

Lampiran 1

Daftar Sampel Perusahaan Non-keuangan di Indonesia Periode 2016-2020

No	KODE SAHAM	NAMA PERUSAHAAN
1	BISI	Bisi International Tbk
2	BWPT	Eagle High Plantations Tbk
3	DSNG	PT Dharma Satya Nusantara Tbk
4	UNSP	Bakrie Sumatera Plantations Tbk
5	PALM	Provident Agro
6	SGRO	Sampoerna Agro Tbk
7	CPRO	Central Proteina Prima Tbk
8	SMMT	Golden Eagle Energy Tbk
9	ANTM	PT Aneka Tambang Tbk
10	DKFT	Central Omega Resources
11	TINS	Timah (Persero)
12	SMBC	Holcim Indonesia Tbk
13	KIAS	Keramika Indonesia Assosiasi Tbk
14	INAI	Industri Aluminium Indal Tbk
15	BAJA	Saranacental Bajatama
16	ISSP	PT Steel Pipe Industry of Indonesia Tbk
17	ETWA	Eterindo Wahanatama
18	AKPI	Argha Karya Prima Industry Tbk REV
19	BRNA	Berlina Tbk
20	IGAR	Champion Pacific Indonesia Tbk
21	IMPC	PT Impack Pratama Industri Tbk
22	TRST	PT Trias Sentosa Tbk
23	CPIN	Charoen Pokphand Indonesia Tbk
24	MAIN	Malindo Feedmill Tbk
25	TIRT	Tirta Mahakam Resources Tbk

26	KDSI	Kedawung Setia Industrial Tbk
27	AMIN	PT Ateliers Mecaniques D'Indonesia Tbk
28	IMAS	Indomobil Sukses Internasional Tbk
29	LPIN	Multi Prima Sejahtera Tbk
30	PRAS	Prima Alloy Steel Universal Tbk
31	SMSM	Selamat Sempurna Tbk
32	RICY	Ricky Putra Globalindo Tbk
33	STAR	Star Petrochem
34	JECC	PT Jembo Cable Company Tbk
35	PSDN	Prasidha Aneka Niaga Tbk
36	STTP	Siantar Top Tbk
37	ULTJ	Ultrajaya Milk Industry Tbk
38	WIIM	Wismilak Inti Makmur Tbk
39	DVLA	Darya-Varia Laboratoria
40	INAF	Indofarma Tbk
41	ADES	PT Akasha Wira International Tbk
42	KINO	PT Kino Indonesia Tbk
43	MRAT	Mustika Ratu Tbk
44	LMPI	Langgeng Makmur Industri Tbk
45	ASRI	Alam Sutera Realty Tbk
46	ELTY	Bakrieland Development
47	BIPP	Bhuwanatala Indah Permai Tbk
48	BCIP	Bumi Citra Permai Tbk
49	CTRA	Ciputra Development Tbk
50	LPKR	Lippo Karawaci Tbk
51	LPCK	Lippo Cikarang Tbk
52	FMII	Fortune Mate Indonesia Tbk
53	GMTD	Gowa Makassar Tourism Development Tbk
54	OMRE	Indonesia Prima Property
55	DILD	Intiland Development Tbk
56	KIJA	Kawasan Industri Jababeka Tbk

57	MMLP	Mega Manunggal Property
58	EMDE	Megapolitan Developments Tbk
59	MTLA	Metropolitan Land Tbk
60	MDLN	Modernland Relaty Ltd Tbk
61	NIRO	City Retail Developments Tbk
62	PWON	Pakuwon Jati Tbk
63	GPRA	Perdana Gapura Prima Tbk
64	NRCA	Nusa Raya Cipta Tbk
65	SSIA	Surya Semesta Internusa Tbk
66	WSKT	Waskita Karya (Persero) Tbk
67	KOPI	PT Mitra Energi Persada Tbk
68	JSMR	Jasa Marga
69	ASSA	Adi Sarana Armada Tbk
70	TAXI	Express Transindo Utama Tbk
71	TMAS	PT Temas Tbk
72	IBST	Inti Bangun Sejahtera Tbk
73	TOWR	Sarana Menara Nusantara Tbk
74	SUPR	Solusi Tunas Pratama Tbk
75	ALMI	PT Alumindo Light Metal Industry Tbk

Lampiran 2

Tabulasi Kepemilikan Saham Perusahaan, Ukuran Perusahaan, Kualitas Pelaporan Keuangan dan Audit Delay Pada Perusahaan Non-Keuangan periode 2016-2020

No	Kode	Tahun	Audit Delay	Kepemilikan Saham Perusahaan	Ukuran Perusahaan	Kualitas Pelaporan Keuangan
1	BISI	2016	0	0	2,416,177	0.079050956
		2017	0	0	2,622,336	-0.022487913
		2018	0	0	2,765,010	0.223185791
		2019	23	0	2,941,056	-0.011475483
		2020	28	0	2,914,979	-0.182731775
2	BWPT	2016	0	0	16,497,093	-0.359577668
		2017	0	0	16,186,265	-0.142051370
		2018	0	0	16,163,267	-0.129440532
		2019	30	0	15,796,470	-0.107681975
		2020	0	0	15,060,968	-0.158138804
3	DSNG	2016	0	0	8,183,318	-0.003345175
		2017	0	0	8,452,115	0.006702667
		2018	0	0	11,738,892	0.092456734
		2019	0	0	11,620,821	0.015972739
		2020	0	0	14,151,383	0.000589775
4	UNSP	2016	25	0	14,833,535	-0.610892012
		2017	45	0	14,048,681	-0.753982477
		2018	0	0	13,363,483	-0.849887522
		2019	20	0	8,399,862	-1.027657723
		2020	55	0	7,576,090	-1.085487606
5	PALM	2016	0	0	3,860,775,779	-1.300626033
		2017	0	0	2,849,094,080	-1.289644095
		2018	0	0	1,992,544,414	-0.410013506
		2019	0	0	2,330,315,741	-0.364451039
		2020	54	0	4,043,604,072	0.233826224
6	SGRO	2016	0	0	8,328,480,337	-0.342002762
		2017	0	0	8,364,143,632	-0.352458128
		2018	0	0	9,018,844,952	-0.097180760
		2019	0	0	9,466,943	-0.419870667
		2020	15	0	9,744,680	-0.387771765
7	CPRO	2016	0	0	7,314,412	-0.366320643
		2017	83	0	7,008,719	-0.083035240
		2018	0	0	6,572,440	0.011630112
		2019	176	0	6,000,259	-0.172812632
		2020	182	0	6,326,293	-0.236017591
8	SMTT	2016	0	0	636,742,340,559	0.007170039
		2017	0	0	725,663,914,382	0.015280974

		2018	0	0	831,965,937,268	0.011716636
		2019	29	0	871,513,339,763	-0.075311101
		2020	29	0	881,786,218,140	0.009201007
9	ANTM	2016	0	0	29,981,535,812	-0.414289549
		2017	0	0	30,014,273,452	-0.465531289
		2018	0	0	33,306,390,807	-0.642102442
		2019	13	0	30,194,907,730	-0.574741910
		2020	0	0	31,729,512,995	-0.576082952
10	DKFT	2016	0	0	1,876,253,284,461	-1.466785606
		2017	0	0	2,267,555,826,969	-1.504038925
		2018	0	0	2,656,465,232,390	-1.368488018
		2019	0	0	2,655,274,236,534	-1.068697171
		2020	57	0	2,564,738,565,369	-1.163447205
11	TINS	2016	0	0	9,548,631	-0.362259744
		2017	0	0	11,876,309	-0.259841700
		2018	0	0	15,220,685	-0.201814202
		2019	14	0	20,361,278	-0.279823781
		2020	0	0	14,517,700	-0.444660742
12	SMBC	2016	0	0	19,763,133	-0.226519036
		2017	23	0	19,626,403	-0.272887267
		2018	0	0	18,667,187	-0.258094877
		2019	0	0	19,567,498	-0.174996397
		2020	0	0	20,738,125	-0.201708821
13	KIAS	2016	0	0	1,859,670	0.000359951
		2017	0	0	1,767,603,505,697	0.248940627
		2018	0	0	1,704,424,579,208	0.166428155
		2019	27	0	1,231,680,564,971	0.491397984
		2020	15	0	1,021,382,709,921	0.732605936
14	INAI	2016	0	0	1,339,032,413,455	0.177126473
		2017	0	0	1,213,916,545,120	0.029881901
		2018	0	0	1,400,683,598,096	-0.275306412
		2019	0	0	1,212,894,403,676	-0.055845905
		2020	22	0	1,395,969,637,457	0.081328908
15	BAJA	2016	0	0	982,626,956,424	4.194001614
		2017	0	0	946,448,936,464	3.494940499
		2018	0	0	901,181,796,270	2.911341884
		2019	15	0	836,870,774,001	3.740823892
		2020	5	0	760,425,479,634	3.640077748
16	ISSP	2016	28	0	6,041,811	-0.016177719
		2017	0	0	6,269,365	-0.174479132
		2018	0	0	6,494,070	0.050312102
		2019	0	0	6,424,507	-0.093905090
		2020	0	0	6,076,604	-0.180923280
17	ETWA	2016	263	0	1,158,935,571,034	0.221767062
		2017	86	0	1,114,568,571,897	0.243357115
		2018	86	0	1,090,658,578,996	0.262536448

		2019	227	0	1,123,825,685,012	0.391813415
		2020	146	0	1,055,671,083,056	0.378300591
18	AKPI	2016	0	0	2,615,909,190	-0.278195163
		2017	0	0	2,745,325,833	-0.152165720
		2018	0	0	3,070,410,492	-0.172519679
		2019	48	0	2,776,775,756	-0.150466730
		2020	0	0	2,644,267,716	-0.176320362
19	BRNA	2016	0	0	2,088,696,909	-0.309864860
		2017	0	0	1,964,877,082	-0.316407770
		2018	2	0	2,461,326,183	-0.354485668
		2019	41	0	2,263,112,918	-0.378324983
		2020	50	0	1,965,718.55	-0.338583786
20	IGAR	2016	0	0	439,465,673,296	0.297640151
		2017	0	0	513,022,591,574	0.131271571
		2018	0	0	570,197,810,698	0.331458692
		2019	27	0	617,594,780,669	0.163323904
		2020	0	0	665,863,417,235	-0.259359505
21	IMPC	2016	0	0	2,276,031,922,082	0.639248681
		2017	0	0	2,294,677,493,483	0.550611132
		2018	0	0	2,370,198,817,803	0.559660897
		2019	0	0	2,501,132,856,219	0.554696568
		2020	7	0	2,697,100,062,756	0.540733505
22	TRST	2016	0	0	3,290,596,224,286	-0.620073774
		2017	0	0	3,332,905,936,010	-0.587065220
		2018	0	0	4,284,901,587,126	-0.670296835
		2019	49	0	4,349,022,887,699	-0.589153781
		2020	57	0	4,223,302,387,771	-0.566875612
23	CPIN	2016	0	0	24,204,994	0.123502362
		2017	0	0	24,522,593	-0.371264381
		2018	0	0	27,645,118	-0.624993574
		2019	23	0	29,353,041	-0.619113468
		2020	58	0	31,159,291	-0.761786868
24	MAIN	2016	0	0	3,919,764,494	0.360221072
		2017	9	0	4,008,635,719	0.375041217
		2018	0	0	4,335,844,455	0.205173259
		2019	30	0	4,648,577,041	0.323159751
		2020	0	0	4,674,206,873	0.469553728
25	TIRT	2016	0	0	815,997,477,795	0.012705648
		2017	0	0	859,299,056,455	0.058882569
		2018	0	0	923,366,433,799	-0.262343212
		2019	0	0	895,683,018,081	0.230120999
		2020	23	0	394,725,543,723	-0.100113328
26	KDSI	2016	0	0	1,142,730,202,550	0.261677391
		2017	0	0	1,328,291,727,616	0.177520978
		2018	0	0	1,391,416,464,512	0.296719335
		2019	0	0	1,253,650,408,375	0.139839860

		2020	26	0	1,245,707,236,962	0.215161718
27	AMIN	2016	12	0	252,452,307,121	-0.336419643
		2017	23	0	360,906,218,575	-0.399586226
		2018	24	0	404,722,056,954	0.029916327
		2019	26	0	420,680,923,158	0.160771685
		2020	25	0	350,375,482,319	0.160344247
28	IMAS	2016	0	0	25,633,342,258,679	0.249078803
		2017	0	0	31,375,311,299,854	0.236292006
		2018	0	0	40,955,996,273,862	0.293180512
		2019	21	0	44,698,662,588,632	0.328643658
		2020	61	0	48,408,700,495,082	0.395676941
29	LPIN	2016	0	0	477,838,306,256	-0.164666543
		2017	0	0	268,117,000,000	0.268655620
		2018	0	0	301,596,448,818	0.125945106
		2019	30	0	324,916,202,729	-0.000467765
		2020	37	0	337,792,393,010	0.007713563
30	PRAS	2016	0	0	1,596,466,547,662	-0.053995300
		2017	0	0	1,542,243,721,302	-0.076119522
		2018	0	0	1,635,543,021,515	-0.088732721
		2019	50	0	1,657,127,269,789	-0.039802640
		2020	21	0	1,668,922,580,521	-0.094323979
31	SMSM	2016	0	0	2,254,740	0.184876614
		2017	0	0	2,443,341	-0.044278676
		2018	0	0	2,801,203	-0.017281800
		2019	23	0	3,106,981	0.242722296
		2020	30	0	3,375,526	0.342844021
32	RICY	2016	0	0	1,288,683,925,066	-0.209145713
		2017	0	0	1,374,444,788,282	-0.192344131
		2018	0	0	1,539,602,054,832	-0.098833917
		2019	0	0	1,619,854,736,252	0.009567240
		2020	15	0	1,736,897,169,061	-0.301061485
33	STAR	2016	0	0	690,187,353,961	0.021668976
		2017	0	0	614,705,038,056	-0.079999247
		2018	0	0	615,956,006,710	-0.022045339
		2019	27	0	579,813,156,839	-0.001204425
		2020	54	0	497,557,497,473	-0.103875794
34	JECC	2016	0	0	1,587,210,576	-0.429648691
		2017	0	0	1,927,985,352	-0.308737727
		2018	0	0	2,081,620,993	-0.758601209
		2019	17	0	1,888,753,850	0.067593274
		2020	0	0	1,153,949,141	0.446408465
35	PSDN	2016	0	0	653,796,725,408	-0.320439262
		2017	0	0	690,979,867,049	-0.853022645
		2018	0	0	697,657,400,651	-0.129101510
		2019	0	0	763,492,320,252	-0.206706902
		2020	49	0	765,375,539,783	0.262585503

36	STTP	2016	67	0	2,336,411,494,941	0.457803487
		2017	67	0	2,342,433,443,196	0.330340810
		2018	0	0	2,631,189,810,030	0.368137867
		2019	57	0	2,881,563,083,954	0.304535696
		2020	55	0	3,448,995,059,882	0.300203422
37	ULTJ	2016	0	0	4,239,199,641,365	0.251821076
		2017	0	0	51,186,940	0.235625913
		2018	0	0	5,555,871	0.266872785
		2019	0	0	6,608,422	0.216980578
		2020	1	0	8,754,116	0.285579672
38	WIIM	2016	0	0	1,353,634,132,275	-0.045047402
		2017	0	0	1,225,712,093,041	-0.103319450
		2018	0	0	1,255,573,914,558	-0.142241412
		2019	0	0	1,299,521,608,556	-0.242093217
		2020	5	0	1,614,442,007,528	-0.457674766
39	DVLA	2016	0	0	1,531,365,558	-2.572185768
		2017	0	0	1,640,886,147	-2.446714926
		2018	0	0	1,682,821,739	-1.827895820
		2019	0	0	1,829,960,714	-2.237612705
		2020	28	0	1,986,711,872	-1.506987042
40	INAF	2016	0	0	1,381,633,342	0.426730266
		2017	0	0	1,529,875,234	0.157491248
		2018	0	0	1,442,350,608,575	0.299786143
		2019	91	0	1,381,633,321,120	0.287489355
		2020	7	0	1,713,334,658,849	0.238946952
41	ADES	2016	0	0	767,479	0.418860558
		2017	0	0	840,236	0.561811468
		2018	0	0	881,274	0.418318503
		2019	0	0	822,375	0.341662125
		2020	30	0	958,791	0.316659310
42	KINO	2016	0	0	3,284,504,424,358	-0.092420126
		2017	0	0	3,237,595,219,274	-0.136585400
		2018	0	0	3,592,164,205,408	-0.246924491
		2019	0	0	4,695,764,958,883	-0.260778527
		2020	19	0	5,255,359,155,031	-0.060277222
43	MRAT	2016	0	0	5,255,359,155,031	0.331053630
		2017	0	0	497,354,419,089	0.250535824
		2018	18	0	511,887,783,867	0.263127702
		2019	57	0	532,762,947,995	0.494408178
		2020	61	0	559,795,937,451	0.221303959
44	LMPI	2016	0	0	810,364,824,722	-0.124499607
		2017	2	0	834,548,374,286	-0.111578238
		2018	0	0	786,704,752,983	-0.177131758
		2019	0	0	737,642,257,697	-0.149672035
		2020	1	0	698,252,022,979	-0.187599952
45	ASRI	2016	0	0	20,186,130,682	-0.072910858

		2017	0	0	20,728,430,487	-0.100576303
		2018	0	0	20,890,925,564	-0.049967570
		2019	3	0	21,941,272,005	-0.044059343
		2020	5	0	21,226,814,871	-0.004718990
46	ELTY	2016	73	0	14,063,747,826,017	0.345641298
		2017	38	0	14,082,517,542,900	0.359027046
		2018	169	0	13,606,181,000,000	0.543858788
		2019	240	0	12,329,521,000,000	0.297105968
		2020	216	0	11,823,437,000,000	0.358630130
47	BIPP	2016	0	0	1,648,022	0.068119645
		2017	0	0	1,748,641	0.031475251
		2018	0	0	2,063,248	-0.071519557
		2019	30	0	2,165,032	-0.130043966
		2020	55	0	2,126,526	-0.059266450
48	BCIP	2016	0	0	789,137	0.044173659
		2017	0	0	843,447	0.022486371
		2018	0	0	849,800	0.065578588
		2019	30	0	867,065	0.152984458
		2020	54	0	909,264	-0.061120249
49	CTRA	2016	0	0	29,169,333,000,000	0.062421549
		2017	0	0	31,872,302,000,000	0.041100154
		2018	0	0	34,289,017,000,000	0.037252154
		2019	8	0	36,196,024,000,000	0.029334672
		2020	13	1,113,995	39,255,187,000,000	0.025014819
50	LPKR	2016	0	0	42,942,000,000,000	0.209748123
		2017	4	0	51,279,000,000,000	0.285701679
		2018	0	0	49,083,000,000,000	0.298804352
		2019	52	0	55,080,000,000,000	0.305490640
		2020	40	0	51,865,000,000,000	0.202608977
51	LPCK	2016	0	0	5,653,153,000,000	0.100421826
		2017	4	0	12,455,503,000,000	0.663429638
		2018	0	0	9,225,622,000,000	0.171258959
		2019	50	0	12,219,228,000,000	0.092420261
		2020	35	0	9,719,570,000,000	-0.271327414
52	FMII	2016	0	0	771,548,000,000	0.037348738
		2017	0	0	801,480,000,000	0.433242868
		2018	0	0	940,956,000,000	-0.042353796
		2019	52	0	891,867,000,000	-0.053193701
		2020	58	0	870,708,000,000	0.044637171
53	GMTD	2016	0	0	1,229,173,000,000	0.072599575
		2017	0	0	1,242,715,000,000	0.009837497
		2018	0	0	1,252,863,000,000	0.055301725
		2019	9	0	1,107,519,000,000	-0.093495612
		2020	23	0	987,324,000,000	0.054457589
54	OMRE	2016	0	0	4,264,983,000,000	0.123743217
		2017	0	0	4,242,935,000,000	-0.010808145

		2018	0	0	4,252,706,000,000	0.046276290
		2019	60	0	4,234,320,000,000	0.003163710
		2020	61	0	4,133,989,000,000	-0.028731368
55	DILD	2016	0	0	11,840,060,000,000	0.115516433
		2017	0	0	13,097,185,000,000	-0.016194725
		2018	0	0	14,215,535,000,000	0.018382596
		2019	0	0	14,777,496,000,000	0.010563324
		2020	29	0	15,701,873,000,000	-0.009100365
56	KIJA	2016	0	0	10,733,599,000,000	-0.735778391
		2017	0	0	11,266,321,000,000	-0.694088138
		2018	0	0	11,783,773,000,000	-0.616480797
		2019	15	0	12,184,612,000,000	-0.569978924
		2020	0	0	12,200,176,000,000	-0.522549402
57	MMLP	2016	0	0	3,965,770,000,000	0.109900350
		2017	0	0	5,363,670,000,000	0.087254873
		2018	0	0	6,091,323,000,000	0.036131830
		2019	0	0	6,755,554,000,000	0.028846009
		2020	124	0	6,726,006,000,000	-0.016924314
58	EMDE	2016	0	0	1,363,642,000,000	0.479170402
		2017	0	0	1,868,624,000,000	0.386944506
		2018	0	0	2,096,615,000,000	0.487621198
		2019	0	0	2,143,945,000,000	0.188131585
		2020	30	0	2,454,055,000,000	0.081382841
59	MTLA	2016	0	0	3,932,530,000,000	-0.120203177
		2017	0	0	4,819,146,000,000	-0.042590668
		2018	1	0	5,193,964,000,000	-0.063604889
		2019	8	0	6,107,365,000,000	-0.077341076
		2020	6	0	5,932,484,000,000	-0.131608856
60	MDLN	2016	0	0	14,540,108,000,000	-0.102417936
		2017	0	0	14,599,669,000,000	-0.097852732
		2018	0	0	15,227,480,000,000	-0.038173151
		2019	8	0	15,814,663,000,000	-0.085059969
		2020	58	0	14,850,039,000,000	-0.201293353
61	NIRO	2016	0	0	3,791,984,000,000	-1.417914324
		2017	0	0	4,892,234,000,000	-0.690531240
		2018	0	0	7,555,706,000,000	-0.599498957
		2019	23	0	8,238,836,000,000	-0.465050672
		2020	57	0	10,608,391,000,000	-0.431639791
62	PWON	2016	0	0	20,674,142,000,000	-0.063446708
		2017	0	0	23,358,718,000,000	-0.113215837
		2018	0	0	25,018,081,000,000	-0.120259092
		2019	39	0	26,095,154,000,000	0.016494364
		2020	8	0	26,458,806,000,000	0.069475461
63	GPRA	2016	0	0	1,569,320,000,000	0.027127511
		2017	0	0	1,499,463,000,000	0.011263507
		2018	0	0	1,536,454,000,000	0.069284425

		2019	27	0	1,705,919,000,000	0.004376571
		2020	57	0	1,727,362,000,000	0.055689917
64	NRCA	2016	0	0	2,134,214,000,000	-0.487045077
		2017	0	0	2,342,167,000,000	-0.128543546
		2018	0	0	2,254,712,000,000	0.102466230
		2019	0	0	2,462,813,000,000	0.079144443
		2020	20	0	2,221,459,000,000	-0.003029578
65	SSIA	2016	0	0	7,195,449,000,000	-0.979071891
		2017	0	0	8,851,437,000,000	-0.663137668
		2018	0	0	7,404,168,000,000	-0.486310405
		2019	0	0	8,092,447,000,000	-0.674299773
		2020	20	0	7,625,369,000,000	-0.709166216
66	WSKT	2016	0	0	61,433,013,000,000	0.214450756
		2017	0	0	97,895,761,000,000	0.073286310
		2018	0	0	124,391,582,000,000	-0.019543966
		2019	21	0	122,589,260,000,000	-0.069226368
		2020	0	0	105,588,961,000,000	-0.089713844
67	KOPI	2016	0	0	173,294,000,000	-0.228135801
		2017	0	0	159,795,000,000	-0.246215541
		2018	0	0	147,267,000,000	-0.639788453
		2019	0	0	148,796,000,000	0.003540885
		2020	16	0	185,405,000,000	-0.185581249
68	JSMR	2016	0	0	53,500,323,000,000	-0.126164944
		2017	0	0	79,192,773,000,000	-0.077265884
		2018	0	0	82,418,604,000,000	0.068627307
		2019	17	0	99,679,570,000,000	-0.103150841
		2020	0	0	104,086,646,000,000	-0.077570295
69	ASSA	2016	0	0	3,029,807,000,000	0.340285321
		2017	0	0	3,307,396,000,000	0.337291547
		2018	0	0	4,062,536,000,000	0.046403431
		2019	0	0	4,849,223,000,000	0.132304798
		2020	13	0	5,170,895,000,000	0.367216428
70	TAXI	2016	0	0	2,557,262,000,000	-0.109336693
		2017	11	0	2,010,013,000,000	-0.034286184
		2018	0	0	1,853,612,000,000	-0.261868167
		2019	0	0	479,265,000,000	-0.070517276
71	TMAS	2020	35	0	243,302,000,000	-0.242288571
		2016	0	0	2,525,662,000,000	0.466857032
		2017	0	0	2,918,378,000,000	0.354740492
		2018	0	0	2,837,426,000,000	0.187841617
		2019	3	0	3,266,151,000,000	0.328421576
		2020	49	0	3,837,040,000,000	0.277044187
72	IBST	2016	0	0	922,990,000,000	0.069698790
		2017	0	0	6,355,271,000,000	0.299948190
		2018	0	0	7,725,601,000,000	0.346852202
		2019	2	0	8,893,031,000,000	0.290578048

		2020	6	0	10,412,826,000,000	0.252884311
73	TOWR	2016	0	0	18,786,810,000,000	-0.057239775
		2017	0	0	18,763,478,000,000	0.249965295
		2018	0	0	22,959,618,000,000	0.321560965
		2019	9	0	27,665,695,000,000	0.340613543
		2020	30	0	34,249,550,000,000	0.253353572
74	SUPR	2016	0	0	14,019,294,000,000	-0.046312852
		2017	0	0	12,610,068,000,000	0.204409843
		2018	0	0	11,670,481,000,000	0.112923969
		2019	36	0	11,164,825,000,000	0.214025161
		2020	22	0	12,044,736,000,000	0.336801745
75	ALMI	2016	0	25.000	2,153,030,000,000	0.040812407
		2017	0	0	2,376,281,000,000	0.074390246
		2018	0	0	2,781,666,000,000	-0.292051044
		2019	0	0	1,725,649,000,000	0.001257475
		2020	47	0	1,502,873,000,000	0.235361721

Lampiran 3

Tabulasi Audit *Delay* Perusahaan Non-Keuangan Periode 2016-2020

No	Kode	Tahun	Tanggal Laporan Audit	Tanggal 31 Maret	Audit <i>Delay</i>
1	BISI	2016	29 Maret 2017	31 Maret 2017	0
		2017	27 Maret 2018	31 Maret 2018	0
		2018	29 Maret 2019	31 Maret 2019	0
		2019	23 April 2020	31 Maret 2020	23
		2020	28 April 2021	31 Maret 2021	28
2	BWPT	2016	24 Maret 2017	31 Maret 2017	0
		2017	26 Maret 2018	31 Maret 2018	0
		2018	29 Maret 2019	31 Maret 2019	0
		2019	30 April 2020	31 Maret 2020	30
		2020	29 Maret 2021	31 Maret 2021	0
3	DSNG	2016	23 Februari 2017	31 Maret 2017	0
		2017	23 Februari 2018	31 Maret 2018	0
		2018	28 Maret 2019	31 Maret 2019	0
		2019	31 Maret 2020	31 Maret 2020	0
		2020	03 Maret 2021	31 Maret 2021	0
4	UNSP	2016	25 April 2017	31 Maret 2017	25
		2017	15 Mei 2018	31 Maret 2018	45
		2018	28 Maret 2019	31 Maret 2019	0
		2019	20 April 2020	31 Maret 2020	20
		2020	25 Mei 2021	31 Maret 2021	55
5	PALM	2016	22 Februari 2017	31 Maret 2017	0
		2017	07 Maret 2018	31 Maret 2018	0
		2018	20 Maret 2019	31 Maret 2019	0
		2019	05 Maret 2020	31 Maret 2020	0
		2020	24 Mei 2021	31 Maret 2021	54
6	SGRO	2016	23 Maret 2017	31 Maret 2017	0
		2017	21 Maret 2018	31 Maret 2018	0
		2018	26 Maret 2019	31 Maret 2019	0
		2019	30 Maret 2020	31 Maret 2020	0
		2020	15 April 2021	31 Maret 2021	15
7	CPRO	2016	30 Maret 2017	31 Maret 2017	0
		2017	22 Juni 2018	31 Maret 2018	83
		2018	29 Maret 2019	31 Maret 2019	0
		2019	23 September 2020	31 Maret 2020	176
		2020	29 September 2021	31 Maret 2021	182
8	SMTT	2016	24 Maret 2017	31 Maret 2017	0
		2017	21 Maret 2018	31 Maret 2018	0
		2018	25 Maret 2019	31 Maret 2019	0

		2019	29 April 2020	31 Maret 2020	29
		2020	29 April 2021	31 Maret 2021	29
9	ANTM	2016	28 Februari 2017	31 Maret 2017	0
		2017	09 Maret 2018	31 Maret 2018	0
		2018	05 Maret 2019	31 Maret 2019	0
		2019	13 April 2020	31 Maret 2020	13
		2020	12 Maret 2021	31 Maret 2021	0
10	DKFT	2016	17 Maret 2017	31 Maret 2017	0
		2017	23 Maret 2018	31 Maret 2018	0
		2018	25 Maret 2019	31 Maret 2019	0
		2019	30 Maret 2020	31 Maret 2020	0
		2020	27 Mei 2021	31 Maret 2021	57
11	TINS	2016	28 Februari 2017	31 Maret 2017	0
		2017	28 Februari 2018	31 Maret 2018	0
		2018	06 Maret 2019	31 Maret 2019	0
		2019	14 April 2020	31 Maret 2020	14
		2020	12 Maret 2021	31 Maret 2021	0
12	SMBC	2016	23 Februari 2017	31 Maret 2017	0
		2017	23 April 2018	31 Maret 2018	23
		2018	29 Maret 2019	31 Maret 2019	0
		2019	28 Februari 2020	31 Maret 2020	0
		2020	18 Februari 2021	31 Maret 2021	0
13	KIAS	2016	30 Maret 2017	31 Maret 2017	0
		2017	28 Maret 2018	31 Maret 2018	0
		2018	28 Maret 2019	31 Maret 2019	0
		2019	27 April 2020	31 Maret 2020	27
		2020	15 April 2021	31 Maret 2021	15
14	INAI	2016	23 Maret 2017	31 Maret 2017	0
		2017	16 Maret 2018	31 Maret 2018	0
		2018	22 Maret 2019	31 Maret 2019	0
		2019	20 Maret 2020	31 Maret 2020	0
		2020	22 April 2021	31 Maret 2021	22
15	BAJA	2016	15 Maret 2017	31 Maret 2017	0
		2017	12 Maret 2018	31 Maret 2018	0
		2018	25 Maret 2019	31 Maret 2019	0
		2019	15 April 2020	31 Maret 2020	15
		2020	05 April 2021	31 Maret 2021	5
16	ISSP	2016	28 April 2017	31 Maret 2017	28
		2017	26 Maret 2018	31 Maret 2018	0
		2018	25 Maret 2019	31 Maret 2019	0
		2019	20 Februari 2020	31 Maret 2020	0
		2020	19 Maret 2021	31 Maret 2021	0
17	ETWA	2016	19 Desember 2017	31 Maret 2017	263
		2017	25 Juni 2018	31 Maret 2018	86
		2018	25 Juni 2019	31 Maret 2019	86

		2019	13 November 2020	31 Maret 2020	227
		2020	24 Agustus 2021	31 Maret 2021	146
18	AKPI	2016	22 Maret 2017	31 Maret 2017	0
		2017	23 Maret 2018	31 Maret 2018	0
		2018	26 Maret 2019	31 Maret 2019	0
		2019	18 Mei 2020	31 Maret 2020	48
		2020	22 Maret 2021	31 Maret 2021	0
19	BRNA	2016	27 Maret 2017	31 Maret 2017	0
		2017	27 Maret 2018	31 Maret 2018	0
		2018	02 April 2019	31 Maret 2019	2
		2019	11 Mei 2020	31 Maret 2020	41
		2020	20 Mei 2021	31 Maret 2021	50
20	IGAR	2016	17 Februari 2017	31 Maret 2017	0
		2017	19 Maret 2018	31 Maret 2018	0
		2018	27 Maret 2019	31 Maret 2019	0
		2019	27 April 2020	31 Maret 2020	27
		2020	29 Maret 2021	31 Maret 2021	0
21	IMPC	2016	24 Maret 2017	31 Maret 2017	0
		2017	22 Maret 2018	31 Maret 2018	0
		2018	22 Maret 2019	31 Maret 2019	0
		2019	30 Maret 2020	31 Maret 2020	0
		2020	07 April 2021	31 Maret 2021	7
22	TRST	2016	17 Maret 2017	31 Maret 2017	0
		2017	29 Maret 2018	31 Maret 2018	0
		2018	25 Maret 2019	31 Maret 2019	0
		2019	19 Mei 2020	31 Maret 2020	49
		2020	27 Mei 2021	31 Maret 2021	57
23	CPIN	2016	29 Maret 2017	31 Maret 2017	0
		2017	27 Maret 2018	31 Maret 2018	0
		2018	29 Maret 2019	31 Maret 2019	0
		2019	23 April 2020	31 Maret 2020	23
		2020	28 Mei 2021	31 Maret 2021	58
24	MAIN	2016	29 Maret 2017	31 Maret 2017	0
		2017	09 April 2018	31 Maret 2018	9
		2018	29 Maret 2019	31 Maret 2019	0
		2019	30 April 2020	31 Maret 2020	30
		2020	31 Maret 2021	31 Maret 2021	0
25	TIRT	2016	23 Maret 2017	31 Maret 2017	0
		2017	21 Maret 2018	31 Maret 2018	0
		2018	25 Maret 2019	31 Maret 2019	0
		2019	27 Maret 2020	31 Maret 2020	0
		2020	23 April 2021	31 Maret 2021	23
26	KDSI	2016	28 Februari 2017	31 Maret 2017	0
		2017	26 Februari 2018	31 Maret 2018	0
		2018	11 Maret 2019	31 Maret 2019	0

		2019	02 Maret 2020	31 Maret 2020	0
		2020	26 April 2021	31 Maret 2021	26
27	AMIN	2016	12 April 2017	31 Maret 2017	12
		2017	23 April 2018	31 Maret 2018	23
		2018	24 April 2019	31 Maret 2019	24
		2019	26 April 2020	31 Maret 2020	26
		2020	25 April 2021	31 Maret 2021	25
28	IMAS	2016	23 Maret 2017	31 Maret 2017	0
		2017	22 Maret 2018	31 Maret 2018	0
		2018	28 Maret 2019	31 Maret 2019	0
		2019	21 April 2020	31 Maret 2020	21
		2020	31 Mei 2021	31 Maret 2021	61
29	LPIN	2016	29 Maret 2017	31 Maret 2017	0
		2017	29 Maret 2018	31 Maret 2018	0
		2018	29 Maret 2019	31 Maret 2019	0
		2019	30 April 2020	31 Maret 2020	30
		2020	07 Mei 2021	31 Maret 2021	37
30	PRAS	2016	24 Maret 2017	31 Maret 2017	0
		2017	23 Maret 2018	31 Maret 2018	0
		2018	25 Maret 2019	31 Maret 2019	0
		2019	20 Mei 2020	31 Maret 2020	50
		2020	21 April 2021	31 Maret 2021	21
31	SMSM	2016	29 Maret 2017	31 Maret 2017	0
		2017	26 Maret 2018	31 Maret 2018	0
		2018	27 Maret 2019	31 Maret 2019	0
		2019	23 April 2020	31 Maret 2020	23
		2020	30 April 2021	31 Maret 2021	30
32	RICY	2016	21 Maret 2017	31 Maret 2017	0
		2017	23 Maret 2018	31 Maret 2018	0
		2018	22 Maret 2019	31 Maret 2019	0
		2019	27 Maret 2020	31 Maret 2020	0
		2020	15 April 2021	31 Maret 2021	15
33	STAR	2016	30 Maret 2017	31 Maret 2017	0
		2017	27 Maret 2018	31 Maret 2018	0
		2018	28 Maret 2019	31 Maret 2019	0
		2019	27 April 2020	31 Maret 2020	27
		2020	24 Mei 2021	31 Maret 2021	54
34	JECC	2016	27 Maret 2017	31 Maret 2017	0
		2017	27 Maret 2018	31 Maret 2018	0
		2018	27 Maret 2019	31 Maret 2019	0
		2019	17 April 2020	31 Maret 2020	17
		2020	29 Maret 2021	31 Maret 2021	0
35	PSDN	2016	27 Maret 2017	31 Maret 2017	0
		2017	26 Maret 2018	31 Maret 2018	0
		2018	21 Maret 2019	31 Maret 2019	0
		2019	30 Maret 2020	31 Maret 2020	0

		2020	19 Mei 2021	31 Maret 2021	49
36	STTP	2016	06 Juni 2017	31 Maret 2017	67
		2017	06 Juni 2018	31 Maret 2018	67
		2018	30 Maret 2019	31 Maret 2019	0
		2019	27 Mei 2020	31 Maret 2020	57
		2020	25 Mei 2021	31 Maret 2021	55
37	ULTJ	2016	22 Maret 2017	31 Maret 2017	0
		2017	21 Maret 2018	31 Maret 2018	0
		2018	25 Maret 2019	31 Maret 2019	0
		2019	20 Maret 2020	31 Maret 2020	0
		2020	01 April 2021	31 Maret 2021	1
38	WIIM	2016	27 Maret 2017	31 Maret 2017	0
		2017	23 Maret 2018	31 Maret 2018	0
		2018	18 Maret 2019	31 Maret 2019	0
		2019	27 Maret 2020	31 Maret 2020	0
		2020	05 April 2021	31 Maret 2021	5
39	DVLA	2016	09 Maret 2017	31 Maret 2017	0
		2017	09 Maret 2018	31 Maret 2018	0
		2018	22 Maret 2019	31 Maret 2019	0
		2019	30 Maret 2020	31 Maret 2020	0
		2020	28 April 2021	31 Maret 2021	28
40	INAF	2016	28 Februari 2017	31 Maret 2017	0
		2017	12 Maret 2018	31 Maret 2018	0
		2018	28 Maret 2019	31 Maret 2019	0
		2019	30 Juni 2020	31 Maret 2020	91
		2020	07 April 2021	31 Maret 2021	7
41	ADES	2016	24 Maret 2017	31 Maret 2017	0
		2017	23 Maret 2018	31 Maret 2018	0
		2018	15 Maret 2019	31 Maret 2019	0
		2019	27 Maret 2020	31 Maret 2020	0
		2020	30 April 2021	31 Maret 2021	30
42	KINO	2016	20 Maret 2017	31 Maret 2017	0
		2017	20 Maret 2018	31 Maret 2018	0
		2018	25 Maret 2019	31 Maret 2019	0
		2019	30 Maret 2020	31 Maret 2020	0
		2020	19 April 2021	31 Maret 2021	19
43	MRAT	2016	24 Maret 2017	31 Maret 2017	0
		2017	20 Maret 2018	31 Maret 2018	0
		2018	18 April 2019	31 Maret 2019	18
		2019	27 Mei 2020	31 Maret 2020	57
		2020	31 Mei 2021	31 Maret 2021	61
44	LMPI	2016	21 Maret 2017	31 Maret 2017	0
		2017	02 April 2018	31 Maret 2018	2
		2018	22 Maret 2019	31 Maret 2019	0
		2019	23 Maret 2020	31 Maret 2020	0
		2020	01 April 2021	31 Maret 2021	1

45	ASRI	2016	22 Maret 2017	31 Maret 2017	0
		2017	15 Maret 2018	31 Maret 2018	0
		2018	25 Maret 2019	31 Maret 2019	0
		2019	03 April 2020	31 Maret 2020	3
		2020	05 April 2021	31 Maret 2021	5
46	ELTY	2016	12 Juni 2017	31 Maret 2017	73
		2017	08 Mei 2018	31 Maret 2018	38
		2018	16 September 2019	31 Maret 2019	169
		2019	26 November 2020	31 Maret 2020	240
		2020	02 November 2021	31 Maret 2021	216
47	BIPP	2016	20 Maret 2017	31 Maret 2017	0
		2017	19 Maret 2018	31 Maret 2018	0
		2018	28 Maret 2019	31 Maret 2019	0
		2019	30 April 2020	31 Maret 2020	30
		2020	25 Mei 2021	31 Maret 2021	55
48	BCIP	2016	30 Maret 2017	31 Maret 2017	0
		2017	29 Maret 2018	31 Maret 2018	0
		2018	29 Maret 2019	31 Maret 2019	0
		2019	30 April 2020	31 Maret 2020	30
		2020	24 Mei 2021	31 Maret 2021	54
49	CTRA	2016	29 Maret 2017	31 Maret 2017	0
		2017	28 Maret 2018	31 Maret 2018	0
		2018	27 Maret 2019	31 Maret 2019	0
		2019	08 April 2020	31 Maret 2020	8
		2020	13 April 2021	31 Maret 2021	13
50	LPKR	2016	27 Februari 2017	31 Maret 2017	0
		2017	04 April 2018	31 Maret 2018	4
		2018	01 Maret 2019	31 Maret 2019	0
		2019	22 Mei 2020	31 Maret 2020	52
		2020	10 Mei 2021	31 Maret 2021	40
51	LPCK	2016	22 Februari 2017	31 Maret 2017	0
		2017	04 April 2018	31 Maret 2018	4
		2018	01 Maret 2019	31 Maret 2019	0
		2019	20 Mei 2020	31 Maret 2020	50
		2020	05 Mei 2021	31 Maret 2021	35
52	FMII	2016	27 Maret 2017	31 Maret 2017	0
		2017	21 Maret 2018	31 Maret 2018	0
		2018	22 Maret 2019	31 Maret 2019	0
		2019	22 Mei 2020	31 Maret 2020	52
		2020	28 Mei 2021	31 Maret 2021	58
53	GMTD	2016	17 Februari 2017	31 Maret 2017	0
		2017	19 Februari 2018	31 Maret 2018	0
		2018	12 Februari 2019	31 Maret 2019	0
		2019	09 April 2020	31 Maret 2020	9

		2020	23 April 2021	31 Maret 2021	23
54	OMRE	2016	27 Maret 2017	31 Maret 2017	0
		2017	28 Maret 2018	31 Maret 2018	0
		2018	27 Maret 2019	31 Maret 2019	0
		2019	30 Mei 2020	31 Maret 2020	60
		2020	31 Mei 2021	31 Maret 2021	61
55	DILD	2016	27 Maret 2017	31 Maret 2017	0
		2017	26 Maret 2018	31 Maret 2018	0
		2018	26 Maret 2019	31 Maret 2019	0
		2019	24 Maret 2020	31 Maret 2020	0
		2020	29 April 2021	31 Maret 2021	29
56	KIJA	2016	27 Maret 2017	31 Maret 2017	0
		2017	27 Maret 2018	31 Maret 2018	0
		2018	27 Maret 2019	31 Maret 2019	0
		2019	15 April 2020	31 Maret 2020	15
		2020	29 Maret 2021	31 Maret 2021	0
57	MMLP	2016	22 Maret 2017	31 Maret 2017	0
		2017	29 Maret 2018	31 Maret 2018	0
		2018	29 Maret 2019	31 Maret 2019	0
		2019	31 Maret 2020	31 Maret 2020	0
		2020	02 Agustus 2021	31 Maret 2021	124
58	EMDE	2016	23 Maret 2017	31 Maret 2017	0
		2017	09 Maret 2018	31 Maret 2018	0
		2018	22 Maret 2019	31 Maret 2019	0
		2019	11 Maret 2020	31 Maret 2020	0
		2020	30 April 2021	31 Maret 2021	30
59	MTLA	2016	24 Maret 2017	31 Maret 2017	0
		2017	26 Maret 2018	31 Maret 2018	0
		2018	01 April 2019	31 Maret 2019	1
		2019	08 April 2020	31 Maret 2020	8
		2020	06 April 2021	31 Maret 2021	6
60	MDLN	2016	02 Maret 2017	31 Maret 2017	0
		2017	15 Februari 2018	31 Maret 2018	0
		2018	28 Maret 2019	31 Maret 2019	0
		2019	08 April 2020	31 Maret 2020	8
		2020	28 Mei 2021	31 Maret 2021	58
61	NIRO	2016	27 Maret 2017	31 Maret 2017	0
		2017	28 Maret 2018	31 Maret 2018	0
		2018	29 Maret 2019	31 Maret 2019	0
		2019	23 April 2020	31 Maret 2020	23
		2020	27 Mei 2021	31 Maret 2021	57
62	PWON	2016	24 Maret 2017	31 Maret 2017	0
		2017	19 Maret 2018	31 Maret 2018	0
		2018	25 Maret 2019	31 Maret 2019	0
		2019	09 Mei 2020	31 Maret 2020	39
		2020	08 April 2021	31 Maret 2021	8

63	GPRA	2016	27 Maret 2017	31 Maret 2017	0
		2017	09 Maret 2018	31 Maret 2018	0
		2018	20 Maret 2019	31 Maret 2019	0
		2019	27 April 2020	31 Maret 2020	27
		2020	27 Mei 2021	31 Maret 2021	57
64	NRCA	2016	30 Maret 2017	31 Maret 2017	0
		2017	28 Maret 2018	31 Maret 2018	0
		2018	05 Maret 2019	31 Maret 2019	0
		2019	30 Maret 2020	31 Maret 2020	0
		2020	20 April 2021	31 Maret 2021	20
65	SSIA	2016	30 Maret 2017	31 Maret 2017	0
		2017	28 Maret 2018	31 Maret 2018	0
		2018	05 Maret 2019	31 Maret 2019	0
		2019	30 Maret 2020	31 Maret 2020	0
		2020	20 April 2021	31 Maret 2021	20
66	WSKT	2016	14 Februari 2017	31 Maret 2017	0
		2017	07 Maret 2018	31 Maret 2018	0
		2018	20 Februari 2019	31 Maret 2019	0
		2019	21 April 2020	31 Maret 2020	21
		2020	24 Maret 2021	31 Maret 2021	0
67	KOPI	2016	23 Maret 2017	31 Maret 2017	0
		2017	26 Maret 2018	31 Maret 2018	0
		2018	25 Maret 2019	31 Maret 2019	0
		2019	26 Maret 2020	31 Maret 2020	0
		2020	16 April 2021	31 Maret 2021	16
68	JSMR	2016	31 Januari 2017	31 Maret 2017	0
		2017	31 Januari 2018	31 Maret 2018	0
		2018	08 Maret 2019	31 Maret 2019	0
		2019	17 April 2020	31 Maret 2020	17
		2020	26 Maret 2021	31 Maret 2021	0
69	ASSA	2016	29 Maret 2017	31 Maret 2017	0
		2017	27 Maret 2018	31 Maret 2018	0
		2018	27 Maret 2019	31 Maret 2019	0
		2019	23 Maret 2020	31 Maret 2020	0
		2020	13 April 2021	31 Maret 2021	13
70	TAXI	2016	29 Maret 2017	31 Maret 2017	0
		2017	11 April 2018	31 Maret 2018	11
		2018	08 Maret 2019	31 Maret 2019	0
		2019	17 Maret 2020	31 Maret 2020	0
71	TMAS	2020	05 Mei 2021	31 Maret 2021	35
		2016	29 Maret 2017	31 Maret 2017	0
		2017	26 Maret 2018	31 Maret 2018	0
		2018	28 Maret 2019	31 Maret 2019	0
		2019	03 April 2020	31 Maret 2020	3
	2020	19 Mei 2021	31 Maret 2021	49	
72	IBST	2016	30 Maret 2017	31 Maret 2017	0

		2017	29 Maret 2018	31 Maret 2018	0
		2018	29 Maret 2019	31 Maret 2019	0
		2019	02 April 2020	31 Maret 2020	2
		2020	06 April 2021	31 Maret 2021	6
73	TOWR	2016	22 Februari 2017	31 Maret 2017	0
		2017	23 Maret 2018	31 Maret 2018	0
		2018	27 Maret 2019	31 Maret 2019	0
		2019	09 April 2020	31 Maret 2020	9
		2020	30 April 2021	31 Maret 2021	30
74	SUPR	2016	27 Maret 2017	31 Maret 2017	0
		2017	28 Maret 2018	31 Maret 2018	0
		2018	27 Maret 2019	31 Maret 2019	0
		2019	06 Mei 2020	31 Maret 2020	36
		2020	22 April 2021	31 Maret 2021	22
75	ALMI	2016	27 Maret 2017	31 Maret 2017	0
		2017	23 Maret 2018	31 Maret 2018	0
		2018	20 Maret 2019	31 Maret 2019	0
		2019	20 Maret 2020	31 Maret 2020	0
		2020	17 Mei 2021	31 Maret 2021	47

Lampiran 4

Tabulasi Kepemilikan Saham Perusahaan pada Perusahaan Non-Keuangan

periode 2016-2020

No	Kode	Tahun	Jumlah Kepemilikan Saham (lembar saham)
1	BISI	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
2	BWPT	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
3	DSNG	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
4	UNSP	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
5	PALM	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
6	SGRO	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
7	CPRO	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
8	SMTT	2016	0
		2017	0
		2018	0

		2019	0
		2020	0
9	ANTM	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
10	DKFT	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
11	TINS	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
12	SMBC	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
13	KIAS	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
14	INAI	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
15	BAJA	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
16	ISSP	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
17	ETWA	2016	0
		2017	0
		2018	0
		2019	0

		2020	0
18	AKPI	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
19	BRNA	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
20	IGAR	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
21	IMPC	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
22	TRST	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
23	CPIN	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
24	MAIN	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
25	TIRT	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
26	KDSI	2016	0
		2017	0
		2018	0
		2019	0
		2020	0

27	AMIN	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
28	IMAS	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
29	LPIN	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
30	PRAS	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
31	SMSM	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
32	RICY	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
33	STAR	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
34	JECC	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
35	PSDN	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
36	STTP	2016	0

		2017	0
		2018	0
		2019	0
		2020	0
37	ULTJ	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
38	WIIM	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
39	DVLA	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
40	INAF	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
41	ADES	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
42	KINO	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
43	MRAT	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
44	LMPI	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
45	ASRI	2016	0
		2017	0

		2018	0
		2019	0
		2020	0
46	ELTY	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
47	BIPP	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
48	BCIP	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
49	CTRA	2016	0
		2017	0
		2018	0
		2019	0
		2020	1,113,995
50	LPKR	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
51	LPCK	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
52	FMII	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
53	GMTD	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
54	OMRE	2016	0
		2017	0
		2018	0

		2019	0
		2020	0
55	DILD	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
56	KIJA	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
57	MMLP	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
58	EMDE	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
59	MTLA	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
60	MDLN	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
61	NIRO	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
62	PWON	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
63	GPRA	2016	0
		2017	0
		2018	0
		2019	0

		2020	0
64	NRCA	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
65	SSIA	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
66	WSKT	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
67	KOPI	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
68	JSMR	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
69	ASSA	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
70	TAXI	2016	0
		2017	0
		2018	0
		2019	0
71	TMAS	2020	0
		2016	0
		2017	0
		2018	0
		2019	0
		2020	0
72	IBST	2016	0
		2017	0
		2018	0
		2019	0
		2020	0

73	TOWR	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
74	SUPR	2016	0
		2017	0
		2018	0
		2019	0
		2020	0
75	ALMI	2016	25.000
		2017	0
		2018	0
		2019	0
		2020	0

Lampiran 5

Tabulasi Ukuran Perusahaan Non-Keuangan periode tahun 2016-2020

No	Kode	Tahun	Total Asset
1	BISI	2016	2,416,177
		2017	2,622,336
		2018	2,765,010
		2019	2,941,056
		2020	2,914,979
2	BWPT	2016	16,497,093
		2017	16,186,265
		2018	16,163,267
		2019	15,796,470
		2020	15,060,968
3	DSNG	2016	8,183,318
		2017	8,452,115
		2018	11,738,892
		2019	11,620,821
		2020	14,151,383
4	UNSP	2016	14,833,535
		2017	14,048,681
		2018	13,363,483
		2019	8,399,862
		2020	7,576,090
5	PALM	2016	3,860,775,779
		2017	2,849,094,080
		2018	1,992,544,414
		2019	2,330,315,741
		2020	4,043,604,072
6	SGRO	2016	8,328,480,337
		2017	8,364,143,632
		2018	9,018,844,952
		2019	9,466,943
		2020	9,744,680
7	CPRO	2016	7,314,412
		2017	7,008,719
		2018	6,572,440
		2019	6,000,259
		2020	6,326,293
8	SMTT	2016	636,742,340,559
		2017	725,663,914,382
		2018	831,965,937,268
		2019	871,513,339,763
		2020	881,786,218,140

9	ANTM	2016	29,981,535,812
		2017	30,014,273,452
		2018	33,306,390,807
		2019	30,194,907,730
		2020	31,729,512,995
10	DKFT	2016	1,876,253,284,461
		2017	2,267,555,826,969
		2018	2,656,465,232,390
		2019	2,655,274,236,534
		2020	2,564,738,565,369
11	TINS	2016	9,548,631
		2017	11,876,309
		2018	15,220,685
		2019	20,361,278
		2020	14,517,700
12	SMBC	2016	19,763,133
		2017	19,626,403
		2018	18,667,187
		2019	19,567,498
		2020	20,738,125
13	KIAS	2016	1,859,670
		2017	1,767,603,505,697
		2018	1,704,424,579,208
		2019	1,231,680,564,971
		2020	1,021,382,709,921
14	INAI	2016	1,339,032,413,455
		2017	1,213,916,545,120
		2018	1,400,683,598,096
		2019	1,212,894,403,676
		2020	1,395,969,637,457
15	BAJA	2016	982,626,956,424
		2017	946,448,936,464
		2018	901,181,796,270
		2019	836,870,774,001
		2020	760,425,479,634
16	ISSP	2016	6,041,811
		2017	6,269,365
		2018	6,494,070
		2019	6,424,507
		2020	6,076,604
17	ETWA	2016	1,158,935,571,034
		2017	1,114,568,571,897
		2018	1,090,658,578,996
		2019	1,123,825,685,012
		2020	1,055,671,083,056
18	AKPI	2016	2,615,909,190

		2017	2,745,325,833
		2018	3,070,410,492
		2019	2,776,775,756
		2020	2,644,267,716
19	BRNA	2016	2,088,696,909
		2017	1,964,877,082
		2018	2,461,326,183
		2019	2,263,112,918
		2020	1,965,718.55
20	IGAR	2016	439,465,673,296
		2017	513,022,591,574
		2018	570,197,810,698
		2019	617,594,780,669
		2020	665,863,417,235
21	IMPC	2016	2,276,031,922,082
		2017	2,294,677,493,483
		2018	2,370,198,817,803
		2019	2,501,132,856,219
		2020	2,697,100,062,756
22	TRST	2016	3,290,596,224,286
		2017	3,332,905,936,010
		2018	4,284,901,587,126
		2019	4,349,022,887,699
		2020	4,223,302,387,771
23	CPIN	2016	24,204,994
		2017	24,522,593
		2018	27,645,118
		2019	29,353,041
		2020	31,159,291
24	MAIN	2016	3,919,764,494
		2017	4,008,635,719
		2018	4,335,844,455
		2019	4,648,577,041
		2020	4,674,206,873
25	TIRT	2016	815,997,477,795
		2017	859,299,056,455
		2018	923,366,433,799
		2019	895,683,018,081
		2020	394,725,543,723
26	KDSI	2016	1,142,730,202,550
		2017	1,328,291,727,616
		2018	1,391,416,464,512
		2019	1,253,650,408,375
		2020	1,245,707,236,962
27	AMIN	2016	252,452,307,121
		2017	360,906,218,575

		2018	404,722,056,954
		2019	420,680,923,158
		2020	350,375,482,319
28	IMAS	2016	25,633,342,258,679
		2017	31,375,311,299,854
		2018	40,955,996,273,862
		2019	44,698,662,588,632
		2020	48,408,700,495,082
29	LPIN	2016	477,838,306,256
		2017	268,117,000,000
		2018	301,596,448,818
		2019	324,916,202,729
		2020	337,792,393,010
30	PRAS	2016	1,596,466,547,662
		2017	1,542,243,721,302
		2018	1,635,543,021,515
		2019	1,657,127,269,789
		2020	1,668,922,580,521
31	SMSM	2016	2,254,740
		2017	2,443,341
		2018	2,801,203
		2019	3,106,981
		2020	3,375,526
32	RICY	2016	1,288,683,925,066
		2017	1,374,444,788,282
		2018	1,539,602,054,832
		2019	1,619,854,736,252
		2020	1,736,897,169,061
33	STAR	2016	690,187,353,961
		2017	614,705,038,056
		2018	615,956,006,710
		2019	579,813,156,839
		2020	497,557,497,473
34	JECC	2016	1,587,210,576
		2017	1,927,985,352
		2018	2,081,620,993
		2019	1,888,753,850
		2020	1,153,949,141
35	PSDN	2016	653,796,725,408
		2017	690,979,867,049
		2018	697,657,400,651
		2019	763,492,320,252
		2020	765,375,539,783
36	STTP	2016	2,336,411,494,941
		2017	2,342,433,443,196
		2018	2,631,189,810,030

		2019	2,881,563,083,954
		2020	3,448,995,059,882
37	ULTJ	2016	4,239,199,641,365
		2017	51,186,940
		2018	5,555,871
		2019	6,608,422
		2020	8,754,116
38	WIIM	2016	1,353,634,132,275
		2017	1,225,712,093,041
		2018	1,255,573,914,558
		2019	1,299,521,608,556
		2020	1,614,442,007,528
39	DVLA	2016	1,531,365,558
		2017	1,640,886,147
		2018	1,682,821,739
		2019	1,829,960,714
		2020	1,986,711,872
40	INAF	2016	1,381,633,342
		2017	1,529,875,234
		2018	1,442,350,608,575
		2019	1,381,633,321,120
		2020	1,713,334,658,849
41	ADES	2016	767,479
		2017	840,236
		2018	881,274
		2019	822,375
		2020	958,791
42	KINO	2016	3,284,504,424,358
		2017	3,237,595,219,274
		2018	3,592,164,205,408
		2019	4,695,764,958,883
		2020	5,255,359,155,031
43	MRAT	2016	5,255,359,155,031
		2017	497,354,419,089
		2018	511,887,783,867
		2019	532,762,947,995
		2020	559,795,937,451
44	LMPI	2016	810,364,824,722
		2017	834,548,374,286
		2018	786,704,752,983
		2019	737,642,257,697
		2020	698,252,022,979
45	ASRI	2016	20,186,130,682
		2017	20,728,430,487
		2018	20,890,925,564
		2019	21,941,272,005

		2020	21,226,814,871
46	ELTY	2016	14,063,747,826,017
		2017	14,082,517,542,900
		2018	13,606,181,000,000
		2019	12,329,521,000,000
		2020	11,823,437,000,000
47	BIPP	2016	1,648,022
		2017	1,748,641
		2018	2,063,248
		2019	2,165,032
		2020	2,126,526
48	BCIP	2016	789,137
		2017	843,447
		2018	849,800
		2019	867,065
		2020	909,264
49	CTRA	2016	29,169,333,000,000
		2017	31,872,302,000,000
		2018	34,289,017,000,000
		2019	36,196,024,000,000
		2020	39,255,187,000,000
50	LPKR	2016	42,942,000,000,000
		2017	51,279,000,000,000
		2018	49,083,000,000,000
		2019	55,080,000,000,000
		2020	51,865,000,000,000
51	LPCK	2016	5,653,153,000,000
		2017	12,455,503,000,000
		2018	9,225,622,000,000
		2019	12,219,228,000,000
		2020	9,719,570,000,000
52	FMII	2016	771,548,000,000
		2017	801,480,000,000
		2018	940,956,000,000
		2019	891,867,000,000
		2020	870,708,000,000
53	GMTD	2016	1,229,173,000,000
		2017	1,242,715,000,000
		2018	1,252,863,000,000
		2019	1,107,519,000,000
		2020	987,324,000,000
54	OMRE	2016	4,264,983,000,000
		2017	4,242,935,000,000
		2018	4,252,706,000,000
		2019	4,234,320,000,000
		2020	4,133,989,000,000

55	DILD	2016	11,840,060,000,000
		2017	13,097,185,000,000
		2018	14,215,535,000,000
		2019	14,777,496,000,000
		2020	15,701,873,000,000
56	KIJA	2016	10,733,599,000,000
		2017	11,266,321,000,000
		2018	11,783,773,000,000
		2019	12,184,612,000,000
		2020	12,200,176,000,000
57	MMLP	2016	3,965,770,000,000
		2017	5,363,670,000,000
		2018	6,091,323,000,000
		2019	6,755,554,000,000
		2020	6,726,006,000,000
58	EMDE	2016	1,363,642,000,000
		2017	1,868,624,000,000
		2018	2,096,615,000,000
		2019	2,143,945,000,000
		2020	2,454,055,000,000
59	MTLA	2016	3,932,530,000,000
		2017	4,819,146,000,000
		2018	5,193,964,000,000
		2019	6,107,365,000,000
		2020	5,932,484,000,000
60	MDLN	2016	14,540,108,000,000
		2017	14,599,669,000,000
		2018	15,227,480,000,000
		2019	15,814,663,000,000
		2020	14,850,039,000,000
61	NIRO	2016	3,791,984,000,000
		2017	4,892,234,000,000
		2018	7,555,706,000,000
		2019	8,238,836,000,000
		2020	10,608,391,000,000
62	PWON	2016	20,674,142,000,000
		2017	23,358,718,000,000
		2018	25,018,081,000,000
		2019	26,095,154,000,000
		2020	26,458,806,000,000
63	GPRA	2016	1,569,320,000,000
		2017	1,499,463,000,000
		2018	1,536,454,000,000
		2019	1,705,919,000,000
		2020	1,727,362,000,000
64	NRCA	2016	2,134,214,000,000

		2017	2,342,167,000,000
		2018	2,254,712,000,000
		2019	2,462,813,000,000
		2020	2,221,459,000,000
65	SSIA	2016	7,195,449,000,000
		2017	8,851,437,000,000
		2018	7,404,168,000,000
		2019	8,092,447,000,000
		2020	7,625,369,000,000
66	WSKT	2016	61,433,013,000,000
		2017	97,895,761,000,000
		2018	124,391,582,000,000
		2019	122,589,260,000,000
		2020	105,588,961,000,000
67	KOPI	2016	173,294,000,000
		2017	159,795,000,000
		2018	147,267,000,000
		2019	148,796,000,000
		2020	185,405,000,000
68	JSMR	2016	53,500,323,000,000
		2017	79,192,773,000,000
		2018	82,418,604,000,000
		2019	99,679,570,000,000
		2020	104,086,646,000,000
69	ASSA	2016	3,029,807,000,000
		2017	3,307,396,000,000
		2018	4,062,536,000,000
		2019	4,849,223,000,000
		2020	5,170,895,000,000
70	TAXI	2016	2,557,262,000,000
		2017	2,010,013,000,000
		2018	1,853,612,000,000
		2019	479,265,000,000
71	TMAS	2020	243,302,000,000
		2016	2,525,662,000,000
		2017	2,918,378,000,000
		2018	2,837,426,000,000
		2019	3,266,151,000,000
		2020	3,837,040,000,000
72	IBST	2016	922,990,000,000
		2017	6,355,271,000,000
		2018	7,725,601,000,000
		2019	8,893,031,000,000
		2020	10,412,826,000,000
73	TOWR	2016	18,786,810,000,000
		2017	18,763,478,000,000

		2018	22,959,618,000,000
		2019	27,665,695,000,000
		2020	34,249,550,000,000
74	SUPR	2016	14,019,294,000,000
		2017	12,610,068,000,000
		2018	11,670,481,000,000
		2019	11,164,825,000,000
		2020	12,044,736,000,000
75	ALMI	2016	2,153,030,000,000
		2017	2,376,281,000,000
		2018	2,781,666,000,000
		2019	1,725,649,000,000
		2020	1,502,873,000,000

Lampiran 6

Tabulasi Kualitas Pelaporan Keuangan pada Perusahaan Non-Keuangan Periode 2016-2020

No	Kode	Tahun	Kualitas Pelaporan Keuangan
1	BISI	2016	0.079050956
		2017	-0.022487913
		2018	0.223185791
		2019	-0.011475483
		2020	-0.182731775
2	BWPT	2016	-0.359577668
		2017	-0.142051370
		2018	-0.129440532
		2019	-0.107681975
		2020	-0.158138804
3	DSNG	2016	-0.003345175
		2017	0.006702667
		2018	0.092456734
		2019	0.015972739
		2020	0.000589775
4	UNSP	2016	-0.610892012
		2017	-0.753982477
		2018	-0.849887522
		2019	-1.027657723
		2020	-1.085487606
5	PALM	2016	-1.300626033
		2017	-1.289644095
		2018	-0.410013506
		2019	-0.364451039
		2020	0.233826224
6	SGRO	2016	-0.342002762
		2017	-0.352458128
		2018	-0.097180760
		2019	-0.419870667
		2020	-0.387771765
7	CPRO	2016	-0.366320643
		2017	-0.083035240
		2018	0.011630112
		2019	-0.172812632
		2020	-0.236017591
8	SMTT	2016	0.007170039
		2017	0.015280974
		2018	0.011716636

		2019	-0.075311101
		2020	0.009201007
9	ANTM	2016	-0.414289549
		2017	-0.465531289
		2018	-0.642102442
		2019	-0.574741910
		2020	-0.576082952
10	DKFT	2016	-1.466785606
		2017	-1.504038925
		2018	-1.368488018
		2019	-1.068697171
		2020	-1.163447205
11	TINS	2016	-0.362259744
		2017	-0.259841700
		2018	-0.201814202
		2019	-0.279823781
		2020	-0.444660742
12	SMBC	2016	-0.226519036
		2017	-0.272887267
		2018	-0.258094877
		2019	-0.174996397
		2020	-0.201708821
13	KIAS	2016	0.000359951
		2017	0.248940627
		2018	0.166428155
		2019	0.491397984
		2020	0.732605936
14	INAI	2016	0.177126473
		2017	0.029881901
		2018	-0.275306412
		2019	-0.055845905
		2020	0.081328908
15	BAJA	2016	4.194001614
		2017	3.494940499
		2018	2.911341884
		2019	3.740823892
		2020	3.640077748
16	ISSP	2016	-0.016177719
		2017	-0.174479132
		2018	0.050312102
		2019	-0.093905090
		2020	-0.180923280
17	ETWA	2016	0.221767062
		2017	0.243357115
		2018	0.262536448
		2019	0.391813415

		2020	0.378300591
18	AKPI	2016	-0.278195163
		2017	-0.152165720
		2018	-0.172519679
		2019	-0.150466730
		2020	-0.176320362
19	BRNA	2016	-0.309864860
		2017	-0.316407770
		2018	-0.354485668
		2019	-0.378324983
		2020	-0.338583786
20	IGAR	2016	0.297640151
		2017	0.131271571
		2018	0.331458692
		2019	0.163323904
		2020	-0.259359505
21	IMPC	2016	0.639248681
		2017	0.550611132
		2018	0.559660897
		2019	0.554696568
		2020	0.540733505
22	TRST	2016	-0.620073774
		2017	-0.587065220
		2018	-0.670296835
		2019	-0.589153781
		2020	-0.566875612
23	CPIN	2016	0.123502362
		2017	-0.371264381
		2018	-0.624993574
		2019	-0.619113468
		2020	-0.761786868
24	MAIN	2016	0.360221072
		2017	0.375041217
		2018	0.205173259
		2019	0.323159751
		2020	0.469553728
25	TIRT	2016	0.012705648
		2017	0.058882569
		2018	-0.262343212
		2019	0.230120999
		2020	-0.100113328
26	KDSI	2016	0.261677391
		2017	0.177520978
		2018	0.296719335
		2019	0.139839860
		2020	0.215161718

27	AMIN	2016	-0.336419643
		2017	-0.399586226
		2018	0.029916327
		2019	0.160771685
		2020	0.160344247
28	IMAS	2016	0.249078803
		2017	0.236292006
		2018	0.293180512
		2019	0.328643658
		2020	0.395676941
29	LPIN	2016	-0.164666543
		2017	0.268655620
		2018	0.125945106
		2019	-0.000467765
		2020	0.007713563
30	PRAS	2016	-0.053995300
		2017	-0.076119522
		2018	-0.088732721
		2019	-0.039802640
		2020	-0.094323979
31	SMSM	2016	0.184876614
		2017	-0.044278676
		2018	-0.017281800
		2019	0.242722296
		2020	0.342844021
32	RICY	2016	-0.209145713
		2017	-0.192344131
		2018	-0.098833917
		2019	0.009567240
		2020	-0.301061485
33	STAR	2016	0.021668976
		2017	-0.079999247
		2018	-0.022045339
		2019	-0.001204425
		2020	-0.103875794
34	JECC	2016	-0.429648691
		2017	-0.308737727
		2018	-0.758601209
		2019	0.067593274
		2020	0.446408465
35	PSDN	2016	-0.320439262
		2017	-0.853022645
		2018	-0.129101510
		2019	-0.206706902
		2020	0.262585503
36	STTP	2016	0.457803487

		2017	0.330340810
		2018	0.368137867
		2019	0.304535696
		2020	0.300203422
37	ULTJ	2016	0.251821076
		2017	0.235625913
		2018	0.266872785
		2019	0.216980578
		2020	0.285579672
38	WIIM	2016	-0.045047402
		2017	-0.103319450
		2018	-0.142241412
		2019	-0.242093217
		2020	-0.457674766
39	DVLA	2016	-2.572185768
		2017	-2.446714926
		2018	-1.827895820
		2019	-2.237612705
		2020	-1.506987042
40	INAF	2016	0.426730266
		2017	0.157491248
		2018	0.299786143
		2019	0.287489355
		2020	0.238946952
41	ADES	2016	0.418860558
		2017	0.561811468
		2018	0.418318503
		2019	0.341662125
		2020	0.316659310
42	KINO	2016	-0.092420126
		2017	-0.136585400
		2018	-0.246924491
		2019	-0.260778527
		2020	-0.060277222
43	MRAT	2016	0.331053630
		2017	0.250535824
		2018	0.263127702
		2019	0.494408178
		2020	0.221303959
44	LMPI	2016	-0.124499607
		2017	-0.111578238
		2018	-0.177131758
		2019	-0.149672035
		2020	-0.187599952
45	ASRI	2016	-0.072910858
		2017	-0.100576303

		2018	-0.049967570
		2019	-0.044059343
		2020	-0.004718990
46	ELTY	2016	0.345641298
		2017	0.359027046
		2018	0.543858788
		2019	0.297105968
		2020	0.358630130
47	BIPP	2016	0.068119645
		2017	0.031475251
		2018	-0.071519557
		2019	-0.130043966
		2020	-0.059266450
48	BCIP	2016	0.044173659
		2017	0.022486371
		2018	0.065578588
		2019	0.152984458
		2020	-0.061120249
49	CTRA	2016	0.062421549
		2017	0.041100154
		2018	0.037252154
		2019	0.029334672
		2020	0.025014819
50	LPKR	2016	0.209748123
		2017	0.285701679
		2018	0.298804352
		2019	0.305490640
		2020	0.202608977
51	LPCK	2016	0.100421826
		2017	0.663429638
		2018	0.171258959
		2019	0.092420261
		2020	-0.271327414
52	FMII	2016	0.037348738
		2017	0.433242868
		2018	-0.042353796
		2019	-0.053193701
		2020	0.044637171
53	GMTD	2016	0.072599575
		2017	0.009837497
		2018	0.055301725
		2019	-0.093495612
		2020	0.054457589
54	OMRE	2016	0.123743217
		2017	-0.010808145
		2018	0.046276290

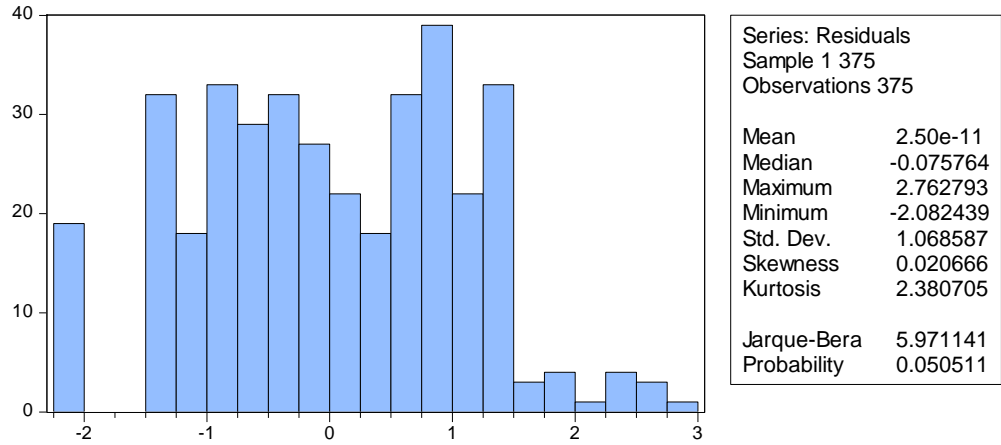
		2019	0.003163710
		2020	-0.028731368
55	DILD	2016	0.115516433
		2017	-0.016194725
		2018	0.018382596
		2019	0.010563324
		2020	-0.009100365
56	KIJA	2016	-0.735778391
		2017	-0.694088138
		2018	-0.616480797
		2019	-0.569978924
		2020	-0.522549402
57	MMLP	2016	0.109900350
		2017	0.087254873
		2018	0.036131830
		2019	0.028846009
		2020	-0.016924314
58	EMDE	2016	0.479170402
		2017	0.386944506
		2018	0.487621198
		2019	0.188131585
		2020	0.081382841
59	MTLA	2016	-0.120203177
		2017	-0.042590668
		2018	-0.063604889
		2019	-0.077341076
		2020	-0.131608856
60	MDLN	2016	-0.102417936
		2017	-0.097852732
		2018	-0.038173151
		2019	-0.085059969
		2020	-0.201293353
61	NIRO	2016	-1.417914324
		2017	-0.690531240
		2018	-0.599498957
		2019	-0.465050672
		2020	-0.431639791
62	PWON	2016	-0.063446708
		2017	-0.113215837
		2018	-0.120259092
		2019	0.016494364
		2020	0.069475461
63	GPRA	2016	0.027127511
		2017	0.011263507
		2018	0.069284425
		2019	0.004376571

		2020	0.055689917
64	NRCA	2016	-0.487045077
		2017	-0.128543546
		2018	0.102466230
		2019	0.079144443
		2020	-0.003029578
65	SSIA	2016	-0.979071891
		2017	-0.663137668
		2018	-0.486310405
		2019	-0.674299773
		2020	-0.709166216
66	WSKT	2016	0.214450756
		2017	0.073286310
		2018	-0.019543966
		2019	-0.069226368
		2020	-0.089713844
67	KOPI	2016	-0.228135801
		2017	-0.246215541
		2018	-0.639788453
		2019	0.003540885
		2020	-0.185581249
68	JSMR	2016	-0.126164944
		2017	-0.077265884
		2018	0.068627307
		2019	-0.103150841
		2020	-0.077570295
69	ASSA	2016	0.340285321
		2017	0.337291547
		2018	0.046403431
		2019	0.132304798
		2020	0.367216428
70	TAXI	2016	-0.109336693
		2017	-0.034286184
		2018	-0.261868167
		2019	-0.070517276
71	TMAS	2020	-0.242288571
		2016	0.466857032
		2017	0.354740492
		2018	0.187841617
		2019	0.328421576
		2020	0.277044187
72	IBST	2016	0.069698790
		2017	0.299948190
		2018	0.346852202
		2019	0.290578048
		2020	0.252884311

73	TOWR	2016	-0.057239775
		2017	0.249965295
		2018	0.321560965
		2019	0.340613543
		2020	0.253353572
74	SUPR	2016	-0.046312852
		2017	0.204409843
		2018	0.112923969
		2019	0.214025161
		2020	0.336801745
75	ALMI	2016	0.040812407
		2017	0.074390246
		2018	-0.292051044
		2019	0.001257475
		2020	0.235361721

Lampiran 7. Hasil Uji Asumsi Klasik

1. Uji Normalitas



2. Uji Heteroskedastisitas model 1

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.410045	0.092946	4.411662	0.0000
X1	-4943.859	23130.77	-0.213735	0.8309
X2	-6.19E-15	4.98E-15	-1.241298	0.2153

3. Uji Heteroskedastisitas model 2

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1257.730	315.2039	3.990210	0.0001
X1	-19981994	78282055	-0.255256	0.7987
X2	-6.90E-12	1.69E-11	-0.408474	0.6832
M	680.5001	482.0102	1.411796	0.1588

4. Uji Autokorelasi model 1

R-squared	0.000433	Mean dependent var	0.367092
Adjusted R-squared	0.140313	S.D. dependent var	1.643810
S.E. of regression	1.647867	Akaike info criterion	3.844808
Sum squared resid	1010.153	Schwarz criterion	3.876224
Log likelihood	-717.9015	Hannan-Quinn criter.	3.857280
F-statistic	0.080481	Durbin-Watson stat	0.635518
Prob(F-statistic)	0.922688		

5. Uji Autokorelasi model 2

R-squared	0.000696	Mean dependent var	2.066151
Adjusted R-squared	0.173012	S.D. dependent var	1.068960
S.E. of regression	1.072934	Akaike info criterion	2.989366
Sum squared resid	423.6372	Schwarz criterion	3.031505
Log likelihood	-552.0221	Hannan-Quinn criter.	3.006100
F-statistic	0.085477	Durbin-Watson stat	1.622995
Prob(F-statistic)	0.967957		

6. Uji Multikolinearitas model 1

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	5.21E+08	7.20E+10	NA
X1	1.04E+09	7.20E+10	1.002858
X2	6.740078	20.64795	1.002887

7. Uji Multikolinearitas model 2

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	2.21E+08	7.14E+10	NA
X1	4.42E+08	7.14E+10	1.003162
X2	2.890662	20.75825	1.003041
M	0.001140	1.050696	1.000416

Lampiran 8. Hasil Uji Analisis Regresi Variabel Mediasi

1. Uji Analisis Regresi Variabel Mediasi model 1

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	7361.736	22830.70	0.322449	0.7473
X1	-10410.68	32287.50	-0.322437	0.7473
X2	0.663577	2.596166	0.255599	0.7984
R-squared	0.000433	Mean dependent var		0.367092
Adjusted R-squared	0.140313	S.D. dependent var		1.643810
S.E. of regression	1.647867	Akaike info criterion		3.844808
Sum squared resid	1010.153	Schwarz criterion		3.876224
Log likelihood	-717.9015	Hannan-Quinn criter.		3.857280
F-statistic	0.080481	Durbin-Watson stat		0.635518
Prob(F-statistic)	0.922688			

2. Uji Analisis Regresi Variabel Mediasi model 2

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	5155.929	14867.58	0.346790	0.7289
X1	-7288.795	21025.95	-0.346657	0.7290
X2	0.657268	1.700195	0.386584	0.6993
M	-0.001053	0.033763	-0.031203	0.9751
R-squared	0.000696	Mean dependent var		2.066151
Adjusted R-squared	0,173012	S.D. dependent var		1.068960
S.E. of regression	1.072934	Akaike info criterion		2.989366
Sum squared resid	423.6372	Schwarz criterion		3.031505
Log likelihood	-552.0221	Hannan-Quinn criter.		3.006100
F-statistic	0.085477	Durbin-Watson stat		1.622995
Prob(F-statistic)	0.967957			

Lampiran 9. Hasil Uji Hipotesis

1. Koefisien Determinasi model 1

R-squared	0.000433	Mean dependent var	0.367092
Adjusted R-squared	0,140313	S.D. dependent var	1.643810
S.E. of regression	1.647867	Akaike info criterion	3.844808
Sum squared resid	1010.153	Schwarz criterion	3.876224
Log likelihood	-717.9015	Hannan-Quinn criter.	3.857280
F-statistic	0.080481	Durbin-Watson stat	0.635518
Prob(F-statistic)	0.922688		

2. Koefisien Determinasi model 2

R-squared	0.000696	Mean dependent var	2.066151
Adjusted R-squared	0,173012	S.D. dependent var	1.068960
S.E. of regression	1.072934	Akaike info criterion	2.989366
Sum squared resid	423.6372	Schwarz criterion	3.031505
Log likelihood	-552.0221	Hannan-Quinn criter.	3.006100
F-statistic	0.085477	Durbin-Watson stat	1.622995
Prob(F-statistic)	0.967957		

3. Uji F (Simultan) model 1

R-squared	0.000433	Mean dependent var	0.367092
Adjusted R-squared	0,140313	S.D. dependent var	1.643810
S.E. of regression	1.647867	Akaike info criterion	3.844808
Sum squared resid	1010.153	Schwarz criterion	3.876224
Log likelihood	-717.9015	Hannan-Quinn criter.	3.857280
F-statistic	0.080481	Durbin-Watson stat	0.635518
Prob(F-statistic)	0.922688		

4. Uji F (Simultan) model 2

R-squared	0.000696	Mean dependent var	2.066151
Adjusted R-squared	0.173012	S.D. dependent var	1.068960
S.E. of regression	1.072934	Akaike info criterion	2.989366
Sum squared resid	423.6372	Schwarz criterion	3.031505
Log likelihood	-552.0221	Hannan-Quinn criter.	3.006100
F-statistic	0.085477	Durbin-Watson stat	1.622995
Prob(F-statistic)	0.967957		

5. Uji t (Parsial) model 1

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	7361.736	22830.70	0.322449	0.7473
X1	-10410.68	32287.50	-0.322437	0.7473
X2	0.663577	2.596166	0.255599	0.7984

6. Uji t (Parsial) model 2

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	5155.929	14867.58	0.346790	0.7289
X1	-7288.795	21025.95	-0.346657	0.7290
X2	0.657268	1.700195	0.386584	0.6993
M	-0.001053	0.033763	-0.031203	0.9751