 9	3,232	-3,083
5	AISA	2022	62.366,00	1.826.350,00	1.048.489,00	558.960,00	320.893,26	0,03 4	0,57 4	1,742	-1,274
6		2021	5.751,00	1.761.634,00	941.505,00	432.800,00	231.309,89	0,00	0,53	1,871	-1,361

								3	4		
7		2020	1.205.212,0 0	2.011.557,00	1.182.049,00	660.324,00	388.025,46	0,59 9	0,58 8	1,702	-3,740
8		2019	1.134.399,0 0	1.868.966,00	3.525.769,00	474.261,00	894.684,40	0,60 7	1,88 6	0,530	3,624
9	BTEK	2022	133.469,25	4.142.039,80	2.939.127,52	75.771,23	53.766,10	0,03 2	0,71 0	1,409	-0,495
10		2021	106.511,99	4.173.043,81	2.611.453,88	114.748,33	71.808,49	0,02 6	0,62 6	1,598	-0,941
11		2020	509.507,89	4.223.727,97	2.561.356,33	168.698,93	102.302,53	0,12 1	0,60 6	1,649	-1,480
12		2019	83.843,80	4.975.248,13	2.832.632,21	914.969,85	520.933,43	0,01 7	0,56 9	1,756	-1,224
13	BUDI	2022	88.961,00	3.173.651,00	1.728.614,00	1.582.322,00	861.854,05	0,02 8	0,54 5	1,836	-1,414
14		2021	83.283,00	2.993.218,00	1.605.521,00	1.320.277,00	708.178,44	0,02 8	0,53 6	1,864	-1,460
15		2020	62.496,00	2.963.007,00	1.741.405,00	1.241.540,00	729.672,24	0,02 1	0,58 8	1,702	-1,138
16		2019	61.228,00	2.999.767,00	1.810.451,00	1.141.009,00	688.633,78	0,02 0	0,60 4	1,657	-1,045
17	CAM P	2022	121.257,34	1.074.777,46	133.323,43	772.685,81	95.849,72	0,11 3	0,12 4	8,061	-4,168
18		2021	99.278,81	1.146.235,58	119.786,40	856.198,58	89.476,32	0,08	0,10	9,569	-4,156

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19		2020	44.045,83	1.086.873,67	125.161,74	751.789,92	86.574,31	0,04 1	0,11 5	8,684	-3,891
20		2019	76.758,83	1.057.529,24	122.136,75	723.916,35	83.606,95	0,07 3	0,11 5	8,659	-4,034
21	CEKA	2022	220.704,54	1.718.287,45	168.244,58	1.383.998,34	135.512,96	0,12 8	0,09 8	10,21 3	-4,379
22		2021	187.066,99	1.697.387,20	310.020,23	1.358.085,36	248.048,26	0,11 0	0,18 3	5,475	-3,833
23		2020	181.812,59	1.566.673,83	305.958,83	1.266.586,47	247.354,18	0,11 6	0,19 5	5,121	-3,789
24		2019	215.459,20	1.393.079,54	261.784,85	1.067.652,08	200.631,14	0,15 5	0,18 8	5,321	-4,004
25	CLEO	2022	195.598,85	1.693.523,61	508.372,75	380.268,82	114.151,53	0,11 5	0,30 0	3,331	-3,195
26		2021	180.711,67	1.348.181,58	346.601,68	279.804,12	71.934,36	0,13 4	0,25 7	3,890	-3,522
27		2020	132.772,23	1.310.940,12	416.194,01	254.187,67	80.698,87	0,10 1	0,31 7	3,150	-3,034
28		2019	130.756,57	1.245.144,30	478.844,87	240.755,73	92.587,38	0,10 5	0,38 5	2,600	-2,670
29	COC O	2022	6.620,43	485.054,41	280.761,32	284.173,88	164.486,77	0,01 4	0,57 9	1,728	-1,155
30		2021	8.532,63	370.684,31	151.852,17	273.848,15	112.182,89	0,02	0,41	2,441	-2,159

								3	0		
31		2020	2.738,13	263.754,41	151.685,43	161.986,17	93.158,41	0,01 0	0,57 5	1,739	-1,162
32		2019	7.957,21	250.442,59	141.081,39	145.913,70	82.197,31	0,03 2	0,56 3	1,775	-1,325
33	FOOD	2022	19.003,77	102.297,20	60.641,75	27.248,46	16.152,88	0,18 6	0,59 3	1,687	-1,850
34		2021	12.755,17	106.495,35	62.754,66	28.220,72	16.629,66	0,12 0	0,58 9	1,697	-1,573
35		2020	15.212,26	113.192,24	63.994,58	30.018,20	16.971,15	0,13 4	0,56 5	1,769	-1,775
36		2019	1.372,32	118.586,65	53.819,70	39.436,01	17.897,75	0,01 2	0,45 4	2,203	-1,856
37	GOOD	2022	545.783,00	6.874.325,00	3.975.927,43	3.452.765,00	1.996.987,79	0,07 9	0,57 8	1,729	-1,454
38		2021	424.826,66	6.766.602,28	3.724.365,88	2.613.436,42	1.438.446,21	0,06 3	0,55 0	1,817	-1,538
39		2020	259.412,26	6.670.943,52	4.101.035,38	2.321.804,17	1.427.354,47	0,03 9	0,61 5	1,627	-1,064
40		2019	416.859,40	5.063.067,67	2.460.971,31	1.999.886,11	972.071,21	0,08 2	0,48 6	2,057	-1,992
41	HOKI	2022	1.797,14	811.603,66	142.744,11	389.697,58	68.539,65	0,00 2	0,17 6	5,686	-3,385
42		2021	12.116,10	987.563,58	313.387,19	450.325,96	142.903,60	0,01	0,31	3,151	-2,634

								2	7		
43		2020	38.043,80	906.924,21	244.509,74	423.486,19	114.173,27	0,04 2	0,27 0	3,709	-3,037
44		2019	103.723,23	848.676,04	207.110,48	483.422,21	117.974,12	0,12 2	0,24 4	4,098	-3,543
45	ICBP	2022	4.587.367,0 0	115.305.536,0 0	57.832.529,00	31.070.365,0 0	15.583.621,1 1	0,04 0	0,50 2	1,994	-1,712
46		2021	6.399.431,0 0	118.015.311,0 0	63.074.704,00	33.997.637,0 0	18.170.446,4 6	0,05 4	0,53 4	1,871	-1,590
47		2020	6.586.907,0 0	103.588.325,0 0	74.158.034,00	20.716.223,0 0	14.830.574,4 8	0,06 4	0,71 6	1,397	-0,600
48		2019	5.038.789,0 0	38.709.314,00	13.408.476,00	16.624.925,0 0	5.758.689,18	0,13 0	0,34 6	2,887	-3,000
49	IHKP	2022	48.078,01	251.669,25	25.310,53	65.582,82	6.595,70	0,19 1	0,10 1	9,943	-4,647
50		2021	43.745,18	299.295,23	25.154,38	82.329,38	6.919,40	0,14 6	0,08 4	11,89 8	-4,531
51		2020	41.498,39	343.139,48	25.482,36	101.730,65	7.554,76	0,12 1	0,07 4	13,46 6	-4,467
52		2019	85.528,59	384.481,21	25.298,73	123.860,22	8.149,96	0,22 2	0,06 6	15,19 8	-4,965
53	INDF	2022	6.359.094,0 0	180.433.300,0 0	86.810.262,00	54.876.668,0 0	26.402.321,1 2	0,03 5	0,48 1	2,078	-1,808
54		2021	7.662.254,0	179.271.840,0	92.285.331,00	54.183.399,0	27.892.461,5	0,04	0,51	1,943	-1,650

			0	0		0	9	3	5		
55		2020	6.455.632,0 0	163.136.516,0 0	120.762.218,0 0	38.418.238,0 0	28.439.197,7 1	0,04 0	0,74 0	1,351	-0,353
56		2019	4.908.172,0 0	96.198.559,00	58.420.611,00	31.403.445,0 0	19.071.059,5 2	0,05 1	0,60 7	1,647	-1,161
57	KEJU	2022	117.370,75	860.100,36	156.594,54	641.093,98	116.721,05	0,13 6	0,18 2	5,493	-3,954
58		2021	144.700,27	767.726,28	181.900,76	497.681,27	117.917,81	0,18 8	0,23 7	4,221	-3,881
59		2020	121.000,02	674.806,91	233.905,95	500.560,73	173.507,61	0,17 9	0,34 7	2,885	-3,220
60		2019	98.047,67	666.313,39	230.619,41	498.883,58	172.669,86	0,14 7	0,34 6	2,889	-3,078
61	MLBI	2022	924.767,00	3.374.502,00	2.301.227,00	1.649.257,00	1.124.703,66	0,27 4	0,68 2	1,466	-1,740
62		2021	665.682,00	2.922.017,00	1.822.860,00	1.241.112,00	774.250,60	0,22 8	0,62 4	1,603	-1,863
63		2020	285.666,00	2.907.425,00	1.474.445,00	1.189.261,00	603.110,98	0,09 8	0,50 7	1,972	-1,944
64		2019	1.205.743,0 0	2.896.950,00	1.751.418,00	1.162.802,00	702.998,79	0,41 6	0,60 5	1,654	-2,820
65	MYO R	2022	1.942.229,7 5	22.276.160,70	9.441.466,60	14.772.623,9 8	6.261.188,26	0,08 7	0,42 4	2,359	-2,367
66		2021	1.186.598,5	19.917.653,27	8.557.621,87	12.969.783,8	5.572.469,03	0,06	0,43	2,327	-2,210

			9			7		0	0		
67		2020	2.060.631,8 5	19.777.500,51	8.766.430,61	12.838.729,1 6	5.690.801,44	0,10 4	0,44 3	2,256	-2,333
68		2019	1.999.303,0 1	19.037.918,81	9.375.052,73	12.776.102,7 8	6.291.477,47	0,10 5	0,49 2	2,031	-2,058
69	PANI	2022	138.191,57	15.938.444,03	8.560.229,43	9.632.816,36	5.173.599,00	0,00 9	0,53 7	1,862	-1,370
70		2021	1.661,18	13.296.259,88	12.822.038,22	5.257.810,48	5.070.286,50	0,00 0	0,96 4	1,037	1,100
71		2020	221,36	98.191,21	58.484,80	72.454,60	43.155,52	0,00 2	0,59 6	1,679	-1,008
72		2019	1.224,17	119.708,96	80.002,13	91.858,80	61.389,72	0,01 0	0,66 8	1,496	-0,631
73	PSDN	2022	41.283,89	705.620,17	666.499,45	222.048,25	209.737,54	0,05 9	0,94 5	1,059	0,725
74		2021	86.870,37	708.894,78	660.177,28	233.247,74	217.218,21	0,12 3	0,93 1	1,074	0,361
75		2020	62.014,90	765.375,54	716.531,22	283.695,61	265.590,88	0,08 1	0,93 6	1,068	0,576
76		2019	47.358,22	763.492,32	649.826,89	285.684,94	243.153,40	0,06 2	0,85 1	1,175	0,177
77	PSGO	2022	257.682,09	4.140.857,07	2.454.764,95	1.304.904,23	773.567,67	0,06 2	0,59 3	1,687	-1,294
78		2021	213.841,99	3.731.907,65	2.307.095,62	953.903,39	589.710,82	0,05	0,61	1,618	-1,128

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79		2020	26.500,85	3.401.723,40	2.192.007,47	560.100,59	360.918,43	0,00 8	0,64 4	1,552	-0,756
80		2019	160.987,77	3.255.607,11	2.078.998,45	632.248,41	403.747,57	0,04 9	0,63 9	1,566	-0,976
81	ROTI	2022	432.220,34	4.130.321,62	1.449.163,08	1.285.672,23	451.090,47	0,10 5	0,35 1	2,850	-2,860
82		2021	281.341,47	4.191.284,42	1.321.693,22	1.282.057,21	404.288,08	0,06 7	0,31 5	3,171	-2,892
83		2020	215.050,71	4.452.166,67	1.224.543,62	1.549.617,33	426.213,61	0,04 8	0,27 5	3,636	-3,035
84		2019	301.002,08	4.682.083,84	1.612.888,31	1.874.411,04	645.698,74	0,06 4	0,34 4	2,903	-2,714
85	SKB M	2022	86.221,36	2.042.199,58	968.233,87	1.263.255,24	598.926,04	0,04 2	0,47 4	2,109	-1,879
86		2021	29.560,41	1.970.428,12	1.043.781,03	1.158.132,11	613.489,18	0,01 5	0,53 0	1,888	-1,441
87		2020	10.341,08	1.768.660,55	872.150,92	953.792,48	470.328,23	0,00 6	0,49 3	2,028	-1,607
88		2019	4.187,14	1.820.383,35	928.461,38	889.743,65	453.801,46	0,00 2	0,51 0	1,961	-1,495
89	SKLT	2022	75.154,16	1.033.289,47	1.033.289,47	543.799,20	543.799,20	0,07 3	1,00 0	1,000	0,977
90		2021	84.524,78	889.125,25	889.125,25	433.383,44	433.383,44	0,09	1,00	1,000	0,876

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91		2020	42.521,32	773.863,04	773.863,04	379.723,22	379.723,22	0,05 5	1,00 0	1,000	1,057
92		2019	44.988,55	790.845,54	790.845,54	378.352,25	378.352,25	0,05 7	1,00 0	1,000	1,048
93	ULTJ	2022	960.786,00	7.376.375,00	1.553.696,00	4.618.390,00	972.777,83	0,13 0	0,21 1	4,748	-3,767
94		2021	1.271.638,0 0	7.406.856,00	2.268.730,00	4.844.821,00	1.483.975,22	0,17 2	0,30 6	3,265	-3,414
95		2020	1.099.696,0 0	8.754.116,00	4.068.212,00	5.593.421,00	2.599.374,10	0,12 6	0,46 5	2,152	-2,308
96		2019	1.032.277,0 0	6.608.422,00	1.059.983,00	3.716.641,00	596.144,78	0,15 6	0,16 0	6,234	-4,164

3) Data Variabel X2

No.	Kode	Tahun	Total Hutang	Total Ekuitas	X2
1	ADES	2022	310.746,00	1.334.836,00	0,232797
2		2021	334.291,00	969.817,00	0,344695
3		2020	258.283,00	700.508,00	0,368708
4		2019	254.438,00	567.937,00	0,448004
5	AISA	2022	1.048.489,00	777.861,00	1,347913
6		2021	941.505,00	820.129,00	1,147996
7		2020	1.182.049,00	829.508,00	1,425
8		2019	3.525.769,00	1.656.803,00	2,128056
9	BTEK	2022	2.939.127,52	1.202.912,29	2,443343
10		2021	2.611.453,88	1.561.589,93	1,672305
11		2020	2.561.356,33	1.662.371,64	1,540784
12		2019	2.832.632,21	2.142.615,92	1,322044
13	BUDI	2022	1.728.614,00	1.445.037,00	1,196242
14		2021	1.605.521,00	1.387.697,00	1,156968
15		2020	1.741.405,00	1.221.602,00	1,425509
16		2019	1.810.451,00	1.189.316,00	1,522262
17	CAMP	2022	133.323,43	941.454,03	0,141614
18		2021	119.786,40	1.026.449,18	0,1167
19		2020	125.161,74	961.711,93	0,130145
20		2019	122.136,75	935.392,48	0,130573
21	CEKA	2022	168.244,58	1.550.042,87	0,108542
22		2021	310.020,23	1.387.366,96	0,223459
23		2020	305.958,83	1.260.714,99	0,242687
24		2019	261.784,85	1.131.294,70	0,231403
25	CLEO	2022	508.372,75	1.185.150,86	0,428952
26		2021	346.601,68	1.001.579,89	0,346055
27		2020	416.194,01	894.746,11	0,465153
28		2019	478.844,87	766.299,44	0,62488
29	COCO	2022	280.761,32	204.293,09	1,374306
30		2021	151.852,17	218.832,14	0,693921
31		2020	151.685,43	112.068,98	1,353501
32		2019	141.081,39	109.361,19	1,29005
33	FOOD	2022	60.641,75	41.655,45	1,455794
34		2021	62.754,66	43.740,69	1,434698
35		2020	63.994,58	49.197,65	1,300765
36		2019	53.819,70	64.766,95	0,830975
37	GOOD	2022	3.975.927,43	3.351.444,50	1,186332

38		2021	3.724.365,88	2.628.645,62	1,416838
39		2020	4.101.035,38	2.569.908,14	1,595791
40		2019	2.460.971,31	2.602.096,36	0,945765
41	HOKI	2022	142.744,11	668.859,55	0,213414
42		2021	313.387,19	674.176,39	0,464845
43		2020	244.509,74	662.414,48	0,369119
44		2019	207.110,48	641.565,55	0,32282
45	ICBP	2022	57.832.529,00	57.473.007,00	1,006255
46		2021	63.074.704,00	54.940.607,00	1,148053
47		2020	74.158.034,00	29.430.291,00	2,519786
48		2019	13.408.476,00	25.300.838,00	0,529962
49	IHKP	2022	25.310,53	226.358,72	0,111816
50		2021	25.154,38	274.358,36	0,091684
51		2020	25.482,36	317.657,12	0,08022
52		2019	25.298,73	359.182,48	0,070434
53	INDF	2022	86.810.262,00	93.623.038,00	0,927232
54		2021	92.285.331,00	86.986.509,00	1,060915
55		2020	120.762.218,00	42.374.298,00	2,849893
56		2019	58.420.611,00	37.777.948,00	1,546421
57	KEJU	2022	156.594,54	703.505,82	0,222592
58		2021	181.900,76	585.825,53	0,310503
59		2020	233.905,95	440.900,96	0,530518
60		2019	230.619,41	435.693,98	0,529315
61	MLBI	2022	2.301.227,00	1.073.275,00	2,144117
62		2021	1.822.860,00	1.099.157,00	1,658416
63		2020	1.474.445,00	1.432.980,00	1,028936
64		2019	1.751.418,00	1.145.532,00	1,528912
65	MYOR	2022	9.441.466,60	12.834.694,09	0,735621
66		2021	8.557.621,87	11.360.031,40	0,75331
67		2020	8.766.430,61	11.011.069,91	0,796147
68		2019	9.375.052,73	9.662.866,08	0,970214
69	PANI	2022	8.560.229,43	7.378.214,60	1,160203
70		2021	12.822.038,22	474.221,65	27,03807
71		2020	58.484,80	39.706,41	1,472931
72		2019	80.002,13	39.706,82	2,014821
73	PSDN	2022	666.499,45	39.120,72	17,03699
74		2021	660.177,28	48.717,50	13,55113
75		2020	716.531,22	48.844,32	14,66969
76		2019	649.826,89	113.665,43	5,717014

77	PSGO	2022	2.454.764,95	1.686.092,12	1,45589
78		2021	2.307.095,62	1.424.812,03	1,619228
79		2020	2.192.007,47	1.209.715,93	1,812002
80		2019	2.078.998,45	1.176.608,66	1,766941
81	ROTI	2022	1.449.163,08	2.681.158,54	0,540499
82		2021	1.321.693,22	2.849.372,32	0,463854
83		2020	1.224.543,62	3.227.623,05	0,379395
84		2019	1.612.888,31	3.069.195,54	0,525508
85	SKBM	2022	968.233,87	1.073.965,71	0,90155
86		2021	1.043.781,03	992.485,49	1,051684
87		2020	872.150,92	896.509,62	0,972829
88		2019	928.461,38	891.921,98	1,040967
89	SKLT	2022	1.033.289,47	590.753,53	1,749104
90		2021	889.125,25	542.416,22	1,639194
91		2020	773.863,04	407.533,67	1,898894
92		2019	790.845,54	380.959,82	2,075929
93	ULTJ	2022	1.553.696,00	5.822.679,00	0,266835
94		2021	2.268.730,00	5.047.176,00	0,449505
95		2020	4.068.212,00	4.685.904,00	0,868181
96		2019	1.059.983,00	5.548.439,00	0,191042

Lampiran 2 Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1	96	-4,965	3,624	-2,04822	1,584899
X2	96	,070	27,038	1,73590	3,683041
Y	96	-3,305	,295	-,50503	,512112
Valid (listwise)	N 96				

Lampiran 3 Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual

N		96
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,29782695
Most Extreme Differences	Absolute	,071
	Positive	,071
	Negative	-,062
Test Statistic		,071
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Lampiran 4 Uji Asumsi Klasik

Uji Multikolinieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,666	,071		9,423	,000		
	X1	,122	,025	,466	4,845	,000	,708	1,413
	X2	,026	,010	,250	2,596	,011	,708	1,413

a. Dependent Variable: Y

Uji Heteroskedaksitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,113	,041		2,762	,007
	X1	,037	,015	,292	,542	,127
	X2	-,023	,006	-,457	-,981	,138

a. Dependent Variable: ABS_RES

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1					

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Lampiran 5 Uji Regresi Linier Berganda

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	,666	,071		9,423	,000
	X1	,122	,025	,466	4,845	,000
	X2	,026	,010	,250	2,596	,011

a. Dependent Variable: Y

Lampiran 6 Uji Hipotesis

Hasil Uji f

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5,611	2	2,805	30,948	,000 ^b
	Residual	8,249	91	,091		
	Total	13,860	93			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Koefisien Determinasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,636 ^a	,405	,392	,301082

a. Predictors: (Constant), X2, X1

Hasil Uji t

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,666	,071		9,423	,000
	X1	,122	,025	,466	4,845	,000
	X2	,026	,010	,250	2,596	,011

a. Dependent Variable: Y