LAMPIRAN

**Lampiran 1 : Kriteria Pengambilan Sampel**

|  |
| --- |
| Kriteria Pengambilan Sampel |

|  |  |  |
| --- | --- | --- |
| No | Keterangan | Jumlah |
| 1 | Perusahaan manufaktur sektor barang konsumsi yang terdaftar di BEI tahun 2018-2020 | 63 |
| 2 | Perusahaan manufaktur sektor barang konsumsi yang tidak menerbitkan laporan keuangan selama periode 2018-2020 | (0) |
| 3 | Perusahaan manufaktur sektor barang konsumsi yang tidak memiliki data secara lengkap | (16) |
| 4 | Perusahaan yang tidak menggunakan mata uang rupiah | (0) |
| 5 | Perusahaan manufaktur sektor barang konsumsi yang delisting selama periode 2018-2020 | (0) |
| Jumlah Sampel | | 47 |
| Jumlah Observasi (47 x 3 tahun) | | 141 |

**Lampiran 2: Daftar Perusahaan**

| No | Kode | Nama Perusahaan |
| --- | --- | --- |
| 1 | ADES | Akasha Wira International Tbk, PT |
| 2 | AISA | Tiga Pilar Sejahtera Food Tbk, PT |
| 3 | ALTO | Tri Banyan Tirta Tbk, PT |
| 4 | BUDI | Budi Starch & Sweetener Tbk, PT |
| 5 | CAMP | Campina Ice Cream Industry Tbk, PT |
| 6 | CEKA | Wilmar Cahaya Indonesia Tbk, PT |
| 7 | CINT | Chitose Internasional Tbk, PT |
| 8 | CLEO | Sariguna Primatirta Tbk, PT |
| 9 | DLTA | Delta Djakarta Tbk, PT |
| 10 | DVLA | Darya-Varia Laboratoria Tbk, PT |
| 11 | FOOD | Sentra Food Indonesia Tbk, PT |
| 12 | GGRM | Gudang Garam Tbk, PT |
| 13 | GOOD | Garudafood Putra Putri jaya Tbk, PT |
| 14 | HMSP | Hanjaya Mandala Sampoerna Tbk, PT |
| 15 | HOKI | Buyung Poetra Sembada Tbk, PT |
| 16 | HRTA | Hartadinata Abadi Tbk, PT |
| 17 | ICBP | Indofood CBP Sukses Makmur Tbk, PT |
| 18 | IIKP | Inti Agri Resources Tbk, PT |
| 19 | INAF | Indofarma (Persero) Tbk, PT |
| 20 | INDF | Indofood Sukses Makmur Tbk, PT |
| 21 | KAEF | Kimia Farma (Persero) Tbk, PT |
| 22 | KICI | Kedaung Indah Can Tbk, PT |
| 23 | KINO | Kino Indonesia Tbk, PT |
| 24 | KLBF | Kalbe Farma Tbk, PT |
| 25 | LMPI | Langgeng Makmur Industri Tbk, PT |
| 26 | MBTO | Martina Berto Tbk, PT |
| 27 | MERK | Merck Tbk, PT |
| 28 | MGNA | Magna Investama Mandiri Tbk, PT |
| 29 | MLBI | Multi Bintang Indonesia Tbk, PT |
| 30 | MRAT | Mustika Ratu Tbk, PT |
| 31 | MYOR | Mayora Indah Tbk, PT |
| 32 | PANI | Pratama Abadi Nusa Industri Tbk, PT |
| 33 | PCAR | Prima Cakrawala Abadi Tbk, PT |
| 34 | PEHA | Phapros Tbk, PT |
| 35 | PYFA | Pyridam Farma Tbk, PT |
| 36 | ROTI | Nippon Indosari Corpindo Tbk, PT |
| 37 | SIDO | Industri Jamu Dan Farmasi Sido Muncul Tbk, PT |
| 38 | SKBM | Sekar Bumi Tbk, PT |
| 39 | SKLT | Sekar Laut Tbk, PT |
| 40 | STTP | Siantar Top Tbk, PT |
| 41 | TBLA | Tunas Baru Lampung Tbk, PT |
| 42 | TCID | Mandom Indonesia Tbk, PT |
| 43 | TSPC | Tempo Scan Pacific Tbk, PT |
| 44 | ULTJ | Ultrajaya Milk Industry & Trading Company Tbk, PT |
| 45 | UNVR | Unilever Indonesia Tbk, PT |
| 46 | WIIM | Wismilak Inti Makmur Tbk, PT |
| 47 | WOOD | Integra Indocabinet Tbk, PT |

**Lampiran 3: Data Tabulasi**

**Debt Default**

**DER = Total Hutang / Total Ekuitas**

Dinyatakan Dalam Jutaan Rupiah

| No | Kode | Tahun | Hutang | Ekuitas | Debt Default | Dummy |
| --- | --- | --- | --- | --- | --- | --- |
| 1 | ADES | 2018 | 399.361 | 481.914 | 0,829 | 0 |
| 1 | ADES | 2019 | 254.438 | 567.937 | 0,448 | 0 |
| 1 | ADES | 2020 | 258.283 | 700.508 | 0,369 | 0 |
| 2 | AISA | 2018 | 5.267.348 | -3.347.901 | -1,573 | 0 |
| 2 | AISA | 2019 | 3.526.819 | -1.657.853 | - 2,127 | 0 |
| 2 | AISA | 2020 | 1.183.300 | 828.257 | 1,429 | 1 |
| 3 | ALTO | 2018 | 722.717 | 387.127 | 1,867 | 1 |
| 3 | ALTO | 2019 | 722.720 | 380.731 | 1,898 | 1 |
| 3 | ALTO | 2020 | 732.991 | 372.883 | 1,966 | 1 |
| 4 | BUDI | 2018 | 2.166.496 | 1.226.484 | 1,766 | 1 |
| 4 | BUDI | 2019 | 1.714.449 | 1.285.318 | 1,334 | 1 |
| 4 | BUDI | 2020 | 1.640.851 | 1.322.156 | 1,241 | 1 |
| 5 | CAMP | 2018 | 118.853 | 885.423 | 0,134 | 0 |
| 5 | CAMP | 2019 | 122.137 | 935.392 | 0,131 | 0 |
| 5 | CAMP | 2020 | 125.162 | 961.712 | 0,130 | 0 |
| 6 | CEKA | 2018 | 192.308 | 976.648 | 0,197 | 0 |
| 6 | CEKA | 2019 | 261.785 | 1.131.295 | 0,231 | 0 |
| 6 | CEKA | 2020 | 305.959 | 1.260.715 | 0,243 | 0 |
| 7 | CINT | 2018 | 102.703 | 388.679 | 0,264 | 0 |
| 7 | CINT | 2019 | 131.822 | 389.671 | 0,338 | 0 |
| 7 | CINT | 2020 | 112.663 | 385.357 | 0,292 | 0 |
| 8 | CLEO | 2018 | 198.455 | 635.478 | 0,312 | 0 |
| 8 | CLEO | 2019 | 478.845 | 766.299 | 0,625 | 0 |
| 8 | CLEO | 2020 | 416.194 | 894.746 | 0,465 | 0 |
| 9 | DLTA | 2018 | 239.353 | 1.284.164 | 0,186 | 0 |
| 9 | DLTA | 2019 | 212.420 | 1.213.563 | 0,175 | 0 |
| 9 | DLTA | 2020 | 205.682 | 1.019.899 | 0,202 | 0 |
| 10 | DVLA | 2018 | 482.560 | 1.200.262 | 0,402 | 0 |
| 10 | DVLA | 2019 | 523.882 | 1.306.079 | 0,401 | 0 |
| 10 | DVLA | 2020 | 660.425 | 1.326.287 | 0,498 | 0 |
| 11 | FOOD | 2018 | 71.728 | 54.970 | 1,305 | 1 |
| 11 | FOOD | 2019 | 44.535 | 74.052 | 0,601 | 0 |
| 11 | FOOD | 2020 | 56.951 | 56.242 | 1,013 | 1 |
| 12 | GGRM | 2018 | 23.963.934 | 45.133.285 | 0,531 | 0 |
| 12 | GGRM | 2019 | 27.716.516 | 50.930.758 | 0,544 | 0 |
| 12 | GGRM | 2020 | 19.668.941 | 58.522.468 | 0,336 | 0 |
| 13 | GOOD | 2018 | 1.723.000 | 2.489.408 | 0,692 | 0 |
| 13 | GOOD | 2019 | 2.297.547 | 2.765.521 | 0,831 | 0 |
| 13 | GOOD | 2020 | 3.676.533 | 2.894.437 | 1,270 | 1 |
| 14 | HMSP | 2018 | 11.244.167 | 35.358.253 | 0,318 | 0 |
| 14 | HMSP | 2019 | 15.223.076 | 35.679.730 | 0,427 | 0 |
| 14 | HMSP | 2020 | 19.432.604 | 30.241.426 | 0,643 | 0 |
| 15 | HOKI | 2018 | 195.679 | 563.168 | 0,347 | 0 |
| 15 | HOKI | 2019 | 207.109 | 641.567 | 0,323 | 0 |
| 15 | HOKI | 2020 | 244.363 | 662.561 | 0,369 | 0 |
| 16 | HRTA | 2018 | 444.308 | 1.092.723 | 0,407 | 0 |
| 16 | HRTA | 2019 | 1.099.943 | 1.211.247 | 0,908 | 0 |
| 16 | HRTA | 2020 | 1.473.739 | 1.356.947 | 1,086 | 1 |
| 17 | ICBP | 2018 | 11.660.003 | 22.707.150 | 0,513 | 0 |
| 17 | ICBP | 2019 | 12.038.210 | 26.671.104 | 0,451 | 0 |
| 17 | ICBP | 2020 | 53.270.272 | 50.318.053 | 1,059 | 1 |
| 18 | IIKP | 2018 | 23.747 | 274.344 | 0,087 | 0 |
| 18 | IIKP | 2019 | 25.040 | 359.441 | 0,070 | 0 |
| 18 | IIKP | 2020 | 25.244 | 317.896 | 0,079 | 0 |
| 19 | INAF | 2018 | 945.704 | 496.647 | 1,904 | 1 |
| 19 | INAF | 2019 | 879.000 | 504.935 | 1,741 | 1 |
| 19 | INAF | 2020 | 1.283.008 | 430.326 | 2,981 | 1 |
| 20 | INDF | 2018 | 46.620.996 | 49.916.800 | 0,934 | 0 |
| 20 | INDF | 2019 | 41.996.071 | 54.202.488 | 0,775 | 0 |
| 20 | INDF | 2020 | 83.998.472 | 79.138.044 | 1,061 | 1 |
| 21 | KAEF | 2018 | 7.182.833 | 4.146.258 | 1,732 | 1 |
| 21 | KAEF | 2019 | 10.939.950 | 18.352.877 | 0,596 | 0 |
| 21 | KAEF | 2020 | 10.457.145 | 7.105.672 | 1,472 | 1 |
| 22 | KICI | 2018 | 59.439 | 94.650 | 0,628 | 0 |
| 22 | KICI | 2019 | 65.464 | 87.355 | 0,749 | 0 |
| 22 | KICI | 2020 | 76.254 | 80.769 | 0,944 | 0 |
| 23 | KINO | 2018 | 1.405.264 | 2.186.900 | 0,643 | 0 |
| 23 | KINO | 2019 | 1.992.903 | 2.702.862 | 0,737 | 0 |
| 23 | KINO | 2020 | 2.678.124 | 2.577.236 | 1,039 | 1 |
| 24 | KLBF | 2018 | 2.851.611 | 15.294.595 | 0,186 | 0 |
| 24 | KLBF | 2019 | 3.559.144 | 16.705.582 | 0,213 | 0 |
| 24 | KLBF | 2020 | 4.288.218 | 18.276.082 | 0,235 | 0 |
| 25 | LMPI | 2018 | 456.214 | 330.491 | 1,380 | 1 |
| 25 | LMPI | 2019 | 448.321 | 289.321 | 1,550 | 1 |
| 25 | LMPI | 2020 | 451.757 | 246.495 | 1,833 | 1 |
| 26 | MBTO | 2018 | 347.517 | 300.017 | 1,158 | 1 |
| 26 | MBTO | 2019 | 355.893 | 235.171 | 1,513 | 1 |
| 26 | MBTO | 2020 | 393.023 | 589.859 | 0,666 | 0 |
| 27 | MERK | 2018 | 744.833 | 518.280 | 1,437 | 1 |
| 27 | MERK | 2019 | 307.049 | 594.012 | 0,517 | 0 |
| 27 | MERK | 2020 | 317.218 | 612.683 | 0,518 | 0 |
| 28 | MGNA | 2018 | 187.920 | 16.556 | 11,350 | 1 |
| 28 | MGNA | 2019 | 193.931 | - 105.092 | - 1,845 | 0 |
| 28 | MGNA | 2020 | 55.862 | - 49.056 | - 1,139 | 0 |
| 29 | MLBI | 2018 | 1.721.965 | 1.167.536 | 1,475 | 1 |
| 29 | MLBI | 2019 | 1.750.943 | 1.146.007 | 1,528 | 1 |
| 29 | MLBI | 2020 | 1.474.019 | 1.433.406 | 1,028 | 1 |
| 30 | MRAT | 2018 | 143.914 | 367.974 | 0,391 | 0 |
| 30 | MRAT | 2019 | 164.121 | 368.642 | 0,445 | 0 |
| 30 | MRAT | 2020 | 217.377 | 342.419 | 0,635 | 0 |
| 31 | MYOR | 2018 | 9.049.162 | 8.542.544 | 1,059 | 1 |
| 31 | MYOR | 2019 | 9.137.979 | 9.899.940 | 0,923 | 0 |
| 31 | MYOR | 2020 | 8.506.032 | 11.271.468 | 0,755 | 0 |
| 32 | PANI | 2018 | 109.729 | 39.864 | 2,753 | 1 |
| 32 | PANI | 2019 | 3.377 | 39.707 | 0,085 | 0 |
| 32 | PANI | 2020 | 58.226 | 39.965 | 1,457 | 1 |
| 33 | PCAR | 2018 | 28.973 | 88.450 | 0,328 | 0 |
| 33 | PCAR | 2019 | 40.503 | 84.232 | 0,481 | 0 |
| 33 | PCAR | 2020 | 39.681 | 63.670 | 0,623 | 0 |
| 34 | PEHA | 2018 | 1.078.865 | 789.789 | 1,366 | 1 |
| 34 | PEHA | 2019 | 1.275.110 | 821.609 | 1,552 | 1 |
| 34 | PEHA | 2020 | 1.175.080 | 740.909 | 1,586 | 1 |
| 35 | PYFA | 2018 | 68.130 | 118.928 | 0,573 | 0 |
| 35 | PYFA | 2019 | 66.060 | 124.726 | 0,530 | 0 |
| 35 | PYFA | 2020 | 70.944 | 157.632 | 0,450 | 0 |
| 36 | ROTI | 2018 | 1.476.909 | 2.916.901 | 0,506 | 0 |
| 36 | ROTI | 2019 | 1.589.486 | 3.069.196 | 0,518 | 0 |
| 36 | ROTI | 2020 | 1.224.496 | 3.227.671 | 0,379 | 0 |
| 37 | SIDO | 2018 | 435.014 | 2.902.614 | 0,150 | 0 |
| 37 | SIDO | 2019 | 472.191 | 3.064.707 | 0,154 | 0 |
| 37 | SIDO | 2020 | 627.776 | 3.221.740 | 0,195 | 0 |
| 38 | SKBM | 2018 | 730.789 | 1.040.577 | 0,702 | 0 |
| 38 | SKBM | 2019 | 784.563 | 1.035.383 | 0,758 | 0 |
| 38 | SKBM | 2020 | 806.679 | 961.982 | 0,839 | 0 |
| 39 | SKLT | 2018 | 408.058 | 339.236 | 1,203 | 1 |
| 39 | SKLT | 2019 | 410.464 | 380.382 | 1,079 | 1 |
| 39 | SKLT | 2020 | 366.908 | 406.955 | 0,902 | 0 |
| 40 | STTP | 2018 | 984.802 | 1.646.388 | 0,598 | 0 |
| 40 | STTP | 2019 | 733.556 | 2.148.007 | 0,342 | 0 |
| 40 | STTP | 2020 | 775.697 | 2.673.298 | 0,290 | 0 |
| 41 | TBLA | 2018 | 11.556.300 | 4.783.616 | 2,416 | 1 |
| 41 | TBLA | 2019 | 12.000.079 | 5.362.924 | 2,238 | 1 |
| 41 | TBLA | 2020 | 13.542.437 | 5.888.656 | 2,300 | 1 |
| 42 | TCID | 2018 | 472.680 | 1.972.463 | 0,240 | 0 |
| 42 | TCID | 2019 | 532.049 | 2.019.144 | 0,264 | 0 |
| 42 | TCID | 2020 | 448.803 | 1.865.987 | 0,241 | 0 |
| 43 | TSPC | 2018 | 2.437.127 | 5.432.848 | 0,449 | 0 |
| 43 | TSPC | 2019 | 2.581.734 | 5.791.036 | 0,446 | 0 |
| 43 | TSPC | 2020 | 2.727.422 | 6.377.236 | 0,428 | 0 |
| 44 | ULTJ | 2018 | 780.915 | 4.774.956 | 0,164 | 0 |
| 44 | ULTJ | 2019 | 953.283 | 5.655.139 | 0,169 | 0 |
| 44 | ULTJ | 2020 | 3.972.379 | 4.781.737 | 0,831 | 0 |
| 45 | UNVR | 2018 | 12.943.202 | 7.383.667 | 1,753 | 1 |
| 45 | UNVR | 2019 | 15.367.509 | 5.281.862 | 2,909 | 1 |
| 45 | UNVR | 2020 | 15.597.264 | 4.937.368 | 3,159 | 1 |
| 46 | WIIM | 2018 | 250.337 | 1.005.237 | 0,249 | 0 |
| 46 | WIIM | 2019 | 266.351 | 1.033.171 | 0,258 | 0 |
| 46 | WIIM | 2020 | 428.590 | 1.185.852 | 0,361 | 0 |
| 47 | WOOD | 2018 | 2.138.458 | 2.450.040 | 0,873 | 0 |
| 47 | WOOD | 2019 | 2.811.776 | 2.703.608 | 1,040 | 1 |
| 47 | WOOD | 2020 | 2.919.269 | 3.029.837 | 0,964 | 0 |

**Profitabilitas**

**ROA = Laba Bersih / Total Aset**

Dinyatakan Dalam Jutaan Rupiah

| No | Kode | Tahun | Laba Bersih | Total Aset | ROA |
| --- | --- | --- | --- | --- | --- |
| 1 | ADES | 2018 | 52.958 | 881.275 | 0,0601 |
| 1 | ADES | 2019 | 83.885 | 822.375 | 0,1020 |
| 1 | ADES | 2020 | 135.789 | 958.791 | 0,1416 |
| 2 | AISA | 2018 | -103.041 | 1.816.406 | -0,0567 |
| 2 | AISA | 2019 | 1.134.776 | 1.868.966 | 0,6072 |
| 2 | AISA | 2020 | 1.204.972 | 2.011.557 | 0,5990 |
| 3 | ALTO | 2018 | -33.021 | 1.109.844 | -0,0298 |
| 3 | ALTO | 2019 | - 7.383 | 1.103.450 | -0,0067 |
| 3 | ALTO | 2020 | - 10.507 | 1.105.874 | -0,0095 |
| 4 | BUDI | 2018 | 50.467 | 3.392.980 | 0,0149 |
| 4 | BUDI | 2019 | 64.021 | 2.999.767 | 0,0213 |
| 4 | BUDI | 2020 | 67.093 | 2.963.007 | 0,0226 |
| 5 | CAMP | 2018 | 61.947 | 1.004.276 | 0,0617 |
| 5 | CAMP | 2019 | 76.759 | 1.057.529 | 0,0726 |
| 5 | CAMP | 2020 | 44.046 | 1.086.874 | 0,0405 |
| 6 | CEKA | 2018 | 92.650 | 1.168.956 | 0,0793 |
| 6 | CEKA | 2019 | 215.459 | 1.393.080 | 0,1547 |
| 6 | CEKA | 2020 | 181.813 | 1.566.674 | 0,1161 |
| 7 | CINT | 2018 | 13.554 | 491.382 | 0,0276 |
| 7 | CINT | 2019 | 7.211 | 521.494 | 0,0138 |
| 7 | CINT | 2020 | 249 | 498.021 | 0,0005 |
| 8 | CLEO | 2018 | 63.262 | 833.934 | 0,0759 |
| 8 | CLEO | 2019 | 130.756 | 1.245.144 | 0,1050 |
| 8 | CLEO | 2020 | 132.772 | 1.310.940 | 0,1013 |
| 9 | DLTA | 2018 | 338.130 | 1.523.517 | 0,2219 |
| 9 | DLTA | 2019 | 317.815 | 1.425.984 | 0,2229 |
| 9 | DLTA | 2020 | 123.466 | 1.225.581 | 0,1007 |
| 10 | DVLA | 2018 | 200.652 | 1.682.822 | 0,1192 |
| 10 | DVLA | 2019 | 221.783 | 1.829.961 | 0,1212 |
| 10 | DVLA | 2020 | 162.073 | 1.986.712 | 0,0816 |
| 11 | FOOD | 2018 | 1.485 | 126.698 | 0,0117 |
| 11 | FOOD | 2019 | 1.828 | 118.587 | 0,0154 |
| 11 | FOOD | 2020 | -17.399 | 113.192 | -0,1537 |
| 12 | GGRM | 2018 | 7.793.068 | 69.097.219 | 0,1128 |
| 12 | GGRM | 2019 | 10.880.704 | 78.647.274 | 0,1383 |
| 12 | GGRM | 2020 | 7.647.729 | 78.191.409 | 0,0978 |
| 13 | GOOD | 2018 | 425.482 | 4.212.408 | 0,1010 |
| 13 | GOOD | 2019 | 435.766 | 5.063.068 | 0,0861 |
| 13 | GOOD | 2020 | 245.104 | 6.570.970 | 0,0373 |
| 14 | HMSP | 2018 | 13.538.418 | 46.602.420 | 0,2905 |
| 14 | HMSP | 2019 | 13.721.513 | 50.902.806 | 0,2696 |
| 14 | HMSP | 2020 | 8.581.378 | 49.674.030 | 0,1728 |
| 15 | HOKI | 2018 | 90.195 | 758.847 | 0,1189 |
| 15 | HOKI | 2019 | 103.723 | 848.676 | 0,1222 |
| 15 | HOKI | 2020 | 68.752 | 906.924 | 0,0758 |
| 16 | HRTA | 2018 | 123.394 | 1.537.032 | 0,0803 |
| 16 | HRTA | 2019 | 149.991 | 2.311.190 | 0,0649 |
| 16 | HRTA | 2020 | 170.679 | 2.830.686 | 0,0603 |
| 17 | ICBP | 2018 | 4.658.781 | 34.367.153 | 0,1356 |
| 17 | ICBP | 2019 | 5.360.029 | 38.709.314 | 0,1385 |
| 17 | ICBP | 2020 | 7.418.574 | 103.588.325 | 0,0716 |
| 18 | IIKP | 2018 | -15.074 | 298.091 | -0,0506 |
| 18 | IIKP | 2019 | 85.544 | 384.481 | 0,2225 |
| 18 | IIKP | 2020 | -41.519 | 343.139 | -0,1210 |
| 19 | INAF | 2018 | - 32.736 | 1.442.351 | -0,0227 |
| 19 | INAF | 2019 | 7.962 | 1.383.935 | 0,0058 |
| 19 | INAF | 2020 | 30 | 1.713.335 | 0,0000 |
| 20 | INDF | 2018 | 4.961.851 | 96.537.796 | 0,0514 |
| 20 | INDF | 2019 | 5.902.729 | 96.198.559 | 0,0614 |
| 20 | INDF | 2020 | 8.752.066 | 163.136.516 | 0,0536 |
| 21 | KAEF | 2018 | 535.085 | 11.329.091 | 0,0472 |
| 21 | KAEF | 2019 | 15.890 | 18.352.877 | 0,0009 |
| 21 | KAEF | 2020 | 20.426 | 17.562.817 | 0,0012 |
| 22 | KICI | 2018 | - 874 | 154.089 | -0,0057 |
| 22 | KICI | 2019 | - 3.173 | 152.819 | -0,0208 |
| 22 | KICI | 2020 | -11 | 157.023 | -0,0001 |
| 23 | KINO | 2018 | 150.116 | 3.592.164 | 0,0418 |
| 23 | KINO | 2019 | 515.603 | 4.695.765 | 0,1098 |
| 23 | KINO | 2020 | 113.665 | 5.255.359 | 0,0216 |
| 24 | KLBF | 2018 | 2.497.262 | 18.146.206 | 0,1376 |
| 24 | KLBF | 2019 | 2.537.602 | 20.264.727 | 0,1252 |
| 24 | KLBF | 2020 | 2.799.623 | 22.564.300 | 0,1241 |
| 25 | LMPI | 2018 | -46.391 | 786.705 | -0,0590 |
| 25 | LMPI | 2019 | -41.670 | 737.642 | -0,0565 |
| 25 | LMPI | 2020 | -41.331 | 698.252 | -0,0592 |
| 26 | MBTO | 2018 | -114.131 | 648.017 | -0,1761 |
| 26 | MBTO | 2019 | -66.946 | 591.064 | -0,1133 |
| 26 | MBTO | 2020 | -203.215 | 982.883 | -0,2068 |
| 27 | MERK | 2018 | 1.163.324 | 1.263.114 | 0,9210 |
| 27 | MERK | 2019 | 78.257 | 901.061 | 0,0868 |
| 27 | MERK | 2020 | 71.902 | 929.901 | 0,0773 |
| 28 | MGNA | 2018 | -36.888 | 204.477 | -0,1804 |
| 28 | MGNA | 2019 | -121.648 | 88.838 | -1,3693 |
| 28 | MGNA | 2020 | 56.506 | 6.806 | 8,3024 |
| 29 | MLBI | 2018 | 1.224.807 | 2.889.501 | 0,4239 |
| 29 | MLBI | 2019 | 1.206.059 | 2.896.950 | 0,4163 |
| 29 | MLBI | 2020 | 285.617 | 2.907.425 | 0,0982 |
| 30 | MRAT | 2018 | -2.256 | 511.888 | -0,0044 |
| 30 | MRAT | 2019 | 132 | 532.763 | 0,0002 |
| 30 | MRAT | 2020 | -6.767 | 559.796 | -0,0121 |
| 31 | MYOR | 2018 | 1.760.434 | 17.591.706 | 0,1001 |
| 31 | MYOR | 2019 | 2.039.404 | 19.037.919 | 0,1071 |
| 31 | MYOR | 2020 | 2.098.169 | 19.777.501 | 0,1061 |
| 32 | PANI | 2018 | 1.175 | 149.593 | 0,0079 |
| 32 | PANI | 2019 | -1.224 | 43.084 | -0,0284 |
| 32 | PANI | 2020 | 224 | 98.191 | 0,0023 |
| 33 | PCAR | 2018 | -8.385 | 117.424 | -0,0714 |
| 33 | PCAR | 2019 | -10.258 | 124.736 | -0,0822 |
| 33 | PCAR | 2020 | -15.958 | 103.351 | -0,1544 |
| 34 | PEHA | 2018 | 133.293 | 1.868.664 | 0,0713 |
| 34 | PEHA | 2019 | 102.310 | 2.096.719 | 0,0488 |
| 34 | PEHA | 2020 | 48.665 | 1.915.989 | 0,0254 |
| 35 | PYFA | 2018 | 8.447 | 187.057 | 0,0452 |
| 35 | PYFA | 2019 | 9.343 | 190.786 | 0,0490 |
| 35 | PYFA | 2020 | 22.104 | 228.575 | 0,0967 |
| 36 | ROTI | 2018 | 127.171 | 4.393.810 | 0,0289 |
| 36 | ROTI | 2019 | 236.519 | 4.682.084 | 0,0505 |
| 36 | ROTI | 2020 | 168.610 | 4.452.167 | 0,0379 |
| 37 | SIDO | 2018 | 663.849 | 3.337.628 | 0,1989 |
| 37 | SIDO | 2019 | 807.689 | 3.536.898 | 0,2284 |
| 37 | SIDO | 2020 | 934.016 | 3.849.516 | 0,2426 |
| 38 | SKBM | 2018 | 15.955 | 1.771.366 | 0,0090 |
| 38 | SKBM | 2019 | 957 | 1.820.383 | 0,0005 |
| 38 | SKBM | 2020 | 5.416 | 1.768.661 | 0,0031 |
| 39 | SKLT | 2018 | 31.954 | 747.294 | 0,0428 |
| 39 | SKLT | 2019 | 44.944 | 790.846 | 0,0568 |
| 39 | SKLT | 2020 | 42.520 | 773.863 | 0,0549 |
| 40 | STTP | 2018 | 255.089 | 2.631.190 | 0,0969 |
| 40 | STTP | 2019 | 482.591 | 2.881.563 | 0,1675 |
| 40 | STTP | 2020 | 628.629 | 3.448.995 | 0,1823 |
| 41 | TBLA | 2018 | 764.380 | 16.339.916 | 0,0468 |
| 41 | TBLA | 2019 | 661.034 | 17.363.003 | 0,0381 |
| 41 | TBLA | 2020 | 680.730 | 19.431.293 | 0,0350 |
| 42 | TCID | 2018 | 173.049 | 2.445.144 | 0,0708 |
| 42 | TCID | 2019 | 145.149 | 2.551.193 | 0,0569 |
| 42 | TCID | 2020 | - 54.777 | 2.314.790 | -0,0237 |
| 43 | TSPC | 2018 | 540.378 | 7.869.975 | 0,0687 |
| 43 | TSPC | 2019 | 595.155 | 8.372.770 | 0,0711 |
| 43 | TSPC | 2020 | 834.370 | 9.104.658 | 0,0916 |
| 44 | ULTJ | 2018 | 701.607 | 5.555.871 | 0,1263 |
| 44 | ULTJ | 2019 | 1.035.865 | 6.680.422 | 0,1551 |
| 44 | ULTJ | 2020 | 1.109.666 | 8.754.116 | 0,1268 |
| 45 | UNVR | 2018 | 9.109.445 | 20.326.869 | 0,4666 |
| 45 | UNVR | 2019 | 7.391.837 | 20.649.371 | 0,3580 |
| 45 | UNVR | 2020 | 7.163.536 | 20.534.632 | 0,3489 |
| 46 | WIIM | 2018 | 51.143 | 1.255.574 | 0,0407 |
| 46 | WIIM | 2019 | 27.328 | 1.299.522 | 0,0210 |
| 46 | WIIM | 2020 | 172.507 | 1.614.442 | 0,1069 |
| 47 | WOOD | 2018 | 242.010 | 4.588.497 | 0,0527 |
| 47 | WOOD | 2019 | 218.064 | 5.515.385 | 0,0395 |
| 47 | WOOD | 2020 | 314.373 | 5.949.007 | 0,0528 |

**Audit Delay**

**Audit Delay = Tanggal Laporan Audit – Tanggal Tutup Buku**

| No | Kode | Tahun | Tanggal Laporan Audit | Tanggal Tutup Buku | Audit Delay |
| --- | --- | --- | --- | --- | --- |
|  |
|  |
| 1 | ADES | 2018 | 15/03/2019 | 31/12/2018 | 74 |  |
| 1 | ADES | 2019 | 27/03/2020 | 31/12/2019 | 87 |  |
| 1 | ADES | 2020 | 30/04/2021 | 31/12/2020 | 120 |  |
| 2 | AISA | 2018 | 05/02/2019 | 31/12/2018 | 36 |  |
| 2 | AISA | 2019 | 26/06/2020 | 31/12/2019 | 178 |  |
| 2 | AISA | 2020 | 29/03/2021 | 31/12/2020 | 88 |  |
| 3 | ALTO | 2018 | 10/04/2019 | 31/12/2018 | 100 |  |
| 3 | ALTO | 2019 | 17/04/2020 | 31/12/2019 | 108 |  |
| 3 | ALTO | 2020 | 20/05/2021 | 31/12/2020 | 140 |  |
| 4 | BUDI | 2018 | 20/03/2019 | 31/12/2018 | 79 |  |
| 4 | BUDI | 2019 | 30/03/2020 | 31/12/2019 | 90 |  |
| 4 | BUDI | 2020 | 29/03/2021 | 31/12/2021 | 88 |  |
| 5 | CAMP | 2018 | 29/03/2019 | 31/12/2018 | 88 |  |
| 5 | CAMP | 2019 | 24/04/2020 | 31/12/2019 | 115 |  |
| 5 | CAMP | 2020 | 26/03/2021 | 31/12/2020 | 85 |  |
| 6 | CEKA | 2018 | 15/03/2019 | 31/12/2018 | 74 |  |
| 6 | CEKA | 2019 | 19/03/2020 | 31/12/2019 | 79 |  |
| 6 | CEKA | 2020 | 29/03/2021 | 31/12/2020 | 88 |  |
| 7 | CINT | 2018 | 15/03/2019 | 31/12/2018 | 74 |  |
| 7 | CINT | 2019 | 23/03/2020 | 31/12/2019 | 83 |  |
| 7 | CINT | 2020 | 19/03/2021 | 31/12/2020 | 78 |  |
| 8 | CLEO | 2018 | 08/03/2019 | 31/12/2018 | 67 |  |
| 8 | CLEO | 2019 | 09/03/2020 | 31/12/2019 | 69 |  |
| 8 | CLEO | 2020 | 16/03/2021 | 31/12/2020 | 75 |  |
| 9 | DLTA | 2018 | 28/03/2019 | 31/12/2018 | 87 |  |
| 9 | DLTA | 2019 | 20/03/2020 | 31/12/2019 | 80 |  |
| 9 | DLTA | 2020 | 30/03/2021 | 31/12/2020 | 89 |  |
| 10 | DVLA | 2018 | 22/03/2019 | 31/12/2018 | 81 |  |
| 10 | DVLA | 2019 | 30/03/2020 | 31/12/2019 | 90 |  |
| 10 | DVLA | 2020 | 28/04/2021 | 31/12/2020 | 118 |  |
| 11 | FOOD | 2018 | 20/03/2019 | 31/12/2018 | 79 |  |
| 11 | FOOD | 2019 | 31/03/2020 | 31/12/2019 | 91 |  |
| 11 | FOOD | 2020 | 18/05/2021 | 21/12/2020 | 138 |  |
| 12 | GGRM | 2018 | 25/03/2019 | 31/12/2018 | 84 |  |
| 12 | GGRM | 2019 | 23/03/2020 | 31/12/2019 | 83 |  |
| 12 | GGRM | 2020 | 30/03/2021 | 31/12/2020 | 89 |  |
| 13 | GOOD | 2018 | 26/03/2019 | 31/12/2018 | 85 |  |
| 13 | GOOD | 2019 | 08/05/2020 | 31/12/2019 | 129 |  |
| 13 | GOOD | 2020 | 10/05/2021 | 31/12/2020 | 130 |  |
| 14 | HMSP | 2018 | 21/03/2019 | 31/12/2018 | 80 |  |
| 14 | HMSP | 2019 | 30/03/2020 | 31/12/2019 | 90 |  |
| 14 | HMSP | 2020 | 22/03/2021 | 31/12/2020 | 81 |  |
| 15 | HOKI | 2018 | 25/03/2019 | 31/12/2018 | 84 |  |
| 15 | HOKI | 2019 | 30/03/2020 | 31/12/2019 | 90 |  |
| 15 | HOKI | 2020 | 16/04/2021 | 31/12/2020 | 106 |  |
| 16 | HRTA | 2018 | 27/03/2019 | 31/12/2018 | 86 |  |
| 16 | HRTA | 2019 | 18/05/2020 | 31/12/2019 | 139 |  |
| 16 | HRTA | 2020 | 28/05/2021 | 31/12/2020 | 148 |  |
| 17 | ICBP | 2018 | 19/03/2019 | 31/12/2018 | 78 |  |
| 17 | ICBP | 2019 | 20/03/2020 | 31/12/2019 | 80 |  |
| 17 | ICBP | 2020 | 19/03/2021 | 31/12/2020 | 78 |  |
| 18 | IIKP | 2018 | 28/03/2019 | 31/12/2018 | 87 |  |
| 18 | IIKP | 2019 | 29/05/2020 | 31/12/2019 | 150 |  |
| 18 | IIKP | 2020 | 21/04/2021 | 31/12/2021 | 111 |  |
| 19 | INAF | 2018 | 28/03/2019 | 31/12/2018 | 87 |  |
| 19 | INAF | 2019 | 30/06/2020 | 31/12/2019 | 172 |  |
| 19 | INAF | 2020 | 07/04/2021 | 31/12/2020 | 97 |  |
| 20 | INDF | 2018 | 19/03/2019 | 31/12/2018 | 78 |  |
| 20 | INDF | 2019 | 20/03/2020 | 31/12/2019 | 80 |  |
| 20 | INDF | 2020 | 19/03/2021 | 31/12/2020 | 78 |  |
| 21 | KAEF | 2018 | 22/02/2019 | 31/12/2018 | 53 |  |
| 21 | KAEF | 2019 | 13/03/2020 | 31/12/2019 | 73 |  |
| 21 | KAEF | 2020 | 22/03/2021 | 31/12/2020 | 81 |  |
| 22 | KICI | 2018 | 08/03/2019 | 31/12/2018 | 67 |  |
| 22 | KICI | 2019 | 06/03/2020 | 31/12/2019 | 66 |  |
| 22 | KICI | 2020 | 08/03/2021 | 31/12/2020 | 67 |  |
| 23 | KINO | 2018 | 25/03/2019 | 31/12/2018 | 84 |  |
| 23 | KINO | 2019 | 30/03/2020 | 31/12/2019 | 90 |  |
| 23 | KINO | 2020 | 19/04/2021 | 31/12/2020 | 109 |  |
| 24 | KLBF | 2018 | 27/03/2019 | 31/12/2018 | 86 |  |
| 24 | KLBF | 2019 | 27/03/2020 | 31/12/2019 | 87 |  |
| 24 | KLBF | 2020 | 29/03/2021 | 31/12/2020 | 88 |  |
| 25 | LMPI | 2018 | 22/03/2019 | 31/12/2018 | 81 |  |
| 25 | LMPI | 2019 | 23/03/2020 | 31/12/2019 | 83 |  |
| 25 | LMPI | 2020 | 01/04/2021 | 31/12/2020 | 91 |  |
| 26 | MBTO | 2018 | 13/03/2019 | 31/12/2018 | 72 |  |
| 26 | MBTO | 2019 | 27/03/2020 | 31/12/2019 | 87 |  |
| 26 | MBTO | 2020 | 30/03/2021 | 31/12/2020 | 89 |  |
| 27 | MERK | 2018 | 15/03/2019 | 31/12/2018 | 74 |  |
| 27 | MERK | 2019 | 09/03/2020 | 31/12/2019 | 69 |  |
| 27 | MERK | 2020 | 31/03/2021 | 31/12/2020 | 90 |  |
| 28 | MGNA | 2018 | 19/03/2019 | 31/12/2018 | 78 |  |
| 28 | MGNA | 2019 | 20/05/2020 | 31/12/2019 | 141 |  |
| 28 | MGNA | 2020 | 26/04/2021 | 31/12/2020 | 116 |  |
| 29 | MLBI | 2018 | 15/02/2019 | 31/12/2018 | 46 |  |
| 29 | MLBI | 2019 | 21/02/2020 | 31/12/2019 | 52 |  |
| 29 | MLBI | 2020 | 05/03/2021 | 31/12/2020 | 64 |  |
| 30 | MRAT | 2018 | 18/04/2019 | 31/12/2018 | 108 |  |
| 30 | MRAT | 2019 | 27/05/2020 | 31/12/2019 | 148 |  |
| 30 | MRAT | 2020 | 31/05/2021 | 31/12/2020 | 151 |  |
| 31 | MYOR | 2018 | 15/03/2019 | 31/12/2018 | 74 |  |
| 31 | MYOR | 2019 | 30/03/2020 | 31/12/2019 | 90 |  |
| 31 | MYOR | 2020 | 30/03/2021 | 31/12/2020 | 89 |  |
| 32 | PANI | 2018 | 22/03/2019 | 31/12/2018 | 81 |  |
| 32 | PANI | 2019 | 24/03/2020 | 31/12/2019 | 84 |  |
| 32 | PANI | 2020 | 23/04/2021 | 31/12/2020 | 113 |  |
| 33 | PCAR | 2018 | 28/03/2019 | 31/12/2018 | 87 |  |
| 33 | PCAR | 2019 | 20/05/2020 | 31/12/2019 | 141 |  |
| 33 | PCAR | 2020 | 29/04/2021 | 31/12/2020 | 119 |  |
| 34 | PEHA | 2018 | 11/02/2019 | 31/12/2018 | 42 |  |
| 34 | PEHA | 2019 | 12/03/2020 | 31/12/2019 | 72 |  |
| 34 | PEHA | 2020 | 19/03/2021 | 31/12/2020 | 78 |  |
| 35 | PYFA | 2018 | 18/03/2019 | 31/12/2018 | 77 |  |
| 35 | PYFA | 2019 | 18/03/2020 | 31/12/2019 | 78 |  |
| 35 | PYFA | 2020 | 12/04/2021 | 31/12/2020 | 102 |  |
| 36 | ROTI | 2018 | 13/03/2019 | 31/12/2018 | 72 |  |
| 36 | ROTI | 2019 | 28/02/2020 | 31/12/2019 | 59 |  |
| 36 | ROTI | 2020 | 29/03/2021 | 31/12/2020 | 88 |  |
| 37 | SIDO | 2018 | 15/02/2019 | 31/12/2018 | 46 |  |
| 37 | SIDO | 2019 | 10/02/2020 | 31/12/2019 | 41 |  |
| 37 | SIDO | 2020 | 06/02/2021 | 31/12/2020 | 37 |  |
| 38 | SKBM | 2018 | 22/03/2019 | 31/12/2018 | 82 |  |
| 38 | SKBM | 2019 | 30/03/2020 | 31/12/2019 | 80 |  |
| 38 | SKBM | 2020 | 21/05/2021 | 31/12/2020 | 141 |  |
| 39 | SKLT | 2018 | 12/03/2019 | 31/12/2018 | 71 |  |
| 39 | SKLT | 2019 | 12/03/2020 | 31/12/2019 | 72 |  |
| 39 | SKLT | 2020 | 09/03/2021 | 31/12/2020 | 68 |  |
| 40 | STTP | 2018 | 30/03/2019 | 31/12/2018 | 89 |  |
| 40 | STTP | 2019 | 27/05/2020 | 31/12/2019 | 148 |  |
| 40 | STTP | 2020 | 25/05/2021 | 31/12/2020 | 145 |  |
| 41 | TBLA | 2018 | 22/03/2019 | 31/12/2018 | 81 |  |
| 41 | TBLA | 2019 | 30/03/2020 | 31/12/2019 | 90 |  |
| 41 | TBLA | 2020 | 26/02/2021 | 31/12/2020 | 57 |  |
| 42 | TCID | 2018 | 01/03/2019 | 31/12/2018 | 60 |  |
| 42 | TCID | 2019 | 28/02/2020 | 31/12/2019 | 59 |  |
| 42 | TCID | 2020 | 29/03/2021 | 31/12/2020 | 88 |  |
| 43 | TSPC | 2018 | 15/03/2019 | 31/12/2018 | 74 |  |
| 43 | TSPC | 2019 | 16/03/2020 | 31/12/2019 | 76 |  |
| 43 | TSPC | 2020 | 15/03/2021 | 31/12/2020 | 74 |  |
| 44 | ULTJ | 2018 | 25/03/2019 | 31/12/2018 | 84 |  |
| 44 | ULTJ | 2019 | 20/03/2020 | 31/12/2019 | 80 |  |
| 44 | ULTJ | 2020 | 01/04/2021 | 31/12/2020 | 91 |  |
| 45 | UNVR | 2018 | 31/01/2019 | 31/12/2018 | 31 |  |
| 45 | UNVR | 2019 | 29/01/2020 | 31/12/2019 | 29 |  |
| 45 | UNVR | 2020 | 03/02/2021 | 31/12/2020 | 34 |  |
| 46 | WIIM | 2018 | 18/03/2019 | 31/12/2018 | 77 |  |
| 46 | WIIM | 2019 | 27/04/2020 | 31/12/2019 | 118 |  |
| 46 | WIIM | 2020 | 05/04/2021 | 31/12/2020 | 95 |  |
| 47 | WOOD | 2018 | 22/03/2019 | 31/12/2018 | 81 |  |
| 47 | WOOD | 2019 | 20/04/2020 | 31/12/2019 | 110 |  |
| 47 | WOOD | 2020 | 14/04/2021 | 31/12/2020 | 104 |  |

**Kualitas Audit**

**KAP Big Four (EY, KPMG, Deloitte, PwC) = 1, KAP non Big Four =0**

| **No** | **Kode** | **Tahun** | **Kualitas Audit** |
| --- | --- | --- | --- |
|  |
|  |
| 1 | ADES | 2018 | 0 |  |
| 1 | ADES | 2019 | 0 |  |
| 1 | ADES | 2020 | 0 |  |
| 2 | AISA | 2018 | 0 |  |
| 2 | AISA | 2019 | 0 |  |
| 2 | AISA | 2020 | 0 |  |
| 3 | ALTO | 2018 | 0 |  |
| 3 | ALTO | 2019 | 0 |  |
| 3 | ALTO | 2020 | 0 |  |
| 4 | BUDI | 2018 | 0 |  |
| 4 | BUDI | 2019 | 0 |  |
| 4 | BUDI | 2020 | 0 |  |
| 5 | CAMP | 2018 | 0 |  |
| 5 | CAMP | 2019 | 0 |  |
| 5 | CAMP | 2020 | 0 |  |
| 6 | CEKA | 2018 | 1 |  |
| 6 | CEKA | 2019 | 1 |  |
| 6 | CEKA | 2020 | 1 |  |
| 7 | CINT | 2018 | 0 |  |
| 7 | CINT | 2019 | 0 |  |
| 7 | CINT | 2020 | 0 |  |
| 8 | CLEO | 2018 | 0 |  |
| 8 | CLEO | 2019 | 0 |  |
| 8 | CLEO | 2020 | 0 |  |
| 9 | DLTA | 2018 | 1 |  |
| 9 | DLTA | 2019 | 0 |  |
| 9 | DLTA | 2020 | 0 |  |
| 10 | DVLA | 2018 | 1 |  |
| 10 | DVLA | 2019 | 1 |  |
| 10 | DVLA | 2020 | 1 |  |
| 11 | FOOD | 2018 | 0 |  |
| 11 | FOOD | 2019 | 0 |  |
| 11 | FOOD | 2020 | 0 |  |
| 12 | GGRM | 2018 | 1 |  |
| 12 | GGRM | 2019 | 1 |  |
| 12 | GGRM | 2020 | 1 |  |
| 13 | GOOD | 2018 | 1 |  |
| 13 | GOOD | 2019 | 1 |  |
| 13 | GOOD | 2020 | 1 |  |
| 14 | HMSP | 2018 | 1 |  |
| 14 | HMSP | 2019 | 1 |  |
| 14 | HMSP | 2020 | 1 |  |
| 15 | HOKI | 2018 | 0 |  |
| 15 | HOKI | 2019 | 0 |  |
| 15 | HOKI | 2020 | 0 |  |
| 16 | HRTA | 2018 | 0 |  |
| 16 | HRTA | 2019 | 0 |  |
| 16 | HRTA | 2020 | 0 |  |
| 17 | ICBP | 2018 | 1 |  |
| 17 | ICBP | 2019 | 1 |  |
| 17 | ICBP | 2020 | 1 |  |
| 18 | IIKP | 2018 | 0 |  |
| 18 | IIKP | 2019 | 0 |  |
| 18 | IIKP | 2020 | 0 |  |
| 19 | INAF | 2018 | 0 |  |
| 19 | INAF | 2019 | 0 |  |
| 19 | INAF | 2020 | 0 |  |
| 20 | INDF | 2018 | 1 |  |
| 20 | INDF | 2019 | 1 |  |
| 20 | INDF | 2020 | 1 |  |
| 21 | KAEF | 2018 | 0 |  |
| 21 | KAEF | 2019 | 0 |  |
| 21 | KAEF | 2020 | 0 |  |
| 22 | KICI | 2018 | 0 |  |
| 22 | KICI | 2019 | 0 |  |
| 22 | KICI | 2020 | 0 |  |
| 23 | KINO | 2018 | 0 |  |
| 23 | KINO | 2019 | 0 |  |
| 23 | KINO | 2020 | 0 |  |
| 24 | KLBF | 2018 | 1 |  |
| 24 | KLBF | 2019 | 1 |  |
| 24 | KLBF | 2020 | 1 |  |
| 25 | LMPI | 2018 | 0 |  |
| 25 | LMPI | 2019 | 0 |  |
| 25 | LMPI | 2020 | 0 |  |
| 26 | MBTO | 2018 | 0 |  |
| 26 | MBTO | 2019 | 0 |  |
| 26 | MBTO | 2020 | 0 |  |
| 27 | MERK | 2018 | 1 |  |
| 27 | MERK | 2019 | 1 |  |
| 27 | MERK | 2020 | 1 |  |
| 28 | MGNA | 2018 | 0 |  |
| 28 | MGNA | 2019 | 0 |  |
| 28 | MGNA | 2020 | 0 |  |
| 29 | MLBI | 2018 | 1 |  |
| 29 | MLBI | 2019 | 1 |  |
| 29 | MLBI | 2020 | 1 |  |
| 30 | MRAT | 2018 | 0 |  |
| 30 | MRAT | 2019 | 0 |  |
| 30 | MRAT | 2020 | 0 |  |
| 31 | MYOR | 2018 | 0 |  |
| 31 | MYOR | 2019 | 0 |  |
| 31 | MYOR | 2020 | 0 |  |
| 32 | PANI | 2018 | 0 |  |
| 32 | PANI | 2019 | 0 |  |
| 32 | PANI | 2020 | 0 |  |
| 33 | PCAR | 2018 | 0 |  |
| 33 | PCAR | 2019 | 0 |  |
| 33 | PCAR | 2020 | 0 |  |
| 34 | PEHA | 2018 | 0 |  |
| 34 | PEHA | 2019 | 0 |  |
| 34 | PEHA | 2020 | 0 |  |
| 35 | PYFA | 2018 | 0 |  |
| 35 | PYFA | 2019 | 0 |  |
| 35 | PYFA | 2020 | 0 |  |
| 36 | ROTI | 2018 | 1 |  |
| 36 | ROTI | 2019 | 1 |  |
| 36 | ROTI | 2020 | 1 |  |
| 37 | SIDO | 2018 | 1 |  |
| 37 | SIDO | 2019 | 1 |  |
| 37 | SIDO | 2020 | 1 |  |
| 38 | SKBM | 2018 | 0 |  |
| 38 | SKBM | 2019 | 0 |  |
| 38 | SKBM | 2020 | 0 |  |
| 39 | SKLT | 2018 | 0 |  |
| 39 | SKLT | 2019 | 0 |  |
| 39 | SKLT | 2020 | 0 |  |
| 40 | STTP | 2018 | 0 |  |
| 40 | STTP | 2019 | 0 |  |
| 40 | STTP | 2020 | 0 |  |
| 41 | TBLA | 2018 | 0 |  |
| 41 | TBLA | 2019 | 0 |  |
| 41 | TBLA | 2020 | 0 |  |
| 42 | TCID | 2018 | 1 |  |
| 42 | TCID | 2019 | 1 |  |
| 42 | TCID | 2020 | 1 |  |
| 43 | TSPC | 2018 | 0 |  |
| 43 | TSPC | 2019 | 0 |  |
| 43 | TSPC | 2020 | 0 |  |
| 44 | ULTJ | 2018 | 0 |  |
| 44 | ULTJ | 2019 | 0 |  |
| 44 | ULTJ | 2020 | 0 |  |
| 45 | UNVR | 2018 | 1 |  |
| 45 | UNVR | 2019 | 1 |  |
| 45 | UNVR | 2020 | 1 |  |
| 46 | WIIM | 2018 | 0 |  |
| 46 | WIIM | 2019 | 0 |  |
| 46 | WIIM | 2020 | 0 |  |
| 47 | WOOD | 2018 | 0 |  |
| 47 | WOOD | 2019 | 0 |  |
| 47 | WOOD | 2020 | 0 |  |

**Ukuran Perusahaan**

**Ukuran Perusahaan = Ln(Aset)**

Dinyatakan Dalam Jutaan Rupiah

| No | Kode | Tahun | Total Aset | Ukuran Perusahaan |
| --- | --- | --- | --- | --- |
| 1 | ADES | 2018 | 881.275 | 27,5046 |
| 1 | ADES | 2019 | 822.375 | 27,4355 |
| 1 | ADES | 2020 | 958.791 | 27,5889 |
| 2 | AISA | 2018 | 1.816.406 | 28,2279 |
| 2 | AISA | 2019 | 1.868.966 | 28,2564 |
| 2 | AISA | 2020 | 2.011.557 | 28,3299 |
| 3 | ALTO | 2018 | 1.109.844 | 27,7352 |
| 3 | ALTO | 2019 | 1.103.450 | 27,7295 |
| 3 | ALTO | 2020 | 1.105.874 | 27,7317 |
| 4 | BUDI | 2018 | 3.392.980 | 28,8527 |
| 4 | BUDI | 2019 | 2.999.767 | 28,7296 |
| 4 | BUDI | 2020 | 2.963.007 | 28,7172 |
| 5 | CAMP | 2018 | 1.004.276 | 27,6353 |
| 5 | CAMP | 2019 | 1.057.529 | 27,6870 |
| 5 | CAMP | 2020 | 1.086.874 | 27,7143 |
| 6 | CEKA | 2018 | 1.168.956 | 27,7871 |
| 6 | CEKA | 2019 | 1.393.080 | 27,9625 |
| 6 | CEKA | 2020 | 1.566.674 | 28,0800 |
| 7 | CINT | 2018 | 491.382 | 26,9205 |
| 7 | CINT | 2019 | 521.494 | 26,9800 |
| 7 | CINT | 2020 | 498.021 | 26,9339 |
| 8 | CLEO | 2018 | 833.934 | 27,4494 |
| 8 | CLEO | 2019 | 1.245.144 | 27,8503 |
| 8 | CLEO | 2020 | 1.310.940 | 27,9018 |
| 9 | DLTA | 2018 | 1.523.517 | 28,0520 |
| 9 | DLTA | 2019 | 1.425.984 | 27,9859 |
| 9 | DLTA | 2020 | 1.225.581 | 27,8344 |
| 10 | DVLA | 2018 | 1.682.822 | 28,1515 |
| 10 | DVLA | 2019 | 1.829.961 | 28,2353 |
| 10 | DVLA | 2020 | 1.986.712 | 28,3175 |
| 11 | FOOD | 2018 | 126.698 | 25,5651 |
| 11 | FOOD | 2019 | 118.587 | 25,4989 |
| 11 | FOOD | 2020 | 113.192 | 25,4524 |
| 12 | GGRM | 2018 | 69.097.219 | 31,8665 |
| 12 | GGRM | 2019 | 78.647.274 | 31,9960 |
| 12 | GGRM | 2020 | 78.191.409 | 31,9902 |
| 13 | GOOD | 2018 | 4.212.408 | 29,0691 |
| 13 | GOOD | 2019 | 5.063.068 | 29,2530 |
| 13 | GOOD | 2020 | 6.570.970 | 29,5137 |
| 14 | HMSP | 2018 | 46.602.420 | 31,4727 |
| 14 | HMSP | 2019 | 50.902.806 | 31,5609 |
| 14 | HMSP | 2020 | 49.674.030 | 31,5365 |
| 15 | HOKI | 2018 | 758.847 | 27,3551 |
| 15 | HOKI | 2019 | 848.676 | 27,4669 |
| 15 | HOKI | 2020 | 906.924 | 27,5333 |
| 16 | HRTA | 2018 | 1.537.032 | 28,0609 |
| 16 | HRTA | 2019 | 2.311.190 | 28,4688 |
| 16 | HRTA | 2020 | 2.830.686 | 28,6715 |
| 17 | ICBP | 2018 | 34.367.153 | 31,1681 |
| 17 | ICBP | 2019 | 38.709.314 | 31,2871 |
| 17 | ICBP | 2020 | 103.588.325 | 32,2714 |
| 18 | IIKP | 2018 | 298.091 | 26,4207 |
| 18 | IIKP | 2019 | 384.481 | 26,6752 |
| 18 | IIKP | 2020 | 343.139 | 26,5614 |
| 19 | INAF | 2018 | 1.442.351 | 27,9973 |
| 19 | INAF | 2019 | 1.383.935 | 27,9560 |
| 19 | INAF | 2020 | 1.713.335 | 28,1695 |
| 20 | INDF | 2018 | 96.537.796 | 32,2010 |
| 20 | INDF | 2019 | 96.198.559 | 32,1974 |
| 20 | INDF | 2020 | 163.136.516 | 32,7256 |
| 21 | KAEF | 2018 | 11.329.091 | 30,0584 |
| 21 | KAEF | 2019 | 18.352.877 | 30,5408 |
| 21 | KAEF | 2020 | 17.562.817 | 30,4968 |
| 22 | KICI | 2018 | 154.089 | 25,7608 |
| 22 | KICI | 2019 | 152.819 | 25,7525 |
| 22 | KICI | 2020 | 157.023 | 25,7797 |
| 23 | KINO | 2018 | 3.592.164 | 28,9098 |
| 23 | KINO | 2019 | 4.695.765 | 29,1777 |
| 23 | KINO | 2020 | 5.255.359 | 29,2903 |
| 24 | KLBF | 2018 | 18.146.206 | 30,5295 |
| 24 | KLBF | 2019 | 20.264.727 | 30,6399 |
| 24 | KLBF | 2020 | 22.564.300 | 30,7474 |
| 25 | LMPI | 2018 | 786.705 | 27,3911 |
| 25 | LMPI | 2019 | 737.642 | 27,3267 |
| 25 | LMPI | 2020 | 698.252 | 27,2718 |
| 26 | MBTO | 2018 | 648.017 | 27,1972 |
| 26 | MBTO | 2019 | 591.064 | 27,1052 |
| 26 | MBTO | 2020 | 982.883 | 27,6138 |
| 27 | MERK | 2018 | 1.263.114 | 27,8646 |
| 27 | MERK | 2019 | 901.061 | 27,5268 |
| 27 | MERK | 2020 | 929.901 | 27,5583 |
| 28 | MGNA | 2018 | 204.477 | 26,0437 |
| 28 | MGNA | 2019 | 88.838 | 25,2101 |
| 28 | MGNA | 2020 | 6.806 | 22,6411 |
| 29 | MLBI | 2018 | 2.889.501 | 28,6921 |
| 29 | MLBI | 2019 | 2.896.950 | 28,6947 |
| 29 | MLBI | 2020 | 2.907.425 | 28,6983 |
| 30 | MRAT | 2018 | 511.888 | 26,9614 |
| 30 | MRAT | 2019 | 532.763 | 27,0013 |
| 30 | MRAT | 2020 | 559.796 | 27,0508 |
| 31 | MYOR | 2018 | 17.591.706 | 30,4984 |
| 31 | MYOR | 2019 | 19.037.919 | 30,5775 |
| 31 | MYOR | 2020 | 19.777.501 | 30,6156 |
| 32 | PANI | 2018 | 149.593 | 25,7312 |
| 32 | PANI | 2019 | 43.084 | 24,4864 |
| 32 | PANI | 2020 | 98.191 | 25,3102 |
| 33 | PCAR | 2018 | 117.424 | 25,4891 |
| 33 | PCAR | 2019 | 124.736 | 25,5495 |
| 33 | PCAR | 2020 | 103.351 | 25,3614 |
| 34 | PEHA | 2018 | 1.868.664 | 28,2562 |
| 34 | PEHA | 2019 | 2.096.719 | 28,3714 |
| 34 | PEHA | 2020 | 1.915.989 | 28,2813 |
| 35 | PYFA | 2018 | 187.057 | 25,9547 |
| 35 | PYFA | 2019 | 190.786 | 25,9744 |
| 35 | PYFA | 2020 | 228.575 | 26,1551 |
| 36 | ROTI | 2018 | 4.393.810 | 29,1112 |
| 36 | ROTI | 2019 | 4.682.084 | 29,1748 |
| 36 | ROTI | 2020 | 4.452.167 | 29,1244 |
| 37 | SIDO | 2018 | 3.337.628 | 28,8363 |
| 37 | SIDO | 2019 | 3.536.898 | 28,8943 |
| 37 | SIDO | 2020 | 3.849.516 | 28,9790 |
| 38 | SKBM | 2018 | 1.771.366 | 28,2028 |
| 38 | SKBM | 2019 | 1.820.383 | 28,2301 |
| 38 | SKBM | 2020 | 1.768.661 | 28,2012 |
| 39 | SKLT | 2018 | 747.294 | 27,3397 |
| 39 | SKLT | 2019 | 790.846 | 27,3964 |
| 39 | SKLT | 2020 | 773.863 | 27,3747 |
| 40 | STTP | 2018 | 2.631.190 | 28,5985 |
| 40 | STTP | 2019 | 2.881.563 | 28,6894 |
| 40 | STTP | 2020 | 3.448.995 | 28,8691 |
| 41 | TBLA | 2018 | 16.339.916 | 30,4246 |
| 41 | TBLA | 2019 | 17.363.003 | 30,4854 |
| 41 | TBLA | 2020 | 19.431.293 | 30,5979 |
| 42 | TCID | 2018 | 2.445.144 | 28,5251 |
| 42 | TCID | 2019 | 2.551.193 | 28,5676 |
| 42 | TCID | 2020 | 2.314.790 | 28,4703 |
| 43 | TSPC | 2018 | 7.869.975 | 29,6941 |
| 43 | TSPC | 2019 | 8.372.770 | 29,7560 |
| 43 | TSPC | 2020 | 9.104.658 | 29,8398 |
| 44 | ULTJ | 2018 | 5.555.871 | 29,3459 |
| 44 | ULTJ | 2019 | 6.680.422 | 29,5302 |
| 44 | ULTJ | 2020 | 8.754.116 | 29,8005 |
| 45 | UNVR | 2018 | 20.326.869 | 30,6430 |
| 45 | UNVR | 2019 | 20.649.371 | 30,6587 |
| 45 | UNVR | 2020 | 20.534.632 | 30,6531 |
| 46 | WIIM | 2018 | 1.255.574 | 27,8586 |
| 46 | WIIM | 2019 | 1.299.522 | 27,8930 |
| 46 | WIIM | 2020 | 1.614.442 | 28,1100 |
| 47 | WOOD | 2018 | 4.588.497 | 29,1546 |
| 47 | WOOD | 2019 | 5.515.385 | 29,3386 |
| 47 | WOOD | 2020 | 5.949.007 | 29,4142 |

**Opini Audit Going Concern**

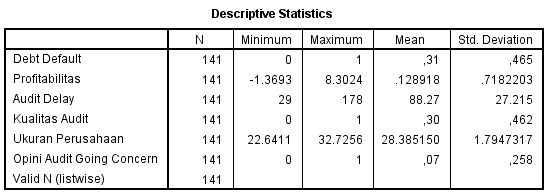
**Going Concern = 1, Non Going Concern = 0**

| No | Kode | Tahun | Opini Audit Going Concern |
| --- | --- | --- | --- |
|  |
|  |
| 1 | ADES | 2018 | 0 |  |
| 1 | ADES | 2019 | 0 |  |
| 1 | ADES | 2020 | 0 |  |
| 2 | AISA | 2018 | 1 |  |
| 2 | AISA | 2019 | 1 |  |
| 2 | AISA | 2020 | 0 |  |
| 3 | ALTO | 2018 | 0 |  |
| 3 | ALTO | 2019 | 0 |  |
| 3 | ALTO | 2020 | 0 |  |
| 4 | BUDI | 2018 | 0 |  |
| 4 | BUDI | 2019 | 0 |  |
| 4 | BUDI | 2020 | 0 |  |
| 5 | CAMP | 2018 | 0 |  |
| 5 | CAMP | 2019 | 0 |  |
| 5 | CAMP | 2020 | 1 |  |
| 6 | CEKA | 2018 | 0 |  |
| 6 | CEKA | 2019 | 0 |  |
| 6 | CEKA | 2020 | 0 |  |
| 7 | CINT | 2018 | 0 |  |
| 7 | CINT | 2019 | 0 |  |
| 7 | CINT | 2020 | 0 |  |
| 8 | CLEO | 2018 | 0 |  |
| 8 | CLEO | 2019 | 0 |  |
| 8 | CLEO | 2020 | 0 |  |
| 9 | DLTA | 2018 | 0 |  |
| 9 | DLTA | 2019 | 0 |  |
| 9 | DLTA | 2020 | 0 |  |
| 10 | DVLA | 2018 | 0 |  |
| 10 | DVLA | 2019 | 0 |  |
| 10 | DVLA | 2020 | 0 |  |
| 11 | FOOD | 2018 | 0 |  |
| 11 | FOOD | 2019 | 0 |  |
| 11 | FOOD | 2020 | 0 |  |
| 12 | GGRM | 2018 | 0 |  |
| 12 | GGRM | 2019 | 0 |  |
| 12 | GGRM | 2020 | 0 |  |
| 13 | GOOD | 2018 | 0 |  |
| 13 | GOOD | 2019 | 0 |  |
| 13 | GOOD | 2020 | 0 |  |
| 14 | HMSP | 2018 | 0 |  |
| 14 | HMSP | 2019 | 0 |  |
| 14 | HMSP | 2020 | 0 |  |
| 15 | HOKI | 2018 | 0 |  |
| 15 | HOKI | 2019 | 0 |  |
| 15 | HOKI | 2020 | 0 |  |
| 16 | HRTA | 2018 | 0 |  |
| 16 | HRTA | 2019 | 0 |  |
| 16 | HRTA | 2020 | 0 |  |
| 17 | ICBP | 2018 | 0 |  |
| 17 | ICBP | 2019 | 0 |  |
| 17 | ICBP | 2020 | 0 |  |
| 18 | IIKP | 2018 | 0 |  |
| 18 | IIKP | 2019 | 0 |  |
| 18 | IIKP | 2020 | 0 |  |
| 19 | INAF | 2018 | 0 |  |
| 19 | INAF | 2019 | 0 |  |
| 19 | INAF | 2020 | 0 |  |
| 20 | INDF | 2018 | 0 |  |
| 20 | INDF | 2019 | 0 |  |
| 20 | INDF | 2020 | 0 |  |
| 21 | KAEF | 2018 | 0 |  |
| 21 | KAEF | 2019 | 0 |  |
| 21 | KAEF | 2020 | 0 |  |
| 22 | KICI | 2018 | 0 |  |
| 22 | KICI | 2019 | 0 |  |
| 22 | KICI | 2020 | 0 |  |
| 23 | KINO | 2018 | 0 |  |
| 23 | KINO | 2019 | 0 |  |
| 23 | KINO | 2020 | 0 |  |
| 24 | KLBF | 2018 | 0 |  |
| 24 | KLBF | 2019 | 0 |  |
| 24 | KLBF | 2020 | 0 |  |
| 25 | LMPI | 2018 | 1 |  |
| 25 | LMPI | 2019 | 1 |  |
| 25 | LMPI | 2020 | 1 |  |
| 26 | MBTO | 2018 | 0 |  |
| 26 | MBTO | 2019 | 0 |  |
| 26 | MBTO | 2020 | 0 |  |
| 27 | MERK | 2018 | 0 |  |
| 27 | MERK | 2019 | 0 |  |
| 27 | MERK | 2020 | 0 |  |
| 28 | MGNA | 2018 | 0 |  |
| 28 | MGNA | 2019 | 1 |  |
| 28 | MGNA | 2020 | 1 |  |
| 29 | MLBI | 2018 | 0 |  |
| 29 | MLBI | 2019 | 0 |  |
| 29 | MLBI | 2020 | 0 |  |
| 30 | MRAT | 2018 | 0 |  |
| 30 | MRAT | 2019 | 0 |  |
| 30 | MRAT | 2020 | 0 |  |
| 31 | MYOR | 2018 | 0 |  |
| 31 | MYOR | 2019 | 0 |  |
| 31 | MYOR | 2020 | 0 |  |
| 32 | PANI | 2018 | 0 |  |
| 32 | PANI | 2019 | 0 |  |
| 32 | PANI | 2020 | 0 |  |
| 33 | PCAR | 2018 | 0 |  |
| 33 | PCAR | 2019 | 1 |  |
| 33 | PCAR | 2020 | 1 |  |
| 34 | PEHA | 2018 | 0 |  |
| 34 | PEHA | 2019 | 0 |  |
| 34 | PEHA | 2020 | 0 |  |
| 35 | PYFA | 2018 | 0 |  |
| 35 | PYFA | 2019 | 0 |  |
| 35 | PYFA | 2020 | 0 |  |
| 36 | ROTI | 2018 | 0 |  |
| 36 | ROTI | 2019 | 0 |  |
| 36 | ROTI | 2020 | 0 |  |
| 37 | SIDO | 2018 | 0 |  |
| 37 | SIDO | 2019 | 0 |  |
| 37 | SIDO | 2020 | 0 |  |
| 38 | SKBM | 2018 | 0 |  |
| 38 | SKBM | 2019 | 0 |  |
| 38 | SKBM | 2020 | 0 |  |
| 39 | SKLT | 2018 | 0 |  |
| 39 | SKLT | 2019 | 0 |  |
| 39 | SKLT | 2020 | 0 |  |
| 40 | STTP | 2018 | 0 |  |
| 40 | STTP | 2019 | 0 |  |
| 40 | STTP | 2020 | 0 |  |
| 41 | TBLA | 2018 | 0 |  |
| 41 | TBLA | 2019 | 0 |  |
| 41 | TBLA | 2020 | 0 |  |
| 42 | TCID | 2018 | 0 |  |
| 42 | TCID | 2019 | 0 |  |
| 42 | TCID | 2020 | 0 |  |
| 43 | TSPC | 2018 | 0 |  |
| 43 | TSPC | 2019 | 0 |  |
| 43 | TSPC | 2020 | 0 |  |
| 44 | ULTJ | 2018 | 0 |  |
| 44 | ULTJ | 2019 | 0 |  |
| 44 | ULTJ | 2020 | 0 |  |
| 45 | UNVR | 2018 | 0 |  |
| 45 | UNVR | 2019 | 0 |  |
| 45 | UNVR | 2020 | 0 |  |
| 46 | WIIM | 2018 | 0 |  |
| 46 | WIIM | 2019 | 0 |  |
| 46 | WIIM | 2020 | 0 |  |
| 47 | WOOD | 2018 | 0 |  |
| 47 | WOOD | 2019 | 0 |  |
| 47 | WOOD | 2020 | 0 |  |

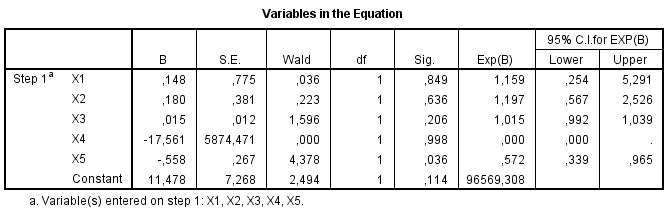
**Data Tabulasi**

| No | Kode | Tahun | Debt Default | Profitabilitas | Audit Delay | Kualitas audit | Ukuran Perusahaan | Opini Audit Going Concern |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|
|  |
|
| 1 | ADES | 2018 | 0 | 0.0601 | 74 | 0 | 27.5046 | 0 |
| 2 | ADES | 2019 | 0 | 0.1020 | 87 | 0 | 27.4355 | 0 |
| 3 | ADES | 2020 | 0 | 0.1416 | 120 | 0 | 27.5889 | 0 |
| 4 | AISA | 2018 | 0 | - 0.0567 | 36 | 0 | 28.2279 | 1 |
| 5 | AISA | 2019 | 0 | 0.6072 | 178 | 0 | 28.2564 | 1 |
| 6 | AISA | 2020 | 1 | 0.5990 | 88 | 0 | 28.3299 | 0 |
| 7 | ALTO | 2018 | 1 | - 0.0298 | 100 | 0 | 27.7352 | 0 |
| 8 | ALTO | 2019 | 1 | - 0.0067 | 108 | 0 | 27.7295 | 0 |
| 9 | ALTO | 2020 | 1 | - 0.0095 | 140 | 0 | 27.7317 | 0 |
| 10 | BUDI | 2018 | 1 | 0.0149 | 79 | 0 | 28.8527 | 0 |
| 11 | BUDI | 2019 | 1 | 0.0213 | 90 | 0 | 28.7296 | 0 |
| 12 | BUDI | 2020 | 1 | 0.0226 | 88 | 0 | 28.7172 | 0 |
| 13 | CAMP | 2018 | 0 | 0.0617 | 88 | 0 | 27.6353 | 0 |
| 14 | CAMP | 2019 | 0 | 0.0726 | 115 | 0 | 27.6870 | 0 |
| 15 | CAMP | 2020 | 0 | 0.0405 | 85 | 0 | 27.7143 | 1 |
| 16 | CEKA | 2018 | 0 | 0.0793 | 74 | 1 | 27.7871 | 0 |
| 17 | CEKA | 2019 | 0 | 0.1547 | 79 | 1 | 27.9625 | 0 |
| 18 | CEKA | 2020 | 0 | 0.1161 | 88 | 1 | 28.0800 | 0 |
| 19 | CINT | 2018 | 0 | 0.0276 | 74 | 0 | 26.9205 | 0 |
| 20 | CINT | 2019 | 0 | 0.0138 | 83 | 0 | 26.9800 | 0 |
| 21 | CINT | 2020 | 0 | 0.0005 | 78 | 0 | 26.9339 | 0 |
| 22 | CLEO | 2018 | 0 | 0.0759 | 67 | 0 | 27.4494 | 0 |
| 23 | CLEO | 2019 | 0 | 0.1050 | 69 | 0 | 27.8503 | 0 |
| 24 | CLEO | 2020 | 0 | 0.1013 | 75 | 0 | 27.9018 | 0 |
| 25 | DLTA | 2018 | 0 | 0.2219 | 87 | 1 | 28.0520 | 0 |
| 26 | DLTA | 2019 | 0 | 0.2229 | 80 | 0 | 27.9859 | 0 |
| 27 | DLTA | 2020 | 0 | 0.1007 | 89 | 0 | 27.8344 | 0 |
| 28 | DVLA | 2018 | 0 | 0.1192 | 81 | 1 | 28.1515 | 0 |
| 29 | DVLA | 2019 | 0 | 0.1212 | 90 | 1 | 28.2353 | 0 |
| 30 | DVLA | 2020 | 0 | 0.0816 | 118 | 1 | 28.3175 | 0 |
| 31 | FOOD | 2018 | 1 | 0.0117 | 79 | 0 | 25.5651 | 0 |
| 32 | FOOD | 2019 | 0 | 0.0154 | 91 | 0 | 25.4989 | 0 |
| 33 | FOOD | 2020 | 1 | - 0.1537 | 138 | 0 | 25.4524 | 0 |
| 34 | GGRM | 2018 | 0 | 0.1128 | 84 | 1 | 31.8665 | 0 |
| 35 | GGRM | 2019 | 0 | 0.1383 | 83 | 1 | 31.9960 | 0 |
| 36 | GGRM | 2020 | 0 | 0.0978 | 89 | 1 | 31.9902 | 0 |
| 37 | GOOD | 2018 | 0 | 0.1010 | 85 | 1 | 29.0691 | 0 |
| 38 | GOOD | 2019 | 0 | 0.0861 | 129 | 1 | 29.2530 | 0 |
| 39 | GOOD | 2020 | 1 | 0.0373 | 130 | 1 | 29.5137 | 0 |
| 40 | HMSP | 2018 | 0 | 0.2905 | 80 | 1 | 31.4727 | 0 |
| 41 | HMSP | 2019 | 0 | 0.2696 | 90 | 1 | 31.5609 | 0 |
| 42 | HMSP | 2020 | 0 | 0.1728 | 81 | 1 | 31.5365 | 0 |
| 43 | HOKI | 2018 | 0 | 0.1189 | 84 | 0 | 27.3551 | 0 |
| 44 | HOKI | 2019 | 0 | 0.1222 | 90 | 0 | 27.4669 | 0 |
| 45 | HOKI | 2020 | 0 | 0.0758 | 106 | 0 | 27.5333 | 0 |
| 46 | HRTA | 2018 | 0 | 0.0803 | 86 | 0 | 28.0609 | 0 |
| 47 | HRTA | 2019 | 0 | 0.0649 | 139 | 0 | 28.4688 | 0 |
| 48 | HRTA | 2020 | 1 | 0.0603 | 148 | 0 | 28.6715 | 0 |
| 49 | ICBP | 2018 | 0 | 0.1356 | 78 | 1 | 31.1681 | 0 |
| 50 | ICBP | 2019 | 0 | 0.1385 | 80 | 1 | 31.2871 | 0 |
| 51 | ICBP | 2020 | 1 | 0.0716 | 78 | 1 | 32.2714 | 0 |
| 52 | IIKP | 2018 | 0 | - 0.0506 | 87 | 0 | 26.4207 | 0 |
| 53 | IIKP | 2019 | 0 | 0.2225 | 150 | 0 | 26.6752 | 0 |
| 54 | IIKP | 2020 | 0 | - 0.1210 | 111 | 0 | 26.5614 | 0 |
| 55 | INAF | 2018 | 1 | - 0.0227 | 87 | 0 | 27.9973 | 0 |
| 56 | INAF | 2019 | 1 | 0.0058 | 172 | 0 | 27.9560 | 0 |
| 57 | INAF | 2020 | 1 | 0.0000 | 97 | 0 | 28.1695 | 0 |
| 58 | INDF | 2018 | 0 | 0.0514 | 78 | 1 | 32.2010 | 0 |
| 59 | INDF | 2019 | 0 | 0.0614 | 80 | 1 | 32.1974 | 0 |
| 60 | INDF | 2020 | 1 | 0.0536 | 78 | 1 | 32.7256 | 0 |
| 61 | KAEF | 2018 | 1 | 0.0472 | 53 | 0 | 30.0584 | 0 |
| 62 | KAEF | 2019 | 0 | 0.0009 | 73 | 0 | 30.5408 | 0 |
| 63 | KAEF | 2020 | 1 | 0.0012 | 81 | 0 | 30.4968 | 0 |
| 64 | KICI | 2018 | 0 | - 0.0057 | 67 | 0 | 25.7608 | 0 |
| 65 | KICI | 2019 | 0 | - 0.0208 | 66 | 0 | 25.7525 | 0 |
| 66 | KICI | 2020 | 0 | - 0.0001 | 67 | 0 | 25.7797 | 0 |
| 67 | KINO | 2018 | 0 | 0.0418 | 84 | 0 | 28.9098 | 0 |
| 68 | KINO | 2019 | 0 | 0.1098 | 90 | 0 | 29.1777 | 0 |
| 69 | KINO | 2020 | 1 | 0.0216 | 109 | 0 | 29.2903 | 0 |
| 70 | KLBF | 2018 | 0 | 0.1376 | 86 | 1 | 30.5295 | 0 |
| 71 | KLBF | 2019 | 0 | 0.1252 | 87 | 1 | 30.6399 | 0 |
| 72 | KLBF | 2020 | 0 | 0.1241 | 88 | 1 | 30.7474 | 0 |
| 73 | LMPI | 2018 | 1 | - 0.0590 | 81 | 0 | 27.3911 | 1 |
| 74 | LMPI | 2019 | 1 | - 0.0565 | 83 | 0 | 27.3267 | 1 |
| 75 | LMPI | 2020 | 1 | - 0.0592 | 91 | 0 | 27.2718 | 1 |
| 76 | MBTO | 2018 | 1 | - 0.1761 | 72 | 0 | 27.2972 | 0 |
| 77 | MBTO | 2019 | 1 | - 0.1133 | 87 | 0 | 27.1052 | 0 |
| 78 | MBTO | 2020 | 0 | - 0.2068 | 89 | 0 | 27.6138 | 0 |
| 79 | MERK | 2018 | 1 | 0.9210 | 74 | 1 | 27.8646 | 0 |
| 80 | MERK | 2019 | 0 | 0.0868 | 69 | 1 | 27.5268 | 0 |
| 81 | MERK | 2020 | 0 | 0.0773 | 90 | 1 | 27.5583 | 0 |
| 82 | MGNA | 2018 | 1 | - 0.1804 | 78 | 0 | 26.0437 | 0 |
| 83 | MGNA | 2019 | 0 | - 1.3693 | 141 | 0 | 25.2101 | 1 |
| 84 | MGNA | 2020 | 0 | 8.3024 | 116 | 0 | 22.6411 | 1 |
| 85 | MLBI | 2018 | 1 | 0.4239 | 46 | 1 | 28.6921 | 0 |
| 86 | MLBI | 2019 | 1 | 0.4163 | 52 | 1 | 28.6947 | 0 |
| 87 | MLBI | 2020 | 1 | 0.0982 | 64 | 1 | 28.6983 | 0 |
| 88 | MRAT | 2018 | 0 | - 0.0044 | 108 | 0 | 26.9614 | 0 |
| 89 | MRAT | 2019 | 0 | 0.0002 | 148 | 0 | 27.0013 | 0 |
| 90 | MRAT | 2020 | 0 | - 0.0121 | 151 | 0 | 27.0508 | 0 |
| 91 | MYOR | 2018 | 1 | 0.1001 | 74 | 0 | 30.4984 | 0 |
| 92 | MYOR | 2019 | 0 | 0.1071 | 90 | 0 | 30.5775 | 0 |
| 93 | MYOR | 2020 | 0 | 0.1061 | 89 | 0 | 30.6156 | 0 |
| 94 | PANI | 2018 | 1 | 0.0079 | 81 | 0 | 25.7312 | 0 |
| 95 | PANI | 2019 | 0 | - 0.0284 | 84 | 0 | 24.4864 | 0 |
| 96 | PANI | 2020 | 1 | 0.0023 | 113 | 0 | 25.3102 | 0 |
| 97 | PCAR | 2018 | 0 | - 0.0714 | 87 | 0 | 25.4891 | 0 |
| 98 | PCAR | 2019 | 0 | - 0.0822 | 141 | 0 | 25.5495 | 1 |
| 99 | PCAR | 2020 | 0 | - 0.1544 | 119 | 0 | 25.3614 | 1 |
| 100 | PEHA | 2018 | 1 | 0.0713 | 42 | 0 | 28.2562 | 0 |
| 101 | PEHA | 2019 | 1 | 0.0488 | 72 | 0 | 28.3714 | 0 |
| 102 | PEHA | 2020 | 1 | 0.0254 | 78 | 0 | 28.2813 | 0 |
| 103 | PYFA | 2018 | 0 | 0.0452 | 77 | 0 | 25.9547 | 0 |
| 104 | PYFA | 2019 | 0 | 0.0490 | 78 | 0 | 25.9744 | 0 |
| 105 | PYFA | 2020 | 0 | 0.0967 | 102 | 0 | 26.1551 | 0 |
| 106 | ROTI | 2018 | 0 | 0.0289 | 72 | 1 | 29.1112 | 0 |
| 107 | ROTI | 2019 | 0 | 0.0505 | 59 | 1 | 29.1748 | 0 |
| 108 | ROTI | 2020 | 0 | 0.0379 | 88 | 1 | 29.1224 | 0 |
| 109 | SIDO | 2018 | 0 | 0.1989 | 46 | 1 | 28.8363 | 0 |
| 110 | SIDO | 2019 | 0 | 0.2284 | 41 | 1 | 28.8943 | 0 |
| 111 | SIDO | 2020 | 0 | 0.2426 | 37 | 1 | 28.9790 | 0 |
| 112 | SKBM | 2018 | 0 | 0.0090 | 82 | 0 | 28.2028 | 0 |
| 113 | SKBM | 2019 | 0 | 0.0005 | 80 | 0 | 28.2301 | 0 |
| 114 | SKBM | 2020 | 0 | 0.0031 | 141 | 0 | 28.2012 | 0 |
| 115 | SKLT | 2018 | 1 | 0.0428 | 71 | 0 | 27.3397 | 0 |
| 116 | SKLT | 2019 | 1 | 0.0568 | 72 | 0 | 27.3964 | 0 |
| 117 | SKLT | 2020 | 0 | 0.0549 | 68 | 0 | 27.3747 | 0 |
| 118 | STTP | 2018 | 0 | 0.0969 | 89 | 0 | 28.5985 | 0 |
| 119 | STTP | 2019 | 0 | 0.1675 | 148 | 0 | 28.6894 | 0 |
| 120 | STTP | 2020 | 0 | 0.1823 | 145 | 0 | 28.8691 | 0 |
| 121 | TBLA | 2018 | 1 | 0.0468 | 81 | 0 | 30.4246 | 0 |
| 122 | TBLA | 2019 | 1 | 0.0381 | 90 | 0 | 30.4854 | 0 |
| 123 | TBLA | 2020 | 1 | 0.0350 | 57 | 0 | 30.5979 | 0 |
| 124 | TCID | 2018 | 0 | 0.0708 | 60 | 1 | 28.5251 | 0 |
| 125 | TCID | 2019 | 0 | 0.0569 | 59 | 1 | 28.5676 | 0 |
| 126 | TCID | 2020 | 0 | - 0.0237 | 88 | 1 | 28.4703 | 0 |
| 127 | TSPC | 2018 | 0 | 0.0687 | 74 | 0 | 29.6941 | 0 |
| 128 | TSPC | 2019 | 0 | 0.0711 | 76 | 0 | 29.7560 | 0 |
| 129 | TSPC | 2020 | 0 | 0.0916 | 74 | 0 | 29.8398 | 0 |
| 130 | ULTJ | 2018 | 0 | 0.1263 | 84 | 0 | 29.3459 | 0 |
| 131 | ULTJ | 2019 | 0 | 0.1551 | 80 | 0 | 29.5302 | 0 |
| 132 | ULTJ | 2020 | 0 | 0.1268 | 91 | 0 | 29.8005 | 0 |
| 133 | UNVR | 2018 | 1 | 0.4666 | 31 | 1 | 30.6430 | 0 |
| 134 | UNVR | 2019 | 1 | 0.3580 | 29 | 1 | 30.6587 | 0 |
| 135 | UNVR | 2020 | 1 | 0.3489 | 34 | 1 | 30.6531 | 0 |
| 136 | WIIM | 2018 | 0 | 0.0407 | 77 | 0 | 27.8586 | 0 |
| 137 | WIIM | 2019 | 0 | 0.0210 | 118 | 0 | 27.8930 | 0 |
| 138 | WIIM | 2020 | 0 | 0.1069 | 95 | 0 | 28.1100 | 0 |
| 139 | WOOD | 2018 | 0 | 0.0527 | 81 | 0 | 29.1546 | 0 |
| 140 | WOOD | 2019 | 1 | 0.0395 | 110 | 0 | 29.3386 | 0 |
| 141 | WOOD | 2020 | 0 | 0.0528 | 104 | 0 | 29.4142 | 0 |

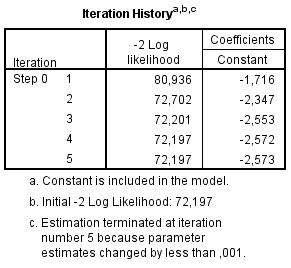
**Lampiran 4 : Uji Statistik Deskriptif**



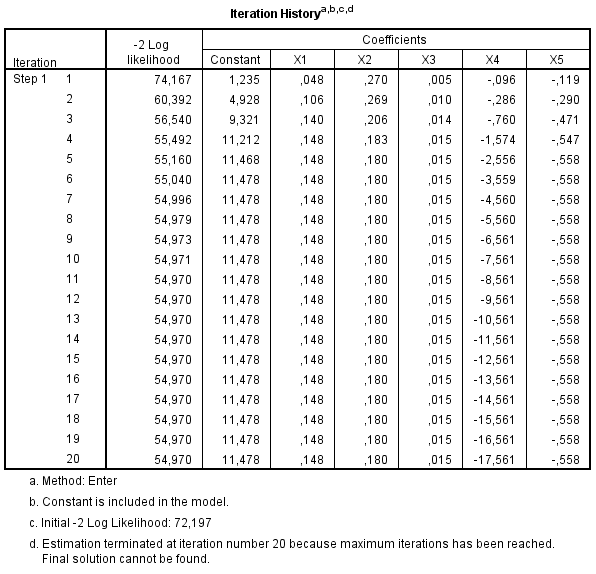
**Lampiran 5 : Merumuskan Model Regresi**



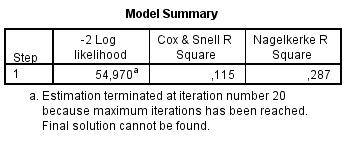
**Lampiran 6 : Menilai Model Fit (Nilai -2 Log Likelihood Awal)**



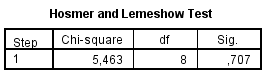
**Lampiran 7: Menilai Model Fit (Nilai -2 Log Likelihood Akhir)**



**Lampiran 8 : Koefisien Determinasi**



**Lampiran 9 : Uji Kelayakan Model Regresi**



**Lampiran 10: Uji Regresi Logistik Parsial**

