

LAMPIRAN

Lampiran 1. Daftar Perusahaan Makanan Minuman yang terdaftar di Bursa

Efek Indonesia

No	Kode	Nama Perusahaan
1	AALI	Astra Agro Lestari Tbk.
2	ADES	Akasha Wira International Tbk.
3	AGAR	Asia Sejahtera Mina Tbk.
4	AISA	FKS Food Sejahtera Tbk.
5	ALTO	Tri Banyan Tirta Tbk.
6	AMMS	Agung Menjangan Mas Tbk.
7	ANDI	Andira Agro Tbk.
8	ANJT	Austindo Nusantara Jaya Tbk.
9	ASHA	Cilacap Samudera Fishing Indus
10	AYAM	Janu Putra Sejahtera Tbk.
11	BEEF	Estika Tata Tiara Tbk.
12	BEER	Jobubu Jarum Minahasa Tbk.
13	BISI	BISI International Tbk.
14	BOBA	Formosa Ingredient Factory Tbk
15	BTEK	Bumi Teknokultura Unggul Tbk
16	BUDI	Budi Starch & Sweetener Tbk.
17	BWPT	Eagle High Plantations Tbk.
18	CAMP	Campina Ice Cream Industry Tbk
19	CBUT	Citra Borneo Utama Tbk.
20	CEKA	Wilmar Cahaya Indonesia Tbk.
21	CLEO	Sariguna Primatirta Tbk.
22	CMRY	Cisarua Mountain Dairy Tbk.
23	COCO	Wahana Interfood Nusantara Tbk
24	CPIN	Charoen Pokphand Indonesia Tbk
25	CPRO	Central Proteina Prima Tbk.
26	CRAB	Toba Surimi Industries Tbk.
27	CSRA	Cisadane Sawit Raya Tbk.
28	DEWI	Dewi Shri Farmindo Tbk.
29	DLTA	Delta Djakarta Tbk.
30	DPUM	Dua Putra Utama Makmur Tbk.
31	DSFI	Dharma Samudera Fishing Indust
32	DSNG	Dharma Satya Nusantara Tbk.
33	ENZO	Morenzo Abadi Perkasa Tbk.
34	FAPA	FAP Agri Tbk.

Lampiran 1. (Lanjutan 1)

No	Kode	Nama Perusahaan
35	FISH	FKS Multi Agro Tbk.
36	FOOD	Sentra Food Indonesia Tbk.
37	GOLL	Golden Plantation Tbk.
38	GOOD	Garudafood Putra Putri Jaya Tb
39	GRPM	Graha Prima Mentari Tbk.
40	GULA	Aman Agrindo Tbk.
41	GZCO	Gozco Plantations Tbk.
42	HOKI	Buyung Poetra Sembada Tbk.
43	IBOS	Indo Boga Sukses Tbk.
44	ICBP	Indofood CBP Sukses Makmur Tbk
45	IKAN	Era Mandiri Cemerlang Tbk.
46	INDF	Indofood Sukses Makmur Tbk.
47	IPPE	Indo Pureco Pratama Tbk.
48	JARR	Jhonlin Agro Raya Tbk.
49	JAWA	Jaya Agra Wattie Tbk.
50	JPFA	Japfa Comfeed Indonesia Tbk.
51	KEJU	Mulia Boga Raya Tbk.
52	LSIP	PP London Sumatra Indonesia Tb
53	MAGP	Multi Agro Gemilang Plantation
54	MAIN	Malindo Feedmill Tbk.
55	MAXI	Maxindo Karya Anugerah Tbk.
56	MGRO	Mahkota Group Tbk.
57	MKTR	Menthobi Karyatama Raya Tbk.
58	MLBI	Multi Bintang Indonesia Tbk.
59	MYOR	Mayora Indah Tbk.
60	NASI	Wahana Inti Makmur Tbk.
61	NAYZ	Hassana Boga Sejahtera Tbk.
62	NSSS	Nusantara Sawit Sejahtera Tbk.
63	OILS	Indo Oil Perkasa Tbk.
64	PANI	Pantai Indah Kapuk Dua Tbk.
65	PGUN	Pradiksi Gunatama Tbk.
66	PMMP	Panca Mitra Multiperdana Tbk.
67	PSDN	Prasidha Aneka Niaga Tbk
68	PSGO	Palma Serasih Tbk.
69	PTPS	Pulau Subur Tbk.
70	ROTI	Nippon Indosari Corpindo Tbk.
71	SGRO	Sampoerna Agro Tbk.
72	SIMP	Salim Ivomas Pratama Tbk.

Lampiran 1. (Lanjutan 1)

No	Kode	Nama Perusahaan
73	SIPD	Sreeya Sewu Indonesia Tbk.
74	SKBM	Sekar Bumi Tbk.
75	SKLT	Sekar Laut Tbk.
76	SMAR	Smart Tbk.
77	SOUL	Mitra Tirta Buwana Tbk.
78	SSMS	Sawit Sumbermas Sarana Tbk.
79	STAA	Sumber Tani Agung Resources Tb
80	STRK	Lovina Beach Brewery Tbk.
81	STTP	Siantar Top Tbk.
82	TAPG	Triputra Agro Persada Tbk.
83	TAYS	Jaya Swarasa Agung Tbk.
84	TBLA	Tunas Baru Lampung Tbk.
85	TGKA	Tigaraksa Satria Tbk.
86	TGUK	Platinum Wahab Nusantara Tbk.
87	TLDN	Teladan Prima Agro Tbk.
88	TRGU	Cerestar Indonesia Tbk.
89	UDNG	Agro Bahari Nusantara Tbk.
90	ULTJ	Ultrajaya Milk Industry & Trad
91	UNSP	Bakrie Sumatera Plantations Tb
92	WAPO	Wahana Pronatural Tbk.
93	WINE	Hatten Bali Tbk.
94	WMPP	Widodo Makmur Perkasa Tbk.
95	WMUU	Widodo Makmur Unggas Tbk.

Lampiran 2. Daftar Perusahaan Hotel, Restoran dan Pariwisata yang terdaftar di Bursa Efek Indonesia

No	Kode	Nama Perusahaan
1	AKKU	Anugerah Kagum Karya Utama Tbk
2	ARTA	Arthavest Tbk
3	BAIK	Bersama Mencapai Puncak Tbk.
4	BAYU	Bayu Buana Tbk
5	BLTZ	Graha Layar Prima Tbk.
6	BOLA	Bali Bintang Sejahtera Tbk.
7	BUVA	Bukit Uluwatu Villa Tbk.
8	CLAY	Citra Putra Realty Tbk.
9	CNMA	Nusantara Sejahtera Raya Tbk.
10	CSMI	Cipta Selera Murni Tbk.
11	DFAM	Dafam Property Indonesia Tbk.
12	DUCK	Jaya Bersama Indo Tbk.
13	EAST	Eastparc Hotel Tbk.
14	ENAK	Champ Resto Indonesia Tbk.
15	ESTA	Esta Multi Usaha Tbk.
16	FAST	Fast Food Indonesia Tbk.
17	FITT	Hotel Fitra International Tbk.
18	GRPH	Gripta Putra Persada Tbk.
19	GWSA	Greenwood Sejahtera Tbk.
20	HAJJ	Arsy Buana Travelindo Tbk.
21	HOME	Hotel Mandarine Regency Tbk.
22	HOTL	Saraswati Griya Lestari Tbk.
23	HRME	Menteng Heritage Realty Tbk.
24	IDEA	Idea Indonesia Akademi Tbk.
25	JGLE	Graha Andrasentra Propertindo
26	JIHD	Jakarta International Hotels &
27	JSPT	Jakarta Setiabudi Internasiona
28	KDTN	Puri Sentul Permai Tbk.
29	KOTA	DMS Propertindo Tbk.
30	KPIG	MNC Land Tbk.
31	MABA	Marga Abhinaya Abadi Tbk.
32	MAMI	Mas Murni Indonesia Tbk
33	MAPB	MAP Boga Adiperkasa Tbk.
34	MINA	Sanurhasta Mitra Tbk.
35	NATO	Surya Permata Andalan Tbk.
36	NUSA	Sinergi Megah Internusa Tbk.

Lampiran 2. (Lanjutan 2)

No	Kode	Nama Perusahaan
37	PANR	Panorama Sentrawisata Tbk.
38	PDES	Destinasi Tirta Nusantara Tbk
39	PGLI	Pembangunan Graha Lestari Inda
40	PJAA	Pembangunan Jaya Ancol Tbk.
41	PLAN	Planet Properindo Jaya Tbk.
42	PNSE	Pudjiadi & Sons Tbk.
43	PSKT	Red Planet Indonesia Tbk.
44	PTSP	Pioneerindo Gourmet Internatio
45	PZZA	Sarimelati Kencana Tbk.
46	RAFI	Sari Kreasi Boga Tbk.
47	SHID	Hotel Sahid Jaya International
48	SNLK	Sunter Lakeside Hotel Tbk.
49	SONA	Sona Topas Tourism Industry Tb
50	SOTS	Satria Mega Kencana Tbk.

Lampiran 3. Daftar Sampel Perusahaan Makanan Minuman yang terdaftar di Bursa Efek Indonesia.

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25	LSIP	PP London Sumatra Indonesia Tb
26	MGRO	Mahkota Group Tbk.
27	MLBI	Multi Bintang Indonesia Tbk.
28	MYOR	Mayora Indah Tbk.
29	PANI	Pantai Indah Kapuk Dua Tbk.
30	ROTI	Nippon Indosari Corpindo Tbk.
31	SGRO	Sampoerna Agro Tbk.
32	SIMP	Salim Ivomas Pratama Tbk.
33	SIPD	Sreeya Sewu Indonesia Tbk.
34	SKBM	Sekar Bumi Tbk.
35	SKLT	Sekar Laut Tbk.
36	STTP	Siantar Top Tbk.

Lampiran 3. (Lanjutan 3)

No	Kode	Nama Perusahaan
37	TBLA	Tunas Baru Lampung Tbk.
38	TGKA	Tigaraksa Satria Tbk.
39	ULTJ	Ultrajaya Milk Industry & Trad
40	UNSP	Bakrie Sumatera Plantations Tb
41	WAPO	Wahana Pronatural Tbk.

Lampiran 4. Daftar Sampel Perusahaan Hotel, Restoran dan Pariwisata yang terdaftar di Bursa Efek Indonesia.

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3	BAYU	Bayu Buana Tbk
4	BLTZ	Graha Layar Prima Tbk.
5	BOLA	Bali Bintang Sejahtera Tbk.
6	BUVA	Bukit Uluwatu Villa Tbk.
7	CLAY	Citra Putra Realty Tbk.
8	DFAM	Dafam Property Indonesia Tbk.
9	EAST	Eastparc Hotel Tbk.
10	FAST	Fast Food Indonesia Tbk.
11	FITT	Hotel Fitra International Tbk.
12	GWSA	Greenwood Sejahtera Tbk.
13	HRME	Menteng Heritage Realty Tbk.
14	JGLE	Graha Andrasentra Proptindo
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17	KOTA	DMS Proptindo Tbk.
18	KPIG	MNC Land Tbk.
19	MAPB	MAP Boga Adiperkasa Tbk.
20	MINA	Sanurhasta Mitra Tbk.
21	NATO	Surya Permata Andalan Tbk.
22	PANR	Panorama Sentrawisata Tbk.
23	PDES	Destinasi Tirta Nusantara Tbk
24	PGLI	Pembangunan Graha Lestari Inda
25	PJAA	Pembangunan Jaya Ancol Tbk.
26	PNSE	Pudjiadi & Sons Tbk.
27	PSKT	Red Planet Indonesia Tbk.
28	PTSP	Pioneerindo Gourmet Internatio
29	PZZA	Sarimelati Kencana Tbk.
30	SHID	Hotel Sahid Jaya International
31	SONA	Sona Topas Tourism Industry Tb
32	SOTS	Satria Mega Kencana Tbk.

Lampiran 5. Tabulasi Variabel Kualitas Pelaporan Keuangan Perusahaan
Makanan Minuman

No	Kode	Tahun	Total Akrual	Akrual Operasi	Akrual Non Operasi
1	AALI	2019	59.084.500.000	19.298.630.000	39.785.870.000
	AALI	2020	66.862.706.000	17.076.836.000	49.785.870.000
	AALI	2021	63.354.560.000	-23.972.290.000	87.326.850.000
	AALI	2022	97.166.850.000	21.378.130.000	75.788.720.000
	AALI	2023	79.049.760.000	-12.130.160.000	91.179.920.000
2	ADES	2019	38.453.500.000	24.197.900.000	14.255.600.000
	ADES	2020	- 6.525.200.000	-21.895.200.000	15.370.000.000
	ADES	2021	- 19.031.300.000	-30.533.790.000	11.502.490.000
	ADES	2022	33.778.263.000	20.700.580.000	13.077.683.000
	ADES	2023	33.940.500.000	18.777.300.000	15.163.200.000
3	AGAR	2019	147.949.595.085	65.709.111.885	82.240.483.200
	AGAR	2020	133.927.279.316	60.896.161.760	73.031.117.556
	AGAR	2021	455.270.027.760	40.331.679.400	414.938.348.360
	AGAR	2022	309.373.878.433	18.280.136.633	291.093.741.800
	AGAR	2023	277.745.992.596	36.412.634.126	241.333.358.470
4	AISA	2019	1.206.140.000	-18.660.550.000	19.866.690.000
	AISA	2020	12.634.570.000	-15.832.530.000	28.467.100.000
	AISA	2021	12.179.100.000	-13.913.260.000	26.092.360.000
	AISA	2022	11.939.600.000	-14.066.380.000	26.005.980.000
	AISA	2023	7.618.540.000	-12.620.760.000	20.239.300.000
5	ANDI	2019	- 38.468.971.666	-61.834.358.745	23.365.387.079
	ANDI	2020	-37.105.587.411	-57.803.695.995	20.698.108.584
	ANDI	2021	105.051.736.165	-27.711.826.379	32.763.562.544
	ANDI	2022	81.459.522.306	-24.388.844.128	105.848.366.434
	ANDI	2023	90.764.392.504	-34.104.746.798	124.869.139.302
6	BEEF	2019	44.461.278.986	124.997.820.905	169.459.099.891
	BEEF	2020	-150.562.830.885	519.655.209.669	369.092.378.784
	BEEF	2021	-179.276.978.407	470.680.096.326	291.403.117.919
	BEEF	2022	44.420.004.945	-89.680.921.343	334.100.926.288
	BEEF	2023	20.364.023.531	263.172.582.873	283.536.606.404
7	BISI	2019	27.880.960.000	15.049.650.000	12.831.310.000
	BISI	2020	26.360.790.000	12.520.390.000	13.840.400.000
	BISI	2021	29.499.910.000	10.125.180.000	19.374.730.000
	BISI	2022	34.889.630.000	18.639.640.000	16.249.990.000
	BISI	2023	29.286.390.000	14.702.350.000	14.584.040.000

Lampiran 5. (Lanjutan 5)

No	Kode	Tahun	Total Akrua	Akrual Operasi	Akrual Non Operasi
8	BTEK	2019	606.778.879.172	301.238.907.944	305.539.971.228
	BTEK	2020	44.833.374.932	- 88.774.204.729	133.607.579.661
	BTEK	2021	191.360.289.410	- 210.470.537.527	401.830.826.937
	BTEK	2022	- 40.868.468.244	- 168.315.295.468	127.446.827.224
	BTEK	2023	138.839.036.924	- 253.166.660.136	392.005.697.060
9	BUDI	2019	-15.157.499.000	16.231.500.000	1.074.001.000
	BUDI	2020	26.958.230.000	17.538.100.000	9.420.130.000
	BUDI	2021	30.033.290.000	18.922.000.000	11.111.290.000
	BUDI	2022	26.019.410.000	13.215.720.000	12.803.690.000
	BUDI	2023	27.679.600.000	12.934.090.000	14.745.510.000
10	BWPT	2019	7.804.210.000	- 20.344.030.000	28.148.240.000
	BWPT	2020	419.670.000	- 47.175.690.000	47.595.360.000
	BWPT	2021	-3.716.860.000	- 26.215.530.000	22.498.670.000
	BWPT	2022	8.763.700.000	- 27.398.970.000	36.162.670.000
	BWPT	2023	8.859.190.000	- 31.473.890.000	40.333.080.000
11	CAMP	2019	450.466.412.263	303.899.579.577	146.566.832.686
	CAMP	2020	445.222.312.059	208.956.797.065	236.265.514.994
	CAMP	2021	557.656.416.590	168.639.471.988	389.016.944.602
	CAMP	2022	647.172.738.740	181.635.693.820	465.537.044.920
	CAMP	2023	660.575.020.492	158.636.188.723	501.938.831.769
12	CEKA	2019	779.037.557.811	400.776.697.585	378.260.860.226
	CEKA	2020	642.145.836.098	471.840.426.836	170.305.409.262
	CEKA	2021	827.182.059.325	696.987.641.328	130.194.417.997
	CEKA	2022	1.622.449.179.413	1.073.369.632.915	549.079.546.498
	CEKA	2023	1.416.390.778.910	682.193.696.521	734.197.082.389
13	COCO	2019	119.009.683.823	95.834.806.790	23.174.877.033
	COCO	2020	65.718.617.627	19.471.999.532	46.246.618.095
	COCO	2021	61.283.982.105	34.037.792.748	27.246.189.357
	COCO	2022	117.128.941.764	87.674.284.712	29.454.657.052
	COCO	2023	76.157.225.979	61.138.835.099	15.018.390.880
14	CPIN	2019	41.812.226.000	2.525.136.000	39.287.090.000
	CPIN	2020	39.538.513.000	2.277.553.000	37.260.960.000
	CPIN	2021	80.365.013.000	1.539.523.000	78.825.490.000
	CPIN	2022	100.524.510.000	7.940.060.000	92.584.450.000
	CPIN	2023	89.655.330.000	- 2.266.100.000	91.921.430.000
15	CPRO	2019	2.554.074.000	- 3.768.501.000	6.322.575.000
	CPRO	2020	1.441.300.000	- 3.820.910.000	5.262.210.000
	CPRO	2021	630.431.000	- 4.169.680.000	4.800.111.000
	CPRO	2022	-2.429.920.000	- 5.109.000.000	2.679.080.000

Lampiran 5. (Lanjutan 5)

No	Kode	Tahun	Total Akrua	Akrual Operasi	Akrual Non Operasi
	CPRO	2023	-2.768.729.000	- 4.831.000.000	2.062.271.000
16	DSFI	2019	191.296.456.209	32.954.459.660	158.341.996.549
	DSFI	2020	188.221.426.968	29.109.003.676	159.112.423.292
	DSFI	2021	205.054.310.945	52.507.953.791	152.546.357.154
	DSFI	2022	214.059.420.221	72.480.799.391	141.578.620.830
	DSFI	2023	220.821.103.936	91.715.066.160	129.106.037.776
17	DSNG	2019	25.643.929.000	- 1.292.981.000	26.936.910.000
	DSNG	2020	9.954.110.000	- 9.986.090.000	19.940.200.000
	DSNG	2021	23.021.040.000	- 8.246.500.000	31.267.540.000
	DSNG	2022	42.511.660.000	- 1.680.540.000	44.192.200.000
	DSNG	2023	40.546.862.000	- 1.458.098.000	42.004.960.000
18	GOOD	2019	892.082.308.175	13.356.839.512	878.725.468.663
	GOOD	2020	1.066.192.806.959	62.159.153.931	1.004.033.653.028
	GOOD	2021	1.764.381.142.743	- 151.850.289.498	1.916.231.432.241
	GOOD	2022	2.070.060.614.701	146.512.556.159	1.923.548.058.542
	GOOD	2023	2.196.418.192.514	212.444.972.173	1.983.973.220.341
19	GZCO	2019	20.078.550.000	- 2.068.150.000	22.146.700.000
	GZCO	2020	25.602.320.000	- 3.045.830.000	28.648.150.000
	GZCO	2021	45.356.581.960	- 3.043.142.440	48.399.724.400
	GZCO	2022	49.902.053.220	- 3.180.172.580	53.082.225.800
	GZCO	2023	40.602.972.830	- 2.856.285.870	43.459.258.700
20	HOKI	2019	453.514.191.674	244.260.589.143	209.253.602.531
	HOKI	2020	396.904.180.345	201.300.062.823	195.604.117.522
	HOKI	2021	227.885.880.627	151.085.189.167	76.800.691.460
	HOKI	2022	520.913.207.814	201.280.068.800	319.633.139.014
	HOKI	2023	174.933.556.097	- 12.528.373.041	187.461.929.138
21	ICBP	2019	14.937.913.000	1.503.562.000	13.434.351.000
	ICBP	2020	15.660.655.000	1.313.031.000	14.347.624.000
	ICBP	2021	9.049.175.000	- 6.213.741.000	15.262.916.000
	ICBP	2022	17.002.293.000	4.020.239.000	12.982.054.000
	ICBP	2023	16.476.951.000	3.969.973.000	12.506.978.000
22	INDF	2019	19.844.773.000	- 8.988.897.000	28.833.670.000
	INDF	2020	24.772.185.000	- 9.295.317.000	34.067.502.000
	INDF	2021	29.648.953.000	-19.053.509.000	48.702.462.000
	INDF	2022	32.748.996.000	- 4.968.005.000	37.717.001.000
	INDF	2023	30.609.494.000	- 8.533.733.000	39.143.227.000
23	JPFA	2019	13.032.279.000	7.078.000.000	5.954.279.000
	JPFA	2020	4.515.389.000	1.650.322.000	2.865.067.000
	JPFA	2021	10.413.586.000	3.065.192.000	7.348.394.000

Lampiran 5. (Lanjutan 5)

No	Kode	Tahun	Total Akrual	Akrual Operasi	Akrual Non Operasi
	JPFA	2022	9.625.929.000	2.342.751.000	7.283.178.000
	JPFA	2023	9.296.573.000	1.509.120.000	7.787.453.000
24	KEJU	2019	188.237.300.661	103.761.178.797	84.476.121.864
	KEJU	2020	175.243.889.275	81.481.223.149	93.762.666.126
	KEJU	2021	205.144.674.734	150.881.381.312	54.263.293.422
	KEJU	2022	270.294.392.189	247.726.023.980	22.568.368.209
	KEJU	2023	397.171.094.681	310.652.342.665	86.518.752.016
25	LSIP	2019	6.113.406.000	2.467.790.000	3.645.616.000
	LSIP	2020	2.665.067.000	-1.182.400.000	3.847.467.000
	LSIP	2021	699.743.000	- 1.497.930.000	2.197.673.000
	LSIP	2022	- 598.808.000	- 4.143.860.000	3.545.052.000
	LSIP	2023	- 6.632.721.000	- 9.422.000.000	2.789.279.000
26	MGRO	2019	- 31.170.265.575	- 211.126.982.488	179.956.716.913
	MGRO	2020	- 328.864.269.258	- 343.145.726.914	14.281.457.656
	MGRO	2021	531.873.399.333	- 312.848.167.108	844.721.566.441
	MGRO	2022	830.778.372.176	- 631.142.811.929	1.461.921.184.105
	MGRO	2023	274.062.165.733	1.238.546.345.613	1.512.608.511.346
27	MLBI	2019	3.441.490.000	- 5.086.520.000	8.528.010.000
	MLBI	2020	4.346.630.000	- 7.939.730.000	12.286.360.000
	MLBI	2021	180.734.837.420	- 9.141.826.380	189.876.663.800
	MLBI	2022	230.203.735.000	- 1.385.565.000	231.589.300.000
	MLBI	2023	280.419.800.000	- 1.018.400.000	281.438.200.000
28	MYOR	2019	6.460.600.831.049	5.016.075.921.821	1.444.524.909.228
	MYOR	2020	5.755.769.992.684	4.825.868.788.116	929.901.204.568
	MYOR	2021	6.653.345.027.290	3.404.035.286.538	3.249.309.740.752
	MYOR	2022	7.620.311.851.386	4.745.652.250.332	2.874.659.601.054
	MYOR	2023	6.028.781.930.271	5.665.044.020.525	363.737.909.746
29	PANI	2019	21.366.172.178	15.552.019.479	5.814.152.699
	PANI	2020	34.721.631.760	27.438.134.320	7.283.497.440
	PANI	2021	386.767.997	-12.526.865.593	12.913.633.590
	PANI	2022	9.713.298.994	- 8.132.405.485	17.845.704.479
	PANI	2023	18.364.727.683	5.046.947.015	13.317.780.668
30	ROTI	2019	626.951.022.398	- 529.544.971.687	1.156.495.994.085
	ROTI	2020	652.676.857.871	58.092.167.528	594.584.690.343
	ROTI	2021	789.729.551.410	28.106.406.942	761.623.144.468
	ROTI	2022	1.002.508.883.433	37.926.594.209	964.582.289.224
	ROTI	2023	1.155.875.457.371	- 48.425.096.165	1.204.300.553.536
31	SGRO	2019	11.004.804.000	- 2.037.046.000	13.041.850.000
	SGRO	2020	21.342.142.000	- 1.131.868.000	22.474.010.000

Lampiran 5. (Lanjutan 5)

No	Kode	Tahun	Total Akrual	Akrual Operasi	Akrual Non Operasi
	SGRO	2021	12.761.730.000	-7.459.740.000	20.221.470.000
	SGRO	2022	21.805.210.000	- 4.403.660.000	26.208.870.000
	SGRO	2023	15.521.770.000	- 7.798.290.000	23.320.060.000
32	SIMP	2019	10.449.629.000	- 5.327.355.000	15.776.984.000
	SIMP	2020	12.186.195.000	- 4.943.287.000	17.129.482.000
	SIMP	2021	13.164.728.000	- 5.024.662.000	18.189.390.000
	SIMP	2022	14.838.942.000	- 4.979.353.000	19.818.295.000
	SIMP	2023	15.360.111.000	- 6.187.839.000	21.547.950.000
33	SIPD	2019	10.253.060.000	- 3.736.510.000	13.989.570.000
	SIPD	2020	11.207.090.000	- 3.867.550.000	15.074.640.000
	SIPD	2021	12.511.380.000	- 3.253.110.000	15.764.490.000
	SIPD	2022	16.286.390.000	- 1.644.500.000	17.930.890.000
	SIPD	2023	12.001.910.000	- 5.279.000.000	17.280.910.000
34	SKBM	2019	259.153.690.819	23.866.193.412	235.287.497.407
	SKBM	2020	225.419.812.153	49.085.165.637	176.334.646.516
	SKBM	2021	374.591.607.904	8.535.340.351	366.056.267.553
	SKBM	2022	323.463.720.783	32.966.942.991	290.496.777.792
	SKBM	2023	217.532.714.337	47.821.822.997	169.710.891.340
35	SKLT	2019	159.477.229.743	51.991.341.838	107.485.887.905
	SKLT	2020	229.451.147.822	58.657.738.413	170.793.409.409
	SKLT	2021	232.868.933.920	53.605.969.103	179.262.964.817
	SKLT	2022	296.194.829.112	85.878.598.474	210.316.230.638
	SKLT	2023	293.549.732.717	119.485.063.916	174.064.668.801
36	STTP	2019	757.134.048.992	458.064.421.819	299.069.627.173
	STTP	2020	538.844.295.245	114.555.292.644	424.289.002.601
	STTP	2021	908.273.030.757	343.851.979.692	564.421.051.065
	STTP	2022	912.090.157.002	350.379.743.657	561.710.413.345
	STTP	2023	913.504.469.431	340.663.856.777	572.840.612.654
37	TBLA	2019	30.333.500.000	2.422.300.000	27.911.200.000
	TBLA	2020	38.365.840.000	- 5.753.100.000	44.118.940.000
	TBLA	2021	34.354.990.000	- 1.706.360.000	36.061.350.000
	TBLA	2022	54.519.218.000	- 1.078.682.000	55.597.900.000
	TBLA	2023	57.088.937.000	1.841.547.000	55.247.390.000
38	TGKA	2019	1.564.729.179.156	651.290.495.151	913.438.684.005
	TGKA	2020	555.381.488.164	300.871.491.903	254.509.996.261
	TGKA	2021	978.513.966.031	778.139.752.891	200.374.213.140
	TGKA	2022	913.544.500.960	558.812.163.027	354.732.337.933
	TGKA	2023	209.806.879.000	3.947.880.000	205.858.999.000
39	ULTJ	2019	16.001.220.000	7.736.090.000	8.265.130.000

Lampiran 5. (Lanjutan 5)

No	Kode	Tahun	Total Akrual	Akrual Operasi	Akrual Non Operasi
	ULTJ	2020	3.500.430.000	- 8.370.920.000	11.871.350.000
	ULTJ	2021	9.591.868.000	- 2.442.210.000	12.034.078.000
	ULTJ	2022	27.972.500.000	8.027.900.000	19.944.600.000
	ULTJ	2023	58.653.011.000	1.436.511.000	57.216.500.000
40	UNSP	2019	8.238.238.300	- 1.179.174.700	9.417.413.000
	UNSP	2020	12.928.429.500	- 1.248.953.500	14.177.383.000
	UNSP	2021	13.886.248.100	- 1.283.615.900	15.169.864.000
	UNSP	2022	5.230.588.000	- 8.060.937.000	13.291.525.000
	UNSP	2023	12.382.404.000	- 7.540.595.000	19.922.999.000
41	WAPO	2019	74.557.268.751	15.758.922.151	58.798.346.600
	WAPO	2020	83.638.474.441	19.004.699.521	64.633.774.920
	WAPO	2021	198.645.180.935	21.038.166.135	177.607.014.800
	WAPO	2022	350.746.521.251	21.585.877.151	329.160.644.100
	WAPO	2023	467.728.024.403	11.959.795.403	455.768.229.000

**Lampiran 6. Tabulasi Variabel Kualitas Pelaporan Keuangan Perusahaan
Hotel, Restoran dan Pariwisata**

No	Kode	Tahun	Total Akrual	Akrual Operasi	Akrual Non Operasi
1	AKKU	2019	- 42.089.086.354	-104.957.875.686	62.868.789.332
	AKKU	2020	13.680.551.974	- 97.882.357.127	111.562.909.101
	AKKU	2021	-20.377.477.385	-220.187.062.847	199.809.585.462
	AKKU	2022	-32.532.664.066	- 258.548.610.534	226.015.946.468
	AKKU	2023	1.710.880.871	- 195.739.618.451	197.450.499.322
2	ARTA	2019	129.254.974.033	- 1.043.983.140	130.298.957.173
	ARTA	2020	156.143.363.172	-5.891.298.637	162.034.661.809
	ARTA	2021	166.984.782.772	- 3.659.276.444	170.644.059.216
	ARTA	2022	178.742.339.457	- 2.619.740.380	181.362.079.837
	ARTA	2023	189.227.817.148	- 8.751.947.022	197.979.764.170
3	BAYU	2019	- 39.809.248.467	-130.863.825.308	91.054.576.841
	BAYU	2020	-57.557.742.968	- 238.104.625.104	180.546.882.136
	BAYU	2021	151.818.522.334	- 210.483.290.807	362.301.813.141
	BAYU	2022	33.521.919.570	-181.601.509.131	215.123.428.701
	BAYU	2023	2.185.391.147.767	- 211.838.894.253	2.397.230.042.020
4	BLTZ	2019	12.587.691.860	- 4.745.996.190	17.333.688.050
	BLTZ	2020	23.008.426.055	- 1.560.848.535	24.569.274.590
	BLTZ	2021	28.403.339.097	- 1.794.150.933	30.197.490.030
	BLTZ	2022	28.406.874.805	- 1.720.860.125	30.127.734.930
	BLTZ	2023	29.194.090.609	- 1.591.395.371	30.785.485.980
5	BOLA	2019	94.520.643.246	39.604.926.246	54.915.717.000
	BOLA	2020	57.749.638.240	- 16.661.961.505	74.411.599.745
	BOLA	2021	236.748.931.216	38.644.496.982	198.104.434.234
	BOLA	2022	317.601.665.302	103.967.541.502	213.634.123.800
	BOLA	2023	848.416.501.917	54.105.494.617	794.311.007.300
6	BUVA	2019	171.296.317.727	1.253.608.861.324	1.424.905.179.051
	BUVA	2020	1.003.207.750.133	1.702.759.869.387	699.552.119.254
	BUVA	2021	47.427.207.187	1.789.848.160.815	1.837.275.368.002
	BUVA	2022	220.964.604.535	1.965.441.287.661	2.186.405.892.196
	BUVA	2023	617.498.991.473	- 259.369.042.547	876.868.034.020
7	CLAY	2019	311.485.461.855	-45.160.568.413	356.646.030.268
	CLAY	2020	306.242.729.732	- 70.431.067.242	376.673.796.974
	CLAY	2021	333.547.692.979	- 144.304.624.010	477.852.316.989
	CLAY	2022	369.190.010.038	-208.826.798.393	578.016.808.431
	CLAY	2023	415.175.278.566	- 172.243.271.404	587.418.549.970

Lampiran 6. (Lanjutan 6)

No	Kode	Tahun	Total Akrual	Akrual Operasi	Akrual Non Operasi
8	DFAM	2019	77.109.082.212	19.383.781.690	57.725.300.522
	DFAM	2020	103.505.273.001	12.611.200.285	90.894.072.716
	DFAM	2021	95.346.216.702	25.404.721.435	69.941.495.267
	DFAM	2022	98.284.057.993	8.187.334.381	90.096.723.612
	DFAM	2023	103.905.948.079	12.660.554.932	91.245.393.147
9	EAST	2019	57.350.045.685	- 26.088.790.844	83.438.836.529
	EAST	2020	68.485.615.575	- 10.540.212.040	79.025.827.615
	EAST	2021	66.450.975.224	- 5.389.142.540	71.840.117.764
	EAST	2022	68.659.803.015	- 12.317.190.446	80.976.993.461
	EAST	2023	287.559.463.715	- 8.644.012.973	296.203.476.688
10	FAST	2019	4.951.573.740	-3.592.270.370	8.543.844.110
	FAST	2020	2.994.688.910	-9.806.368.610	12.801.057.520
	FAST	2021	7.938.272.690	-9.515.640.730	17.453.913.420
	FAST	2022	143.688.782.070	4.130.601.770	139.558.180.300
	FAST	2023	181.820.720.698	- 1.342.521.802	183.163.242.500
11	FITT	2019	931.202.268.993	- 4.650.527.707	935.852.796.700
	FITT	2020	5.244.048.668	- 7.432.396.007	12.676.444.675
	FITT	2021	15.230.081.521	- 5.110.347.376	20.340.428.897
	FITT	2022	8.758.725.098	- 3.909.534.349	22.668.259.447
	FITT	2023	21.723.705.902	- 13.128.700.050	34.852.405.952
12	GWSA	2019	602.848.583.058	483.050.915.461	119.797.667.597
	GWSA	2020	1.664.320.614.729	913.548.097.261	750.772.517.468
	GWSA	2021	293.185.147.590	- 45.231.368.801	338.416.516.391
	GWSA	2022	420.902.015.276	- 87.753.725.074	508.655.740.350
	GWSA	2023	305.033.186.601	-140.819.935.976	445.853.122.577
13	HRME	2019	123.456.419.535	-16.046.392.336	139.502.811.871
	HRME	2020	130.186.201.383	-15.664.181.048	145.850.382.431
	HRME	2021	127.456.952.472	-16.227.129.553	143.684.082.025
	HRME	2022	181.748.781.409	-16.098.451.001	197.847.232.410
	HRME	2023	184.697.624.505	-25.071.954.916	209.769.579.421
14	JGLE	2019	69.991.480.000	- 3.373.720.000	73.365.200.000
	JGLE	2020	76.769.920.000	-3.582.880.000	80.352.800.000
	JGLE	2021	93.040.500.000	- 4.615.600.000	97.656.100.000
	JGLE	2022	91.106.430.000	- 3.628.570.000	94.735.000.000
	JGLE	2023	48.911.260.000	- 2.630.740.000	51.542.000.000
15	JIHD	2019	25.286.168.469	-840.915.691	26.127.084.160
	JIHD	2020	25.437.452.365	-669.809.505	26.107.261.870
	JIHD	2021	25.394.350.684	- 704.787.216	26.099.137.900
	JIHD	2022	26.524.014.889	-701.412.901	27.225.427.790

Lampiran 6. (Lanjutan 6)

No	Kode	Tahun	Total Akruai	Akruai Operasi	Akruai Non Operasi
	JIHD	2023	27.803.847.735	- 759.220.955	28.563.068.690
16	JSPT	2019	23.185.618.950	- 682.064.570	23.867.683.520
	JSPT	2020	21.855.909.870	-598.727.010	22.454.636.880
	JSPT	2021	24.135.227.620	- 669.655.610	24.804.883.230
	JSPT	2022	25.653.565.571	-671.902.629	26.325.468.200
	JSPT	2023	29.834.683.079	-789.319.001	30.624.002.080
17	KOTA	2019	333.441.155.193	166.065.258.261	167.375.896.931
	KOTA	2020	80.917.345.390	-37.519.977.662	118.437.323.052
	KOTA	2021	805.906.684.943	- 42.045.151.637	847.951.836.580
	KOTA	2022	3.138.852.133	39.526.781.986	3.099.325.352
	KOTA	2023	2.082.923.122	30.160.737.625	2.052.762.385
18	KPIG	2019	9.963.749.165	1.354.334.561.642	11.318.083.727
	KPIG	2020	1.158.430.727	2.081.221.243.225	3.239.651.970
	KPIG	2021	2.275.845.974	2.642.523.901.168	4.918.369.875
	KPIG	2022	1.165.402.400	2.756.421.181.437	3.921.823.581
	KPIG	2023	1.319.623.135	3.303.457.362.439	4.623.080.497
19	MAPB	2019	5.130.510.000	- 3.686.760.000	8.817.270.000
	MAPB	2020	4.876.930.000	- 8.763.020.000	13.639.950.000
	MAPB	2021	8.735.470.000	- 6.878.300.000	15.613.770.000
	MAPB	2022	7.721.440.000	-7.860.020.000	15.581.460.000
	MAPB	2023	9.691.490.000	- 9.106.010.000	18.797.500.000
20	MINA	2019	591.089.561.523	13.434.133.933	577.655.427.590
	MINA	2020	368.619.113.504	16.508.714.554	352.110.398.950
	MINA	2021	619.375.408.709	17.527.279.409	601.848.129.300
	MINA	2022	123.179.753.003	20.977.442.923	102.202.310.080
	MINA	2023	699.975.837.505	20.664.774.905	679.311.062.600
21	NATO	2019	210.650.073.933	- 2.535.455.107	213.185.529.040
	NATO	2020	27.555.462.317	- 4.547.071.060	27.560.009.388
	NATO	2021	25.811.756.445	- 2.258.456.853	25.814.014.902
	NATO	2022	29.676.697.325	- 938.669.091	29.677.635.995
	NATO	2023	32.169.620.437	-1.367.532.381	32.170.987.970
22	PANR	2019	64.564.765.736	- 261.138.164	64.825.903.900
	PANR	2020	63.981.991.738	- 450.136.462	64.432.128.200
	PANR	2021	58.409.121.821	- 293.843.979	58.702.965.800
	PANR	2022	40.958.260.941	- 301.925.559	41.260.186.500
	PANR	2023	51.279.663.188	- 268.336.112	51.547.999.300
23	PDES	2019	204.236.988.004	540.799.716	203.696.188.288
	PDES	2020	- 49.609.561.104	- 98.308.118.564	48.698.557.460
	PDES	2021	187.190.417.328	- 99.468.154.347	286.658.571.675

Lampiran 6. (Lanjutan 6)

No	Kode	Tahun	Total Akrual	Akrual Operasi	Akrual Non Operasi
	PDES	2022	110.186.526.412	-84.109.558.464	194.296.084.876
	PDES	2023	138.030.890.274	-57.160.295.691	195.191.185.965
24	PGLI	2019	41.089.007.127	- 1.192.388.360	42.281.395.487
	PGLI	2020	29.652.906.545	-3.665.889.998	33.318.796.543
	PGLI	2021	43.883.841.318	-3.685.588.119	47.569.429.437
	PGLI	2022	43.229.098.089	-1.526.466.057	44.755.564.146
	PGLI	2023	94.321.494.192	-2.407.693.038	96.729.187.230
25	PJAA	2019	1.393.161.299	-493.698.574.426	1.886.859.873.966
	PJAA	2020	15.035.953.268	-1.492.073.326.904	16.528.026.595
	PJAA	2021	47.565.743.848	-3.685.588.119	47.569.429.437
	PJAA	2022	44.754.037.679	- 1.526.466.057	44.755.564.146
	PJAA	2023	96.726.779.536	-2.407.693.038	96.729.187.230
26	PNSE	2019	248.924.349.743	-35.593.484.553	284.517.834.296
	PNSE	2020	268.936.425.570	-33.466.223.144	302.402.648.714
	PNSE	2021	279.231.267.782	-52.759.960.200	331.991.227.982
	PNSE	2022	303.094.017.800	- 62.490.132.476	365.584.150.276
	PNSE	2023	350.486.912.646	- 53.895.019.474	404.381.932.120
27	PSKT	2019	211.417.911.689	-24.628.467.585	236.046.379.274
	PSKT	2020	215.980.734.320	-29.243.988.400	245.224.722.720
	PSKT	2021	240.143.054.095	-27.563.105.147	267.706.159.242
	PSKT	2022	243.578.343.386	- 25.957.118.208	269.535.461.594
	PSKT	2023	258.937.077.508	-26.102.326.938	285.039.404.446
28	PTSP	2019	10.839.409.600	-3.396.711.600	14.236.121.200
	PTSP	2020	20.394.559.110	-1.099.646.090	21.494.205.200
	PTSP	2021	13.624.666.000	-9.500.631.900	23.125.297.900
	PTSP	2022	18.941.117.500	-5.884.299.500	24.825.417.000
	PTSP	2023	19.175.932.700	-6.260.309.700	25.436.242.400
29	PZZA	2019	8.943.810.115	14.958.138.404	8.928.851.977
	PZZA	2020	9.085.093.336	-168.018.314.936	9.253.111.651
	PZZA	2021	9.213.238.458	-149.731.049.340	9.362.969.507
	PZZA	2022	13.467.226.470	-360.701.068.649	13.827.927.539
	PZZA	2023	13.195.849.512	-306.736.922.591	13.502.586.435
30	SHID	2019	5.843.249.878	161.972.038.351	5.681.277.839
	SHID	2020	4.514.193.232	140.800.805.315	4.373.392.427
	SHID	2021	4.611.773.876	167.133.350.448	4.444.640.526
	SHID	2022	5.446.708.167	124.708.357.960	5.321.999.809
	SHID	2023	5.908.367.777	125.534.872.488	5.782.832.904
31	SONA	2019	701.281.409.415	145.706.426.645	555.574.982.770
	SONA	2020	1.683.222.664	56.589.568.067	1.626.633.096

Lampiran 6. (Lanjutan 6)

No	Kode	Tahun	Total Akrual	Akrual Operasi	Akrual Non Operasi
	SONA	2021	4.480.814.763	59.438.280.938	4.421.376.482
	SONA	2022	3.084.869.949	-59.942.578.782	3.144.812.528
	SONA	2023	8.706.757.522	-5.999.332.293	8.712.756.855
32	SOTS	2019	17.243.101.792	- 34.003.986.981	51.247.088.773
	SOTS	2020	12.269.662.133	-51.997.737.140	64.267.399.273
	SOTS	2021	29.720.295.335	-12.114.996.169	41.835.291.504
	SOTS	2022	39.612.231.794	-11.512.332.461	51.124.564.255
	SOTS	2023	29.726.478.835	-10.887.232.011	40.613.710.846

Lampiran 7. Tabulasi Variabel Ukuran Komite Audit Perusahaan Makanan

Minuman

No	Kode	Tahun	Total Komite Audit
1	AALI	2019	3
	AALI	2020	3
	AALI	2021	3
	AALI	2022	3
	AALI	2023	3
2	ADES	2019	3
	ADES	2020	3
	ADES	2021	3
	ADES	2022	3
	ADES	2023	3
3	AGAR	2019	3
	AGAR	2020	3
	AGAR	2021	3
	AGAR	2022	3
	AGAR	2023	3
4	AISA	2019	3
	AISA	2020	3
	AISA	2021	3
	AISA	2022	3
	AISA	2023	3
5	ANDI	2019	3
	ANDI	2020	3
	ANDI	2021	3
	ANDI	2022	3
	ANDI	2023	3
6	BEEF	2019	3
	BEEF	2020	3
	BEEF	2021	3
	BEEF	2022	3
	BEEF	2023	3
7	BISI	2019	3
	BISI	2020	3
	BISI	2021	3
	BISI	2022	3
	BISI	2023	3
8	BTEK	2019	3

Lampiran 7. (Lanjutan 7)

No	Kode	Tahun	Total Komite Audit
	BTEK	2020	3
	BTEK	2021	3
	BTEK	2022	3
	BTEK	2023	3
9	BUDI	2019	3
	BUDI	2020	3
	BUDI	2021	3
	BUDI	2022	3
	BUDI	2023	3
10	BWPT	2019	3
	BWPT	2020	3
	BWPT	2021	3
	BWPT	2022	3
	BWPT	2023	3
11	CAMP	2019	3
	CAMP	2020	3
	CAMP	2021	3
	CAMP	2022	3
	CAMP	2023	3
12	CEKA	2019	3
	CEKA	2020	3
	CEKA	2021	3
	CEKA	2022	3
	CEKA	2023	3
13	COCO	2019	3
	COCO	2020	3
	COCO	2021	3
	COCO	2022	3
	COCO	2023	3
14	CPIN	2019	3
	CPIN	2020	3
	CPIN	2021	3
	CPIN	2022	3
	CPIN	2023	3
15	CPRO	2019	2
	CPRO	2020	3
	CPRO	2021	3
	CPRO	2022	3

Lampiran 7. (Lanjutan 7)

No	Kode	Tahun	Total Komite Audit
	CPRO	2023	3
16	DSFI	2019	3
	DSFI	2020	3
	DSFI	2021	3
	DSFI	2022	3
	DSFI	2023	3
17	DSNG	2019	3
	DSNG	2020	3
	DSNG	2021	3
	DSNG	2022	3
	DSNG	2023	3
18	GOOD	2019	3
	GOOD	2020	3
	GOOD	2021	3
	GOOD	2022	3
	GOOD	2023	3
19	GZCO	2019	3
	GZCO	2020	3
	GZCO	2021	3
	GZCO	2022	3
	GZCO	2023	3
20	HOKI	2019	3
	HOKI	2020	3
	HOKI	2021	3
	HOKI	2022	3
	HOKI	2023	3
21	ICBP	2019	3
	ICBP	2020	3
	ICBP	2021	3
	ICBP	2022	3
	ICBP	2023	3
22	INDF	2019	3
	INDF	2020	3
	INDF	2021	3
	INDF	2022	3
	INDF	2023	3
23	JPFA	2019	3
	JPFA	2020	3

Lampiran 7. (Lanjutan 7)

No	Kode	Tahun	Total Komite Audit
	JPFA	2021	3
	JPFA	2022	3
	JPFA	2023	3
24	KEJU	2019	3
	KEJU	2020	3
	KEJU	2021	3
	KEJU	2022	3
	KEJU	2023	3
25	LSIP	2019	3
	LSIP	2020	3
	LSIP	2021	3
	LSIP	2022	3
	LSIP	2023	3
26	MGRO	2019	3
	MGRO	2020	3
	MGRO	2021	3
	MGRO	2022	3
	MGRO	2023	3
27	MLBI	2019	3
	MLBI	2020	3
	MLBI	2021	3
	MLBI	2022	3
	MLBI	2023	3
28	MYOR	2019	3
	MYOR	2020	3
	MYOR	2021	3
	MYOR	2022	3
	MYOR	2023	3
29	PANI	2019	3
	PANI	2020	3
	PANI	2021	3
	PANI	2022	3
	PANI	2023	3
30	ROTI	2019	3
	ROTI	2020	3
	ROTI	2021	3
	ROTI	2022	3
	ROTI	2023	3

Lampiran 7. (Lanjutan 7)

No	Kode	Tahun	Total Komite Audit
31	SGRO	2019	3
	SGRO	2020	3
	SGRO	2021	3
	SGRO	2022	3
	SGRO	2023	3
32	SIMP	2019	3
	SIMP	2020	3
	SIMP	2021	3
	SIMP	2022	3
	SIMP	2023	3
33	SIPD	2019	3
	SIPD	2020	3
	SIPD	2021	3
	SIPD	2022	3
	SIPD	2023	3
34	SKBM	2019	3
	SKBM	2020	3
	SKBM	2021	3
	SKBM	2022	3
	SKBM	2023	3
35	SKLT	2019	3
	SKLT	2020	3
	SKLT	2021	3
	SKLT	2022	3
	SKLT	2023	3
36	STTP	2019	3
	STTP	2020	3
	STTP	2021	3
	STTP	2022	3
	STTP	2023	3
37	TBLA	2019	3
	TBLA	2020	3
	TBLA	2021	3
	TBLA	2022	3
	TBLA	2023	3
38	TGKA	2019	3
	TGKA	2020	3
	TGKA	2021	3

Lampiran 7. (Lanjutan 7)

No	Kode	Tahun	Total Komite Audit
	TGKA	2022	3
	TGKA	2023	3
39	ULTJ	2019	3
	ULTJ	2020	3
	ULTJ	2021	3
	ULTJ	2022	3
	ULTJ	2023	3
40	UNSP	2019	3
	UNSP	2020	3
	UNSP	2021	3
	UNSP	2022	3
	UNSP	2023	3
41	WAPO	2019	3
	WAPO	2020	3
	WAPO	2021	3
	WAPO	2022	3
	WAPO	2023	3

**Lampiran 8. Tabulasi Variabel Ukuran Komite Audit Perusahaan Hotel,
Restoran dan Pariwisata**

No	Kode	Tahun	Total Komite Audit
1	AKKU	2019	3
	AKKU	2020	3
	AKKU	2021	3
	AKKU	2022	3
	AKKU	2023	3
2	ARTA	2019	3
	ARTA	2020	3
	ARTA	2021	3
	ARTA	2022	3
	ARTA	2023	3
3	BAYU	2019	3
	BAYU	2020	3
	BAYU	2021	3
	BAYU	2022	3
	BAYU	2023	3
4	BLTZ	2019	3
	BLTZ	2020	3
	BLTZ	2021	3
	BLTZ	2022	3
	BLTZ	2023	3
5	BOLA	2019	3
	BOLA	2020	3
	BOLA	2021	3
	BOLA	2022	3
	BOLA	2023	3
6	BUVA	2019	3
	BUVA	2020	3
	BUVA	2021	3
	BUVA	2022	3
	BUVA	2023	3
7	CLAY	2019	3
	CLAY	2020	3
	CLAY	2021	3
	CLAY	2022	3
	CLAY	2023	3

Lampiran 8. (Lanjutan 8)

No	Kode	Tahun	Total Komite Audit
8	DFAM	2019	4
	DFAM	2020	4
	DFAM	2021	3
	DFAM	2022	3
	DFAM	2023	3
9	EAST	2019	5
	EAST	2020	5
	EAST	2021	5
	EAST	2022	3
	EAST	2023	5
10	FAST	2019	3
	FAST	2020	3
	FAST	2021	3
	FAST	2022	3
	FAST	2023	3
11	FITT	2019	3
	FITT	2020	3
	FITT	2021	3
	FITT	2022	3
	FITT	2023	3
12	GWSA	2019	5
	GWSA	2020	5
	GWSA	2021	5
	GWSA	2022	5
	GWSA	2023	3
13	HRME	2019	3
	HRME	2020	3
	HRME	2021	3
	HRME	2022	3
	HRME	2023	3
14	JGLE	2019	3
	JGLE	2020	3
	JGLE	2021	3
	JGLE	2022	3
	JGLE	2023	3
15	JIHD	2019	3
	JIHD	2020	3
	JIHD	2021	3

Lampiran 8. (Lanjutan 8)

No	Kode	Tahun	Total Komite Audit
	JHHD	2022	3
	JHHD	2023	3
16	JSPT	2019	3
	JSPT	2020	3
	JSPT	2021	3
	JSPT	2022	3
	JSPT	2023	3
17	KOTA	2019	3
	KOTA	2020	3
	KOTA	2021	3
	KOTA	2022	3
	KOTA	2023	3
18	KPIG	2019	3
	KPIG	2020	3
	KPIG	2021	3
	KPIG	2022	3
	KPIG	2023	3
19	MAPB	2019	5
	MAPB	2020	5
	MAPB	2021	5
	MAPB	2022	3
	MAPB	2023	3
20	MINA	2019	3
	MINA	2020	3
	MINA	2021	2
	MINA	2022	3
	MINA	2023	2
21	NATO	2019	3
	NATO	2020	3
	NATO	2021	3
	NATO	2022	4
	NATO	2023	3
22	PANR	2019	3
	PANR	2020	3
	PANR	2021	3
	PANR	2022	3
	PANR	2023	3
23	PDES	2019	3

Lampiran 8. (Lanjutan 8)

No	Kode	Tahun	Total Komite Audit
	PDES	2020	3
	PDES	2021	3
	PDES	2022	3
	PDES	2023	3
24	PGLI	2019	3
	PGLI	2020	3
	PGLI	2021	3
	PGLI	2022	3
	PGLI	2023	3
25	PJAA	2019	3
	PJAA	2020	3
	PJAA	2021	3
	PJAA	2022	3
	PJAA	2023	3
26	PNSE	2019	3
	PNSE	2020	3
	PNSE	2021	3
	PNSE	2022	3
	PNSE	2023	3
27	PSKT	2019	3
	PSKT	2020	3
	PSKT	2021	3
	PSKT	2022	3
	PSKT	2023	3
28	PTSP	2019	5
	PTSP	2020	5
	PTSP	2021	5
	PTSP	2022	5
	PTSP	2023	3
29	PZZA	2019	3
	PZZA	2020	3
	PZZA	2021	3
	PZZA	2022	3
	PZZA	2023	3
30	SHID	2019	3
	SHID	2020	3
	SHID	2021	5
	SHID	2022	5

Lampiran 8. (Lanjutan 8)

No	Kode	Tahun	Total Komite Audit
	SHID	2023	3
31	SONA	2019	3
	SONA	2020	3
	SONA	2021	3
	SONA	2022	3
	SONA	2023	3
32	SOTS	2019	5
	SOTS	2020	5
	SOTS	2021	3
	SOTS	2022	3
	SOTS	2023	3

Lampiran 9. Tabulasi Variabel Frekuensi Rapat Komite Audit Perusahaan

Makanan Minuman

No	Kode	Tahun	Total Rapat
1	AALI	2019	0,52571976
	AALI	2020	0,52571976
	AALI	2021	0,44349577
	AALI	2022	0,44349577
	AALI	2023	0,44349577
2	ADES	2019	0,52259546
	ADES	2020	0,52259546
	ADES	2021	0,52259546
	ADES	2022	0,40817968
	ADES	2023	0,40817968
3	AGAR	2019	0,40817968
	AGAR	2020	0,40817968
	AGAR	2021	0,40817968
	AGAR	2022	0,40817968
	AGAR	2023	0,40817968
4	AISA	2019	0,58319808
	AISA	2020	0,58319808
	AISA	2021	0,40817968
	AISA	2022	0,40817968
	AISA	2023	0,40817968
5	ANDI	2019	0,40817968
	ANDI	2020	0,40817968
	ANDI	2021	0,40817968
	ANDI	2022	0,40817968
	ANDI	2023	0,40817968
6	BEEF	2019	0,60133299
	BEEF	2020	0,30346609
	BEEF	2021	0,30346609
	BEEF	2022	0,60133299
	BEEF	2023	0,60133299
7	BISI	2019	0,3827675
	BISI	2020	0,6269017
	BISI	2021	0,499962
	BISI	2022	0,499962
	BISI	2023	0,3827675
8	BTEK	2019	0,40817968

Lampiran 9. (Lanjutan 9)

No	Kode	Tahun	Total Rapat
	BTEK	2020	0,40817968
	BTEK	2021	0,40817968
	BTEK	2022	0,40817968
	BTEK	2023	0,40817968
9	BUDI	2019	0,40817968
	BUDI	2020	0,40817968
	BUDI	2021	0,40817968
	BUDI	2022	0,40817968
	BUDI	2023	0,40817968
10	BWPT	2019	0,40817968
	BWPT	2020	0,40817968
	BWPT	2021	0,40817968
	BWPT	2022	0,40817968
	BWPT	2023	0,40817968
11	CAMP	2019	0,40817968
	CAMP	2020	0,40817968
	CAMP	2021	0,40817968
	CAMP	2022	0,40817968
	CAMP	2023	0,40817968
12	CEKA	2019	0,40817968
	CEKA	2020	0,40817968
	CEKA	2021	0,40817968
	CEKA	2022	0,40817968
	CEKA	2023	0,40817968
13	COCO	2019	0,22535149
	COCO	2020	0,22535149
	COCO	2021	0,66572981
	COCO	2022	0,66572981
	COCO	2023	0,66572981
14	CPIN	2019	0,48357391
	CPIN	2020	0,62525398
	CPIN	2021	0,58319808
	CPIN	2022	0,42673612
	CPIN	2023	0,28246566
15	CPRO	2019	0,15495478
	CPRO	2020	0,88391965
	CPRO	2021	0,88391965
	CPRO	2022	0,34271501

Lampiran 9. (Lanjutan 9)

No	Kode	Tahun	Total Rapat
	CPRO	2023	0,27896103
16	DSFI	2019	0,40817968
	DSFI	2020	0,40817968
	DSFI	2021	0,40817968
	DSFI	2022	0,40817968
	DSFI	2023	0,40817968
17	DSNG	2019	0,40817968
	DSNG	2020	0,40817968
	DSNG	2021	0,40817968
	DSNG	2022	0,40817968
	DSNG	2023	0,40817968
18	GOOD	2019	0,34620567
	GOOD	2020	0,79958771
	GOOD	2021	0,26875367
	GOOD	2022	0,34620567
	GOOD	2023	0,69388691
19	GZCO	2019	0,40817968
	GZCO	2020	0,40817968
	GZCO	2021	0,40817968
	GZCO	2022	0,40817968
	GZCO	2023	0,40817968
20	HOKI	2019	0,40817968
	HOKI	2020	0,40817968
	HOKI	2021	0,40817968
	HOKI	2022	0,40817968
	HOKI	2023	0,40817968
21	ICBP	2019	0,39748472
	ICBP	2020	0,4960537
	ICBP	2021	0,4960537
	ICBP	2022	0,4960537
	ICBP	2023	0,4960537
22	INDF	2019	0,40817968
	INDF	2020	0,40817968
	INDF	2021	0,40817968
	INDF	2022	0,40817968
	INDF	2023	0,40817968
23	JPFA	2019	0,63502518
	JPFA	2020	0,34858855

Lampiran 9. (Lanjutan 9)

No	Kode	Tahun	Total Rapat
	JPFA	2021	0,34858855
	JPFA	2022	0,63502518
	JPFA	2023	0,43864028
24	KEJU	2019	0,43864129
	KEJU	2020	0,34858855
	KEJU	2021	0,12796734
	KEJU	2022	0,74678899
	KEJU	2023	0,12796734
25	LSIP	2019	0,40817968
	LSIP	2020	0,40817968
	LSIP	2021	0,40817968
	LSIP	2022	0,40817968
	LSIP	2023	0,40817968
26	MGRO	2019	0,40817968
	MGRO	2020	0,74678899
	MGRO	2021	0,58319808
	MGRO	2022	0,23342281
	MGRO	2023	0,34858855
27	MLBI	2019	0,40817968
	MLBI	2020	0,40817968
	MLBI	2021	0,40817968
	MLBI	2022	0,40817968
	MLBI	2023	0,40817968
28	MYOR	2019	0,58319808
	MYOR	2020	0,40817968
	MYOR	2021	0,34858855
	MYOR	2022	0,34858855
	MYOR	2023	0,5924531
29	PANI	2019	0,55915846
	PANI	2020	0,55915846
	PANI	2021	0,55915846
	PANI	2022	0,55915846
	PANI	2023	0,17360372
30	ROTI	2019	0,40817968
	ROTI	2020	0,40817968
	ROTI	2021	0,55260008
	ROTI	2022	0,40817968
	ROTI	2023	0,31100692

Lampiran 9. (Lanjutan 9)

No	Kode	Tahun	Total Rapat
31	SGRO	2019	0,36122375
	SGRO	2020	0,50574961
	SGRO	2021	0,50574961
	SGRO	2022	0,50574961
	SGRO	2023	0,50574961
32	SIMP	2019	0,40817968
	SIMP	2020	0,31100692
	SIMP	2021	0,61205807
	SIMP	2022	0,61205807
	SIMP	2023	0,31100692
33	SIPD	2019	0,64686369
	SIPD	2020	0,64686369
	SIPD	2021	0,52259546
	SIPD	2022	0,09404783
	SIPD	2023	0,52259546
34	SKBM	2019	0,40817968
	SKBM	2020	0,40817968
	SKBM	2021	0,40817968
	SKBM	2022	0,40817968
	SKBM	2023	0,40817968
35	SKLT	2019	0,40817968
	SKLT	2020	0,40817968
	SKLT	2021	0,40817968
	SKLT	2022	0,40817968
	SKLT	2023	0,40817968
36	STTP	2019	0,40817968
	STTP	2020	0,40817968
	STTP	2021	0,40817968
	STTP	2022	0,40817968
	STTP	2023	0,40817968
37	TBLA	2019	0,40817968
	TBLA	2020	0,40817968
	TBLA	2021	0,40817968
	TBLA	2022	0,40817968
	TBLA	2023	0,40817968
38	TGKA	2019	0,40817968
	TGKA	2020	0,40817968
	TGKA	2021	0,40817968

Lampiran 9. (Lanjutan 9)

No	Kode	Tahun	Total Rapat
	TGKA	2022	0,40817968
	TGKA	2023	0,40817968
39	ULTJ	2019	0,40817968
	ULTJ	2020	0,40817968
	ULTJ	2021	0,40817968
	ULTJ	2022	0,40817968
	ULTJ	2023	0,40817968
40	UNSP	2019	0,40817968
	UNSP	2020	0,40817968
	UNSP	2021	0,40817968
	UNSP	2022	0,40817968
	UNSP	2023	0,40817968
41	WAPO	2019	0,40817968
	WAPO	2020	0,40817968
	WAPO	2021	0,40817968
	WAPO	2022	0,40817968
	WAPO	2023	0,40817968

Lampiran 10. Tabulasi Variabel Frekuensi Rapat Komite Audit Perusahaan

Hotel, Restoran dan Pariwisata

No	Kode	Tahun	Total Rapat
1	AKKU	2019	0,408179685
	AKKU	2020	0,408179685
	AKKU	2021	0,408179685
	AKKU	2022	0,408179685
	AKKU	2023	0,408179685
2	ARTA	2019	0,278961034
	ARTA	2020	0,375203292
	ARTA	2021	0,700571065
	ARTA	2022	0,700571065
	ARTA	2023	0,375203292
3	BAYU	2019	0,408179685
	BAYU	2020	0,408179685
	BAYU	2021	0,408179685
	BAYU	2022	0,408179685
	BAYU	2023	0,408179685
4	BLTZ	2019	0,665729811
	BLTZ	2020	0,505749609
	BLTZ	2021	0,36122375
	BLTZ	2022	0,36122375
	BLTZ	2023	0,505749609
5	BOLA	2019	0,408179685
	BOLA	2020	0,408179685
	BOLA	2021	0,408179685
	BOLA	2022	0,408179685
	BOLA	2023	0,408179685
6	BUVA	2019	0,550777448
	BUVA	2020	0,550777448
	BUVA	2021	0,550777448
	BUVA	2022	0,369436456
	BUVA	2023	0,369436456
7	CLAY	2019	0,408179685
	CLAY	2020	0,408179685
	CLAY	2021	0,408179685
	CLAY	2022	0,408179685
	CLAY	2023	0,408179685
8	DFAM	2019	0,408179685

Lampiran 10. (Lanjutan 10)

No	Kode	Tahun	Total Rapat
	DFAM	2020	0,408179685
	DFAM	2021	0,408179685
	DFAM	2022	0,408179685
	DFAM	2023	0,408179685
9	EAST	2019	0,626901698
	EAST	2020	0,626901698
	EAST	2021	0,382767501
	EAST	2022	0,382767501
	EAST	2023	0,382767501
10	FAST	2019	0,408179685
	FAST	2020	0,408179685
	FAST	2021	0,408179685
	FAST	2022	0,408179685
	FAST	2023	0,408179685
11	FITT	2019	0,408179685
	FITT	2020	0,408179685
	FITT	2021	0,408179685
	FITT	2022	0,408179685
	FITT	2023	0,408179685
12	GWSA	2019	0,408179685
	GWSA	2020	0,408179685
	GWSA	2021	0,408179685
	GWSA	2022	0,408179685
	GWSA	2023	0,408179685
13	HRME	2019	0,612927248
	HRME	2020	0,443495766
	HRME	2021	0,443495766
	HRME	2022	0,443495766
	HRME	2023	0,443495766
14	JGLE	2019	0,487018316
	JGLE	2020	0,305732107
	JGLE	2021	0,487018316
	JGLE	2022	0,432071362
	JGLE	2023	0,665729811
15	JIHD	2019	0,39312565
	JIHD	2020	0,533417353
	JIHD	2021	0,533417353
	JIHD	2022	0,533417353

Lampiran 10. (Lanjutan 10)

No	Kode	Tahun	Total Rapat
	JHHD	2023	0,39312565
16	JSPT	2019	0,901726482
	JSPT	2020	0,644081641
	JSPT	2021	0,901726482
	JSPT	2022	0,657889905
	JSPT	2023	0,901726482
17	KOTA	2019	0,39312565
	KOTA	2020	0,39312565
	KOTA	2021	0,533417353
	KOTA	2022	0,533417353
	KOTA	2023	0,533417353
18	KPIG	2019	0,408179685
	KPIG	2020	0,408179685
	KPIG	2021	0,408179685
	KPIG	2022	0,408179685
	KPIG	2023	0,408179685
19	MAPB	2019	0,408179685
	MAPB	2020	0,408179685
	MAPB	2021	0,408179685
	MAPB	2022	0,408179685
	MAPB	2023	0,408179685
20	MINA	2019	0,408179685
	MINA	2020	0,408179685
	MINA	2021	0,408179685
	MINA	2022	0,408179685
	MINA	2023	0,408179685
21	NATO	2019	0,408179685
	NATO	2020	0,408179685
	NATO	2021	0,408179685
	NATO	2022	0,408179685
	NATO	2023	0,408179685
22	PANR	2019	0,408179685
	PANR	2020	0,408179685
	PANR	2021	0,408179685
	PANR	2022	0,408179685
	PANR	2023	0,408179685
23	PDES	2019	0,408179685
	PDES	2020	0,408179685

Lampiran 10. (Lanjutan 10)

No	Kode	Tahun	Total Rapat
	PDES	2021	0,408179685
	PDES	2022	0,408179685
	PDES	2023	0,408179685
24	PGLI	2019	0,540957949
	PGLI	2020	0,460029114
	PGLI	2021	0,460029114
	PGLI	2022	0,460029114
	PGLI	2023	0,460029114
25	PJAA	2019	0,100598478
	PJAA	2020	0,080958901
	PJAA	2021	0,714958659
	PJAA	2022	0,742537445
	PJAA	2023	0,930816189
26	PNSE	2019	0,408179685
	PNSE	2020	0,408179685
	PNSE	2021	0,408179685
	PNSE	2022	0,408179685
	PNSE	2023	0,408179685
27	PSKT	2019	0,408179685
	PSKT	2020	0,408179685
	PSKT	2021	0,408179685
	PSKT	2022	0,408179685
	PSKT	2023	0,408179685
28	PTSP	2019	0,496053695
	PTSP	2020	0,496053695
	PTSP	2021	0,39748472
	PTSP	2022	0,303466094
	PTSP	2023	0,716713717
29	PZZA	2019	0,705264352
	PZZA	2020	0,285795734
	PZZA	2021	0,705264352
	PZZA	2022	0,63702666
	PZZA	2023	0,778651459
30	SHID	2019	0,941938735
	SHID	2020	0,045508537
	SHID	2021	0,382767501
	SHID	2022	0,626901698
	SHID	2023	0,626901698

Lampiran 10. (Lanjutan 10)

No	Kode	Tahun	Total Rapat
31	SONA	2019	0,278961034
	SONA	2020	0,996228893
	SONA	2021	0,700571065
	SONA	2022	0,278961034
	SONA	2023	0,278961034
32	SOTS	2019	0,408179685
	SOTS	2020	0,408179685
	SOTS	2021	0,408179685
	SOTS	2022	0,408179685
	SOTS	2023	0,408179685

Lampiran 11. Tabulasi Variabel Keahlian Akuntansi dan Keuangan
Perusahaan Makanan Minuman

No	Kode	Tahun	X3
1	AALI	2019	0,205465
	AALI	2020	0,205465
	AALI	2021	0,205465
	AALI	2022	0,205465
	AALI	2023	0,205465
2	ADES	2019	0,205465
	ADES	2020	0,205465
	ADES	2021	0,205465
	ADES	2022	0,205465
	ADES	2023	0,205465
3	AGAR	2019	0,205465
	AGAR	2020	0,205465
	AGAR	2021	0,205465
	AGAR	2022	0,205465
	AGAR	2023	0,205465
4	AISA	2019	0,205465
	AISA	2020	0,205465
	AISA	2021	0,205465
	AISA	2022	0,205465
	AISA	2023	0,205465
5	ANDI	2019	0,205465
	ANDI	2020	0,205465
	ANDI	2021	0,205465
	ANDI	2022	0,205465
	ANDI	2023	0,205465
6	BEEF	2019	0,205465
	BEEF	2020	0,205465
	BEEF	2021	0,205465
	BEEF	2022	0,205465
	BEEF	2023	0,205465
7	BISI	2019	0,205465
	BISI	2020	0,205465
	BISI	2021	0,205465
	BISI	2022	0,205465
	BISI	2023	0,205465
8	BTEK	2019	0,205465

Lampiran 11. (Lanjutan 11)

No	Kode	Tahun	X3
	BTEK	2020	0,205465
	BTEK	2021	0,205465
	BTEK	2022	0,205465
	BTEK	2023	0,205465
9	BUDI	2019	0,205465
	BUDI	2020	0,205465
	BUDI	2021	0,205465
	BUDI	2022	0,205465
	BUDI	2023	0,205465
10	BWPT	2019	0,205465
	BWPT	2020	0,205465
	BWPT	2021	0,205465
	BWPT	2022	0,205465
	BWPT	2023	0,205465
11	CAMP	2019	0,205465
	CAMP	2020	0,205465
	CAMP	2021	0,205465
	CAMP	2022	0,205465
	CAMP	2023	0,205465
12	CEKA	2019	0,205465
	CEKA	2020	0,205465
	CEKA	2021	0,205465
	CEKA	2022	0,205465
	CEKA	2023	0,205465
13	COCO	2019	0,205465
	COCO	2020	0,205465
	COCO	2021	0,205465
	COCO	2022	0,205465
	COCO	2023	0,205465
14	CPIN	2019	0,205465
	CPIN	2020	0,205465
	CPIN	2021	0,205465
	CPIN	2022	0,205465
	CPIN	2023	0,205465
15	CPRO	2019	0,20545
	CPRO	2020	0,205465
	CPRO	2021	0,205465
	CPRO	2022	0,205465

Lampiran 11. (Lanjutan 11)

No	Kode	Tahun	X3
	CPRO	2023	0,205465
16	DSFI	2019	0,205465
	DSFI	2020	0,205465
	DSFI	2021	0,205465
	DSFI	2022	0,205465
	DSFI	2023	0,205465
17	DSNG	2019	0,205465
	DSNG	2020	0,205465
	DSNG	2021	0,205465
	DSNG	2022	0,205465
	DSNG	2023	0,205465
18	GOOD	2019	0,205465
	GOOD	2020	0,205465
	GOOD	2021	0,205465
	GOOD	2022	0,205465
	GOOD	2023	0,205465
19	GZCO	2019	0,205465
	GZCO	2020	0,205465
	GZCO	2021	0,205465
	GZCO	2022	0,205465
	GZCO	2023	0,205465
20	HOKI	2019	0,205465
	HOKI	2020	0,205465
	HOKI	2021	0,205465
	HOKI	2022	0,205465
	HOKI	2023	0,205465
21	ICBP	2019	0,205465
	ICBP	2020	0,205465
	ICBP	2021	0,205465
	ICBP	2022	0,205465
	ICBP	2023	0,205465
22	INDF	2019	0,205465
	INDF	2020	0,205465
	INDF	2021	0,205465
	INDF	2022	0,205465
	INDF	2023	0,205465
23	JPFA	2019	0,205465
	JPFA	2020	0,205465

Lampiran 11. (Lanjutan 11)

No	Kode	Tahun	X3
	JPFA	2022	0,205465
	JPFA	2023	0,205465
24	KEJU	2019	0,205465
	KEJU	2020	0,205465
	KEJU	2021	0,205465
	KEJU	2022	0,205465
	KEJU	2023	0,205465
25	LSIP	2019	0,205465
	LSIP	2020	0,205465
	LSIP	2021	0,205465
	LSIP	2022	0,205465
	LSIP	2023	0,205465
26	MGRO	2019	0,205465
	MGRO	2020	0,205465
	MGRO	2021	0,205465
	MGRO	2022	0,205465
	MGRO	2023	0,205465
27	MLBI	2019	0,205465
	MLBI	2020	0,205465
	MLBI	2021	0,205465
	MLBI	2022	0,205465
	MLBI	2023	0,205465
28	MYOR	2019	0,205465
	MYOR	2020	0,205465
	MYOR	2021	0,205465
	MYOR	2022	0,205465
	MYOR	2023	0,205465
29	PANI	2019	0,205465
	PANI	2020	0,205465
	PANI	2021	0,205465
	PANI	2022	0,205465
	PANI	2023	0,205465
30	ROTI	2019	0,205465
	ROTI	2020	0,205465
	ROTI	2021	0,205465
	ROTI	2022	0,205465
	ROTI	2023	0,205465

Lampiran 11. (Lanjutan 11)

No	Kode	Tahun	X3
31	SGRO	2019	0,205465
	SGRO	2020	0,205465
	SGRO	2021	0,205465
	SGRO	2022	0,205465
	SGRO	2023	0,205465
32	SIMP	2019	0,205465
	SIMP	2020	0,205465
	SIMP	2021	0,205465
	SIMP	2022	0,205465
	SIMP	2023	0,205465
33	SIPD	2019	0,205465
	SIPD	2020	0,205465
	SIPD	2021	0,205465
	SIPD	2022	0,205465
	SIPD	2023	0,205465
34	SKBM	2019	0,205465
	SKBM	2020	0,205465
	SKBM	2021	0,205465
	SKBM	2022	0,205465
	SKBM	2023	0,205465
35	SKLT	2019	0,205465
	SKLT	2020	0,205465
	SKLT	2021	0,205465
	SKLT	2022	0,205465
	SKLT	2023	0,205465
36	STTP	2019	0,205465
	STTP	2020	0,205465
	STTP	2021	0,205465
	STTP	2022	0,205465
	STTP	2023	0,205465
37	TBLA	2019	0,205465
	TBLA	2020	0,205465
	TBLA	2021	0,205465
	TBLA	2022	0,205465
	TBLA	2023	0,205465
38	TGKA	2019	0,205465
	TGKA	2020	0,205465
	TGKA	2021	0,205465

Lampiran 11. (Lanjutan 11)

No	Kode	Tahun	X3
	TGKA	2022	0,205465
	TGKA	2023	0,205465
39	ULTJ	2019	0,205465
	ULTJ	2020	0,205465
	ULTJ	2021	0,205465
	ULTJ	2022	0,205465
	ULTJ	2023	0,205465
40	UNSP	2019	0,205465
	UNSP	2020	0,205465
	UNSP	2021	0,205465
	UNSP	2022	0,205465
	UNSP	2023	0,205465
41	WAPO	2019	0,205465
	WAPO	2020	0,205465
	WAPO	2021	0,205465
	WAPO	2022	0,205465
	WAPO	2023	0,205465

**Lampiran 12. Tabulasi Variabel Keahlian Akuntansi dan Keuangan
Perusahaan Hotel, Restoran dan Pariwisata**

No	Kode	Tahun	X3
1	AKKU	2019	0,2054651
	AKKU	2020	0,2054651
	AKKU	2021	0,2054651
	AKKU	2022	0,2054651
	AKKU	2023	0,2054651
2	ARTA	2019	0,2054651
	ARTA	2020	0,2054651
	ARTA	2021	0,2054651
	ARTA	2022	0,2054651
	ARTA	2023	0,2054651
3	BAYU	2019	0,2054651
	BAYU	2020	0,2054651
	BAYU	2021	0,2054651
	BAYU	2022	0,2054651
	BAYU	2023	0,2054651
4	BLTZ	2019	0,2054651
	BLTZ	2020	0,2054651
	BLTZ	2021	0,2054651
	BLTZ	2022	0,2054651
	BLTZ	2023	0,2054651
5	BOLA	2019	0,2054651
	BOLA	2020	0,2054651
	BOLA	2021	0,2054651
	BOLA	2022	0,2054651
	BOLA	2023	0,2054651
6	BUVA	2019	0,2054651
	BUVA	2020	0,2054651
	BUVA	2021	0,2054651
	BUVA	2022	0,2054651
	BUVA	2023	0,2054651
7	CLAY	2019	0,2054651
	CLAY	2020	0,2054651
	CLAY	2021	0,2054651
	CLAY	2022	0,2054651
	CLAY	2023	0,2054651
8	DFAM	2019	0,2054651

Lampiran 12. (Lanjutan 12)

No	Kode	Tahun	X3
	DFAM	2020	0,2054651
	DFAM	2021	0,2054651
	DFAM	2022	0,2054651
	DFAM	2023	0,2054651
9	EAST	2019	0,3108256
	EAST	2020	0,3108256
	EAST	2021	0,3108256
	EAST	2022	0,2054651
	EAST	2023	0,3108256
10	FAST	2019	0,2054651
	FAST	2020	0,2054651
	FAST	2021	0,2054651
	FAST	2022	0,2054651
	FAST	2023	0,2054651
11	FITT	2019	0,2054651
	FITT	2020	0,2054651
	FITT	2021	0,2054651
	FITT	2022	0,2054651
	FITT	2023	0,2054651
12	GWSA	2019	0,3108256
	GWSA	2020	0,3108256
	GWSA	2021	0,3108256
	GWSA	2022	0,3108256
	GWSA	2023	0,2054651
13	HRME	2019	0,2054651
	HRME	2020	0,2054651
	HRME	2021	0,2054651
	HRME	2022	0,2054651
	HRME	2023	0,2054651
14	JGLE	2019	0,2054651
	JGLE	2020	0,2054651
	JGLE	2021	0,2054651
	JGLE	2022	0,2054651
	JGLE	2023	0,2054651
15	JIHD	2019	0,2054651
	JIHD	2020	0,2054651
	JIHD	2021	0,2054651
	JIHD	2022	0,2054651

Lampiran 12. (Lanjutan 12)

No	Kode	Tahun	X3
	JIHD	2023	0,2054651
16	JSPT	2019	0,2054651
	JSPT	2020	0,2054651
	JSPT	2021	0,2054651
	JSPT	2022	0,2054651
	JSPT	2023	0,2054651
17	KOTA	2019	0,2054651
	KOTA	2020	0,2054651
	KOTA	2021	0,2054651
	KOTA	2022	0,2054651
	KOTA	2023	0,2054651
18	KPIG	2019	0,2054651
	KPIG	2020	0,2054651
	KPIG	2021	0,2054651
	KPIG	2022	0,2054651
	KPIG	2023	0,2054651
19	MAPB	2019	0,2054651
	MAPB	2020	0,2054651
	MAPB	2021	0,2054651
	MAPB	2022	0,2054651
	MAPB	2023	0,2054651
20	MINA	2019	0,2054651
	MINA	2020	0,2054651
	MINA	2021	0,2054651
	MINA	2022	0,2054651
	MINA	2023	0,2054651
21	NATO	2019	0,2054651
	NATO	2020	0,2054651
	NATO	2021	0,2054651
	NATO	2022	0,2054651
	NATO	2023	0,2054651
22	PANR	2019	0,2054651
	PANR	2020	0,2054651
	PANR	2021	0,2054651
	PANR	2022	0,2054651
	PANR	2023	0,2054651
23	PDES	2019	0,2054651
	PDES	2020	0,2054651

Lampiran 12. (Lanjutan 12)

No	Kode	Tahun	X3
	PDES	2021	0,2054651
	PDES	2022	0,2054651
	PDES	2023	0,2054651
24	PGLI	2019	0,2054651
	PGLI	2020	0,2054651
	PGLI	2021	0,2054651
	PGLI	2022	0,2054651
	PGLI	2023	0,2054651
25	PJAA	2019	0,2054651
	PJAA	2020	0,2054651
	PJAA	2021	0,2054651
	PJAA	2022	0,2054651
	PJAA	2023	0,2054651
26	PNSE	2019	0,2054651
	PNSE	2020	0,2054651
	PNSE	2021	0,2054651
	PNSE	2022	0,2054651
	PNSE	2023	0,2054651
27	PSKT	2019	0,2054651
	PSKT	2020	0,2054651
	PSKT	2021	0,2054651
	PSKT	2022	0,2054651
	PSKT	2023	0,2054651
28	PTSP	2019	0,3108256
	PTSP	2020	0,3108256
	PTSP	2021	0,3108256
	PTSP	2022	0,3108256
	PTSP	2023	0,2054651
29	PZZA	2019	0,2054651
	PZZA	2020	0,2054651
	PZZA	2021	0,2054651
	PZZA	2022	0,2054651
	PZZA	2023	0,2054651
30	SHID	2019	0,2054651
	SHID	2020	0,2054651
	SHID	2021	0,3108256
	SHID	2022	0,3108256
	SHID	2023	0,2054651

Lampiran 12. (Lanjutan 12)

No	Kode	Tahun	X4
31	SONA	2019	0,2054651
	SONA	2020	0,2054651
	SONA	2021	0,2054651
	SONA	2022	0,2054651
	SONA	2023	0,2054651
32	SOTS	2019	0,3108256
	SOTS	2020	0,3108256
	SOTS	2021	0,2054651
	SOTS	2022	0,2054651
	SOTS	2023	0,2054651

Lampiran 13. Tabulasi Variabel Kualitas Audit Eksternal Perusahaan
Makanan Minuman

No	Kode	Tahun	X4
1	AALI	2019	1
	AALI	2020	1
	AALI	2021	1
	AALI	2022	1
	AALI	2023	1
2	ADES	2019	0
	ADES	2020	0
	ADES	2021	0
	ADES	2022	0
	ADES	2023	0
3	AGAR	2019	0
	AGAR	2020	0
	AGAR	2021	0
	AGAR	2022	0
	AGAR	2023	0
4	AISA	2019	0
	AISA	2020	0
	AISA	2021	1
	AISA	2022	1
	AISA	2023	1
5	ANDI	2019	0
	ANDI	2020	0
	ANDI	2021	0
	ANDI	2022	0
	ANDI	2023	0
6	BEEF	2019	1
	BEEF	2020	1
	BEEF	2021	1
	BEEF	2022	1
	BEEF	2023	1
7	BISI	2019	1
	BISI	2020	1
	BISI	2021	1
	BISI	2022	1
	BISI	2023	1
8	BTEK	2019	0

Lampiran 13. (Lanjutan 13)

No	Kode	Tahun	X4
	BTEK	2020	0
	BTEK	2021	0
	BTEK	2022	0
	BTEK	2023	0
9	BUDI	2019	0
	BUDI	2020	0
	BUDI	2021	0
	BUDI	2022	0
	BUDI	2023	0
10	BWPT	2019	0
	BWPT	2020	0
	BWPT	2021	0
	BWPT	2022	0
	BWPT	2023	0
11	CAMP	2019	0
	CAMP	2020	0
	CAMP	2021	0
	CAMP	2022	0
	CAMP	2023	0
12	CEKA	2019	1
	CEKA	2020	1
	CEKA	2021	1
	CEKA	2022	1
	CEKA	2023	1
13	COCO	2019	0
	COCO	2020	0
	COCO	2021	0
	COCO	2022	0
	COCO	2023	0
14	CPIN	2019	1
	CPIN	2020	1
	CPIN	2021	1
	CPIN	2022	1
	CPIN	2023	1
15	CPRO	2019	1
	CPRO	2020	1
	CPRO	2021	1
	CPRO	2022	1

Lampiran 13. (Lanjutan 13)

No	Kode	Tahun	X4
	CPRO	2023	1
16	DSFI	2019	0
	DSFI	2020	0
	DSFI	2021	0
	DSFI	2022	0
	DSFI	2023	0
17	DSNG	2019	1
	DSNG	2020	1
	DSNG	2021	1
	DSNG	2022	1
	DSNG	2023	1
18	GOOD	2019	1
	GOOD	2020	1
	GOOD	2021	1
	GOOD	2022	1
	GOOD	2023	1
19	GZCO	2019	0
	GZCO	2020	0
	GZCO	2021	0
	GZCO	2022	0
	GZCO	2023	0
20	HOKI	2019	0
	HOKI	2020	0
	HOKI	2021	0
	HOKI	2022	0
	HOKI	2023	0
21	ICBP	2019	1
	ICBP	2020	1
	ICBP	2021	1
	ICBP	2022	1
	ICBP	2023	1
22	INDF	2019	1
	INDF	2020	1
	INDF	2021	1
	INDF	2022	1
	INDF	2023	1
23	JPFA	2019	1
	JPFA	2020	1

Lampiran 13. (Lanjutan 13)

No	Kode	Tahun	X4
	JPFA	2021	1
	JPFA	2022	1
	JPFA	2023	1
24	KEJU	2019	1
	KEJU	2020	1
	KEJU	2021	1
	KEJU	2022	1
	KEJU	2023	1
25	LSIP	2019	1
	LSIP	2020	1
	LSIP	2021	1
	LSIP	2022	1
	LSIP	2023	1
26	MGRO	2019	0
	MGRO	2020	0
	MGRO	2021	0
	MGRO	2022	0
	MGRO	2023	0
27	MLBI	2019	1
	MLBI	2020	1
	MLBI	2021	1
	MLBI	2022	1
	MLBI	2023	1
28	MYOR	2019	0
	MYOR	2020	0
	MYOR	2021	0
	MYOR	2022	0
	MYOR	2023	0
29	PANI	2019	0
	PANI	2020	0
	PANI	2021	0
	PANI	2022	0
	PANI	2023	0
30	ROTI	2019	1
	ROTI	2020	1
	ROTI	2021	1
	ROTI	2022	1
	ROTI	2023	1

Lampiran 13. (Lanjutan 13)

No	Kode	Tahun	X4
31	SGRO	2019	1
	SGRO	2020	1
	SGRO	2021	1
	SGRO	2022	1
	SGRO	2023	1
32	SIMP	2019	1
	SIMP	2020	1
	SIMP	2021	1
	SIMP	2022	1
	SIMP	2023	1
33	SIPD	2019	0
	SIPD	2020	0
	SIPD	2021	1
	SIPD	2022	1
	SIPD	2023	1
34	SKBM	2019	0
	SKBM	2020	0
	SKBM	2021	0
	SKBM	2022	0
	SKBM	2023	0
35	SKLT	2019	0
	SKLT	2020	0
	SKLT	2021	0
	SKLT	2022	0
	SKLT	2023	0
36	STTP	2019	0
	STTP	2020	0
	STTP	2021	0
	STTP	2022	0
	STTP	2023	0
37	TBLA	2019	0
	TBLA	2020	0
	TBLA	2021	0
	TBLA	2022	0
	TBLA	2023	0
38	TGKA	2019	1
	TGKA	2020	1
	TGKA	2021	0

Lampiran 13. (Lanjutan 13)

No	Kode	Tahun	X4
	TGKA	2022	0
	TGKA	2023	0
39	ULTJ	2019	0
	ULTJ	2020	0
	ULTJ	2021	0
	ULTJ	2022	0
	ULTJ	2023	0
40	UNSP	2019	0
	UNSP	2020	0
	UNSP	2021	0
	UNSP	2022	0
	UNSP	2023	0
41	WAPO	2019	0
	WAPO	2020	0
	WAPO	2021	0
	WAPO	2022	0
	WAPO	2023	0

**Lampiran 14. Tabulasi Variabel Kualitas Audit Eksternal Perusahaan Hotel,
Restoran dan Pariwisata**

No	Kode	Tahun	X4
1	AKKU	2019	0
	AKKU	2020	0
	AKKU	2021	0
	AKKU	2022	0
	AKKU	2023	0
2	ARTA	2019	0
	ARTA	2020	0
	ARTA	2021	0
	ARTA	2022	0
	ARTA	2023	0
3	BAYU	2019	0
	BAYU	2020	0
	BAYU	2021	0
	BAYU	2022	0
	BAYU	2023	0
4	BLTZ	2019	1
	BLTZ	2020	1
	BLTZ	2021	1
	BLTZ	2022	1
	BLTZ	2023	1
5	BOLA	2019	0
	BOLA	2020	0
	BOLA	2021	0
	BOLA	2022	0
	BOLA	2023	0
6	BUVA	2019	0
	BUVA	2020	0
	BUVA	2021	0
	BUVA	2022	0
	BUVA	2023	0
7	CLAY	2019	0
	CLAY	2020	0
	CLAY	2021	0
	CLAY	2022	0
	CLAY	2023	0
8	DFAM	2019	0

Lampiran 14. (Lanjutan 14)

No	Kode	Tahun	X4
	DFAM	2020	0
	DFAM	2021	0
	DFAM	2022	0
	DFAM	2023	0
9	EAST	2019	0
	EAST	2020	0
	EAST	2021	0
	EAST	2022	0
	EAST	2023	0
10	FAST	2019	1
	FAST	2020	1
	FAST	2021	1
	FAST	2022	1
	FAST	2023	1
11	FITT	2019	0
	FITT	2020	0
	FITT	2021	0
	FITT	2022	0
	FITT	2023	0
12	GWSA	2019	0
	GWSA	2020	0
	GWSA	2021	0
	GWSA	2022	0
	GWSA	2023	0
13	HRME	2019	0
	HRME	2020	0
	HRME	2021	0
	HRME	2022	0
	HRME	2023	0
14	JGLE	2019	0
	JGLE	2020	0
	JGLE	2021	0
	JGLE	2022	0
	JGLE	2023	0
15	JIHD	2019	0
	JIHD	2020	0
	JIHD	2021	0
	JIHD	2022	0

Lampiran 14. (Lanjutan 14)

No	Kode	Tahun	X4
	JHHD	2023	0
16	JSPT	2019	1
	JSPT	2020	1
	JSPT	2021	0
	JSPT	2022	0
	JSPT	2023	0
17	KOTA	2019	0
	KOTA	2020	0
	KOTA	2021	0
	KOTA	2022	0
	KOTA	2023	0
18	KPIG	2019	0
	KPIG	2020	0
	KPIG	2021	0
	KPIG	2022	0
	KPIG	2023	0
19	MAPB	2019	0
	MAPB	2020	0
	MAPB	2021	0
	MAPB	2022	0
	MAPB	2023	0
20	MINA	2019	0
	MINA	2020	0
	MINA	2021	0
	MINA	2022	0
	MINA	2023	0
21	NATO	2019	0
	NATO	2020	0
	NATO	2021	0
	NATO	2022	0
	NATO	2023	0
22	PANR	2019	0
	PANR	2020	0
	PANR	2021	0
	PANR	2022	0
	PANR	2023	0
23	PDES	2019	0
	PDES	2020	0

Lampiran 14. (Lanjutan 14)

No	Kode	Tahun	X4
	PDES	2021	0
	PDES	2022	0
	PDES	2023	0
24	PGLI	2019	0
	PGLI	2020	0
	PGLI	2021	0
	PGLI	2022	0
	PGLI	2023	0
25	PJAA	2019	0
	PJAA	2020	0
	PJAA	2021	0
	PJAA	2022	0
	PJAA	2023	0
26	PNSE	2019	0
	PNSE	2020	0
	PNSE	2021	0
	PNSE	2022	0
	PNSE	2023	0
27	PSKT	2019	0
	PSKT	2020	0
	PSKT	2021	0
	PSKT	2022	0
	PSKT	2023	0
28	PTSP	2019	0
	PTSP	2020	0
	PTSP	2021	0
	PTSP	2022	0
	PTSP	2023	0
29	PZZA	2019	1
	PZZA	2020	1
	PZZA	2021	0
	PZZA	2022	0
	PZZA	2023	0
30	SHID	2019	0
	SHID	2020	0
	SHID	2021	0
	SHID	2022	0
	SHID	2023	0

Lampiran 14. (Lanjutan 14)

No	Kode	Tahun	X4
31	SONA	2019	0
	SONA	2020	0
	SONA	2021	0
	SONA	2022	0
	SONA	2023	0
32	SOTS	2019	0
	SOTS	2020	0
	SOTS	2021	0
	SOTS	2022	0
	SOTS	2023	0

**Lampiran 15. Tabulasi Variabel Kesulitan Keuangan Perusahaan Makanan
Minuman**

No	Kode	Tahun	T1	T2	T3	T4	T5	Z
1	AALI	2019	0,077	0,428	0,028	0,996	0,645	2,177
	AALI	2020	0,106	0,436	0,099	0,947	0,675	2,266
	AALI	2021	0,081	0,440	0,211	0,963	0,798	2,495
	AALI	2022	0,130	0,484	0,190	1,333	0,744	2,884
	AALI	2023	0,080	0,499	0,117	1,509	0,717	2,924
2	ADES	2019	0,153	-0,259	0,316	0,937	0,928	2,077
	ADES	2020	0,270	-0,105	0,440	1,139	0,700	2,445
	ADES	2021	0,222	0,095	0,633	0,880	0,715	2,547
	ADES	2022	0,244	0,263	0,689	1,804	0,782	3,784
	ADES	2023	0,320	0,368	0,589	2,044	0,730	4,053
3	AGAR	2019	0,283	0,009	0,006	0,512	1,948	2,762
	AGAR	2020	0,306	0,006	-0,013	0,692	1,921	2,913
	AGAR	2021	0,291	0,014	0,029	0,645	2,186	3,167
	AGAR	2022	0,235	0,004	-0,030	0,485	2,710	3,407
	AGAR	2023	0,225	0,004	0,0002	0,499	2,218	2,948
4	AISA	2019	-0,260	-2,078	1,886	-0,197	0,806	0,157
	AISA	2020	-0,057	-1,338	1,861	0,293	0,636	1,397
	AISA	2021	-0,116	-1,492	0,010	0,377	0,861	0,646
	AISA	2022	-0,105	-1,455	-0,106	0,311	1,007	10,366
	AISA	2023	-0,063	-1,414	0,031	0,461	0,919	3,059
5	ANDI	2019	0,040	0,010	0,079	0,477	0,638	1,246
	ANDI	2020	-0,011	-0,005	-0,065	0,460	0,541	0,920
	ANDI	2021	0,034	-0,007	-0,020	0,448	0,716	1,171
	ANDI	2022	0,042	-0,028	-0,075	0,487	0,714	1,141
	ANDI	2023	-0,033	-0,158	-0,459	0,392	0,580	0,321
6	BEEF	2019	0,063	0,070	0,1208	0,288	1,440	1,984
	BEEF	2020	-0,474	-0,345	-1,607	0,004	1,071	1,864
	BEEF	2021	-0,443	-0,576	-0,837	-0,086	0,210	1,094
	BEEF	2022	-0,263	-0,760	-0,473	-0,126	0,063	0,906
	BEEF	2023	-0,197	-0,008	0,256	0,107	0,884	1,043
7	BISI	2019	0,429	0,533	0,324	15,581	0,771	17,638
	BISI	2020	0,458	0,579	0,294	2,261	0,621	4,213
	BISI	2021	0,486	0,539	0,378	2,261	0,578	4,242
	BISI	2022	0,503	0,562	0,477	3,255	0,590	5,386
	BISI	2023	0,467	0,647	0,047	3,181	0,588	4,931
8	BTEK	2019	0,057	-0,009	-0,052	0,318	0,140	0,453
	BTEK	2020	-0,027	-0,111	-0,375	0,273	0,239	0,749

Lampiran 15. (Lanjutan 15)

No	Kode	Tahun	T1	T2	T3	T4	T5	Z
	BTEK	2021	-0,033	-0,132	-0,079	0,251	0,035	0,042
	BTEK	2022	-0,025	-0,158	-0,100	0,172	0,037	0,127
	BTEK	2023	-0,042	-0,184	-0,087	0,158	0,048	0,067
9	BUDI	2019	0,002	0,108	0,066	0,315	0,999	1,490
	BUDI	2020	0,038	0,118	0,070	0,338	0,918	1,483
	BUDI	2021	0,045	0,133	0,095	0,363	1,125	1,762
	BUDI	2022	0,089	0,140	0,091	0,351	1,064	1,734
	BUDI	2023	0,098	0,142	0,096	3,849	1,183	5,368
10	BWPT	2019	-0,038	-0,109	-0,230	0,173	0,159	0,415
	BWPT	2020	-0,019	-0,176	-0,229	0,127	0,146	0,306
	BWPT	2021	-0,073	-0,318	-0,366	0,087	0,243	0,304
	BWPT	2022	-0,089	-0,312	0,003	0,085	0,373	0,060
	BWPT	2023	-0,156	-0,360	0,005	0,115	0,412	0,016
11	CAMP	2019	0,452	0,114	0,226	3,217	0,971	4,979
	CAMP	2020	0,459	0,131	0,126	3,227	0,878	4,821
	CAMP	2021	0,495	0,173	0,269	0,348	0,887	2,173
	CAMP	2022	0,467	0,098	0,351	0,382	1,049	2,347
	CAMP	2023	0,279	0,099	0,364	2,940	1,041	4,723
12	CEKA	2019	0,435	0,528	0,481	1,815	2,236	5,495
	CEKA	2020	0,455	0,536	0,361	1,731	2,315	5,397
	CEKA	2021	0,454	0,558	0,342	1,880	3,151	6,385
	CEKA	2022	0,519	0,630	0,399	3,869	3,568	8,987
	CEKA	2023	0,517	0,614	0,252	2,745	3,340	7,468
13	COCO	2019	0,060	0,045	0,099	0,326	0,862	1,392
	COCO	2020	0,073	0,052	0,032	0,310	0,647	1,114
	COCO	2021	0,259	0,037	0,072	0,605	0,604	1,577
	COCO	2022	0,204	0,055	0,042	0,306	0,596	1,203
	COCO	2023	0,277	-0,031	-0,296	0,167	0,323	0,440
14	CPIN	2019	0,194	0,603	0,389	1,069	1,457	3,711
	CPIN	2020	0,188	0,630	0,383	1,256	1,362	3,819
	CPIN	2021	0,159	0,597	0,317	1,026	1,456	3,555
	CPIN	2022	0,143	0,556	0,228	0,818	1,424	3,169
	CPIN	2023	0,126	0,555	0,176	0,814	1,501	3,172
15	CPRO	2019	-4,184	-9,504	-1,806	0,024	11,931	0,072
	CPRO	2020	-0,383	-0,852	0,187	0,053	1,195	0,199
	CPRO	2021	-0,026	-0,543	1,065	0,338	1,243	2,077
	CPRO	2022	0,019	-0,465	0,170	0,366	1,204	1,294
	CPRO	2023	0,015	-0,412	0,182	0,418	1,314	1,518
16	DSFI	2019	0,137	-0,199	0,067	0,426	1,215	1,646
	DSFI	2020	0,118	-0,222	-0,049	0,450	0,977	1,274

Lampiran 15. (Lanjutan 15)

No	Kode	Tahun	T1	T2	T3	T4	T5	Z
	DSFI	2021	0,150	-0,180	0,116	0,492	1,357	1,935
	DSFI	2022	0,197	-0,134	0,170	0,643	1,411	2,287
	DSFI	2023	0,211	-0,102	0,091	0,652	1,356	2,208
17	DSNG	2019	-0,026	0,208	0,048	0,199	0,493	0,921
	DSNG	2020	0,016	0,199	0,105	0,330	0,472	1,123
	DSNG	2021	0,024	0,242	0,168	0,441	0,519	1,394
	DSNG	2022	0,010	0,273	0,244	0,476	0,626	1,629
	DSNG	2023	0,000	0,288	0,162	0,512	0,586	1,548
18	GOOD	2019	0,099	0,159	0,267	0,506	1,663	2,694
	GOOD	2020	0,108	0,122	0,116	0,331	1,171	1,848
	GOOD	2021	0,089	0,177	0,226	0,343	1,298	2,133
	GOOD	2022	0,133	0,187	0,221	0,354	1,432	2,326
	GOOD	2023	0,140	0,225	0,252	0,467	1,417	2,500
19	GZCO	2019	0,035	-0,468	-0,933	0,306	0,197	1,004
	GZCO	2020	-0,030	-0,500	-0,265	0,385	0,189	0,309
	GZCO	2021	-0,013	-0,519	0,022	0,471	0,347	0,308
	GZCO	2022	0,000	-0,484	0,115	0,542	0,271	0,444
	GZCO	2023	0,077	-0,468	0,003	0,517	0,351	0,480
20	HOKI	2019	0,272	0,255	0,380	1,301	1,944	4,152
	HOKI	2020	0,186	0,245	0,130	1,139	1,291	2,990
	HOKI	2021	0,123	0,235	0,037	0,904	0,943	2,242
	HOKI	2022	0,239	0,278	0,000	1,968	1,138	3,623
	HOKI	2023	0,187	0,206	3,815	0,722	1,225	6,156
21	ICBP	2019	0,186	0,404	0,430	0,931	1,090	3,041
	ICBP	2020	0,080	0,184	0,223	0,397	0,449	1,333
	ICBP	2021	0,092	0,194	0,208	0,366	0,480	1,341
	ICBP	2022	0,131	0,215	0,154	0,417	0,561	1,478
	ICBP	2023	0,158	0,242	0,221	0,456	0,568	1,645
22	INDF	2019	0,050	0,235	0,191	0,542	0,795	1,812
	INDF	2020	0,046	0,161	0,167	0,396	0,500	1,269
	INDF	2021	0,055	0,175	0,195	0,396	0,553	1,373
	INDF	2022	0,096	0,193	0,158	0,453	0,613	1,513
	INDF	2023	0,116	0,213	0,191	0,490	0,597	1,608
23	JPFA	2019	0,138	0,222	0,220	0,339	1,456	2,374
	JPFA	2020	0,159	0,243	0,120	0,330	1,422	2,273
	JPFA	2021	0,178	0,270	0,232	0,355	1,567	2,601
	JPFA	2022	0,166	0,256	0,142	0,301	1,495	2,360
	JPFA	2023	0,137	0,252	0,086	0,298	1,497	2,272
24	KEJU	2019	0,320	0,195	0,457	0,793	1,466	3,232
	KEJU	2020	0,322	0,175	0,557	0,792	1,332	3,178

Lampiran 15. (Lanjutan 15)

No	Kode	Tahun	T1	T2	T3	T4	T5	Z
	KEJU	2021	0,300	0,312	0,586	1,353	1,355	3,905
	KEJU	2022	0,406	0,394	0,424	1,887	1,212	4,323
	KEJU	2023	0,408	0,376	0,301	1,788	1,228	4,102
25	LSIP	2019	0,121	0,566	0,077	2,067	0,361	3,192
	LSIP	2020	0,153	0,575	0,198	2,383	0,323	3,632
	LSIP	2021	0,218	0,593	0,026	2,579	0,381	3,797
	LSIP	2022	0,254	0,612	0,259	3,101	0,369	4,594
	LSIP	2023	0,276	0,634	0,189	4,085	0,334	5,518
26	MGRO	2019	0,018	0,069	0,059	0,447	1,434	2,026
	MGRO	2020	-0,068	0,033	-0,107	0,323	2,858	3,038
	MGRO	2021	0,009	0,062	0,153	0,268	4,010	4,502
	MGRO	2022	0,002	0,029	-0,042	0,141	2,924	3,054
	MGRO	2023	-0,072	-0,020	-0,200	0,101	2,020	1,830
27	MLBI	2019	-0,105	0,328	1,294	0,275	1,279	3,070
	MLBI	2020	-0,037	0,411	0,305	0,408	0,681	1,769
	MLBI	2021	-0,108	0,312	0,071	0,253	0,845	1,372
	MLBI	2022	-0,107	0,263	0,852	0,196	0,921	2,125
	MLBI	2023	-0,029	0,340	0,972	0,290	0,973	2,546
28	MYOR	2019	0,341	0,409	0,335	0,456	1,312	2,853
	MYOR	2020	0,339	0,451	0,330	0,557	1,235	2,911
	MYOR	2021	0,266	0,452	0,189	0,558	1,398	2,863
	MYOR	2022	0,294	0,461	0,275	0,571	1,374	2,975
	MYOR	2023	0,322	0,516	0,422	0,747	1,316	3,325
29	PANI	2019	0,181	-0,010	-0,032	0,210	1,923	2,272
	PANI	2020	0,233	-0,013	0,007	0,288	2,344	2,860
	PANI	2021	-0,403	0,000	0,000	0,016	0,024	0,062
	PANI	2022	0,061	0,007	0,056	0,362	0,055	0,542
	PANI	2023	0,188	0,010	0,072	0,548	0,064	0,883
30	ROTI	2019	0,118	0,281	0,157	0,817	0,711	2,084
	ROTI	2020	0,184	0,305	0,118	1,107	0,720	2,434
	ROTI	2021	0,137	0,327	0,210	0,090	0,783	1,546
	ROTI	2022	0,117	0,348	0,325	0,125	0,951	1,866
	ROTI	2023	0,090	0,303	0,263	0,649	0,967	2,271
31	SGRO	2019	-0,111	0,246	0,013	0,328	0,345	0,821
	SGRO	2020	-0,037	0,209	-0,061	0,268	0,359	0,737
	SGRO	2021	0,009	0,279	0,260	0,375	0,534	1,456
	SGRO	2022	0,031	0,320	0,315	0,438	0,553	1,656
	SGRO	2023	0,022	0,336	0,136	0,508	0,557	1,559
32	SIMP	2019	-0,042	0,216	-0,057	0,436	0,390	0,943
	SIMP	2020	-0,021	0,226	0,030	0,459	0,385	1,079

Lampiran 15. (Lanjutan 15)

No	Kode	Tahun	T1	T2	T3	T4	T5	Z
	SIMP	2021	-0,164	0,247	0,116	0,517	0,546	1,262
	SIMP	2022	0,019	0,271	0,130	0,595	0,492	1,507
	SIMP	2023	0,010	0,292	0,082	0,686	0,456	1,527
33	SIPD	2019	0,067	-0,160	0,100	0,248	1,636	1,890
	SIPD	2020	0,033	-0,148	0,034	0,235	1,671	1,825
	SIPD	2021	0,030	-0,145	-0,013	0,205	1,942	2,018
	SIPD	2022	-0,045	-0,196	-0,226	0,128	2,010	1,672
	SIPD	2023	0,062	-0,184	-0,016	0,240	1,853	1,954
34	SKBM	2019	0,087	0,109	0,002	0,555	1,154	1,906
	SKBM	2020	0,102	0,111	0,010	0,501	1,786	2,510
	SKBM	2021	0,100	0,112	0,047	0,426	1,949	2,634
	SKBM	2022	0,136	0,141	0,132	0,466	1,858	2,733
	SKBM	2023	0,151	0,153	0,004	0,580	1,540	2,429
35	SKLT	2019	0,077	0,156	0,177	0,389	1,617	2,416
	SKLT	2020	0,123	0,189	0,171	0,466	1,617	2,565
	SKLT	2021	0,155	0,234	0,295	0,655	1,523	2,862
	SKLT	2022	0,146	0,238	0,225	0,561	1,487	2,656
	SKLT	2023	0,216	0,236	0,189	0,737	1,396	2,775
36	STTP	2019	0,188	0,584	0,520	1,230	1,217	3,739
	STTP	2020	0,183	0,488	0,566	1,447	1,113	3,797
	STTP	2021	0,275	0,677	0,490	1,816	1,080	4,337
	STTP	2022	0,319	0,693	0,423	1,695	1,072	4,202
	STTP	2023	0,391	0,699	0,520	3,208	0,868	5,686
37	TBLA	2019	0,104	0,185	0,118	0,188	0,490	1,085
	TBLA	2020	0,097	0,190	0,109	0,183	0,558	1,137
	TBLA	2021	0,105	0,202	0,117	0,187	0,756	1,367
	TBLA	2022	0,057	0,192	0,011	0,170	0,699	1,129
	TBLA	2023	0,093	0,192	0,073	0,195	0,591	1,144
38	TGKA	2019	0,354	0,378	0,444	0,365	4,455	5,996
	TGKA	2020	0,381	0,389	0,442	0,381	3,707	5,301
	TGKA	2021	0,369	0,425	0,439	0,450	3,497	5,180
	TGKA	2022	0,327	0,389	0,355	0,402	3,097	4,571
	TGKA	2023	0,294	0,378	0,300	0,391	3,106	4,469
39	ULTJ	2019	0,313	0,616	0,487	2,492	0,940	4,847
	ULTJ	2020	0,268	0,559	0,394	0,506	0,680	2,406
	ULTJ	2021	0,318	0,704	0,536	0,951	0,892	3,401
	ULTJ	2022	0,307	0,788	0,407	1,574	1,036	4,112
	ULTJ	2023	0,352	0,667	0,490	3,356	1,101	5,966
40	UNSP	2019	-0,922	-1,328	-1,810	-0,165	0,236	2,287
	UNSP	2020	-1,133	-1,619	-0,391	-0,202	0,330	0,223

Lampiran 15. (Lanjutan 15)

No	Kode	Tahun	T1	T2	T3	T4	T5	Z
	UNSP	2021	-0,991	-1,472	0,044	-0,191	0,480	0,814
	UNSP	2022	-1,200	-2,644	0,637	-0,238	0,921	3,204
	UNSP	2023	-1,087	-2,621	0,018	-0,237	0,526	14,391
41	WAPO	2019	0,187	0,000	-0,087	1,114	2,121	3,335
	WAPO	2020	0,228	0,000	-0,049	2,011	2,450	4,640
	WAPO	2021	0,216	0,000	-0,049	1,239	3,150	4,556
	WAPO	2022	0,205	0,000	-0,130	1,126	3,378	4,579
	WAPO	2023	0,141	0,000	0,005	0,493	3,184	3,823

**Lampiran 16. Tabulasi Variabel Kesulitan Keuangan Perusahaan Hotel,
Restoran dan Pariwisata**

No	Kode	Tahun	T1	T2	T3	T4	T5	Z
1	AKKU	2019	-0,067	-0,096	-0,543	0,706	0,023	0,024
	AKKU	2020	-0,083	-0,119	-0,037	1,842	0,285	1,888
	AKKU	2021	-0,203	-0,259	-0,518	0,757	0,004	0,115
	AKKU	2022	-0,243	-0,302	-0,153	0,625	0,006	0,265
	AKKU	2023	0,465	-0,311	-0,020	0,629	0,010	0,772
2	ARTA	2019	0,119	0,206	0,004	2,361	0,195	2,886
	ARTA	2020	0,152	0,209	-0,088	2,790	0,083	3,146
	ARTA	2021	0,155	0,247	-0,092	7,588	0,106	8,003
	ARTA	2022	0,163	0,265	-0,003	10,352	0,160	10,938
	ARTA	2023	0,078	0,202	0,025	6,205	0,267	6,778
3	BAYU	2019	0,273	0,183	0,181	0,487	2,946	4,070
	BAYU	2020	0,293	0,266	0,006	0,568	0,795	1,928
	BAYU	2021	0,267	0,318	-0,029	0,687	0,093	1,336
	BAYU	2022	0,272	0,253	0,004	0,463	2,259	3,251
	BAYU	2023	0,289	0,261	0,249	4,395	2,456	7,650
4	BLTZ	2019	0,465	-0,210	0,135	0,776	0,736	1,902
	BLTZ	2020	0,235	-0,322	-0,569	0,204	0,105	5,915
	BLTZ	2021	0,159	-0,419	-0,343	0,119	0,118	3,405
	BLTZ	2022	0,149	-0,463	-0,080	0,110	0,463	0,178
	BLTZ	2023	0,144	-0,469	-0,019	0,114	0,464	0,236
5	BOLA	2019	0,506	0,000	0,042	2,689	0,396	3,634
	BOLA	2020	0,453	0,000	0,019	2,496	0,146	3,114
	BOLA	2021	0,500	0,000	0,753	4,840	0,251	6,343
	BOLA	2022	0,472	0,000	0,072	5,078	0,456	6,077
	BOLA	2023	0,429	0,000	-0,007	3,640	0,447	4,510
6	BUVA	2019	-0,169	0,028	-0,084	0,477	0,146	0,398
	BUVA	2020	-0,494	-0,321	-1,623	0,107	0,030	0,788
	BUVA	2021	-0,663	-0,550	-0,602	0,008	0,033	0,235
	BUVA	2022	-0,734	-0,636	-0,335	-0,033	0,122	2,069
	BUVA	2023	-0,017	-0,669	0,031	0,534	0,217	0,096
7	CLAY	2019	-0,031	-0,300	-0,070	0,171	0,280	0,050
	CLAY	2020	-0,079	-0,437	-0,415	0,095	0,055	0,049
	CLAY	2021	-0,168	-0,554	-0,386	0,030	0,032	0,061
	CLAY	2022	-0,233	-0,618	-0,215	-0,001	0,211	0,380
	CLAY	2023	-0,192	-0,641	0,034	0,004	0,395	0,883
8	DFAM	2019	0,088	0,006	0,064	0,165	0,470	0,794
	DFAM	2020	0,065	-0,024	-0,145	0,152	0,288	0,336

Lampiran 16. (Lanjutan 16)

No	Kode	Tahun	T1	T2	T3	T4	T5	Z
	DFAM	2021	0,103	-0,069	-0,172	0,145	0,311	0,319
	DFAM	2022	0,052	-0,126	-0,218	0,107	0,270	0,085
	DFAM	2023	0,066	-0,183	-0,206	0,077	0,279	0,033
9	EAST	2019	0,047	0,006	0,091	1,541	0,208	1,893
	EAST	2020	0,001	0,022	0,061	5,715	0,141	5,940
	EAST	2021	0,015	0,018	0,145	7,293	0,196	7,667
	EAST	2022	-0,041	0,030	0,337	4,318	0,315	4,959
	EAST	2023	0,002	0,022	0,247	9,112	0,220	9,603
10	FAST	2019	0,117	0,359	0,220	0,399	1,966	3,062
	FAST	2020	0,016	0,235	-0,314	0,211	1,296	1,444
	FAST	2021	-0,046	0,219	-0,267	0,197	1,380	1,483
	FAST	2022	-0,063	0,188	-0,063	0,161	1,529	1,753
	FAST	2023	-0,774	0,446	-1,371	0,095	6,251	4,646
11	FITT	2019	-0,020	-0,153	-0,313	0,688	0,156	0,357
	FITT	2020	-0,067	-0,270	0,431	0,378	0,087	0,560
	FITT	2021	0,056	-0,318	-0,253	0,562	0,131	0,178
	FITT	2022	-0,002	-0,422	-0,301	0,559	0,169	0,004
	FITT	2023	-0,111	-0,557	0,395	0,399	0,204	0,331
12	GWSA	2019	0,083	0,652	0,051	4,422	0,010	5,218
	GWSA	2020	0,113	0,658	-0,024	5,090	0,004	5,841
	GWSA	2021	0,114	0,659	0,008	5,217	0,006	6,005
	GWSA	2022	0,125	0,642	0,012	3,874	0,007	4,661
	GWSA	2023	0,146	0,642	0,024	3,808	0,009	4,629
13	HRME	2019	0,001	-0,166	-0,012	1,315	0,117	1,254
	HRME	2020	0,003	-0,218	-0,089	1,165	0,051	0,912
	HRME	2021	0,002	-0,241	-0,099	1,019	0,072	0,753
	HRME	2022	0,004	-0,251	-0,074	0,966	0,090	0,736
	HRME	2023	-0,007	0,000	-0,080	0,966	0,119	0,998
14	JGLE	2019	0,128	0,068	-0,101	0,728	0,083	0,906
	JGLE	2020	0,126	0,041	-0,104	0,675	0,027	0,763
	JGLE	2021	0,128	0,016	-0,103	0,742	0,028	0,811
	JGLE	2022	0,272	-0,347	1,377	0,958	0,112	2,373
	JGLE	2023	0,316	-0,388	-0,080	9,911	0,095	9,855
15	JIHD	2019	-0,028	0,177	0,065	1,130	0,211	1,556
	JIHD	2020	-0,036	0,176	-0,029	1,113	0,135	1,358
	JIHD	2021	-0,031	0,167	-0,053	1,092	0,136	1,311
	JIHD	2022	-0,030	0,169	0,063	1,071	0,192	1,465
	JIHD	2023	-0,028	0,177	0,102	1,101	0,224	1,575
16	JSPT	2019	0,077	0,239	0,080	0,607	0,231	1,234
	JSPT	2020	0,067	0,208	-0,127	0,463	0,102	0,713

Lampiran 16. (Lanjutan 16)

No	Kode	Tahun	T1	T2	T3	T4	T5	Z
	JSPT	2021	0,063	0,180	-0,182	0,383	0,097	0,540
	JSPT	2022	0,104	0,162	-0,027	0,335	0,226	0,800
	JSPT	2023	0,105	0,183	0,116	0,305	0,282	0,991
17	KOTA	2019	0,050	0,009	-0,016	2,887	0,045	2,975
	KOTA	2020	-0,004	-0,007	-0,058	1,776	0,004	1,710
	KOTA	2021	-0,008	-0,016	-0,030	1,757	0,008	1,711
	KOTA	2022	0,028	-0,028	-0,042	1,712	0,014	1,684
	KOTA	2023	0,021	-0,042	-0,050	1,646	0,018	1,593
18	KPIG	2019	0,072	0,150	0,030	1,765	0,037	2,054
	KPIG	2020	0,048	0,155	0,027	1,590	0,023	1,843
	KPIG	2021	0,025	0,153	0,015	1,596	0,023	1,811
	KPIG	2022	0,009	0,152	0,017	1,655	0,035	1,868
	KPIG	2023	0,002	0,154	0,032	1,672	0,042	1,902
19	MAPB	2019	-0,006	0,183	0,249	0,624	1,494	2,544
	MAPB	2020	-0,132	0,078	-0,210	0,301	0,836	0,873
	MAPB	2021	-0,121	0,086	-0,019	0,493	1,084	1,524
	MAPB	2022	-0,140	0,123	0,176	0,352	1,331	1,843
	MAPB	2023	-0,071	0,119	0,100	0,455	1,230	1,833
20	MINA	2019	0,304	0,001	0,020	12,529	0,073	12,928
	MINA	2020	0,149	-0,072	-0,263	9,416	0,032	9,262
	MINA	2021	0,136	-0,118	-0,133	0,302	0,036	0,222
	MINA	2022	0,149	-0,208	-0,101	5,576	0,087	5,502
	MINA	2023	0,152	-0,236	-0,086	4,658	0,111	4,599
21	NATO	2019	0,133	0,006	0,013	70,779	0,022	70,952
	NATO	2020	0,131	0,007	0,003	288,639	0,002	288,783
	NATO	2021	0,126	0,000	-0,023	122,694	0,002	122,799
	NATO	2022	0,124	-0,001	-0,005	160,233	0,006	160,357
	NATO	2023	0,124	-0,001	0,003	115,830	0,015	115,971
22	PANR	2019	0,079	0,079	-0,033	0,342	0,907	1,374
	PANR	2020	-0,017	0,006	-0,379	0,281	0,448	0,339
	PANR	2021	-0,050	-0,054	-0,286	0,246	0,163	0,019
	PANR	2022	-0,010	-0,045	0,060	0,244	0,993	1,242
	PANR	2023	0,046	-0,008	0,235	0,319	1,744	2,336
23	PDES	2019	0,081	0,189	-0,104	0,327	1,022	1,515
	PDES	2020	-0,144	0,003	0,800	0,163	0,216	1,038
	PDES	2021	-0,192	-0,173	0,681	0,055	0,032	0,403
	PDES	2022	-0,114	-0,191	0,013	0,064	0,565	0,338
	PDES	2023	0,004	-0,117	0,413	0,156	1,383	1,840
24	PGLI	2019	0,054	0,030	0,186	1,011	0,219	1,500
	PGLI	2020	0,037	-0,025	-0,186	0,858	0,154	0,838

Lampiran 16. (Lanjutan 16)

No	Kode	Tahun	T1	T2	T3	T4	T5	Z
	PGLI	2021	0,032	0,054	0,291	0,867	0,144	1,387
	PGLI	2022	0,042	0,058	0,179	0,685	0,183	1,147
	PGLI	2023	0,086	-0,829	3,519	0,246	0,427	3,450
25	PJAA	2019	0,003	0,341	0,177	0,464	0,331	1,316
	PJAA	2020	-0,196	0,263	0,179	0,324	0,102	0,673
	PJAA	2021	690,480	0,190	-0,194	0,214	0,088	690,777
	PJAA	2022	401,730	0,231	0,122	0,281	0,246	402,609
	PJAA	2023	217,121	0,263	0,200	0,338	0,340	218,262
26	PNSE	2019	0,023	0,158	-0,092	0,561	0,467	1,116
	PNSE	2020	-0,021	0,096	-0,389	0,478	0,189	0,352
	PNSE	2021	-0,060	0,060	-0,342	0,399	0,180	0,237
	PNSE	2022	-0,084	0,041	-0,104	0,379	0,384	0,618
	PNSE	2023	-0,037	0,068	0,212	0,502	0,601	1,346
27	PSKT	2019	0,053	-0,476	-0,095	2,527	0,146	2,155
	PSKT	2020	-0,031	-0,563	-0,207	2,305	0,097	1,601
	PSKT	2021	-0,032	-0,604	-0,089	2,240	0,111	1,627
	PSKT	2022	-0,024	-0,638	-0,056	2,463	0,143	1,888
	PSKT	2023	-0,033	-0,678	-0,083	2,391	0,136	1,733
28	PTSP	2019	0,001	0,131	0,253	0,493	2,041	2,919
	PTSP	2020	-0,093	0,017	-0,400	0,260	0,977	0,761
	PTSP	2021	-0,128	-0,026	-0,169	0,275	1,306	1,257
	PTSP	2022	-0,065	-0,004	0,104	0,362	1,901	2,299
	PTSP	2023	-0,060	0,040	0,166	0,356	1,893	2,395
29	PZZA	2019	0,050	0,185	0,295	0,732	1,886	3,148
	PZZA	2020	-0,026	0,105	-0,130	0,447	1,547	1,942
	PZZA	2021	-0,011	0,130	0,071	0,527	1,552	2,269
	PZZA	2022	-0,085	0,086	-0,029	0,369	1,437	1,777
	PZZA	2023	-0,076	0,057	-0,127	0,356	1,507	1,716
30	SHID	2019	0,099	0,013	-0,027	0,727	0,105	0,918
	SHID	2020	0,074	-0,021	-0,114	0,672	0,041	0,652
	SHID	2021	0,092	-0,053	-0,097	0,641	0,052	0,635
	SHID	2022	0,077	-0,075	-0,074	0,630	0,069	0,627
	SHID	2023	0,076	-0,092	-0,058	0,632	0,105	0,664
31	SONA	2019	0,447	0,454	0,219	1,262	1,572	3,954
	SONA	2020	0,533	0,461	-0,479	1,965	0,287	2,767
	SONA	2021	0,552	0,469	-0,241	2,957	0,092	3,829
	SONA	2022	0,349	0,314	-0,154	0,672	0,326	1,508
	SONA	2023	0,385	0,333	-0,034	0,810	0,785	2,279
32	SOTS	2019	0,003	-0,035	-0,220	1,044	0,050	0,842

	SOTS	2020	-0,047	-0,092	-0,205	0,860	0,024	0,539
	SOTS	2021	0,017	-0,140	-0,175	0,700	0,030	0,432
	SOTS	2022	0,011	-0,177	-0,127	0,622	0,048	0,376
	SOTS	2023	0,011	-0,210	-0,107	0,566	0,057	0,317

Lampiran 17. Hasil Tabulasi Perusahaan Makanan Minuman

No	Kode	Tahun	Y	X1	X2	X3	X4	X5
1	AALI	2019	39.785.870.000	3	0,526	0,205	1	2,177
	AALI	2020	49.785.870.000	3	0,526	0,205	1	2,266
	AALI	2021	87.326.850.000	3	0,443	0,205	1	2,495
	AALI	2022	75.788.720.000	3	0,443	0,205	1	2,884
	AALI	2023	91.179.920.000	3	0,443	0,205	1	2,924
2	ADES	2019	14.255.600.000	3	0,523	0,205	0	2,077
	ADES	2020	15.370.000.000	3	0,523	0,205	0	2,445
	ADES	2021	11.502.490.000	3	0,523	0,205	0	2,547
	ADES	2022	13.077.683.000	3	0,408	0,205	0	3,784
	ADES	2023	15.163.200.000	3	0,408	0,205	0	4,053
3	AGAR	2019	82.240.483.200	3	0,408	0,205	0	2,762
	AGAR	2020	73.031.117.556	3	0,408	0,205	0	2,913
	AGAR	2021	414.938.348.360	3	0,408	0,205	0	3,167
	AGAR	2022	291.093.741.800	3	0,408	0,205	0	3,407
	AGAR	2023	241.333.358.470	3	0,408	0,205	0	2,948
4	AISA	2019	19.866.690.000	3	0,583	0,205	0	0,157
	AISA	2020	28.467.100.000	3	0,583	0,205	0	1,397
	AISA	2021	26.092.360.000	3	0,408	0,205	1	0,646
	AISA	2022	26.005.980.000	3	0,408	0,205	1	10,366
	AISA	2023	20.239.300.000	3	0,408	0,205	1	3,059
5	ANDI	2019	23.365.387.079	3	0,408	0,205	0	1,246
	ANDI	2020	20.698.108.584	3	0,408	0,205	0	0,920
	ANDI	2021	32.763.562.544	3	0,408	0,205	0	1,171
	ANDI	2022	105.848.366.434	3	0,408	0,205	0	1,141
	ANDI	2023	124.869.139.302	3	0,408	0,205	0	0,321
6	BEEF	2019	169.459.099.891	3	0,601	0,205	1	1,984
	BEEF	2020	369.092.378.784	3	0,303	0,205	1	1,864
	BEEF	2021	291.403.117.919	3	0,303	0,205	1	1,094
	BEEF	2022	334.100.926.288	3	0,601	0,205	1	0,906
	BEEF	2023	283.536.606.404	3	0,601	0,205	1	1,043
7	BISI	2019	12.831.310.000	3	0,383	0,205	1	17,638
	BISI	2020	13.840.400.000	3	0,627	0,205	1	4,213
	BISI	2021	19.374.730.000	3	0,500	0,205	1	4,242
	BISI	2022	16.249.990.000	3	0,500	0,205	1	5,386
	BISI	2023	14.584.040.000	3	0,383	0,205	1	4,931
8	BTEK	2019	305.539.971.228	3	0,408	0,205	0	0,453
	BTEK	2020	133.607.579.661	3	0,408	0,205	0	0,749
	BTEK	2021	401.830.826.937	3	0,408	0,205	0	0,042
	BTEK	2022	127.446.827.224	3	0,408	0,205	0	0,127
	BTEK	2023	392.005.697.060	3	0,408	0,205	0	0,067

Lampiran 17. (Lanjutan 17)

No	Kode	Tahun	Y	X1	X2	X3	X4	X5
9	BUDI	2019	1.074.001.000	3	0,408	0,205	0	1,490
	BUDI	2020	9.420.130.000	3	0,408	0,205	0	1,483
	BUDI	2021	11.111.290.000	3	0,408	0,205	0	1,762
	BUDI	2022	12.803.690.000	3	0,408	0,205	0	1,734
	BUDI	2023	14.745.510.000	3	0,408	0,205	0	5,368
10	BWPT	2019	28.148.240.000	3	0,408	0,205	0	0,415
	BWPT	2020	47.595.360.000	3	0,408	0,205	0	0,306
	BWPT	2021	22.498.670.000	3	0,408	0,205	0	0,304
	BWPT	2022	36.162.670.000	3	0,408	0,205	0	0,060
	BWPT	2023	40.333.080.000	3	0,408	0,205	0	0,016
11	CAMP	2019	146.566.832.686	3	0,408	0,205	0	4,979
	CAMP	2020	236.265.514.994	3	0,408	0,205	0	4,821
	CAMP	2021	389.016.944.602	3	0,408	0,205	0	2,173
	CAMP	2022	465.537.044.920	3	0,408	0,205	0	2,347
	CAMP	2023	501.938.831.769	3	0,408	0,205	0	4,723
12	CEKA	2019	378.260.860.226	3	0,408	0,205	1	5,495
	CEKA	2020	170.305.409.262	3	0,408	0,205	1	5,397
	CEKA	2021	130.194.417.997	3	0,408	0,205	1	6,385
	CEKA	2022	549.079.546.498	3	0,408	0,205	1	8,987
	CEKA	2023	734.197.082.389	3	0,408	0,205	1	7,468
13	COCO	2019	23.174.877.033	3	0,225	0,205	0	1,392
	COCO	2020	46.246.618.095	3	0,225	0,205	0	1,114
	COCO	2021	27.246.189.357	3	0,666	0,205	0	1,577
	COCO	2022	29.454.657.052	3	0,666	0,205	0	1,203
	COCO	2023	15.018.390.880	3	0,666	0,205	0	0,440
14	CPIN	2019	39.287.090.000	3	0,484	0,205	1	3,711
	CPIN	2020	37.260.960.000	3	0,625	0,205	1	3,819
	CPIN	2021	78.825.490.000	3	0,583	0,205	1	3,555
	CPIN	2022	92.584.450.000	3	0,427	0,205	1	3,169
	CPIN	2023	91.921.430.000	3	0,282	0,205	1	3,172
15	CPRO	2019	6.322.575.000	2	0,155	0,205	1	0,072
	CPRO	2020	5.262.210.000	3	0,884	0,205	1	0,199
	CPRO	2021	4.800.111.000	3	0,884	0,205	1	2,077
	CPRO	2022	2.679.080.000	3	0,343	0,205	1	1,294
	CPRO	2023	2.062.271.000	3	0,279	0,205	1	1,518
16	DSFI	2019	158.341.996.549	3	0,408	0,205	0	1,646
	DSFI	2020	159.112.423.292	3	0,408	0,205	0	1,274
	DSFI	2021	152.546.357.154	3	0,408	0,205	0	1,935
	DSFI	2022	141.578.620.830	3	0,408	0,205	0	2,287
	DSFI	2023	129.106.037.776	3	0,408	0,205	0	2,208

Lampiran 17. (Lanjutan 17)

No	Kode	Tahun	Y	X1	X2	X3	X4	X5
17	DSNG	2019	26.936.910.000	3	0,408	0,205	1	0,921
	DSNG	2020	19.940.200.000	3	0,408	0,205	1	1,123
	DSNG	2021	31.267.540.000	3	0,408	0,205	1	1,394
	DSNG	2022	44.192.200.000	3	0,408	0,205	1	1,629
	DSNG	2023	42.004.960.000	3	0,408	0,205	1	1,548
18	GOOD	2019	878.725.468.663	3	0,346	0,205	1	2,694
	GOOD	2020	1.004.033.653.028	3	0,800	0,205	1	1,848
	GOOD	2021	1.916.231.432.241	3	0,269	0,205	1	2,133
	GOOD	2022	1.923.548.058.542	3	0,346	0,205	1	2,326
	GOOD	2023	1.983.973.220.341	3	0,694	0,205	1	2,500
19	GZCO	2019	22.146.700.000	3	0,408	0,205	0	1,004
	GZCO	2020	28.648.150.000	3	0,408	0,205	0	0,309
	GZCO	2021	48.399.724.400	3	0,408	0,205	0	0,308
	GZCO	2022	53.082.225.800	3	0,408	0,205	0	0,444
	GZCO	2023	43.459.258.700	3	0,408	0,205	0	0,480
20	HOKI	2019	209.253.602.531	3	0,408	0,205	0	4,152
	HOKI	2020	195.604.117.522	3	0,408	0,205	0	2,990
	HOKI	2021	76.800.691.460	3	0,408	0,205	0	2,242
	HOKI	2022	319.633.139.014	3	0,408	0,205	0	3,623
	HOKI	2023	187.461.929.138	3	0,408	0,205	0	6,156
21	ICBP	2019	13.434.351.000	3	0,397	0,205	1	3,041
	ICBP	2020	14.347.624.000	3	0,496	0,205	1	1,333
	ICBP	2021	15.262.916.000	3	0,496	0,205	1	1,341
	ICBP	2022	12.982.054.000	3	0,496	0,205	1	1,478
	ICBP	2023	12.506.978.000	3	0,496	0,205	1	1,645
22	INDF	2019	28.833.670.000	3	0,408	0,205	1	1,812
	INDF	2020	34.067.502.000	3	0,408	0,205	1	1,269
	INDF	2021	48.702.462.000	3	0,408	0,205	1	1,373
	INDF	2022	37.717.001.000	3	0,408	0,205	1	1,513
	INDF	2023	39.143.227.000	3	0,408	0,205	1	1,608
23	JPFA	2019	5.954.279.000	3	0,635	0,205	1	2,374
	JPFA	2020	2.865.067.000	3	0,349	0,205	1	2,273
	JPFA	2021	7.348.394.000	3	0,349	0,205	1	2,601
	JPFA	2022	7.283.178.000	3	0,635	0,205	1	2,360
	JPFA	2023	7.787.453.000	3	0,439	0,205	1	2,272
24	KEJU	2019	84.476.121.864	3	0,439	0,205	1	3,232
	KEJU	2020	93.762.666.126	3	0,349	0,205	1	3,178
	KEJU	2021	54.263.293.422	3	0,128	0,205	1	3,905
	KEJU	2022	22.568.368.209	3	0,747	0,205	1	4,323
	KEJU	2023	86.518.752.016	3	0,128	0,205	1	4,102

Lampiran 17. (Lanjutan 17)

No	Kode	Tahun	Y	X1	X2	X3	X4	X5
25	LSIP	2019	3.645.616.000	3	0,408	0,205	1	3,192
	LSIP	2020	3.847.467.000	3	0,408	0,205	1	3,632
	LSIP	2021	2.197.673.000	3	0,408	0,205	1	3,797
	LSIP	2022	3.545.052.000	3	0,408	0,205	1	4,594
	LSIP	2023	2.789.279.000	3	0,408	0,205	1	5,518
26	MGRO	2019	179.956.716.913	3	0,408	0,205	0	2,026
	MGRO	2020	14.281.457.656	3	0,747	0,205	0	3,038
	MGRO	2021	844.721.566.441	3	0,583	0,205	0	4,502
	MGRO	2022	1.461.921.184.105	3	0,233	0,205	0	3,054
	MGRO	2023	1.512.608.511.346	3	0,349	0,205	0	1,830
27	MLBI	2019	8.528.010.000	3	0,408	0,205	1	3,070
	MLBI	2020	12.286.360.000	3	0,408	0,205	1	1,769
	MLBI	2021	189.876.663.800	3	0,408	0,205	1	1,372
	MLBI	2022	231.589.300.000	3	0,408	0,205	1	2,125
	MLBI	2023	281.438.200.000	3	0,408	0,205	1	2,546
28	MYOR	2019	1.444.524.909.228	3	0,583	0,205	0	2,853
	MYOR	2020	929.901.204.568	3	0,408	0,205	0	2,911
	MYOR	2021	3.249.309.740.752	3	0,349	0,205	0	2,863
	MYOR	2022	2.874.659.601.054	3	0,349	0,205	0	2,975
	MYOR	2023	363.737.909.746	3	0,592	0,205	0	3,325
29	PANI	2019	5.814.152.699	3	0,559	0,205	0	2,272
	PANI	2020	7.283.497.440	3	0,559	0,205	0	2,860
	PANI	2021	12.913.633.590	3	0,559	0,205	0	0,062
	PANI	2022	17.845.704.479	3	0,559	0,205	0	0,542
	PANI	2023	13.317.780.668	3	0,174	0,205	0	0,883
30	ROTI	2019	1.156.495.994.085	3	0,408	0,205	1	2,084
	ROTI	2020	594.584.690.343	3	0,408	0,205	1	2,434
	ROTI	2021	761.623.144.468	3	0,553	0,205	1	1,546
	ROTI	2022	964.582.289.224	3	0,408	0,205	1	1,866
	ROTI	2023	1.204.300.553.536	3	0,311	0,205	1	2,271
31	SGRO	2019	13.041.850.000	3	0,361	0,205	1	0,821
	SGRO	2020	22.474.010.000	3	0,506	0,205	1	0,737
	SGRO	2021	20.221.470.000	3	0,506	0,205	1	1,456
	SGRO	2022	26.208.870.000	3	0,506	0,205	1	1,656
	SGRO	2023	23.320.060.000	3	0,506	0,205	1	1,559
32	SIMP	2019	15.776.984.000	3	0,408	0,205	1	0,943
	SIMP	2020	17.129.482.000	3	0,311	0,205	1	1,079
	SIMP	2021	18.189.390.000	3	0,612	0,205	1	1,262
	SIMP	2022	19.818.295.000	3	0,612	0,205	1	1,507
	SIMP	2023	21.547.950.000	3	0,311	0,205	1	1,527

Lampiran 17. (Lanjutan 17)

No	Kode	Tahun	Y	X1	X2	X3	X4	X5
33	SIPD	2019	13.989.570.000	3	0,647	0,205	0	1,890
	SIPD	2020	15.074.640.000	3	0,647	0,205	0	1,825
	SIPD	2021	15.764.490.000	3	0,523	0,205	1	2,018
	SIPD	2022	17.930.890.000	3	0,094	0,205	1	1,672
	SIPD	2023	17.280.910.000	3	0,523	0,205	1	1,954
34	SKBM	2019	235.287.497.407	3	0,408	0,205	0	1,906
	SKBM	2020	176.334.646.516	3	0,408	0,205	0	2,510
	SKBM	2021	366.056.267.553	3	0,408	0,205	0	2,634
	SKBM	2022	290.496.777.792	3	0,408	0,205	0	2,733
	SKBM	2023	169.710.891.340	3	0,408	0,205	0	2,429
35	SKLT	2019	107.485.887.905	3	0,408	0,205	0	2,416
	SKLT	2020	170.793.409.409	3	0,408	0,205	0	2,565
	SKLT	2021	179.262.964.817	3	0,408	0,205	0	2,862
	SKLT	2022	210.316.230.638	3	0,408	0,205	0	2,656
	SKLT	2023	174.064.668.801	3	0,408	0,205	0	2,775
36	STTP	2019	299.069.627.173	3	0,408	0,205	0	3,739
	STTP	2020	424.289.002.601	3	0,408	0,205	0	3,797
	STTP	2021	564.421.051.065	3	0,408	0,205	0	4,337
	STTP	2022	561.710.413.345	3	0,408	0,205	0	4,202
	STTP	2023	572.840.612.654	3	0,408	0,205	0	5,686
37	TBLA	2019	27.911.200.000	3	0,408	0,205	0	1,085
	TBLA	2020	44.118.940.000	3	0,408	0,205	0	1,137
	TBLA	2021	36.061.350.000	3	0,408	0,205	0	1,367
	TBLA	2022	55.597.900.000	3	0,408	0,205	0	1,129
	TBLA	2023	55.247.390.000	3	0,408	0,205	0	1,144
38	TGKA	2019	913.438.684.005	3	0,408	0,205	1	5,996
	TGKA	2020	254.509.996.261	3	0,408	0,205	1	5,301
	TGKA	2021	200.374.213.140	3	0,408	0,205	0	5,180
	TGKA	2022	354.732.337.933	3	0,408	0,205	0	4,571
	TGKA	2023	205.858.999.000	3	0,408	0,205	0	4,469
39	ULTJ	2019	8.265.130.000	3	0,408	0,205	0	4,847
	ULTJ	2020	11.871.350.000	3	0,408	0,205	0	2,406
	ULTJ	2021	12.034.078.000	3	0,408	0,205	0	3,401
	ULTJ	2022	19.944.600.000	3	0,408	0,205	0	4,112
	ULTJ	2023	57.216.500.000	3	0,408	0,205	0	5,966
40	UNSP	2019	9.417.413.000	3	0,408	0,205	0	2,287
	UNSP	2020	14.177.383.000	3	0,408	0,205	0	0,223
	UNSP	2021	15.169.864.000	3	0,408	0,205	0	0,814
	UNSP	2022	13.291.525.000	3	0,408	0,205	0	3,204
	UNSP	2023	19.922.999.000	3	0,408	0,205	0	14,391

Lampiran 17. (Lanjutan 17)

No	Kode	Tahun	Y	X1	X2	X3	X4	X5
41	WAPO	2019	58.798.346.600	3	0,408	0,205	0	3,335
	WAPO	2020	64.633.774.920	3	0,408	0,205	0	4,640
	WAPO	2021	177.607.014.800	3	0,408	0,205	0	4,556
	WAPO	2022	329.160.644.100	3	0,408	0,205	0	4,579
	WAPO	2023	455.768.229.000	3	0,408	0,205	0	3,823

Lampiran 18. Hasil Tabulasi Perusahaan Hotel, Restoran dan Pariwisata

No	Kode	Tahun	Y	X1	X2	X3	X4	X5
1	AKKU	2019	62.868.789.332	3	0,408	0,205	0	0,024
	AKKU	2020	111.562.909.101	3	0,408	0,205	0	1,888
	AKKU	2021	199.809.585.462	3	0,408	0,205	0	0,115
	AKKU	2022	226.015.946.468	3	0,408	0,205	0	0,265
	AKKU	2023	197.450.499.322	3	0,408	0,205	0	0,772
2	ARTA	2019	130.298.957.173	3	0,279	0,205	0	2,886
	ARTA	2020	162.034.661.809	3	0,375	0,205	0	3,146
	ARTA	2021	170.644.059.216	3	0,701	0,205	0	8,003
	ARTA	2022	181.362.079.837	3	0,701	0,205	0	10,938
	ARTA	2023	197.979.764.170	3	0,375	0,205	0	6,778
3	BAYU	2019	91.054.576.841	3	0,408	0,205	0	4,070
	BAYU	2020	180.546.882.136	3	0,408	0,205	0	1,928
	BAYU	2021	362.301.813.141	3	0,408	0,205	0	1,336
	BAYU	2022	215.123.428.701	3	0,408	0,205	0	3,251
	BAYU	2023	2.397.230.042.020	3	0,408	0,205	0	7,650
4	BLTZ	2019	17.333.688.050	3	0,666	0,205	1	1,902
	BLTZ	2020	24.569.274.590	3	0,506	0,205	1	5,915
	BLTZ	2021	30.197.490.030	3	0,361	0,205	1	3,405
	BLTZ	2022	30.127.734.930	3	0,361	0,205	1	0,178
	BLTZ	2023	30.785.485.980	3	0,506	0,205	1	0,236
5	BOLA	2019	54.915.717.000	3	0,408	0,205	0	3,634
	BOLA	2020	74.411.599.745	3	0,408	0,205	0	3,114
	BOLA	2021	198.104.434.234	3	0,408	0,205	0	6,343
	BOLA	2022	213.634.123.800	3	0,408	0,205	0	6,077
	BOLA	2023	794.311.007.300	3	0,408	0,205	0	4,510
6	BUVA	2019	1.424.905.179.051	3	0,551	0,205	0	0,398
	BUVA	2020	699.552.119.254	3	0,551	0,205	0	0,788
	BUVA	2021	1.837.275.368.002	3	0,551	0,205	0	0,235
	BUVA	2022	2.186.405.892.196	3	0,369	0,205	0	2,069
	BUVA	2023	876.868.034.020	3	0,369	0,205	0	0,096
7	CLAY	2019	356.646.030.268	3	0,408	0,205	0	0,050
	CLAY	2020	376.673.796.974	3	0,408	0,205	0	0,049
	CLAY	2021	477.852.316.989	3	0,408	0,205	0	0,061
	CLAY	2022	578.016.808.431	3	0,408	0,205	0	0,380
	CLAY	2023	587.418.549.970	3	0,408	0,205	0	0,883
8	DFAM	2019	57.725.300.522	4	0,408	0,205	0	0,794
	DFAM	2020	90.894.072.716	4	0,408	0,205	0	0,336
	DFAM	2021	69.941.495.267	3	0,408	0,205	0	0,319
	DFAM	2022	90.096.723.612	3	0,408	0,205	0	0,085
	DFAM	2023	91.245.393.147	3	0,408	0,205	0	0,033

Lampiran 18. (Lanjutan 18)

No	Kode	Tahun	Y	X1	X2	X3	X4	X5
9	EAST	2019	83.438.836.529	5	0,627	0,311	0	1,893
	EAST	2020	79.025.827.615	5	0,627	0,311	0	5,940
	EAST	2021	71.840.117.764	5	0,383	0,311	0	7,667
	EAST	2022	80.976.993.461	3	0,383	0,205	0	4,959
	EAST	2023	296.203.476.688	5	0,383	0,311	0	9,603
10	FAST	2019	8.543.844.110	3	0,408	0,205	1	3,062
	FAST	2020	12.801.057.520	3	0,408	0,205	1	1,444
	FAST	2021	17.453.913.420	3	0,408	0,205	1	1,483
	FAST	2022	139.558.180.300	3	0,408	0,205	1	1,753
	FAST	2023	183.163.242.500	3	0,408	0,205	1	4,646
11	FITT	2019	935.852.796.700	3	0,408	0,205	0	0,357
	FITT	2020	12.676.444.675	3	0,408	0,205	0	0,560
	FITT	2021	20.340.428.897	3	0,408	0,205	0	0,178
	FITT	2022	22.668.259.447	3	0,408	0,205	0	0,004
	FITT	2023	34.852.405.952	3	0,408	0,205	0	0,331
12	GWSA	2019	119.797.667.597	5	0,408	0,311	0	5,218
	GWSA	2020	750.772.517.468	5	0,408	0,311	0	5,841
	GWSA	2021	338.416.516.391	5	0,408	0,311	0	6,005
	GWSA	2022	508.655.740.350	5	0,408	0,311	0	4,661
	GWSA	2023	445.853.122.577	3	0,408	0,205	0	4,629
13	HRME	2019	139.502.811.871	3	0,613	0,205	0	1,254
	HRME	2020	145.850.382.431	3	0,443	0,205	0	0,912
	HRME	2021	143.684.082.025	3	0,443	0,205	0	0,753
	HRME	2022	197.847.232.410	3	0,443	0,205	0	0,736
	HRME	2023	209.769.579.421	3	0,443	0,205	0	0,998
14	JGLE	2019	73.365.200.000	3	0,487	0,205	0	0,906
	JGLE	2020	80.352.800.000	3	0,306	0,205	0	0,763
	JGLE	2021	97.656.100.000	3	0,487	0,205	0	0,811
	JGLE	2022	94.735.000.000	3	0,432	0,205	0	2,373
	JGLE	2023	51.542.000.000	3	0,666	0,205	0	9,855
15	JIHD	2019	26.127.084.160	3	0,393	0,205	0	1,556
	JIHD	2020	26.107.261.870	3	0,533	0,205	0	1,358
	JIHD	2021	26.099.137.900	3	0,533	0,205	0	1,311
	JIHD	2022	27.225.427.790	3	0,533	0,205	0	1,465
	JIHD	2023	28.563.068.690	3	0,393	0,205	0	1,575
16	JSPT	2019	23.867.683.520	3	0,902	0,205	1	1,234
	JSPT	2020	22.454.636.880	3	0,644	0,205	1	0,713
	JSPT	2021	24.804.883.230	3	0,902	0,205	0	0,540
	JSPT	2022	26.325.468.200	3	0,658	0,205	0	0,800
	JSPT	2023	30.624.002.080	3	0,902	0,205	0	0,991

Lampiran 18. (Lanjutan 18)

No	Kode	Tahun	Y	X1	X2	X3	X4	X5
17	KOTA	2019	167.375.896.931	3	0,393	0,205	0	2,975
	KOTA	2020	118.437.323.052	3	0,393	0,205	0	1,710
	KOTA	2021	847.951.836.580	3	0,533	0,205	0	1,711
	KOTA	2022	3.099.325.352.000	3	0,533	0,205	0	1,684
	KOTA	2023	2.052.762.385.000	3	0,533	0,205	0	1,593
18	KPIG	2019	11.318.083.727.222	3	0,408	0,205	0	2,054
	KPIG	2020	3.239.651.970.346	3	0,408	0,205	0	1,843
	KPIG	2021	4.918.369.875.430	3	0,408	0,205	0	1,811
	KPIG	2022	3.921.823.581.541	3	0,408	0,205	0	1,868
	KPIG	2023	4.623.080.497.703	3	0,408	0,205	0	1,902
19	MAPB	2019	8.817.270.000	5	0,408	0,205	0	2,544
	MAPB	2020	13.639.950.000	5	0,408	0,205	0	0,873
	MAPB	2021	15.613.770.000	5	0,408	0,205	0	1,524
	MAPB	2022	15.581.460.000	3	0,408	0,205	0	1,843
	MAPB	2023	18.797.500.000	3	0,408	0,205	0	1,833
20	MINA	2019	577.655.427.590	3	0,408	0,205	0	12,928
	MINA	2020	352.110.398.950	3	0,408	0,205	0	9,262
	MINA	2021	601.848.129.300	2	0,408	0,205	0	0,222
	MINA	2022	102.202.310.080	3	0,408	0,205	0	5,502
	MINA	2023	679.311.062.600	2	0,408	0,205	0	4,599
21	NATO	2019	213.185.529.040	3	0,408	0,205	0	70,952
	NATO	2020	27.560.009.388.475	3	0,408	0,205	0	288,783
	NATO	2021	25.814.014.902.000	3	0,408	0,205	0	122,799
	NATO	2022	29.677.635.995.000	4	0,408	0,205	0	160,357
	NATO	2023	32.170.987.970.000	3	0,408	0,205	0	115,971
22	PANR	2019	64.825.903.900	3	0,408	0,205	0	1,374
	PANR	2020	64.432.128.200	3	0,408	0,205	0	0,339
	PANR	2021	58.702.965.800	3	0,408	0,205	0	0,019
	PANR	2022	41.260.186.500	3	0,408	0,205	0	1,242
	PANR	2023	51.547.999.300	3	0,408	0,205	0	2,336
23	PDES	2019	203.696.188.288	3	0,408	0,205	0	1,515
	PDES	2020	48.698.557.460	3	0,408	0,205	0	1,038
	PDES	2021	286.658.571.675	3	0,408	0,205	0	0,403
	PDES	2022	194.296.084.876	3	0,408	0,205	0	0,338
	PDES	2023	195.191.185.965	3	0,408	0,205	0	1,840
24	PGLI	2019	42.281.395.487	3	0,541	0,205	0	1,500
	PGLI	2020	33.318.796.543	3	0,460	0,205	0	0,838
	PGLI	2021	47.569.429.437	3	0,460	0,205	0	1,387
	PGLI	2022	44.755.564.146	3	0,460	0,205	0	1,147
	PGLI	2023	96.729.187.230	3	0,460	0,205	0	3,450

Lampiran 18. (Lanjutan 18)

No	Kode	Tahun	Y	X1	X2	X3	X4	X5
25	PJAA	2019	1.886.859.873.966	3	0,101	0,205	0	1,316
	PJAA	2020	16.528.026.595.506	3	0,081	0,205	0	0,673
	PJAA	2021	47.569.429.437.000	3	0,715	0,205	0	690,777
	PJAA	2022	44.755.564.146.000	3	0,743	0,205	0	402,609
	PJAA	2023	96.729.187.230.000	3	0,931	0,205	0	218,262
26	PNSE	2019	284.517.834.296	3	0,408	0,205	0	1,116
	PNSE	2020	302.402.648.714	3	0,408	0,205	0	0,352
	PNSE	2021	331.991.227.982	3	0,408	0,205	0	0,237
	PNSE	2022	365.584.150.276	3	0,408	0,205	0	0,618
	PNSE	2023	404.381.932.120	3	0,408	0,205	0	1,346
27	PSKT	2019	236.046.379.274	3	0,408	0,205	0	2,155
	PSKT	2020	245.224.722.720	3	0,408	0,205	0	1,601
	PSKT	2021	267.706.159.242	3	0,408	0,205	0	1,627
	PSKT	2022	269.535.461.594	3	0,408	0,205	0	1,888
	PSKT	2023	285.039.404.446	3	0,408	0,205	0	1,733
28	PTSP	2019	14.236.121.200	5	0,496	0,311	0	2,919
	PTSP	2020	21.494.205.200	5	0,496	0,311	0	0,761
	PTSP	2021	23.125.297.900	5	0,397	0,311	0	1,257
	PTSP	2022	24.825.417.000	5	0,303	0,311	0	2,299
	PTSP	2023	25.436.242.400	3	0,717	0,205	0	2,395
29	PZZA	2019	8.928.851.977.164	3	0,705	0,205	1	3,148
	PZZA	2020	9.253.111.651.350	3	0,286	0,205	1	1,942
	PZZA	2021	9.362.969.507.960	3	0,705	0,205	0	2,269
	PZZA	2022	13.827.927.539.280	3	0,637	0,205	0	1,777
	PZZA	2023	13.502.586.435.430	3	0,779	0,205	0	1,716
30	SHID	2019	5.681.277.839.734	3	0,942	0,205	0	0,918
	SHID	2020	4.373.392.427.480	3	0,046	0,205	0	0,652
	SHID	2021	4.444.640.526.100	5	0,383	0,311	0	0,635
	SHID	2022	5.321.999.809.490	5	0,627	0,311	0	0,627
	SHID	2023	5.782.832.904.610	3	0,627	0,205	0	0,664
31	SONA	2019	555.574.982.770	3	0,279	0,205	0	3,954
	SONA	2020	1.626.633.096.220	3	0,996	0,205	0	2,767
	SONA	2021	4.421.376.482.200	3	0,701	0,205	0	3,829
	SONA	2022	3.144.812.528.100	3	0,279	0,205	0	1,508
	SONA	2023	8.712.756.855.000	3	0,279	0,205	0	2,279
32	SOTS	2019	51.247.088.773	5	0,408	0,311	0	0,842
	SOTS	2020	64.267.399.273	5	0,408	0,311	0	0,539
	SOTS	2021	41.835.291.504	3	0,408	0,205	0	0,432
	SOTS	2022	51.124.564.255	3	0,408	0,205	0	0,376
	SOTS	2023	40.613.710.846	3	0,408	0,205	0	0,317

Lampiran 19. Analisis Statistik Deskriptif

	Y	X1	X2	X3	X4	X5
Mean	575464.1	1.124	0.661	0.457	0.293	0.701
Maximum	9835100	1.609	0.998	0.557	1.000	2.013
Minimum	29202.76	0.693	0.213	0.453	0.000	0.213
Std. Dev	1036431	0.122	0.094	0.021	0.455	0.221

Lampiran 20. Pendekatan Regresi Data Panel

1. Common Effect Model (CEM)

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	547776.8	1533767	0.357	0.721
X1	43732.05	829873.4	0.052	0.958
X2	1343483	565095.0	2.377	0.018
X3	-1287000	4742435	-0.271	0.786
X4	-370694.3	118754.7	-3.121	0.001
X5	-302286.7	241370.7	-1.252	0.211

2. Fixed Effect Model

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	-273255.4	1161332	-0.235	0.814
X1	26168.60	533357.9	0.049	0.960
X2	1312256	296250.4	4.429	0.000
X3	-174947.8	3354890	-0.052	0.958
X4	90321.43	198852.3	0.454	0.650
X5	7039.845	214141.6	0.032	0.973

3. Random Effect Model

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	-129764.2	1118666	-0.115	0.907
X1	46619.39	521757.8	0.089	0.928
X2	1264742	292579.2	4.322	0.000
X3	-240273.7	3240382	-0.074	0.940
X4	-99302.96	156648.4	-0.633	0.526
X5	-63559.36	200615.9	-0.316	0.751

Lampiran 21. Pemilahan Regresi Data Panel

1. Uji Chow

Effects Test	Statistic	d.f	Prob.
Cross-section F	18.734	(72.287)	0.000
Cross-section Chi-square	635.272	72	0.000

2. Uji Housman

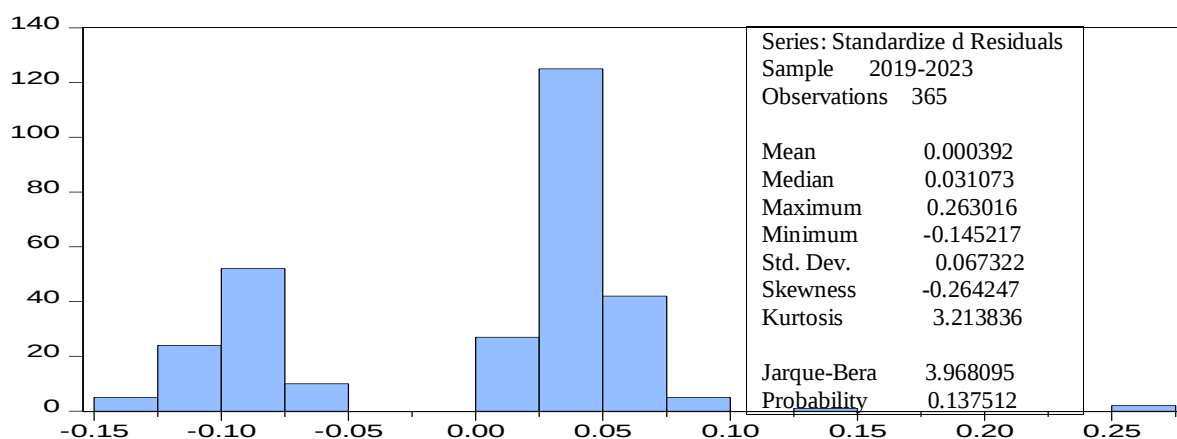
Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f	Prob.
Cross-section random	2.923	5	0.711

3. Uji Langrange Multiplier

Test Hypothesis			
	Cross-section	Time	Both
Breusch-Pagan	438.406 (0.000)	0.343 (0.558)	438.749 (0.000)
Honda	20.938 (0.000)	-0.585 (0.721)	14.391 (0.000)
King-Wu	20.938 (0.000)	-0.585 (0.721)	4.233 (0.000)
Standardized Honda	21.563 (0.000)	-0.313 (0.622)	9.661 (0.000)
Standardized King-Wu	21.563 (0.000)	-0.313 (0.622)	1.658 (0.048)
Gourieroux, et al.	-	-	-

Lampiran 22. Uji Asumsi Klasik

1. Uji Normalitas



2. Uji Multikolinieritas

	X1	X2	X3	X4	X5
X1	1	0.025	0.849	-0.154	0.005
X2	0.025	1	0.010	0.010	0.013
X3	0.849	0.010	1	-0.137	-0.006
X4	-0.154	0.010	-0.137	1	0.026
X5	0.005	0.013	-0.006	0.026	1

3. Uji Heteroskedastisitas

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	395900.8	294467.4	1.344	0.179
X1	109765.2	241758.9	0.454	0.650
X2	-85404.66	199790.8	-0.427	0.669
X3	663841.4	663726.4	1	0.317
X4	242567.9	180166.9	1.346	0.179
X5	-318811.1	647948.9	-0.492	0.623

4. Uji Autokorelasi

Weighted Statistics			
R-squared	0.054	Mean dependent var	128786.5
Adjusted R-squared	0.041	S.D. dependent var	486412
S.E. of regression	476321.9	Sum squared resid	8.15E+13
F-statistic	4.116	Durbin-Watson Stat	1.014795
Prob(F-statistic)	0.001		

Lampiran 23. Analisis Regresi Data Panel

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	-129764.2	1118666	-0.115	0.907
X1	46619.39	521757.8	0.089	0.928
X2	1264742	292579.2	4.322	0.000
X3	-240273.7	3240382	-0.074	0.940
X4	-99302.96	156648.4	-0.633	0.526
X5	-63559.36	200615.9	-0.316	0.751
Effects Specifications				
			S.D.	Rho
Cross-section random			930390.5	0.791
Idiosyncratic random			477705.3	0.208
Weighted Statistics				
R-squared	0.054	Mean dependent var		128786.5
Adjusted R-squared	0.041	S.D. dependent var		486412
S.E. of regression	476321.9	Sum squared resid		8.15E+13
F-statistic	4.116	Durbin-Watson Stat		1.014795
Prob(F-statistic)	0.001			
Unweighted Statistics				
R-squared	0.028	Mean dependent var		575464.1
Sum squared resid	3.80E+14	Durbin-Watson Stat		0.217

Lampiran 24. Riwayat Hidup Penulis**RIWAYAT HIDUP PENULIS**

Penulis bernama Annisa Ayu Lestari, ia dilahirkan di Bekasi pada tanggal 29 Januari 2001. Saat ini ia bertempat tinggal di Desa Jamblangan RT 01 RW 05 Kecamatan Srumbung, Kabupaten Magelang, No. HP. 087705123462, E-mail: ayuannisa708@gmail.com. Penulis telah menempuh pendidikan SMA di SMA N 1 Dukun dengan mengambil jurusan IPA dan lulus pada tahun 2020. Penulis kemudian melanjutkan studi ke jenjang S-1 di Program Studi S-1 Akuntansi, Jurusan Akuntansi, Fakultas Ekonomika dan Bisnis, Universitas Peradaban.