

LAMPIRAN

Lampiran 1: Perhitungan Variabel

Current Ratio

Perusahaan	Tahun	Total Asset Lancar		Total Utang Lancar		Current Ratio (CR)
		A		B		=A/B
ADES	2020	Rp	545.239.000.000	Rp	183.559.000.000	2,970374648
	2021	Rp	673.394.000.000	Rp	168.367.000.000	3,999560484
	2022	Rp	815.319.000.000	Rp	254.719.000.000	3,20085663
	2023	Rp	1.230.110.000.000	Rp	298.814.000.000	4,116641121
AISA	2020	Rp	660.324.000.000	Rp	882.277.000.000	0,748431615
	2021	Rp	432.800.000.000	Rp	720.020.000.000	0,601094414
	2022	Rp	558.960.000.000	Rp	827.907.000.000	0,675148296
	2023	Rp	496.669.000.000	Rp	659.907.000.000	0,752634841
BEEF	2020	Rp	175.825.147.505	Rp	345.707.524.587	0,508595084
	2021	Rp	141.158.190.507	Rp	557.900.190.195	0,253016925
	2022	Rp	39.055.344.194	Rp	299.265.301.028	0,130504085
	2023	Rp	133.101.233.776	Rp	323.061.683.055	0,411999444
CSRA	2020	Rp	201.805.747.541	Rp	263.993.971.896	0,764433165
	2021	Rp	569.326.150.132	Rp	263.343.709.203	2,161912855
	2022	Rp	502.527.670.417	Rp	251.246.911.231	2,00013472
	2023	Rp	323.758.316.136	Rp	187.487.043.502	1,726830346
DSFI	2020	Rp	213.707.043.160	Rp	152.254.622.239	1,403616127
	2021	Rp	233.778.414.610	Rp	151.593.411.635	1,542140995
	2022	Rp	232.603.589.694	Rp	125.519.679.735	1,853124468
	2023	Rp	251.928.875.019	Rp	130.433.889.759	1,93146793
ENZO	2020	Rp	153.731.001.839	Rp	104.667.366.803	1,468757709
	2021	Rp	184.120.293.901	Rp	123.621.955.121	1,489381831
	2022	Rp	195.482.016.059	Rp	134.038.927.498	1,458397346
	2023	Rp	235.041.048.602	Rp	185.899.019.956	1,264347971
FOOD	2020	Rp	30.018.199.981	Rp	40.180.201.199	0,74708934
	2021	Rp	28.220.720.064	Rp	50.340.517.198	0,560596546
	2022	Rp	27.248.456.331	Rp	49.827.290.693	0,546858076
	2023	Rp	24.630.090.991	Rp	24.648.946.825	0,999235025
GZCO	2020	Rp	234.002.000.000	Rp	324.113.000.000	0,721976595
	2021	Rp	318.161.000.000	Rp	355.108.000.000	0,895955597
	2022	Rp	456.869.000.000	Rp	455.883.000.000	1,002162836
	2023	Rp	572.320.000.000	Rp	345.365.000.000	1,657145339
GOOD	2020	Rp	2.321.804.168.143	Rp	1.314.344.090.213	1,766511666
	2021	Rp	2.613.436.417.820	Rp	1.771.339.531.925	1,47540117
	2022	Rp	3.194.327.374.948	Rp	1.835.096.804.319	1,740686032

	2023	Rp 3.325.304.800.609	Rp 1.872.541.607.518	1,775824253
IKAN	2020	Rp 101.515.353.709	Rp 62.102.806.939	1,634633903
	2021	Rp 100.799.802.577	Rp 56.730.953.387	1,776804312
	2022	Rp 94.098.987.115	Rp 49.180.364.905	1,91334463
	2023	Rp 112.467.183.490	Rp 63.734.787.661	1,764612194
ICBP	2020	Rp 20.716.223.000.000	Rp 9.176.164.000.000	2,257612549
	2021	Rp 33.997.637.000.000	Rp 18.896.133.000.000	1,799184891
	2022	Rp 31.070.365.000.000	Rp 10.033.935.000.000	3,096528431
	2023	Rp 36.773.465.000.000	Rp 10.464.225.000.000	3,514208171

JPFA	2020	Rp 11.745.138.000.000	Rp 6.007.679.000.000	1,955020899
	2021	Rp 14.161.153.000.000	Rp 7.064.166.000.000	2,004646125
	2022	Rp 17.001.468.000.000	Rp 9.412.440.000.000	1,806276375
	2023	Rp 17.218.323.000.000	Rp 10.684.062.000.000	1,611589581
KEJU	2020	Rp 500.560.734.326	Rp 197.366.118.342	2,536203977
	2021	Rp 497.681.274.294	Rp 176.772.189.231	2,815382196
	2022	Rp 641.093.981.245	Rp 153.894.624.540	4,165798404
	2023	Rp 626.945.337.747	Rp 155.478.057.562	4,032371819
MYOR	2020	Rp 12.838.729.162.094	Rp 3.559.336.027.729	3,607057345
	2021	Rp 12.969.783.874.643	Rp 5.570.773.468.770	2,32818368
	2022	Rp 14.772.623.976.128	Rp 5.636.627.301.308	2,620826815
	2023	Rp 14.738.922.387.529	Rp 4.013.200.501.414	3,672610522
PSGO	2020	Rp 560.100.591.588	Rp 289.509.974.222	1,934650414
	2021	Rp 953.903.389.311	Rp 418.048.143.349	2,281802717
	2022	Rp 1.304.904.227.804	Rp 650.908.995.178	2,004741427
	2023	Rp 1.865.395.461.793	Rp 673.506.196.655	2,769678247
ROTI	2020	Rp 1.549.617.329.468	Rp 404.567.270.700	3,830308188
	2021	Rp 1.282.057.210.341	Rp 483.213.195.704	2,653191638
	2022	Rp 1.285.672.230.703	Rp 612.417.576.293	2,09933921
	2023	Rp 1.164.940.801.635	Rp 669.095.049.839	1,741069228
SGRO	2020	Rp 1.377.714.000.000	Rp 1.887.060.000.000	0,730084894
	2021	Rp 1.397.536.000.000	Rp 1.279.741.000.000	1,092045969
	2022	Rp 1.800.148.000.000	Rp 1.360.809.000.000	1,322851333
	2023	Rp 1.615.746.000.000	Rp 1.309.773.000.000	1,233607656
SIMP	2020	Rp 7.808.956.000.000	Rp 8.829.934.000.000	0,884373088
	2021	Rp 9.527.236.000.000	Rp 9.159.909.000.000	1,040101599
	2022	Rp 10.442.878.000.000	Rp 9.460.845.000.000	1,103799713
	2023	Rp 9.896.897.000.000	Rp 9.411.112.000.000	1,051618236
SSMS	2020	Rp 3.415.644.666.000	Rp 1.438.666.723.000	2,374173679
	2021	Rp 3.500.547.785.000	Rp 1.463.937.572.000	2,391186518
	2022	Rp 4.638.955.633.000	Rp 4.172.292.592.000	1,11184811
	2023	Rp 5.028.227.209.000	Rp 4.754.859.437.000	1,057492293
TAPG	2020	Rp 2.572.084.000.000	Rp 1.913.632.000.000	1,344084965
	2021	Rp 2.449.417.000.000	Rp 1.604.503.000.000	1,52658923
	2022	Rp 3.679.197.000.000	Rp 2.093.814.000.000	1,757174706
	2023	Rp 2.445.565.000.000	Rp 1.958.582.000.000	1,248640598
ULTJ	2020	Rp 5.593.421.000.000	Rp 2.327.339.000.000	2,403354647
	2021	Rp 4.844.821.000.000	Rp 1.556.539.000.000	3,112559981
	2022	Rp 4.618.390.000.000	Rp 1.456.898.000.000	3,17001602
	2023	Rp 4.411.475.000.000	Rp 713.393.000.000	6,183793505
UNSP	2020	Rp 765.837.000.000	Rp 12.734.760.000.000	0,060137529
	2021	Rp 1.459.764.000.000	Rp 12.870.326.000.000	0,113420903

	2022	Rp 707.427.000.000	Rp 8.305.609.000.000	0,085174609
	2023	Rp 781.553.000.000	Rp 7.694.151.000.000	0,101577549
WMPP	2020	Rp 1.879.177.450.274	Rp 1.838.692.231.209	1,022018486
	2021	Rp 3.124.314.316.929	Rp 2.132.706.074.451	1,464953073
	2022	Rp 2.705.983.166.056	Rp 3.094.485.541.081	0,874453324
	2023	Rp 1.709.057.831.038	Rp 2.236.253.367.647	0,764250534

Debt to Equity Ratio

Perusahaan	Tahun	Total Hutang	Total Ekuitas	Debt to Equity Ratio (DER)
		A	B	=A/B
ADES	2020	Rp 258.283.000.000	Rp 700.508.000.000	0,368708138
	2021	Rp 334.291.000.000	Rp 969.817.000.000	0,344694927
	2022	Rp 310.746.000.000	Rp 1.334.836.000.000	0,232797138
	2023	Rp 355.374.000.000	Rp 1.729.808.000.000	0,205441298
AISA	2020	Rp 1.183.300.000.000	Rp 828.257.000.000	1,428662843
	2021	Rp 942.744.000.000	Rp 818.890.000.000	1,151246199
	2022	Rp 1.048.489.000.000	Rp 777.861.000.000	1,347913059
	2023	Rp 881.806.000.000	Rp 968.198.000.000	0,910770318
BEEF	2020	Rp 670.554.676.894	Rp 7.249.209.521	92,50038573
	2021	Rp 847.841.149.220	(Rp 174.360.232.700)	-4,862583263
	2022	Rp 881.306.165.566	(Rp 266.288.337.366)	-3,309593557
	2023	Rp 549.791.851.137	Rp 140.538.682.970	3,912032186
CSRA	2020	Rp 826.287.051.831	Rp 572.281.469.466	1,443847295
	2021	Rp 971.947.990.544	Rp 781.292.859.465	1,244025181
	2022	Rp 872.142.115.999	Rp 963.111.881.039	0,905546005
	2023	Rp 727.686.075.761	Rp 1.115.171.555.082	0,652532852
DSFI	2020	Rp 180.381.388.796	Rp 193.375.804.565	0,932802267
	2021	Rp 180.348.204.011	Rp 211.406.626.312	0,853086808
	2022	Rp 154.410.397.536	Rp 236.283.606.703	0,653496024
	2023	Rp 161.380.088.089	Rp 250.501.129.131	0,644228985
ENZO	2020	Rp 130.204.050.157	Rp 147.764.303.333	0,881160383
	2021	Rp 136.643.787.451	Rp 157.772.237.363	0,866082587
	2022	Rp 152.824.893.951	Rp 160.506.528.052	0,952141298
	2023	Rp 199.807.402.838	Rp 155.873.787.142	1,281853777
FOOD	2020	Rp 56.950.719.933	Rp 56.241.516.258	1,012609967
	2021	Rp 62.754.664.235	Rp 43.740.688.728	1,434697671
	2022	Rp 60.641.748.902	Rp 41.655.447.592	1,455793958
	2023	Rp 29.567.169.865	Rp 21.426.725.878	1,379920107
GZCO	2020	Rp 1.118.712.000.000	Rp 1.024.681.000.000	1,09176612
	2021	Rp 958.764.000.000	Rp 1.075.688.000.000	0,891303054
	2022	Rp 892.864.000.000	Rp 1.152.542.000.000	0,774691074
	2023	Rp 949.928.000.000	Rp 1.168.272.000.000	0,813105167

GOOD	2020	Rp 3.713.983.005.151	Rp 2.956.960.513.535	1,25601373
	2021	Rp 3.735.944.249.731	Rp 3.030.658.030.412	1,23271719
	2022	Rp 3.975.927.432.106	Rp 3.351.444.502.184	1,186332469
	2023	Rp 3.518.496.516.469	Rp 3.909.211.386.219	0,900052765
IKAN	2020	Rp 63.404.922.846	Rp 69.133.692.905	0,917134905
	2021	Rp 58.357.126.496	Rp 70.724.745.093	0,825130249
	2022	Rp 52.878.769.446	Rp 72.756.417.261	0,726791827
	2023	Rp 67.502.137.313	Rp 73.686.172.369	0,916076044
ICBP	2020	Rp 53.270.272.000.000	Rp 50.318.053.000.000	1,058671169
	2021	Rp 63.342.765.000.000	Rp 54.723.863.000.000	1,157498055
	2022	Rp 57.832.529.000.000	Rp 57.473.007.000.000	1,006255493
	2023	Rp 57.163.043.000.000	Rp 62.104.033.000.000	0,920440111
JPFA	2020	Rp 14.539.790.000.000	Rp 11.411.970.000.000	1,274082389
	2021	Rp 15.486.946.000.000	Rp 13.102.710.000.000	1,181965105
	2022	Rp 19.036.110.000.000	Rp 13.654.777.000.000	1,39409893
	2023	Rp 19.942.219.000.000	Rp 14.167.212.000.000	1,407631862
KEJU	2020	Rp 233.905.945.919	Rp 440.900.964.118	0,530518109
	2021	Rp 181.900.755.126	Rp 585.825.528.987	0,310503292
	2022	Rp 156.594.539.652	Rp 703.505.819.337	0,222591676
	2023	Rp 157.605.395.595	Rp 670.772.958.412	0,234960867
MYOR	2020	Rp 8.506.032.464.592	Rp 11.271.468.049.958	0,754651695
	2021	Rp 8.557.621.869.393	Rp 11.360.031.396.135	0,753309702
	2022	Rp 9.441.466.604.896	Rp 12.834.694.090.515	0,735620696
	2023	Rp 8.588.315.775.736	Rp 15.282.089.186.736	0,561985712
PSGO	2020	Rp 2.191.495.435.706	Rp 1.210.227.962.735	1,810812098
	2021	Rp 2.307.095.621.382	Rp 1.424.812.031.387	1,61922806
	2022	Rp 2.454.764.947.737	Rp 1.686.092.119.450	1,455890173
	2023	Rp 1.944.063.067.826	Rp 2.237.120.695.275	0,869002317
ROTI	2020	Rp 1.224.495.624.254	Rp 3.227.671.047.731	0,379374356
	2021	Rp 1.341.864.891.951	Rp 2.849.419.530.726	0,470925702
	2022	Rp 1.449.163.077.319	Rp 2.681.158.538.764	0,540498839
	2023	Rp 1.550.086.849.761	Rp 2.393.431.575.281	0,647642016
SGRO	2020	Rp 5.948.624.000.000	Rp 3.796.056.000.000	1,567053805
	2021	Rp 5.154.666.000.000	Rp 4.596.699.000.000	1,12138428
	2022	Rp 5.013.127.000.000	Rp 5.230.111.000.000	0,958512544
	2023	Rp 4.555.126.000.000	Rp 5.512.407.000.000	0,826340653
SIMP	2020	Rp 16.905.391.000.000	Rp 18.489.873.000.000	0,914305415
	2021	Rp 16.193.066.000.000	Rp 19.786.236.000.000	0,818400529
	2022	Rp 14.945.799.000.000	Rp 21.167.282.000.000	0,706080214
	2023	Rp 13.291.426.000.000	Rp 21.720.925.000.000	0,611918047
SSMS	2020	Rp 7.905.143.639.000	Rp 4.870.786.420.000	1,622970699
	2021	Rp 7.743.102.311.000	Rp 6.107.507.765.000	1,267800649
	2022	Rp 9.092.405.909.000	Rp 2.044.503.891.000	4,447243142
	2023	Rp 9.820.482.573.000	Rp 1.989.962.060.000	4,935009953

TAPG	2020	Rp 5.667.688.000.000	Rp 6.656.282.000.000	0,85147955
	2021	Rp 4.650.315.000.000	Rp 7.796.011.000.000	0,596499287
	2022	Rp 4.113.380.000.000	Rp 10.412.744.000.000	0,39503324
	2023	Rp 2.527.847.000.000	Rp 11.339.540.000.000	0,22292324
ULTJ	2020	Rp 3.972.379.000.000	Rp 4.781.737.000.000	0,83073975
	2021	Rp 2.268.730.000.000	Rp 5.138.126.000.000	0,441548144
	2022	Rp 1.553.696.000.000	Rp 5.822.679.000.000	0,266835249
	2023	Rp 836.988.000.000	Rp 6.686.968.000.000	0,125167041
UNSP	2020	Rp 14.586.549.000.000	(Rp 7.010.459.000.000)	-2,080683875
	2021	Rp 15.151.341.000.000	(Rp 6.892.884.000.000)	-2,198113446
	2022	Rp 10.496.922.000.000	(Rp 5.956.620.000.000)	-1,762227908
	2023	Rp 10.492.595.000.000	(Rp 5.932.870.000.000)	-1,768552994
WMPP	2020	Rp 2.595.914.605.098	Rp 930.501.271.428	2,789802319
	2021	Rp 3.240.668.510.226	Rp 2.416.115.217.141	1,34127234
	2022	Rp 3.973.267.423.392	Rp 2.097.151.525.590	1,894601976
	2023	Rp 3.788.445.847.429	Rp 1.218.194.707.760	3,109885327

Net Profit Margin

Perusahaan	Tahun	Lab Bersih	Pendapatan	Net Profit Margin (NPM)
		A	B	=A/B
ADES	2020	Rp 135.789.000.000	Rp 673.364.000.000	0,201657647
	2021	Rp 265.758.000.000	Rp 935.075.000.000	0,284210357
	2022	Rp 364.972.000.000	Rp 1.290.992.000.000	0,282706632
	2023	Rp 395.798.000.000	Rp 1.525.445.000.000	0,25946396
AISA	2020	Rp 1.204.972.000.000	Rp 1.283.331.000.000	0,938940928
	2021	Rp 8.771.000.000	Rp 1.520.879.000.000	0,00576706
	2022	Rp 6.463.000.000	Rp 1.835.284.000.000	0,003521526
	2023	Rp 171.695.000.000	Rp 1.704.013.000.000	0,100759208
BEEF	2020	(Rp 350.736.124.757)	Rp 728.034.316.374	-0,481757682
	2021	(Rp 181.441.958.103)	Rp 142.314.782.595	-1,274934022
	2022	(Rp 91.928.104.666)	Rp 39.116.821.863	-2,350091349
	2023	Rp 56.827.020.336	Rp 611.771.423.767	0,092889302
CSRA	2020	Rp 62.845.693.861	Rp 607.253.410.714	0,10349171
	2021	Rp 260.261.389.999	Rp 895.867.536.708	0,29051325
	2022	Rp 253.569.021.574	Rp 970.572.083.452	0,261257279
	2023	Rp 152.059.674.043	Rp 875.512.425.564	0,173680772
DSFI	2020	(Rp 3.660.848.114)	Rp 365.870.902.563	-0,010005847
	2021	Rp 18.030.821.747	Rp 532.522.855.555	0,033859245
	2022	Rp 24.876.980.391	Rp 552.366.215.890	0,045037114
	2023	Rp 14.217.522.427	Rp 559.596.238.807	0,025406751
ENZO	2020	Rp 1.196.922.419	Rp 516.388.569.802	0,002317872

	2021	Rp 10.191.676.313	Rp 1.129.864.264.910	0,009020266
	2022	Rp 2.144.541.371	Rp 500.912.131.206	0,004281273
	2023	(Rp 4.020.549.390)	Rp 511.298.789.911	-0,007863405
FOOD	2020	(Rp 17.398.564.059)	Rp 94.563.258.607	-0,183988626
	2021	(Rp 14.658.771.261)	Rp 91.560.431.563	-0,160099412
	2022	(Rp 22.068.477.089)	Rp 87.016.911.838	-0,253611357
	2023	(Rp 20.380.916.766)	Rp 77.589.046.984	-0,262677756
GZCO	2020	(Rp 182.592.000.000)	Rp 406.924.000.000	-0,448712782
	2021	Rp 14.269.000.000	Rp 707.102.000.000	0,02017955
	2022	Rp 75.818.000.000	Rp 554.721.000.000	0,136677717
	2023	Rp 2.386.000.000	Rp 744.266.000.000	0,003205843
GOOD	2020	Rp 245.103.761.907	Rp 7.719.379.796.413	0,031751743
	2021	Rp 492.637.672.186	Rp 8.799.579.901.024	0,055984226
	2022	Rp 10.425.421.867	Rp 10.510.942.813.705	0,000991864
	2023	Rp 20.050.309.058	Rp 10.543.572.559.649	0,001901662
IKAN	2020	(Rp 1.087.117.567)	Rp 84.646.710.437	-0,012842998
	2021	Rp 1.599.675.921	Rp 111.367.220.162	0,014363975
	2022	Rp 2.035.931.113	Rp 113.336.252.373	0,017963635
	2023	Rp 934.253.601	Rp 143.806.146.494	0,006496618
ICBP	2020	Rp 7.418.574.000.000	Rp 46.641.048.000.000	0,15905676
	2021	Rp 7.900.282.000.000	Rp 56.803.733.000.000	0,139080331
	2022	Rp 5.722.194.000.000	Rp 64.797.516.000.000	0,088308848
	2023	Rp 8.465.123.000.000	Rp 67.909.901.000.000	0,124652265
JPFA	2020	Rp 1.221.904.000.000	Rp 36.964.948.000.000	0,033055748
	2021	Rp 2.130.896.000.000	Rp 44.878.300.000.000	0,047481656
	2022	Rp 1.490.931.000.000	Rp 48.972.085.000.000	0,030444507
	2023	Rp 945.922.000.000	Rp 51.175.898.000.000	0,01848374
KEJU	2020	Rp 121.000.016.429	Rp 961.217.831.486	0,125881993
	2021	Rp 144.700.268.968	Rp 1.042.307.144.847	0,138826899
	2022	Rp 117.370.750.383	Rp 1.044.368.857.579	0,112384384
	2023	Rp 80.342.415.257	Rp 1.019.669.802.028	0,078792581
MYOR	2020	Rp 2.098.168.514.645	Rp 24.476.953.742.651	0,085720165
	2021	Rp 1.211.052.647.953	Rp 27.904.558.322.183	0,043399814
	2022	Rp 1.970.064.538.149	Rp 30.669.405.967.404	0,064235497
	2023	Rp 3.244.872.091.221	Rp 31.485.008.185.525	0,103060862
PSGO	2020	Rp 26.500.634.368	Rp 930.503.571.803	0,028479885
	2021	Rp 213.841.959.820	Rp 1.766.254.650.794	0,121070854
	2022	Rp 257.682.130.697	Rp 1.972.824.875.264	0,130615816
	2023	Rp 549.244.004.886	Rp 2.049.487.832.334	0,267990859
ROTI	2020	Rp 168.610.282.478	Rp 3.212.034.546.031	0,052493297
	2021	Rp 281.340.682.456	Rp 3.287.623.237.457	0,085575707
	2022	Rp 432.247.722.254	Rp 3.935.182.048.668	0,109841862
	2023	Rp 333.300.420.963	Rp 3.820.532.634.926	0,087239255
SGRO	2020	(Rp 191.747.000.000)	Rp 3.502.227.000.000	-0,05475002

	2021	Rp 814.715.000.000	Rp 5.222.298.000.000	0,156006992
	2022	Rp 1.039.443.000.000	Rp 5.671.723.000.000	0,183267589
	2023	Rp 440.779.000.000	Rp 5.620.503.000.000	0,078423408
SIMP	2020	Rp 340.285.000.000	Rp 14.474.700.000.000	0,02350895
	2021	Rp 1.333.747.000.000	Rp 19.658.529.000.000	0,067845717
	2022	Rp 1.509.605.000.000	Rp 17.794.246.000.000	0,084836694
	2023	Rp 926.778.000.000	Rp 16.002.643.000.000	0,057914058
SSMS	2020	Rp 580.854.940.000	Rp 4.011.130.559.000	0,144810779
	2021	Rp 1.526.870.874.000	Rp 5.203.100.578.000	0,293454038
	2022	Rp 1.822.751.893.000	Rp 11.240.219.016.000	0,162163379
	2023	Rp 526.650.286.000	Rp 10.703.411.845.000	0,049203964
TAPG	2020	Rp 932.735.000.000	Rp 5.265.785.000.000	0,177131235
	2021	Rp 1.198.747.000.000	Rp 6.278.123.000.000	0,19094035
	2022	Rp 3.088.745.000.000	Rp 9.345.641.000.000	0,33050114
	2023	Rp 1.661.258.000.000	Rp 8.325.887.000.000	0,199529251
ULTJ	2020	Rp 1.109.666.000.000	Rp 5.967.362.000.000	0,185955871
	2021	Rp 1.276.793.000.000	Rp 6.616.642.000.000	0,192966916
	2022	Rp 965.486.000.000	Rp 7.656.252.000.000	0,126104261
	2023	Rp 1.186.161.000.000	Rp 8.302.741.000.000	0,142863784
UNSP	2020	(Rp 954.115.000.000)	Rp 2.506.717.000.000	-0,380623341
	2021	Rp 117.509.000.000	Rp 3.971.114.000.000	0,029590941
	2022	Rp 938.594.000.000	Rp 4.189.330.000.000	0,22404394
	2023	Rp 22.134.000.000	Rp 2.405.153.000.000	0,009202741
WMPP	2020	Rp 81.437.241.413	Rp 3.031.488.092.499	0,026863784
	2021	Rp 301.834.684.569	Rp 6.234.855.968.339	0,048410851
	2022	(Rp 315.544.738.341)	Rp 4.390.077.670.408	-0,071876801
	2023	(Rp 878.782.111.945)	Rp 907.226.175.158	-0,968647219

Total Asset Turnover

Perusahaan	Tahun	Pendapatan	Total Asset	Total Asset Turn Over (TATO)
		A	B	=A/B
ADES	2020	Rp 673.364.000.000	Rp 958.791.000.000	0,702305299
	2021	Rp 935.075.000.000	Rp 1.304.108.000.000	0,71702267
	2022	Rp 1.290.992.000.000	Rp 1.645.582.000.000	0,784520006
	2023	Rp 1.525.445.000.000	Rp 2.085.182.000.000	0,731564439
AISA	2020	Rp 1.283.331.000.000	Rp 2.011.557.000.000	0,637978939
	2021	Rp 1.520.879.000.000	Rp 1.761.634.000.000	0,863334268
	2022	Rp 1.835.284.000.000	Rp 1.826.350.000.000	1,004891724
	2023	Rp 1.704.013.000.000	Rp 1.850.004.000.000	0,921086117
BEEF	2020	Rp 728.034.316.374	Rp 677.803.886.415	1,074107616
	2021	Rp 142.314.782.595	Rp 673.480.916.520	0,211312272
	2022	Rp 39.116.821.863	Rp 615.017.828.200	0,063602745
	2023	Rp 611.771.423.767	Rp 690.330.534.107	0,886200731
CSRA	2020	Rp 607.253.410.714	Rp 1.398.568.521.297	0,434196395
	2021	Rp 895.867.536.708	Rp 1.753.240.850.009	0,510978019
	2022	Rp 970.572.083.452	Rp 1.835.253.997.038	0,528848914
	2023	Rp 875.512.425.564	Rp 1.842.857.630.843	0,475084136
DSFI	2020	Rp 365.870.902.563	Rp 373.757.193.361	0,978899962
	2021	Rp 532.522.855.555	Rp 391.754.830.323	1,35932684
	2022	Rp 552.366.215.890	Rp 390.694.004.239	1,413807762
	2023	Rp 559.596.238.807	Rp 411.881.217.220	1,358635003
ENZO	2020	Rp 516.388.569.802	Rp 277.968.353.490	1,857724318
	2021	Rp 1.129.864.264.910	Rp 294.416.024.814	3,83764527
	2022	Rp 500.912.131.206	Rp 313.331.422.003	1,59866549
	2023	Rp 511.298.789.911	Rp 355.681.189.980	1,437519904
FOOD	2020	Rp 94.563.258.607	Rp 113.192.236.191	0,835421773
	2021	Rp 91.560.431.563	Rp 106.495.352.963	0,859759877
	2022	Rp 87.016.911.838	Rp 102.297.196.494	0,85062851
	2023	Rp 77.589.046.984	Rp 50.993.895.743	1,521535977
GZCO	2020	Rp 406.924.000.000	Rp 2.143.393.000.000	0,189850391
	2021	Rp 707.102.000.000	Rp 2.034.452.000.000	0,347563865
	2022	Rp 554.721.000.000	Rp 2.045.406.000.000	0,27120337
	2023	Rp 744.266.000.000	Rp 2.118.200.000.000	0,351367199
GOOD	2020	Rp 7.719.379.796.413	Rp 6.670.943.518.686	1,157164616
	2021	Rp 8.799.579.901.024	Rp 6.766.602.280.143	1,300442901
	2022	Rp 10.510.942.813.705	Rp 7.327.371.934.290	1,434476496
	2023	Rp 10.543.572.559.649	Rp 7.427.707.902.688	1,419492083
IKAN	2020	Rp 84.646.710.437	Rp 132.538.615.751	0,638656968
	2021	Rp 111.367.220.162	Rp 129.081.871.589	0,862764219

	2022	Rp 113.336.252.373	Rp 125.635.186.707	0,902105973
	2023	Rp 143.806.146.494	Rp 141.188.309.682	1,018541456
ICBP	2020	Rp 46.641.048.000.000	Rp 103.588.325.000.000	0,450253907
	2021	Rp 56.803.733.000.000	Rp 118.066.628.000.000	0,481115909
	2022	Rp 64.797.516.000.000	Rp 115.305.536.000.000	0,561963616
	2023	Rp 67.909.901.000.000	Rp 119.267.076.000.000	0,569393527
JPFA	2020	Rp 36.964.948.000.000	Rp 25.951.760.000.000	1,424371526
	2021	Rp 44.878.300.000.000	Rp 28.589.656.000.000	1,569739069
	2022	Rp 48.972.085.000.000	Rp 32.690.887.000.000	1,498034758
	2023	Rp 51.175.898.000.000	Rp 34.109.431.000.000	1,500344523
KEJU	2020	Rp 961.217.831.486	Rp 674.806.910.037	1,424433889
	2021	Rp 1.042.307.144.847	Rp 767.726.284.113	1,357654631
	2022	Rp 1.044.368.857.579	Rp 860.100.358.989	1,214240695
	2023	Rp 1.019.669.802.028	Rp 828.378.354.007	1,230922799
MYOR	2020	Rp 24.476.953.742.651	Rp 19.777.500.514.550	1,237616135
	2021	Rp 27.904.558.322.183	Rp 19.917.653.265.528	1,40099629
	2022	Rp 30.669.405.967.404	Rp 22.276.160.695.411	1,376781501
	2023	Rp 31.485.008.185.525	Rp 23.870.404.962.472	1,318997656
PSGO	2020	Rp 930.503.571.803	Rp 3.401.723.398.441	0,273538869
	2021	Rp 1.766.254.650.794	Rp 3.731.907.652.769	0,473284662
	2022	Rp 1.972.824.875.264	Rp 4.140.857.067.187	0,476429117
	2023	Rp 2.049.487.832.334	Rp 4.181.183.763.101	0,490169279
ROTI	2020	Rp 3.212.034.546.031	Rp 4.452.166.671.985	0,721454245
	2021	Rp 3.287.623.237.457	Rp 4.191.284.422.677	0,784395165
	2022	Rp 3.935.182.048.668	Rp 4.130.321.616.083	0,952754389
	2023	Rp 3.820.532.634.926	Rp 3.943.518.425.042	0,968813182
SGRO	2020	Rp 3.502.227.000.000	Rp 9.744.680.000.000	0,359398872
	2021	Rp 5.222.298.000.000	Rp 9.751.365.000.000	0,535545331
	2022	Rp 5.671.723.000.000	Rp 10.243.238.000.000	0,553704112
	2023	Rp 5.620.503.000.000	Rp 10.067.533.000.000	0,558280067
SIMP	2020	Rp 14.474.700.000.000	Rp 35.395.264.000.000	0,408944541
	2021	Rp 19.658.529.000.000	Rp 35.979.302.000.000	0,546384391
	2022	Rp 17.794.246.000.000	Rp 36.113.081.000.000	0,492736856
	2023	Rp 16.002.643.000.000	Rp 35.012.351.000.000	0,457057083
SSMS	2020	Rp 4.011.130.559.000	Rp 12.775.930.059.000	0,313959965
	2021	Rp 5.203.100.578.000	Rp 13.850.610.076.000	0,375658585
	2022	Rp 11.240.219.016.000	Rp 11.136.909.800.000	1,009276291
	2023	Rp 10.703.411.845.000	Rp 11.810.444.633.000	0,906266629
TAPG	2020	Rp 5.265.785.000.000	Rp 12.323.970.000.000	0,427279927
	2021	Rp 6.278.123.000.000	Rp 12.446.326.000.000	0,504415761
	2022	Rp 9.345.641.000.000	Rp 14.526.124.000.000	0,643367839
	2023	Rp 8.325.887.000.000	Rp 13.867.387.000.000	0,600393355
ULTJ	2020	Rp 5.967.362.000.000	Rp 8.754.116.000.000	0,681663574
	2021	Rp 6.616.642.000.000	Rp 7.406.856.000.000	0,893313168

	2022	Rp 7.656.252.000.000	Rp 7.376.375.000.000	1,03794235
	2023	Rp 8.302.741.000.000	Rp 7.523.956.000.000	1,103507384
UNSP	2020	Rp 2.506.717.000.000	Rp 7.576.090.000.000	0,330872125
	2021	Rp 3.971.114.000.000	Rp 8.258.457.000.000	0,480854232
	2022	Rp 4.189.330.000.000	Rp 4.540.302.000.000	0,922698534
	2023	Rp 2.405.153.000.000	Rp 4.559.725.000.000	0,527477644
WMPP	2020	Rp 3.031.488.092.499	Rp 3.526.415.876.526	0,859651328
	2021	Rp 6.234.855.968.339	Rp 5.656.783.727.367	1,102190974
	2022	Rp 4.390.077.670.408	Rp 6.070.418.948.982	0,723191876
	2023	Rp 907.226.175.158	Rp 5.006.640.555.189	0,181204575

Pertumbuhan Laba

Perusahaan	Tahun	Lab Bersih	Lab Bersih Tahun Sebelumnya	Pertumbuhan Lab (Y)
		A	B	=(A-B)/B*100%)
ADES	2020	Rp 135.789.000.000	Rp 83.885.000.000	0,06
	2021	Rp 265.758.000.000	Rp 135.789.000.000	0,10
	2022	Rp 364.972.000.000	Rp 265.758.000.000	0,04
	2023	Rp 395.798.000.000	Rp 364.972.000.000	0,01
AISA	2020	Rp 1.204.972.000.000	Rp 1.134.776.000.000	0,01
	2021	Rp 8.771.000.000	Rp 1.204.972.000.000	- 0,10
	2022	Rp 6.463.000.000	Rp 8.771.000.000	- 0,03
	2023	Rp 171.695.000.000	Rp 6.463.000.000	2,56
BEEF	2020	(Rp 350.736.124.757)	Rp 40.030.808.168	- 0,98
	2021	(Rp 181.441.958.103)	(Rp 350.736.124.757)	- 0,05
	2022	(Rp 91.928.104.666)	(Rp 181.441.958.103)	- 0,05
	2023	Rp 56.827.020.336	(Rp 91.928.104.666)	- 0,16
CSRA	2020	Rp 62.845.693.861	Rp 29.160.679.173	0,12
	2021	Rp 260.261.389.999	Rp 62.845.693.861	0,31
	2022	Rp 253.569.021.574	Rp 260.261.389.999	- 0,00
	2023	Rp 152.059.674.043	Rp 253.569.021.574	- 0,04
DSFI	2020	(Rp 3.660.848.114)	Rp 8.460.708.045	- 0,14
	2021	Rp 18.030.821.747	(Rp 3.660.848.114)	- 0,59
	2022	Rp 24.876.980.391	Rp 18.030.821.747	0,04
	2023	Rp 14.217.522.427	Rp 24.876.980.391	- 0,04
ENZO	2020	Rp 1.196.922.419	Rp 978.123.000	0,02
	2021	Rp 10.191.676.313	Rp 1.196.922.419	0,75
	2022	Rp 2.144.541.371	Rp 10.191.676.313	- 0,08
	2023	(Rp 4.020.549.390)	Rp 2.144.541.371	- 0,29
FOOD	2020	(Rp 17.398.564.059)	Rp 1.827.667.171	- 1,05
	2021	(Rp 14.658.771.261)	(Rp 17.398.564.059)	- 0,02

	2022	(Rp 22.068.477.089)	(Rp 14.658.771.261)	0,05
	2023	(Rp 20.380.916.766)	(Rp 22.068.477.089)	- 0,01
GZCO	2020	(Rp 182.592.000.000)	(Rp 584.490.000.000)	- 0,07
	2021	Rp 14.269.000.000	(Rp 182.592.000.000)	- 0,11
	2022	Rp 75.818.000.000	Rp 14.269.000.000	0,43
	2023	Rp 2.386.000.000	Rp 75.818.000.000	- 0,10
GOOD	2020	Rp 245.103.761.907	Rp 435.766.359.480	- 0,04
	2021	Rp 492.637.672.186	Rp 245.103.761.907	0,10
	2022	Rp 10.425.421.867	Rp 492.637.672.186	- 0,10
	2023	Rp 20.050.309.058	Rp 10.425.421.867	0,09
IKAN	2020	(Rp 1.087.117.567)	Rp 4.694.444.802	- 0,12
	2021	Rp 1.599.675.921	(Rp 1.087.117.567)	- 0,25
	2022	Rp 2.035.931.113	Rp 1.599.675.921	0,03
	2023	Rp 934.253.601	Rp 2.035.931.113	- 0,05
ICBP	2020	Rp 7.418.574.000.000	Rp 5.360.029.000.000	0,04
	2021	Rp 7.900.282.000.000	Rp 7.418.574.000.000	0,01
	2022	Rp 5.722.194.000.000	Rp 7.900.282.000.000	- 0,03
	2023	Rp 8.465.123.000.000	Rp 5.722.194.000.000	0,05
JPFA	2020	Rp 1.221.904.000.000	Rp 1.883.857.000.000	- 0,04
	2021	Rp 2.130.896.000.000	Rp 1.221.904.000.000	0,07
	2022	Rp 1.490.931.000.000	Rp 2.130.896.000.000	- 0,03
	2023	Rp 945.922.000.000	Rp 1.490.931.000.000	- 0,04
KEJU	2020	Rp 121.000.016.429	Rp 98.047.666.143	0,02
	2021	Rp 144.700.268.968	Rp 121.000.016.429	0,02
	2022	Rp 117.370.750.383	Rp 144.700.268.968	- 0,02
	2023	Rp 80.342.415.257	Rp 117.370.750.383	- 0,03
MYOR	2020	Rp 2.098.168.514.645	Rp 2.039.404.206.764	0,00
	2021	Rp 1.211.052.647.953	Rp 2.098.168.514.645	- 0,04
	2022	Rp 1.970.064.538.149	Rp 1.211.052.647.953	0,06
	2023	Rp 3.244.872.091.221	Rp 1.970.064.538.149	0,06
PSGO	2020	Rp 26.500.634.368	(Rp 160.987.619.452)	- 0,12
	2021	Rp 213.841.959.820	Rp 26.500.634.368	0,71
	2022	Rp 257.682.130.697	Rp 213.841.959.820	0,02
	2023	Rp 549.244.004.886	Rp 257.682.130.697	0,11
ROTI	2020	Rp 168.610.282.478	Rp 236.518.557.420	- 0,03
	2021	Rp 281.340.682.456	Rp 168.610.282.478	0,07
	2022	Rp 432.247.722.254	Rp 281.340.682.456	0,05
	2023	Rp 333.300.420.963	Rp 432.247.722.254	- 0,02
SGRO	2020	(Rp 191.747.000.000)	Rp 39.996.290.000	- 0,58
	2021	Rp 814.715.000.000	(Rp 191.747.000.000)	- 0,52
	2022	Rp 1.039.443.000.000	Rp 814.715.000.000	0,03
	2023	Rp 440.779.000.000	Rp 1.039.443.000.000	- 0,06
SIMP	2020	Rp 340.285.000.000	(Rp 642.202.000.000)	- 0,15
	2021	Rp 1.333.747.000.000	Rp 340.285.000.000	0,29

	2022	Rp	1.509.605.000.000	Rp	1.333.747.000.000	0,01
	2023	Rp	926.778.000.000	Rp	1.509.605.000.000	- 0,04
SSMS	2020	Rp	580.854.940.000	Rp	25.800.000.000	2,15
	2021	Rp	1.526.870.874.000	Rp	580.854.940.000	0,16
	2022	Rp	1.822.751.893.000	Rp	1.526.870.874.000	0,02
	2023	Rp	526.650.286.000	Rp	1.822.751.893.000	- 0,07
TAPG	2020	Rp	932.735.000.000	Rp	187.520.000.000	0,40
	2021	Rp	1.198.747.000.000	Rp	932.735.000.000	0,03
	2022	Rp	3.088.745.000.000	Rp	1.198.747.000.000	0,16
	2023	Rp	1.661.258.000.000	Rp	3.088.745.000.000	- 0,05
ULTJ	2020	Rp	1.109.666.000.000	Rp	1.035.865.000.000	0,01
	2021	Rp	1.276.793.000.000	Rp	1.109.666.000.000	0,02
	2022	Rp	965.486.000.000	Rp	1.276.793.000.000	- 0,02
	2023	Rp	1.186.161.000.000	Rp	965.486.000.000	0,02
UNSP	2020	(Rp	954.115.000.000)	(Rp	4.893.138.000.000)	- 0,08
	2021	Rp	117.509.000.000	(Rp	954.115.000.000)	- 0,11
	2022	Rp	938.594.000.000	Rp	117.509.000.000	0,70
	2023	Rp	22.134.000.000	Rp	938.594.000.000	- 0,10
WMPP	2020	Rp	81.437.241.413	Rp	113.000.000.000	- 0,03
	2021	Rp	301.834.684.569	Rp	81.437.241.413	0,27
	2022	(Rp	315.544.738.341)	Rp	301.834.684.569	- 0,20
	2023	(Rp	878.782.111.945)	(Rp	315.544.738.341)	0,18

Lampiran 2: Statistik deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	86	0,06014	6,18379	1,7627816	1,11085756
X2	86	-4,86258	2,50039	1,8315957	0,63855714
X3	86	-2,35009	0,93894	0,0211688	0,34917292
X4	86	0,06360	3,83765	0,8657084	0,51496149
Y	86	- 10,51955	5,56584	0,3968474	0,31710239
Valid N (listwise)	86				

Lampiran 3: Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

ABS_RES

N		86
Normal Parameters ^{a,b}	Mean	1,1566
	Std. Deviation	0,85875
Most Extreme Differences	Absolute	0,128
	Positive	0,128
	Negative	-0,110
Test Statistic		0,128
Asymp. Sig. (2-tailed)		.083 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 4: Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics Tolerance	VIF
1	(Constant)		
	X1	0,622	1,608
	X2	0,615	1,625
	X3	0,578	1,729
	X4	0,568	1,761

a. Dependent Variable: XY

Lampiran 5: Uji Heterokedastisitas dan Autokorelasi

Coefficients^a

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1,618	0,490		3,305	0,002
	X1	-0,342	0,334	-0,194	-1,024	0,312
	X2	0,375	0,254	0,281	1,475	0,149
	X3	0,051	0,142	0,070	0,357	0,723
	X4	0,031	0,313	0,020	0,099	0,922

a. Dependent Variable: ABS_RES

Model Summary^b

Model	Durbin-Watson 1,959
1	(Constant), X4, X2, X3, X1

b. Dependent Variable: Y

Lampiran 6: Uji R dan Uji F

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.816 ^a	0.665	0.650	0.85015

a. Predictors: (Constant), X4, X2, X3, X1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	123,453	4	30,863	11,708	.006 ^b
	Residual	1553,910	81	18,069		
	Total	1677,364	85			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X2, X3, X1

Lampiran 7: Analisis Regresi Linear

Coefficients^a

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	0,457	1,094		0,418	0,677
	X1	-0,031	0,445	-0,003	-1,025	0,380
	X2	-0,205	0,047	-0,236	-3,549	0,007
	X3	1,373	0,776	0,112	2,398	0,021
	X4	0,544	0,889	0,107	2,025	0,041

a. Dependent Variable: Y