

## 1. Lampiran Data Tabulasi

**Perusahaan Sub Sektor Makanan dan Minuman yang Terdaftar di  
Bursa Efek Indonesia Periode 2018-2022**

No	Kode	Tahun	Laba Akuntansi (X1)	Total Arus Kas (X2)	NPM (X3)	Ukuran Perusahaan (Z)	Return Saham (Y)
1	AALI	2018	-0,27	28,77	73,47	33,22	-0,10
		2019	-0,84	26,49	1,40	30,93	0,23
		2020	2,67	27,04	4,75	30,96	-0,15
		2021	1,31	28,67	8,50	31,05	-0,23
		2022	-0,13	28,94	8,21	31,01	-0,16
2	ADES	2018	0,38	25,06	6,58	27,50	0,04
		2019	0,58	24,01	10,97	27,44	0,11
		2020	0,62	26,07	20,17	27,59	0,42
		2021	0,96	24,60	28,42	27,90	1,25
		2022	0,37	21,29	28,27	28,13	1,18
3	AISA	2018	-0,99	25,86	-11,47	28,13	-0,65
		2019	-28,83	19,77	75,13	28,12	0,00
		2020	0,06	25,87	93,89	28,33	1,32
		2021	-0,99	20,99	0,58	28,20	-0,51
		2022	-8,11	24,12	-3,38	28,23	-0,26
4	ALTO	2018	-0,03	19,61	-15,34	27,13	0,03
		2019	-0,37	24,75	-6,42	27,15	-0,01
		2020	-2,52	23,79	3,27	27,73	-0,23
		2021	-0,15	25,03	2,43	27,72	-0,09
		2022	0,81	23,13	3,94	27,65	-0,82
5	ANDI	2018	-2,64	24,37	5,73	27,01	0,00
		2019	-0,27	24,18	4,01	26,91	-0,88
		2020	-1,81	25,19	-3,91	26,90	0,06
		2021	-0,69	20,81	-0,90	26,90	-0,06
		2022	2,46	24,89	-3,39	26,82	0,00
6	BEEF	2018	0,04	26,20	3,44	27,06	0,00
		2019	0,14	23,25	2,69	27,53	0,00
		2020	-10,96	26,69	-48,18	27,24	-0,60
		2021	-0,48	25,34	-127,49	27,24	-0,53
		2022	-0,48	21,35	-239,51	27,14	-0,13
7	BISI	2018	-0,20	24,79	17,83	28,65	-0,07
		2019	-0,24	25,34	13,51	28,71	-0,37
		2020	-0,10	26,73	15,21	28,70	-0,02
		2021	0,38	26,92	18,91	28,77	-0,03
		2022	0,37	26,72	21,66	28,86	0,61

8	BTEK	2018	-3,21	22,34	2066,83	29,40	0,07
		2019	-1,93	14,79	-12,01	28,42	-0,67
		2020	5,08	22,50	-50,30	29,07	0,00
		2021	-0,79	21,01	-72,49	25,39	0,00
		2022	-2,25	21,87	86,95	29,05	0,00
9	BUDI	2018	0,10	26,55	1,91	28,85	0,02
		2019	0,27	26,91	2,13	28,73	0,07
		2020	0,05	24,40	2,46	28,72	-0,04
		2021	0,37	26,34	2,72	28,73	0,81
		2022	0,01	22,22	2,75	28,79	0,26
10	BWPT	2018	1,46	25,68	-15,00	30,41	-0,10
		2019	1,52	24,24	-46,46	30,39	-0,04
		2020	-0,05	22,93	-50,41	30,34	-0,08
		2021	0,28	24,85	-48,23	30,12	-0,49
		2022	-1,01	22,39	0,28	30,13	-0,12
11	CAMP	2018	0,43	26,36	6,45	27,64	-0,71
		2019	0,24	24,93	7,46	27,69	0,08
		2020	-0,43	25,60	4,60	27,71	-0,19
		2021	1,27	25,60	9,82	27,77	-0,04
		2022	0,21	26,45	10,74	27,70	0,06
12	CEKA	2018	-0,14	27,06	2,55	27,79	0,07
		2019	1,33	26,62	6,90	27,96	0,21
		2020	-0,16	25,05	5,00	28,08	0,07
		2021	0,03	25,28	3,49	28,16	0,05
		2022	0,18	23,76	3,59	28,17	0,05
13	CLEO	2018	0,26	19,35	7,61	27,45	0,00
		2019	1,07	22,24	12,01	27,85	0,78
		2020	0,02	23,53	13,65	27,90	-0,01
		2021	0,36	26,47	16,38	27,93	-0,06
		2022	0,08	27,20	14,40	28,16	0,18
14	COCO	2018	0,50	18,54	1,96	25,82	0,00
		2019	1,57	19,25	3,68	26,25	0,00
		2020	-0,66	22,21	1,60	26,30	-0,23
		2021	2,12	25,04	3,80	26,64	-0,59
		2022	-0,22	25,10	2,28	26,91	-0,07
15	CPIN	2018	0,82	27,62	8,44	30,95	1,41
		2019	-0,92	29,22	6,19	31,01	-0,10
		2020	0,06	27,29	9,05	31,07	0,00
		2021	-0,91	29,29	7,00	31,20	-0,09
		2022	-0,19	29,28	5,15	31,32	-0,05
16	CPRO	2018	-1,65	27,23	23,31	29,51	0,00
		2019	-1,20	27,15	-4,86	29,42	0,00
		2020	-2,09	25,87	5,04	29,48	0,00
		2021	4,80	24,95	27,56	29,49	0,90
		2022	-0,83	26,31	4,54	29,55	-0,44

17	DPUM	2018	-0,92	24,42	0,88	28,38	-0,54
		2019	-40,45	25,93	-87,04	28,23	-0,13
		2020	0,12	18,79	-273,44	28,02	-0,53
		2021	-0,79	22,18	-45,78	27,96	-0,04
		2022	-0,43	22,37	-6,32	27,93	0,00
18	DSFI	2018	0,28	24,85	1,32	26,73	-0,05
		2019	-0,02	22,04	1,77	26,69	-0,01
		2020	-1,69	20,90	-1,60	26,65	-0,18
		2021	-3,48	23,15	2,74	26,69	0,16
		2022	0,47	22,69	3,87	26,69	-0,04
19	DSNG	2018	-0,26	25,88	8,97	30,09	-0,06
		2019	-0,58	24,60	3,11	30,08	0,12
		2020	1,68	26,94	7,14	30,28	0,33
		2021	0,55	28,29	10,38	30,25	-0,18
		2022	0,63	27,10	12,52	30,36	0,20
20	FOOD	2018	-0,28	22,14	1,22	25,57	0,00
		2019	0,23	22,67	1,45	25,50	0,00
		2020	-10,52	20,84	-18,40	25,45	-0,12
		2021	-0,16	19,67	-16,01	25,39	0,29
		2022	0,51	20,27	-25,36	25,35	-0,17
21	GOOD	2018	0,13	25,19	5,29	29,07	0,00
		2019	0,02	26,31	5,16	29,25	-0,19
		2020	-0,44	25,99	3,18	29,51	-0,16
		2021	26,61	24,53	748,25	29,54	1,07
		2022	-0,92	25,85	4963,59	29,62	0,00
22	GZCO	2018	1,01	25,45	-62,48	28,70	-0,19
		2019	0,65	25,60	-151,80	28,30	0,00
		2020	-0,69	22,96	-44,87	28,39	0,00
		2021	-1,08	26,29	2,02	28,34	0,38
		2022	4,31	24,69	13,67	28,35	0,17
23	ICBP	2018	0,31	29,06	12,13	31,17	0,17
		2019	0,15	28,95	12,67	31,29	0,07
		2020	0,38	27,76	15,91	32,27	-0,14
		2021	0,06	30,01	13,91	32,40	-0,09
		2022	-0,28	30,63	8,83	32,38	0,15
24	INDF	2018	-0,03	30,48	6,76	32,20	-0,02
		2019	0,19	29,26	7,71	32,20	0,06
		2020	0,48	28,89	10,71	32,73	-0,14
		2021	0,28	30,12	11,28	32,82	-0,08
		2022	-0,18	28,77	8,29	32,83	0,06
25	JAWA	2018	0,44	22,51	-40,26	28,87	-0,33
		2019	-0,06	25,62	-39,08	28,88	-0,32
		2020	0,09	21,52	-66,68	28,88	0,07
		2021	-0,42	22,20	-21,14	28,90	1,76
		2022	0,69	26,01	-31,07	28,91	-0,61

26	JPFA	2018	1,16	28,97	6,62	30,77	0,65
		2019	-0,16	29,48	4,85	30,86	-0,29
		2020	-0,47	26,50	2,71	30,89	-0,05
		2021	1,13	29,20	4,75	30,98	0,17
		2022	-0,30	27,19	3,04	31,12	-0,25
27	KEJU	2018	0,57	23,04	7,88	27,01	0,00
		2019	0,45	25,83	10,02	27,23	0,00
		2020	0,23	24,00	13,43	27,24	0,44
		2021	0,20	26,25	13,88	27,37	-0,13
		2022	-0,19	25,64	11,24	27,48	0,21
28	LSIP	2018	-0,55	20,45	8,19	29,94	-0,12
		2019	-0,23	27,82	6,83	29,96	0,19
		2020	1,75	27,44	19,66	30,02	-0,07
		2021	0,42	27,97	21,89	30,10	-0,14
		2022	0,05	26,72	22,58	30,15	-0,14
29	MAGP	2018	-0,61	27,11	-35,88	27,89	0,00
		2019	1,15	25,43	-80,68	27,88	0,00
		2020	0,57	23,80	-129,72	27,77	0,00
		2021	-0,65	23,48	-45,62	27,46	0,00
		2022	-0,86	22,06	-33,10	27,46	0,00
30	MAIN	2018	5,62	24,30	4,24	29,10	0,00
		2019	-0,46	27,62	2,04	29,17	0,00
		2020	-1,26	24,53	-0,56	29,17	0,00
		2021	-2,55	27,20	0,66	29,32	0,00
		2022	-0,57	26,42	0,24	29,38	-0,68
31	MGRO	2018	3,88	25,23	4,21	27,71	0,00
		2019	-0,70	27,16	1,31	27,94	0,00
		2020	-2,94	25,00	-1,21	27,99	0,12
		2021	-2,81	24,89	1,23	28,23	0,04
		2022	-1,39	26,63	-4,77	28,57	-0,01
32	MLBI	2018	-0,07	25,16	33,56	28,69	0,17
		2019	-0,02	26,74	32,50	28,69	-0,03
		2020	-0,76	27,04	14,39	28,70	-0,37
		2021	1,33	22,32	26,92	28,70	-0,20
		2022	0,63	26,04	34,95	28,85	0,15
33	MYOR	2018	0,08	26,05	7,32	30,50	0,30
		2019	0,16	27,11	8,15	30,58	-0,22
		2020	0,03	27,33	8,57	30,62	0,32
		2021	-0,42	27,74	4,34	30,62	-0,25
		2022	0,63	23,89	6,42	30,73	0,23
34	PALM	2018	-2,69	26,08	-24,96	28,32	-0,21
		2019	-0,37	25,73	-37,39	28,48	-0,23
		2020	-29,19	27,18	835,24	29,03	0,72
		2021	0,01	26,74	636,08	29,40	1,53
		2022	-0,88	26,65	10742,29	29,38	-0,27

35	PSDN	2018	-2,45	22,24	-3,49	27,27	-0,25
		2019	-0,45	26,49	-2,10	27,36	-0,20
		2020	1,03	23,62	-5,84	27,36	-0,15
		2021	0,55	23,47	-9,35	27,29	0,18
		2022	-0,68	24,79	-4,05	27,28	-0,46
36	ROTI	2018	-0,06	26,88	4,60	29,11	-0,06
		2019	0,86	23,70	7,09	29,17	0,08
		2020	-0,29	26,27	5,25	29,12	0,05
		2021	0,67	27,83	8,56	29,06	0,00
		2022	0,54	27,83	10,98	29,05	-0,03
37	SGRO	2018	-0,75	27,90	1,98	29,83	-0,08
		2019	-0,37	27,95	1223,83	29,88	0,00
		2020	-1,00	25,13	-0,54	29,91	-0,32
		2021	-5,25	26,23	15,60	29,91	0,24
		2022	0,28	24,39	18,33	29,96	0,05
38	SIMP	2018	-1,27	29,02	-1,25	31,18	-0,01
		2019	2,61	29,18	-4,70	31,18	-0,06
		2020	-1,53	27,28	2,35	31,20	-0,03
		2021	2,92	27,89	6,78	31,21	0,09
		2022	0,13	26,85	8,48	31,21	-0,09
39	SIPD	2018	-1,07	24,99	0,83	28,41	0,00
		2019	2,08	25,54	1,94	28,54	-0,17
		2020	-0,65	26,53	0,65	28,58	0,76
		2021	-0,47	24,69	0,28	28,66	0,33
		2022	-15,48	25,72	-3,61	28,73	-0,29
40	SKBM	2018	-0,38	25,53	0,82	28,20	-0,03
		2019	-0,94	25,31	0,05	28,23	-0,41
		2020	4,66	22,97	0,17	28,20	-0,21
		2021	4,49	24,39	0,77	28,31	0,11
		2022	1,92	24,70	2,28	28,35	0,05
41	SKLT	2018	0,39	24,31	3,06	27,34	0,36
		2019	0,41	22,36	3,51	27,40	0,07
		2020	-0,05	24,91	3,39	27,37	-0,03
		2021	0,99	25,13	6,23	27,51	0,55
		2022	-0,11	23,91	4,86	27,66	-0,19
42	SSMS	2018	-0,89	25,37	2,34	30,06	-0,17
		2019	-0,86	27,76	0,37	30,10	-0,32
		2020	47,08	27,86	14,48	30,18	0,48
		2021	1,63	28,05	29,35	30,26	-0,23
		2022	0,21	25,64	25,45	30,27	0,52
43	STAA	2018	-0,95	28,32	0,34	29,12	0,00
		2019	18,14	27,07	6,22	29,26	0,00
		2020	1,53	26,66	11,89	28,36	0,00
		2021	1,48	26,76	21,06	29,40	0,00
		2022	0,03	27,30	21,19	29,58	0,00

44	STTP	2018	0,18	26,82	9,02	28,60	-0,14
		2019	0,89	24,48	13,74	28,69	0,20
		2020	0,30	24,63	16,34	28,87	1,11
		2021	-0,02	24,86	14,56	29,00	-0,21
		2022	0,01	24,13	12,66	29,16	0,01
45	TBLA	2018	-0,22	25,31	8,87	30,42	-0,29
		2019	-0,14	25,90	7,75	30,49	0,15
		2020	0,03	25,08	6,27	30,60	-0,06
		2021	0,16	26,06	4,96	30,68	-0,15
		2022	0,01	28,52	4,83	30,80	-0,13
46	TGKA	2018	0,25	25,97	2,46	28,88	0,29
		2019	0,34	26,62	3,20	28,73	0,45
		2020	0,12	26,80	3,83	28,84	0,50
		2021	0,01	25,69	4,03	28,86	-0,04
		2022	-0,01	26,26	3,69	29,06	0,01
47	ULTJ	2018	-0,02	28,04	12,82	29,35	0,04
		2019	0,48	27,11	16,60	29,52	0,24
		2020	0,07	29,78	18,60	29,80	-0,05
		2021	0,15	29,23	19,30	29,63	-0,02
		2022	-0,24	28,31	12,61	29,63	-0,06
48	UNSP	2018	-0,08	24,17	-75,81	30,22	-0,34
		2019	2,31	24,01	-246,63	29,76	-0,06
		2020	-0,81	22,84	-38,06	29,66	0,13
		2021	-1,12	25,92	2,96	29,74	-0,04
		2022	6,92	24,65	22,20	29,14	0,17
49	WAPO	2018	1,20	21,74	0,55	25,23	0,08
		2019	-2,76	21,48	-1,31	25,40	-0,15
		2020	-0,51	20,33	-0,64	25,25	-0,07
		2021	0,09	20,85	-0,50	25,33	1,76
		2022	1,55	21,27	-1,23	25,30	0,35

## 2. Lampiran Data Variabel Return Saham (Y)

No	Kode	Tahun	Periode t	Periode t-1	Return Saham	Hasil Return Saham
1	AALI	2018	11.825	13.150	-1.325	-0,10
		2019	14.575	11.825	2.750	0,23
		2020	12.325	14.575	-2.250	-0,15
		2021	9.500	12.325	-2.825	-0,23
		2022	8.026	9.500	-1.474	-0,16
2	ADES	2018	920	885	35	0,04
		2019	1.025	920	105	0,11
		2020	1.460	1.025	435	0,42
		2021	3.290	1.460	1.830	1,25
		2022	7.175	3.290	3.885	1,18
3	AISA	2018	168	476	-308	-0,65
		2019	168	168	0	0,00
		2020	390	168	222	1,32
		2021	192	390	-198	-0,51
		2022	143	192	-49	-0,26
4	ALTO	2018	400	388	12	0,03
		2019	398	400	-2	-0,01
		2020	308	398	-90	-0,23
		2021	280	308	-28	-0,09
		2022	50	280	-230	-0,82
5	ANDI	2018	400	0	400	0,00
		2019	50	400	-350	-0,88
		2020	53	50	3	0,06
		2021	50	53	-3	-0,06
		2022	50	50	0	0,00
6	BEEF	2018	0	0	0	0,00
		2019	404	0	404	0,00
		2020	160	404	-244	-0,60
		2021	76	160	-84	-0,53
		2022	66	76	-10	-0,13
7	BISI	2018	1.675	1.795	-120	-0,07
		2019	1.050	1.675	-625	-0,37
		2020	1.030	1.050	-20	-0,02
		2021	995	1.030	-35	-0,03
		2022	1.600	995	605	0,61

8	BTEK	2018	150	140	10	0,07
		2019	50	150	-100	-0,67
		2020	50	50	0	0,00
		2021	50	50	0	0,00
		2022	50	50	0	0,00
9	BUDI	2018	96	94	2	0,02
		2019	103	96	7	0,07
		2020	99	103	-4	-0,04
		2021	179	99	80	0,81
		2022	226	179	47	0,26
10	BWPT	2018	164	183	-19	-0,10
		2019	157	164	-7	-0,04
		2020	144	157	-13	-0,08
		2021	74	144	-70	-0,49
		2022	65	74	-9	-0,12
11	CAMP	2018	346	1.185	-839	-0,71
		2019	374	346	28	0,08
		2020	302	374	-72	-0,19
		2021	290	302	-12	-0,04
		2022	306	290	16	0,06
12	CEKA	2018	1.375	1.290	85	0,07
		2019	1.670	1.375	295	0,21
		2020	1.785	1.670	115	0,07
		2021	1.880	1.785	95	0,05
		2022	1.980	1.880	100	0,05
13	CLEO	2018	284	284	0	0,00
		2019	505	284	221	0,78
		2020	500	505	-5	-0,01
		2021	470	500	-30	-0,06
		2022	555	470	85	0,18
14	COCO	2018	0	0	0	0,00
		2019	910	0	910	0,00
		2020	700	910	-210	-0,23
		2021	288	700	-412	-0,59
		2022	268	288	-20	-0,07
15	CPIN	2018	7.225	3.000	4.225	1,41
		2019	6.500	7.225	-725	-0,10
		2020	6.525	6.500	25	0,00
		2021	5.950	6.525	-575	-0,09
		2022	5.650	5.950	-300	-0,05



16	CPRO	2018	50	50	0	0,00
		2019	50	50	0	0,00
		2020	50	50	0	0,00
		2021	95	50	45	0,90
		2022	53	95	-42	-0,44
17	DPUM	2018	128	278	-150	-0,54
		2019	111	128	-17	-0,13
		2020	52	111	-59	-0,53
		2021	50	52	-2	-0,04
		2022	50	50	0	0,00
18	DSFI	2018	101	106	-5	-0,05
		2019	100	101	-1	-0,01
		2020	82	100	-18	-0,18
		2021	95	82	13	0,16
		2022	91	95	-4	-0,04
19	DSNG	2018	410	436	-26	-0,06
		2019	460	410	50	0,12
		2020	610	460	150	0,33
		2021	500	610	-110	-0,18
		2022	600	500	100	0,20
20	FOOD	2018	0	0	0	0,00
		2019	117	0	117	0,00
		2020	103	117	-14	-0,12
		2021	133	103	30	0,29
		2022	111	133	-22	-0,17
21	GOOD	2018	375	0	375	0,00
		2019	302	375	-73	-0,19
		2020	254	302	-48	-0,16
		2021	525	254	271	1,07
		2022	525	525	0	0,00
22	GZCO	2018	50	62	-12	-0,19
		2019	50	50	0	0,00
		2020	50	50	0	0,00
		2021	69	50	19	0,38
		2022	81	69	12	0,17
23	ICBP	2018	10.450	8.900	1.550	0,17
		2019	11.150	10.450	700	0,07
		2020	9.575	11.150	-1.575	-0,14
		2021	8.700	9.575	-875	-0,09
		2022	10.000	8.700	1.300	0,15
24	INDF	2018	7.450	7.625	-175	-0,02
		2019	7.925	7.450	475	0,06
		2020	6.850	7.925	-1.075	-0,14
		2021	6.325	6.850	-525	-0,08
		2022	6.725	6.325	400	0,06

25	JAWA	2018	135	202	-67	-0,33
		2019	92	135	-43	-0,32
		2020	98	92	6	0,07
		2021	270	98	172	1,76
		2022	105	270	-165	-0,61
26	JPFA	2018	2.150	1.300	850	0,65
		2019	1.535	2.150	-615	-0,29
		2020	1.465	1.535	-70	-0,05
		2021	1.720	1.465	255	0,17
		2022	1.295	1.720	-425	-0,25
27	KEJU	2018	0	0	0	0,00
		2019	940	0	940	0,00
		2020	1.355	940	415	0,44
		2021	1.185	1.355	-170	-0,13
		2022	1.430	1.185	245	0,21
28	LSIP	2018	1.250	1.420	-170	-0,12
		2019	1.485	1.250	235	0,19
		2020	1.375	1.485	-110	-0,07
		2021	1.185	1.375	-190	-0,14
		2022	1.015	1.185	-170	-0,14
29	MAGP	2018	50	50	0	0,00
		2019	50	50	0	0,00
		2020	50	50	0	0,00
		2021	50	50	0	0,00
		2022	50	50	0	0,00
30	MAIN	2018	1.525	1.525	0	0,00
		2019	1.525	1.525	0	0,00
		2020	1.525	1.525	0	0,00
		2021	1.525	1.525	0	0,00
		2022	490	1.525	-1.035	-0,68
31	MGRO	2018	0	0	0	0,00
		2019	730	0	730	0,00
		2020	815	730	85	0,12
		2021	850	815	35	0,04
		2022	845	850	-5	-0,01
32	MLBI	2018	16.000	13.675	2.325	0,17
		2019	15.500	16.000	-500	-0,03
		2020	9.700	15.500	-5.800	-0,37
		2021	7.800	9.700	-1.900	-0,20
		2022	8.950	7.800	1.150	0,15
33	MYOR	2018	2.620	2.020	600	0,30
		2019	2.050	2.620	-570	-0,22
		2020	2.710	2.050	660	0,32
		2021	2.040	2.710	-670	-0,25
		2022	2.500	2.040	460	0,23

34	PALM	2018	260	328	-68	-0,21
		2019	200	260	-60	-0,23
		2020	344	200	144	0,72
		2021	870	344	526	1,53
		2022	635	870	-235	-0,27
35	PSDN	2018	192	256	-64	-0,25
		2019	153	192	-39	-0,20
		2020	130	153	-23	-0,15
		2021	153	130	23	0,18
		2022	83	153	-70	-0,46
36	ROTI	2018	1.200	1.275	-75	-0,06
		2019	1.300	1.200	100	0,08
		2020	1.360	1.300	60	0,05
		2021	1.360	1.360	0	0,00
		2022	1.320	1.360	-40	-0,03
37	SGRO	2018	2.370	2.570	-200	-0,08
		2019	2.380	2.370	10	0,00
		2020	1.615	2.380	-765	-0,32
		2021	1.995	1.615	380	0,24
		2022	2.100	1.995	105	0,05
38	SIMP	2018	460	464	-4	-0,01
		2019	432	460	-28	-0,06
		2020	420	432	-12	-0,03
		2021	456	420	36	0,09
		2022	414	456	-42	-0,09
39	SIPD	2018	1.025	1.025	0	0,00
		2019	850	1.025	-175	-0,17
		2020	1.500	850	650	0,76
		2021	2.000	1.500	500	0,33
		2022	1.425	2.000	-575	-0,29
40	SKBM	2018	695	715	-20	-0,03
		2019	410	695	-285	-0,41
		2020	324	410	-86	-0,21
		2021	360	324	36	0,11
		2022	378	360	18	0,05
41	SKLT	2018	150	110	40	0,36
		2019	161	150	11	0,07
		2020	156	161	-5	-0,03
		2021	242	156	86	0,55
		2022	195	242	-47	-0,19
42	SSMS	2018	1.250	1.500	-250	-0,17
		2019	845	1.250	-405	-0,32
		2020	1.250	845	405	0,48
		2021	965	1.250	-285	-0,23
		2022	1.470	965	505	0,52

43	STAA	2018	0	0	0	0,00
		2019	0	0	0	0,00
		2020	0	0	0	0,00
		2021	0	0	0	0,00
		2022	1.045	0	1.045	0,00
44	STTP	2018	3.750	4.360	-610	-0,14
		2019	4.500	3.750	750	0,20
		2020	9.500	4.500	5.000	1,11
		2021	7.550	9.500	-1.950	-0,21
		2022	7.650	7.550	100	0,01
45	TBLA	2018	865	1.225	-360	-0,29
		2019	995	865	130	0,15
		2020	935	995	-60	-0,06
		2021	795	935	-140	-0,15
		2022	695	795	-100	-0,13
46	TGKA	2018	3.350	2.600	750	0,29
		2019	4.850	3.350	1.500	0,45
		2020	7.275	4.850	2.425	0,50
		2021	7.000	7.275	-275	-0,04
		2022	7.100	7.000	100	0,01
47	ULTJ	2018	1.350	1.295	55	0,04
		2019	1.680	1.350	330	0,24
		2020	1.600	1.680	-80	-0,05
		2021	1.570	1.600	-30	-0,02
		2022	1.475	1.570	-95	-0,06
48	UNSP	2018	107	163	-56	-0,34
		2019	101	107	-6	-0,06
		2020	114	101	13	0,13
		2021	109	114	-5	-0,04
		2022	128	109	19	0,17
49	WAPO	2018	85	79	6	0,08
		2019	72	85	-13	-0,15
		2020	67	72	-5	-0,07
		2021	185	67	118	1,76
		2022	250	185	65	0,35

## 3. Lampiran Data Variabel Pertumbuhan Laba (X1)

No	Kode	Tahun	Laba Bersih t	Laba Bersih t-1	Hasil Pertumbuhan Laba	Pertumbuhan Laba
1	AALI	2018	1.520.723.000.000	2.069.786.000.000	-549.063.000.000	-0,27
		2019	243.629.000.000	1.520.723.000.000	-1.277.094.000.000	-0,84
		2020	893.779.000.000	243.629.000.000	650.150.000.000	2,67
		2021	2.067.362.000.000	893.779.000.000	1.173.583.000.000	1,31
		2022	1.792.050.000.000	2.067.362.000.000	-275.312.000.000	-0,13
2	ADES	2018	52.958.000.000	38.242.000.000	14.716.000.000	0,38
		2019	83.885.000.000	52.958.000.000	30.927.000.000	0,58
		2020	135.789.000.000	83.885.000.000	51.904.000.000	0,62
		2021	265.758.000.000	135.789.000.000	129.969.000.000	0,96
		2022	364.972.000.000	265.758.000.000	99.214.000.000	0,37
3	AISA	2018	-40.775.000.000	-3.318.646.000.000	3.277.871.000.000	-0,99
		2019	1.134.776.000.000	-40.775.000.000	1.175.551.000.000	-28,83
		2020	1.204.972.000.000	1.134.776.000.000	70.196.000.000	0,06
		2021	8.771.000.000	1.204.972.000.000	-1.196.201.000.000	-0,99
		2022	-62.359.000.000	8.771.000.000	-71.130.000.000	-8,11
4	ALTO	2018	-10.981.062.554	-11.299.283.512	318.220.958	-0,03
		2019	-6.912.091.096	-10.981.062.554	4.068.971.458	-0,37
		2020	10.506.939.189	-6.912.091.096	17.419.030.285	-2,52
		2021	8.932.197.718	10.506.939.189	-1.574.741.471	-0,15
		2022	16.129.026.748	8.932.197.718	7.196.829.030	0,81
5	ANDI	2018	17.199.020.715	-10.515.470.984	27.714.491.699	-2,64
		2019	12.492.217.169	17.199.020.715	-4.706.803.546	-0,27
		2020	-10.170.233.789	12.492.217.169	-22.662.450.958	-1,81
		2021	-3.121.384.649	-10.170.233.789	7.048.849.140	-0,69
		2022	-10.787.670.426	-3.121.384.649	-7.666.285.777	2,46
6	BEEF	2018	30.830.750.626	29.785.211.164	1.045.539.462	0,04
		2019	35.224.933.047	30.830.750.626	4.394.182.421	0,14
		2020	-350.736.124.757	35.224.933.047	-385.961.057.804	-10,96
		2021	-181.441.958.103	-350.736.124.757	169.294.166.654	-0,48
		2022	-93.687.239.182	-181.441.958.103	87.754.718.921	-0,48
7	BISI	2018	403.870.000.000	503.287.000.000	-99.417.000.000	-0,20
		2019	306.952.000.000	403.870.000.000	-96.918.000.000	-0,24
		2020	275.667.000.000	306.952.000.000	-31.285.000.000	-0,10
		2021	380.992.000.000	275.667.000.000	105.325.000.000	0,38
		2022	523.242.000.000	380.992.000.000	142.250.000.000	0,37
8	BTEK	2018	90.527.029.966	-41.020.147.436	131.547.177.402	-3,21
		2019	-83.843.800.594	90.527.029.966	-174.370.830.560	-1,93
		2020	-509.507.890.912	-83.843.800.594	-425.664.090.318	5,08
		2021	-106.511.989.326	-509.507.890.912	402.995.901.586	-0,79
		2022	133.469.253.051	-106.511.989.326	239.981.242.377	-2,25

9	BUDI	2018	50.467.000.000	45.691.000.000	4.776.000.000	0,10
		2019	64.021.000.000	50.467.000.000	13.554.000.000	0,27
		2020	67.093.000.000	64.021.000.000	3.072.000.000	0,05
		2021	91.723.000.000	67.093.000.000	24.630.000.000	0,37
		2022	93.065.000.000	91.723.000.000	1.342.000.000	0,01
10	BWPT	2018	-462.557.000.000	-187.791.000.000	-274.766.000.000	1,46
		2019	-1.167.471.000.000	-462.557.000.000	-704.914.000.000	1,52
		2020	-1.108.389.000.000	-1.167.471.000.000	59.082.000.000	-0,05
		2021	-1.417.294.000.000	-1.108.389.000.000	-308.905.000.000	0,28
		2022	12.635.000.000	-1.417.294.000.000	1.429.929.000.000	-1,01
11	CAMP	2018	61.947.295.689	43.421.734.614	18.525.561.075	0,43
		2019	76.758.829.457	61.947.295.689	14.811.533.768	0,24
		2020	44.045.828.313	76.758.829.457	-32.713.001.144	-0,43
		2021	100.066.615.090	44.045.828.313	56.020.786.777	1,27
		2022	121.257.336.904	100.066.615.090	21.190.721.814	0,21
12	CEKA	2018	92.649.656.775	107.420.886.839	-14.771.230.064	-0,14
		2019	215.459.200.242	92.649.656.775	122.809.543.467	1,33
		2020	181.812.593.992	215.459.200.242	-33.646.606.250	-0,16
		2021	187.066.990.085	181.812.593.992	5.254.396.093	0,03
		2022	220.704.543.072	187.066.990.085	33.637.552.987	0,18
13	CLEO	2018	63.261.752.474	50.173.730.829	13.088.021.645	0,26
		2019	130.756.461.708	63.261.752.474	67.494.709.234	1,07
		2020	132.772.234.495	130.756.461.708	2.015.772.787	0,02
		2021	180.711.667.020	132.772.234.495	47.939.432.525	0,36
		2022	195.598.848.689	180.711.667.020	14.887.181.669	0,08
14	COCO	2018	3.090.956.272	2.060.499.035	1.030.457.237	0,50
		2019	7.957.208.221	3.090.956.272	4.866.251.949	1,57
		2020	2.738.128.648	7.957.208.221	-5.219.079.573	-0,66
		2021	8.532.631.708	2.738.128.648	5.794.503.060	2,12
		2022	6.621.236.433	8.532.631.708	-1.911.395.275	-0,22
15	CPIN	2018	4.551.485.000.000	2.499.875.000.000	2.051.610.000.000	0,82
		2019	3.632.174.000.000	45.514.850.000.000	-41.882.676.000.000	-0,92
		2020	3.845.833.000.000	3.632.174.000.000	213.659.000.000	0,06
		2021	361.901.000.000	3.845.833.000.000	-3.483.932.000.000	-0,91
		2022	2.930.357.000.000	3.619.010.000.000	-688.653.000.000	-0,19
16	CPRO	2018	1.722.704.000.000	-2.630.221.000.000	4.352.925.000.000	-1,65
		2019	-348.863.000.000	1.722.704.000.000	-2.071.567.000.000	-1,20
		2020	381.422.000.000	-348.863.000.000	730.285.000.000	-2,09
		2021	2.212.293.000.000	381.422.000.000	1.830.871.000.000	4,80
		2022	373.978.000.000	2.212.293.000.000	-1.838.315.000.000	-0,83
17	DPUM	2018	8.486.766.111	105.548.625.881	-97.061.859.770	-0,92
		2019	-334.841.525.599	8.486.766.111	-343.328.291.710	-40,45
		2020	-374.932.077.814	-334.841.525.599	-40.090.552.215	0,12
		2021	-79.591.406.148	-374.932.077.814	295.340.671.666	-0,79
		2022	-45.726.829.010	-79.591.406.148	33.864.577.138	-0,43

18	DSFI	2018	8.642.591.060	6.748.725.135	1.893.865.925	0,28
		2019	8.460.708.045	8.642.591.060	-181.883.015	-0,02
		2020	-5.869.581.850	8.460.708.045	-14.330.289.895	-1,69
		2021	14.571.697.139	-5.869.581.850	20.441.278.989	-3,48
		2022	21.382.209.119	14.571.697.139	6.810.511.980	0,47
19	DSNG	2018	427.245.000.000	578.418.000.000	-151.173.000.000	-0,26
		2019	178.164.000.000	427.245.000.000	-249.081.000.000	-0,58
		2020	478.171.000.000	178.164.000.000	300.007.000.000	1,68
		2021	739.649.000.000	478.171.000.000	261.478.000.000	0,55
		2022	1.206.587.000.000	739.649.000.000	466.938.000.000	0,63
20	FOOD	2018	1.485.072.592	2.057.741.822	-572.669.230	-0,28
		2019	1.827.667.171	1.485.072.592	342.594.579	0,23
		2020	-17.398.564.059	1.827.667.171	-19.226.231.230	-10,52
		2021	-14.658.771.261	-17.398.564.059	2.739.792.798	-0,16
		2022	-22.068.477.089	-14.658.771.261	-7.409.705.828	0,51
21	GOOD	2018	425.481.597.110	375.966.810.639	49.514.786.471	0,13
		2019	435.766.359.480	425.481.597.110	10.284.762.370	0,02
		2020	245.103.761.907	435.766.359.480	-190.662.597.573	-0,44
		2021	6.766.602.280.143	245.103.761.907	6.521.498.518.236	26,61
		2022	521.714.035.585	6.766.602.280.143	-6.244.888.244.558	-0,92
22	GZCO	2018	-353.277.000.000	-175.516.000.000	-177.761.000.000	1,01
		2019	-584.490.000.000	-353.277.000.000	-231.213.000.000	0,65
		2020	-182.592.000.000	-584.490.000.000	401.898.000.000	-0,69
		2021	14.269.000.000	-182.592.000.000	196.861.000.000	-1,08
		2022	75.818.000.000	14.269.000.000	61.549.000.000	4,31
23	ICBP	2018	4.658.781.000.000	3.543.173.000.000	1.115.608.000.000	0,31
		2019	5.360.029.000.000	4.658.781.000.000	701.248.000.000	0,15
		2020	7.418.574.000.000	5.360.029.000.000	2.058.545.000.000	0,38
		2021	7.900.282.000.000	7.418.574.000.000	481.708.000.000	0,06
		2022	5.722.194.000.000	7.900.282.000.000	-2.178.088.000.000	-0,28
24	INDF	2018	4.961.851.000.000	5.097.264.000.000	-135.413.000.000	-0,03
		2019	5.902.729.000.000	4.961.851.000.000	940.878.000.000	0,19
		2020	8.752.066.000.000	5.902.729.000.000	2.849.337.000.000	0,48
		2021	11.203.585.000.000	8.752.066.000.000	2.451.519.000.000	0,28
		2022	9.192.569.000.000	11.203.585.000.000	-2.011.016.000.000	-0,18
25	JAWA	2018	-300.146.994.752	-208.538.358.025	-91.608.636.727	0,44
		2019	-282.699.235.423	-300.146.994.752	17.447.759.329	-0,06
		2020	-307.643.236.060	-282.699.235.423	-24.944.000.637	0,09
		2021	-178.278.611.469	-307.643.236.060	129.364.624.591	-0,42
		2022	-301.812.696.692	-178.278.611.469	-123.534.085.223	0,69
26	JPFA	2018	2.253.201.000.000	1.043.104.000.000	1.210.097.000.000	1,16
		2019	1.883.857.000.000	2.253.201.000.000	-369.344.000.000	-0,16
		2020	1.002.376.000.000	1.883.857.000.000	-881.481.000.000	-0,47
		2021	2.130.896.000.000	1.002.376.000.000	1.128.520.000.000	1,13
		2022	1.490.931.000.000	2.130.896.000.000	-639.965.000.000	-0,30

27	KEJU	2018	67.479.160.972	42.876.845.777	24.602.315.195	0,57
		2019	98.047.666.143	67.479.160.972	30.568.505.171	0,45
		2020	121.000.016.429	98.047.666.143	22.952.350.286	0,23
		2021	144.700.268.968	121.000.016.429	23.700.252.539	0,20
		2022	117.370.750.383	144.700.268.968	-27.329.518.585	-0,19
28	LSIP	2018	329.426.000.000	733.248.000.000	-403.822.000.000	-0,55
		2019	252.630.000.000	329.426.000.000	-76.796.000.000	-0,23
		2020	695.490.000.000	252.630.000.000	442.860.000.000	1,75
		2021	990.445.000.000	695.490.000.000	294.955.000.000	0,42
		2022	1.035.285.000.000	990.445.000.000	44.840.000.000	0,05
29	MAGP	2018	-63.022.402.488	-163.320.338.190	100.297.935.702	-0,61
		2019	-135.658.098.531	-63.022.402.488	-72.635.696.043	1,15
		2020	-213.214.103.814	-135.658.098.531	-77.556.005.283	0,57
		2021	-74.470.319.410	-213.214.103.814	138.743.784.404	-0,65
		2022	-10.679.698.885	-74.470.319.410	63.790.620.525	-0,86
30	MAIN	2018	284.246.878.000	42.943.995.000	241.302.883.000	5,62
		2019	152.425.111.000	284.246.878.000	-131.821.767.000	-0,46
		2020	-38.953.042.000	152.425.111.000	-191.378.153.000	-1,26
		2021	60.376.485.000	-38.953.042.000	99.329.527.000	-2,55
		2022	26.217.657.000	60.376.485.000	-34.158.828.000	-0,57
31	MGRO	2018	84.172.119.363	17.245.576.750	66.926.542.613	3,88
		2019	25.609.796.031	84.172.119.363	-58.562.323.332	-0,70
		2020	-49.586.190.616	25.609.796.031	-75.195.986.647	-2,94
		2021	89.783.282.574	-49.586.190.616	139.369.473.190	-2,81
		2022	-34.790.602.513	89.783.282.574	-124.573.885.087	-1,39
32	MLBI	2018	1.224.807.000.000	1.322.067.000.000	-97.260.000.000	-0,07
		2019	1.206.059.000.000	1.224.807.000.000	-18.748.000.000	-0,02
		2020	285.617.000.000	1.206.059.000.000	-920.442.000.000	-0,76
		2021	665.850.000.000	285.617.000.000	380.233.000.000	1,33
		2022	1.088.524.000.000	665.850.000.000	422.674.000.000	0,63
33	MYOR	2018	1.760.434.280.304	1.630.953.830.893	129.480.449.411	0,08
		2019	2.039.404.206.764	1.760.434.280.304	278.969.926.460	0,16
		2020	2.098.168.514.645	2.039.404.206.764	58.764.307.881	0,03
		2021	1.211.052.647.953	2.098.168.514.645	-887.115.866.692	-0,42
		2022	1.970.064.538.149	1.211.052.647.953	759.011.890.196	0,63
34	PALM	2018	-111.498.768.000	65.837.730.000	-177.336.498.000	-2,69
		2019	-70.726.016.000	-111.498.768.000	40.772.752.000	-0,37
		2020	1.993.621.170.000	-70.726.016.000	2.064.347.186.000	-29,19
		2021	2.014.375.452.000	1.993.621.170.000	20.754.282.000	0,01
		2022	239.550.149.000	2.014.375.452.000	-1.774.825.303.000	-0,88
35	PSDN	2018	-46.599.426.588	32.172.307.135	-78.771.733.723	-2,45
		2019	-25.762.573.884	-46.599.426.588	20.836.852.704	-0,45
		2020	-52.304.824.027	-25.762.573.884	-26.542.250.143	1,03
		2021	-81.182.064.990	-52.304.824.027	-28.877.240.963	0,55
		2022	-25.834.965.122	-81.182.064.990	55.347.099.868	-0,68



36	ROTI	2018	127.171.436.363	135.364.021.139	-8.192.584.776	-0,06
		2019	236.518.557.420	127.171.436.363	109.347.121.057	0,86
		2020	168.610.282.478	236.518.557.420	-67.908.274.942	-0,29
		2021	281.340.682.456	168.610.282.478	112.730.399.978	0,67
		2022	432.247.722.254	281.340.682.456	150.907.039.798	0,54
37	SGRO	2018	63.608.069.000	249.729.438.000	-186.121.369.000	-0,75
		2019	39.996.290.000	63.608.069.000	-23.611.779.000	-0,37
		2020	-191.747.000.000	39.996.290.000.000	-40.188.037.000.000	-1,00
		2021	814.715.000.000	-191.747.000.000	1.006.462.000.000	-5,25
		2022	1.039.443.000.000	814.715.000.000	224.728.000.000	0,28
38	SIMP	2018	-178.067.000.000	647.634.000.000	-825.701.000.000	-1,27
		2019	-642.202.000.000	-178.067.000.000	-464.135.000.000	2,61
		2020	340.285.000.000	-642.202.000.000	982.487.000.000	-1,53
		2021	1.333.747.000.000	340.285.000.000	993.462.000.000	2,92
		2022	1.509.605.000.000	1.333.747.000.000	175.858.000.000	0,13
39	SIPD	2018	25.934.000.000	-354.925.000.000	380.859.000.000	-1,07
		2019	79.776.000.000	25.934.000.000	53.842.000.000	2,08
		2020	28.266.000.000	79.776.000.000	-51.510.000.000	-0,65
		2021	15.065.000.000	28.266.000.000	-13.201.000.000	-0,47
		2022	-218.103.000.000	15.065.000.000	-233.168.000.000	-15,48
40	SKBM	2018	15.954.632.472	25.880.464.791	-9.925.832.319	-0,38
		2019	957.169.058	15.954.632.472	-14.997.463.414	-0,94
		2020	5.415.741.808	957.169.058	4.458.572.750	4,66
		2021	29.707.421.605	5.415.741.808	24.291.679.797	4,49
		2022	86.635.603.936	29.707.421.605	56.928.182.331	1,92
41	SKLT	2018	31.954.131.252	22.970.715.348	8.983.415.904	0,39
		2019	44.943.627.900	31.954.131.252	12.989.496.648	0,41
		2020	42.520.246.722	44.943.627.900	-2.423.381.178	-0,05
		2021	84.524.160.228	42.520.246.722	42.003.913.506	0,99
		2022	74.865.302.076	84.524.160.228	-9.658.858.152	-0,11
42	SSMS	2018	86.770.969.000	810.930.103.000	-724.159.134.000	-0,89
		2019	12.081.959.000	86.770.969.000	-74.689.010.000	-0,86
		2020	580.854.940.000	12.081.959.000	568.772.981.000	47,08
		2021	1.526.870.874.000	580.854.940.000	946.015.934.000	1,63
		2022	1.848.118.978.000	1.526.870.874.000	321.248.104.000	0,21
43	STAA	2018	10.316.000.000	229.154.000.000	-218.838.000.000	-0,95
		2019	197.497.000.000	10.316.000.000	187.181.000.000	18,14
		2020	500.148.000.000	197.497.000.000	302.651.000.000	1,53
		2021	1.239.313.000.000	500.148.000.000	739.165.000.000	1,48
		2022	1.280.861.000.000	1.239.313.000.000	41.548.000.000	0,03
44	STTP	2018	255.088.886.019	216.024.079.834	39.064.806.185	0,18
		2019	482.590.522.840	255.088.886.019	227.501.636.821	0,89
		2020	628.628.879.549	482.590.522.840	146.038.356.709	0,30
		2021	617.573.766.863	628.628.879.549	-11.055.112.686	-0,02
		2022	624.524.005.786	617.573.766.863	6.950.238.923	0,01

45	TBLA	2018	764.380.000.000	978.696.000.000	-214.316.000.000	-0,22
		2019	661.034.000.000	764.380.000.000	-103.346.000.000	-0,14
		2020	680.730.000.000	661.034.000.000	19.696.000.000	0,03
		2021	791.916.000.000	680.730.000.000	111.186.000.000	0,16
		2022	801.440.000.000	791.916.000.000	9.524.000.000	0,01
46	TGKA	2018	318.607.055.495	254.951.562.937	63.655.492.558	0,25
		2019	428.418.484.105	318.607.055.495	109.811.428.610	0,34
		2020	478.561.152.411	428.418.484.105	50.142.668.306	0,12
		2021	481.109.483.989	478.561.152.411	2.548.331.578	0,01
		2022	478.266.312.889	481.109.483.989	-2.843.171.100	-0,01
47	ULTJ	2018	701.607.000.000	718.402.000.000	-16.795.000.000	-0,02
		2019	1.035.865.000.000	701.607.000.000	334.258.000.000	0,48
		2020	1.109.666.000.000	1.035.865.000.000	73.801.000.000	0,07
		2021	1.276.793.000.000	1.109.666.000.000	167.127.000.000	0,15
		2022	965.486.000.000	1.276.793.000.000	-311.307.000.000	-0,24
48	UNSP	2018	-1.479.785.000.000	-1.616.695.000.000	136.910.000.000	-0,08
		2019	-4.893.138.000.000	-1.479.785.000.000	-3.413.353.000.000	2,31
		2020	-954.115.000.000	-4.893.138.000.000	3.939.023.000.000	-0,81
		2021	117.509.000.000	-954.115.000.000	1.071.624.000.000	-1,12
		2022	930.207.000.000	117.509.000.000	812.698.000.000	6,92
49	WAPO	2018	1.709.204.787	777.398.274	931.806.513	1,20
		2019	-3.009.213.053	1.709.204.787	-4.718.417.840	-2,76
		2020	-1.465.267.839	-3.009.213.053	1.543.945.214	-0,51
		2021	-1.597.299.838	-1.465.267.839	-132.031.999	0,09
		2022	-4.066.618.528	-1.597.299.838	-2.469.318.690	1,55

## 4. Lampiran Data Variabel Total Arus Kas (X2)

No	Kode	Tahun	Total Arus Kas Operasi	Total Arus Kas Investasi	Total Arus Kas Pendanaan	Total Arus Kas
1	AALI	2018	2.045.235.000.000	1.678.767.000.000	-609.332.000.000	3.114.670.000.000
		2019	1.292.353.000.000	-1.307.383.000.000	334.094.000.000	319.064.000.000
		2020	2.322.164.000.000	-999.198.000.000	-767.945.000.000	555.021.000.000
		2021	4.895.119.000.000	-1.186.688.000.000	-891.402.000.000	2.817.029.000.000
		2022	1.835.397.000.000	-1.142.218.000.000	3.006.151.000.000	3.699.330.000.000
2	ADES	2018	146.588.000.000	-39.459.000.000	-30.363.000.000	76.766.000.000
		2019	184.178.000.000	-12.359.000.000	-145.043.000.000	26.776.000.000
		2020	230.679.000.000	-1.836.000.000	-19.578.000.000	209.265.000.000
		2021	308.296.000.000	-263.298.000.000	3.492.000.000	48.490.000.000
		2022	-312.748.000.000	315.826.000.000	-1.320.000.000	1.758.000.000
3	AISA	2018	85.400.000.000	34.000.000	84.730.000.000	170.164.000.000
		2019	-30.194.000.000	-73.000.000	30.653.000.000	386.000.000
		2020	-58.485.000.000	-6.968.000.000	237.229.000.000	171.776.000.000
		2021	84.864.000.000	-55.572.000.000	-27.987.000.000	1.305.000.000
		2022	-41.789.000.000	-16.902.000.000	88.632.000.000	29.941.000.000
4	ALTO	2018	3.510.391.388	150.499.842	-3.331.358.775	329.532.455
		2019	33.552.221.386	-6.013.337.047	28.403.645.001	55.942.529.340
		2020	30.788.406.788	-5.385.921.725	-3.993.552.535	21.408.932.528
		2021	41.942.240.191	-9.253.946.723	41.173.327.315	73.861.620.783
		2022	1.440.523.783	-3.166.524.987	12.804.019.154	11.078.017.950
5	ANDI	2018	15.885.094.938	-5.915.951.221	28.226.702.081	38.195.845.798
		2019	97.691.962.993	-5.843.303.139	-60.084.754.532	31.763.905.322
		2020	26.935.353.622	74.166.819.209	-14.072.606.715	87.029.566.116
		2021	25.574.027.227	-17.853.858.414	-6.633.693.625	1.086.475.188
		2022	51.020.971.477	29.780.777.517	-16.198.600.976	64.603.148.018
6	BEEF	2018	54.240.319.399	120.483.658.711	63.285.686.407	238.009.664.517
		2019	329.681.853.843	-457.626.057.940	140.396.978.516	12.452.774.419
		2020	200.173.293.872	-21.842.204.214	213.811.492.323	392.142.581.981
		2021	42.083.642.529	5.472.828.615	53.659.234.274	101.215.705.418
		2022	-86.334.123.211	-22.749.443.238	110.945.927.412	1.862.360.963
7	BISI	2018	-170.888.000.000	-20.614.000.000	250.019.000.000	58.517.000.000
		2019	370.396.000.000	-19.374.000.000	-250.101.000.000	100.921.000.000
		2020	714.412.000.000	-42.470.000.000	-265.001.000.000	406.941.000.000
		2021	652.538.000.000	-44.554.000.000	-114.992.000.000	492.992.000.000
		2022	668.145.000.000	-60.000.000.000	-204.860.000.000	403.285.000.000
8	BTEK	2018	5.045.049.699	0	0	5.045.049.699
		2019	2.657.712	0	0	2.657.712
		2020	4.541.477.077	855.658.077	533.099.151	5.930.234.305
		2021	7.646.018.670	-21.905.612.000	15.595.305.407	1.335.712.077
		2022	22.560.048.153	-204.118.709	-19.195.404.848	3.160.524.596
9	BUDI	2018	26.016.000.000	176.976.000.000	137.019.000.000	340.011.000.000
		2019	271.140.000.000	-41.139.000.000	258.604.000.000	488.605.000.000
		2020	193.682.000.000	-62.826.000.000	-91.202.000.000	39.654.000.000
		2021	233.809.000.000	-98.655.000.000	139.388.000.000	274.542.000.000
		2022	31.245.000.000	-107.781.000.000	81.001.000.000	4.465.000.000

10	BWPT	2018	142.380.000.000	103.014.000.000	-102.920.000.000	142.474.000.000
		2019	-759.285.000.000	-223.567.000.000	1.016.534.000.000	33.682.000.000
		2020	171.060.000.000	-4.326.000.000	-157.633.000.000	9.101.000.000
		2021	206.225.000.000	-102.208.000.000	-41.943.000.000	62.074.000.000
		2022	514.295.000.000	-200.463.000.000	-308.563.000.000	5.269.000.000
11	CAMP	2018	103.821.716.191	-82.801.197.058	260.000.000.000	281.020.519.133
		2019	158.440.399.914	-91.511.054.996	0	66.929.344.918
		2020	202.642.422.392	-71.969.466.250	0	130.672.956.142
		2021	213.482.549.779	-40.537.288.425	-41.195.000.000	131.750.261.354
		2022	178.373.991.059	-76.427.071.256	205.975.000.000	307.921.919.803
12	CEKA	2018	287.259.686.428	-11.024.200.985	288.040.195.611	564.275.681.054
		2019	453.147.999.966	-18.318.764.162	-69.460.630.760	365.368.605.044
		2020	171.295.450.196	-36.436.211.255	-59.431.829.211	75.427.409.730
		2021	91.481.686.113	-56.004.887.625	59.419.840.299	94.896.638.787
		2022	11.867.530.566	68.867.760.008	-59.845.209.798	20.890.080.776
13	CLEO	2018	131.839.301.387	-178.629.746.056	47.043.984.269	253.539.600
		2019	198.145.077.505	-422.229.857.583	228.625.339.595	4.540.559.517
		2020	226.926.314.731	-171.067.896.358	-39.273.450.620	16.584.967.753
		2021	304.980.204.013	-157.061.487.160	166.013.627.130	313.932.343.983
		2022	190.077.226.164	324.604.835.867	132.420.989.904	647.103.051.935
14	COCO	2018	-19.108.589.342	-37.424.449.517	56.645.506.611	112.467.752
		2019	-9.593.332.513	-34.566.645.013	44.389.483.490	229.505.964
		2020	-32.719.704.184	2.414.704.178	34.733.356.694	4.428.356.688
		2021	-26.118.359.500	-1.266.515.796	102.362.175.633	74.977.300.337
		2022	-77.748.378.471	76.769.869.510	80.673.413.690	79.694.904.729
15	CPIN	2018	5.035.954.000.000	-1.607.433.000.000	-2.438.554.000.000	989.967.000.000
		2019	3.400.173.000.000	2.854.639.000.000	-1.374.310.000.000	4.880.502.000.000
		2020	4.845.575.000.000	-1.805.708.000.000	-2.329.963.000.000	709.904.000.000
		2021	2.121.905.000.000	2.819.121.000.000	316.035.000.000	5.257.061.000.000
		2022	1.673.887.000.000	2.613.060.000.000	927.867.000.000	5.214.814.000.000
16	CPRO	2018	109.828.000.000	54.600.000.000	505.794.000.000	670.222.000.000
		2019	358.866.000.000	-41.810.000.000	300.624.000.000	617.680.000.000
		2020	756.892.000.000	-121.795.000.000	-463.441.000.000	171.656.000.000
		2021	99.209.000.000	-166.873.000.000	136.414.000.000	68.750.000.000
		2022	284.210.000.000	-164.408.000.000	148.082.000.000	267.884.000.000
17	DPUM	2018	3.318.013.910	1.672.770.624	35.404.929.213	40.395.713.747
		2019	134.157.324.097	49.913.823.429	-1.955.958.128	182.115.189.398
		2020	-58.925.903.424	3.145.276.757	55.925.267.546	144.640.879
		2021	-28.969.176.542	28.878.433.616	4.375.722.240	4.284.979.314
		2022	4.704.662.477	473.851.334	0	5.178.513.811
18	DSFI	2018	15.622.628.033	38.412.825.476	8.060.975.382	62.096.428.891
		2019	13.591.146.144	12.825.064.262	-22.693.914.226	3.722.296.180
		2020	6.554.262.072	4.729.837.450	-10.090.319.479	1.193.780.043
		2021	7.321.501.787	-1.820.164.527	5.805.903.070	11.307.240.330
		2022	11.733.712.457	-3.084.034.917	-1.479.919.453	7.169.758.087
19	DSNG	2018	298.337.000.000	-1.384.603.000.000	1.260.576.000.000	174.310.000.000
		2019	587.071.000.000	-739.822.000.000	200.902.000.000	48.151.000.000
		2020	1.094.406.000.000	-642.491.000.000	50.148.000.000	502.063.000.000
		2021	1.055.505.000.000	-177.017.000.000	1.063.143.000.000	1.941.631.000.000
		2022	1.538.027.000.000	-1.297.193.000.000	349.590.000.000	590.424.000.000

20	FOOD	2018	7.388.017.675	2.248.976.066	-5.506.566.181	4.130.427.560
		2019	-2.341.000.874	3.770.499.215	5.558.031.003	6.987.529.344
		2020	521.267.020	-7.195.783.134	7.793.520.526	1.119.004.412
		2021	-6.244.422.952	7.673.115.507	-1.079.482.337	349.210.218
		2022	-9.710.407.546	-9.071.224.576	19.418.187.088	636.554.966
21	GOOD	2018	656.583.909.022	-721.661.363.376	152.003.679.729	86.926.225.375
		2019	474.666.272.987	-700.018.521.732	492.791.465.514	267.439.216.769
		2020	823.166.102.577	-1.423.903.080.349	795.198.784.519	194.461.806.747
		2021	709.767.241.234	-331.109.457.048	-333.670.697.865	44.987.086.321
		2022	622.229.731.268	-276.938.117.371	-176.442.463.836	168.849.150.061
22	GZCO	2018	138.641.000.000	-116.039.000.000	90.830.000.000	113.432.000.000
		2019	-85.712.000.000	282.268.000.000	-65.830.000.000	130.726.000.000
		2020	12.193.000.000	90.960.000.000	-93.762.000.000	9.391.000.000
		2021	239.245.000.000	-125.391.000.000	148.170.000.000	262.024.000.000
		2022	178.681.000.000	35.670.000.000	-161.761.000.000	52.590.000.000
23	ICBP	2018	4.653.375.000.000	-4.712.882.000.000	4.242.099.000.000	4.182.592.000.000
		2019	7.398.161.000.000	-2.399.814.000.000	-1.266.076.000.000	3.732.271.000.000
		2020	9.336.780.000.000	-34.957.389.000.000	26.758.085.000.000	1.137.476.000.000
		2021	7.989.039.000.000	-3.100.274.000.000	5.905.745.000.000	10.794.510.000.000
		2022	8.804.494.000.000	-1.505.635.000.000	12.826.259.000.000	20.125.118.000.000
24	INDF	2018	5.935.829.000.000	11.223.682.000.000	48.125.000.000	17.207.636.000.000
		2019	13.344.494.000.000	-583.826.000.000	-7.660.235.000.000	5.100.433.000.000
		2020	13.855.497.000.000	-37.636.597.000.000	27.285.509.000.000	3.504.409.000.000
		2021	14.692.641.000.000	-6.489.675.000.000	3.852.424.000.000	12.055.390.000.000
		2022	13.587.686.000.000	3.862.994.000.000	-	3.121.492.000.000
				14.329.188.000.000		
25	JAWA	2018	-310.519.374.330	-73.395.676.649	389.895.212.893	5.980.161.914
		2019	-134.371.771.104	70.247.886.126	198.022.627.005	133.898.742.027
		2020	-247.652.813.862	-70.974.113.645	320.837.176.486	2.210.248.979
		2021	-128.231.975.147	-92.604.462.638	225.209.767.280	4.373.329.495
		2022	-138.045.981.300	104.537.396.960	231.610.042.665	198.101.458.325
26	JPFA	2018	1.840.529.000.000	2.209.240.000.000	-227.875.000.000	3.821.894.000.000
		2019	1.879.537.000.000	3.235.287.000.000	1.232.742.000.000	6.347.566.000.000
		2020	4.099.440.000.000	-1.980.790.000.000	-1.794.564.000.000	324.086.000.000
		2021	701.246.000.000	2.525.308.000.000	1.567.012.000.000	4.793.566.000.000
		2022	1.426.749.000.000	-2.190.219.000.000	1.406.181.000.000	642.711.000.000
27	KEJU	2018	35.252.085.422	6.259.420.374	-31.416.627.961	10.094.877.835
		2019	201.156.380.130	3.118.244.531	-38.501.965.326	165.772.659.335
		2020	212.500.750.913	-3.918.709.693	-182.097.789.167	26.484.252.053
		2021	97.933.973.535	136.039.790.880	17.829.321.216	251.803.085.631
		2022	64.694.068.640	82.238.622.749	-10.311.269.543	136.621.421.846
28	LSIP	2018	663.239.000.000	-344.166.000.000	-318.310.000.000	763.000.000
		2019	480.290.000.000	861.487.000.000	-135.171.000.000	1.206.606.000.000
		2020	1.337.633.000.000	-401.478.000.000	-112.894.000.000	823.261.000.000
		2021	1.878.851.000.000	-334.804.000.000	-140.848.000.000	1.403.199.000.000
		2022	1.087.265.000.000	-333.858.000.000	-352.438.000.000	400.969.000.000

29	MAGP	2018	-126.905.389.487	298.104.911.754	424.229.072.820	595.428.595.087
		2019	-38.474.170.085	55.846.182.981	93.276.091.170	110.648.104.066
		2020	16.481.462.113	10.938.541.792	-5.625.292.936	21.794.710.969
		2021	13.886.243.244	6.511.917.771	-4.672.442.789	15.725.718.226
		2022	1.616.962.985	0	2.204.537.913	3.821.500.898
30	MAIN	2018	367.904.123.000	-317.536.239.000	-14.678.719.000	35.689.165.000
		2019	312.988.282.000	508.480.284.000	169.236.269.000	990.704.835.000
		2020	284.503.997.000	-313.379.541.000	74.090.196.000	45.214.652.000
		2021	-273.557.927.000	333.046.270.000	592.236.550.000	651.724.893.000
		2022	268.953.194.000	-275.767.882.000	303.634.103.000	296.819.415.000
31	MGRO	2018	122.943.639.753	-67.282.474.276	35.009.385.203	90.670.550.680
		2019	93.749.435.868	319.945.262.877	210.350.146.820	624.044.845.565
		2020	-80.614.240.392	72.210.362.426	80.505.892.017	72.102.014.051
		2021	-98.875.630.079	-73.938.691.601	237.393.895.158	64.579.573.478
		2022	-285.731.779.283	-133.106.928.106	785.679.609.278	366.840.901.889
32	MLBI	2018	1.412.515.000.000	-275.917.000.000	-1.051.756.000.000	84.842.000.000
		2019	1.334.524.000.000	320.300.000.000	-1.244.323.000.000	410.501.000.000
		2020	872.649.000.000	-252.694.000.000	-64.499.000.000	555.456.000.000
		2021	1.168.005.000.000	-252.315.000.000	-910.746.000.000	4.944.000.000
		2022	1.490.060.000.000	-318.730.000.000	-967.198.000.000	204.132.000.000
33	MYOR	2018	459.273.241.788	-1.196.001.406.035	941.471.315.759	204.743.151.512
		2019	3.303.864.262.122	-1.845.317.472.514	-865.449.663.817	593.097.125.791
		2020	3.715.832.449.186	-1.111.015.237.138	-1.865.848.198.703	738.969.013.345
		2021	1.041.955.003.348	947.614.701.926	-870.693.620.125	1.118.876.085.149
		2022	1.619.570.638.186	-1.546.563.424.787	-49.224.058.856	23.783.154.543
34	PALM	2018	-76.094.209.000	115.863.370.000	172.487.743.000	212.256.904.000
		2019	-34.635.339.000	87.817.836.000	96.923.601.000	150.106.098.000
		2020	54.569.435.000	264.264.562.000	320.687.785.000	639.521.782.000
		2021	144.532.300.000	318.732.666.000	-54.740.000.000	408.524.966.000
		2022	371.945.241.000	1.674.928.000	0	373.620.169.000
35	PSDN	2018	17.812.366.089	-51.556.297.884	38.309.881.654	4.565.949.859
		2019	57.339.523.786	167.132.683.588	94.427.760.290	318.899.967.664
		2020	-27.550.576.454	22.015.338.272	23.716.028.652	18.180.790.470
		2021	48.155.002.081	-5.012.644.385	-27.516.293.664	15.626.064.032
		2022	-6.921.667.743	34.215.754.844	30.890.023.501	58.184.110.602
36	ROTI	2018	295.922.456.326	-367.322.473.111	543.604.133.261	472.204.116.476
		2019	479.788.528.325	-515.269.836.364	55.125.346.349	19.644.038.310
		2020	486.591.578.118	-439.667.897.850	209.903.497.974	256.827.178.242
		2021	643.601.152.274	-161.068.989.518	733.531.127.524	1.216.063.290.280
		2022	726.581.686.414	-185.314.541.218	674.020.133.344	1.215.287.278.540
37	SGRO	2018	416.237.070.000	751.764.266.000	134.906.599.000	1.302.907.935.000
		2019	872.223.414.000	754.602.623.000	-254.128.708.000	1.372.697.329.000
		2020	683.541.000.000	-383.001.000.000	-218.481.000.000	82.059.000.000
		2021	1.774.117.000.000	-347.932.000.000	-1.179.529.000.000	246.656.000.000
		2022	1.253.955.000.000	-407.355.000.000	-807.580.000.000	39.020.000.000
38	SIMP	2018	1.155.072.000.000	2.120.297.000.000	746.377.000.000	4.021.746.000.000
		2019	1.677.215.000.000	2.513.962.000.000	508.098.000.000	4.699.275.000.000
		2020	2.511.877.000.000	-1.575.455.000.000	-235.689.000.000	700.733.000.000
		2021	3.706.169.000.000	-1.376.346.000.000	-1.039.809.000.000	1.290.014.000.000
		2022	3.595.585.000.000	-1.468.374.000.000	-1.669.247.000.000	457.964.000.000

39	SIPD	2018	116.511.000.000	66.261.000.000	-111.430.000.000	71.342.000.000
		2019	223.478.000.000	-53.278.000.000	-47.006.000.000	123.194.000.000
		2020	126.295.000.000	18.211.000.000	189.520.000.000	334.026.000.000
		2021	-129.516.000.000	78.560.000.000	103.855.000.000	52.899.000.000
		2022	-45.641.000.000	-43.001.000.000	236.338.000.000	147.696.000.000
40	SKBM	2018	-55.800.390.846	67.860.421.921	110.674.969.291	122.735.000.366
		2019	80.895.531.759	16.184.175.721	1.223.766.078	98.303.473.558
		2020	19.707.485.134	-15.600.296.690	5.357.205.746	9.464.394.190
		2021	-44.012.427.508	-32.800.032.852	115.968.461.216	39.156.000.856
		2022	102.191.880.734	-21.989.261.629	-27.116.433.568	53.086.185.537
41	SKLT	2018	14.653.378.405	31.316.328.732	-9.928.749.680	36.040.957.457
		2019	55.384.490.789	-35.552.446.790	-14.677.673.189	5.154.370.810
		2020	99.975.050.847	-9.275.090.942	-24.851.862.176	65.848.097.729
		2021	127.778.774.118	-16.811.914.596	-28.805.041.427	82.161.818.095
		2022	16.414.344.843	42.624.609.397	-34.739.643.052	24.299.311.188
42	SSMS	2018	324.498.844.000	-951.824.671.000	731.205.397.000	103.879.570.000
		2019	10.739.851.000	652.333.697.000	470.064.917.000	1.133.138.465.000
		2020	586.013.180.000	778.678.902.000	-107.942.809.000	1.256.749.273.000
		2021	1.114.556.869.000	794.614.086.000	-396.131.828.000	1.513.039.127.000
		2022	1.456.211.071.000	512.578.193.000	-1.832.033.314.000	136.755.950.000
43	STAA	2018	20.563.000.000	1.023.653.000.000	938.974.000.000	1.983.190.000.000
		2019	663.019.000.000	-348.995.000.000	255.669.000.000	569.693.000.000
		2020	942.705.000.000	267.669.000.000	-831.494.000.000	378.880.000.000
		2021	1.770.527.000.000	-446.559.000.000	-905.426.000.000	418.542.000.000
		2022	1.431.297.000.000	-431.827.000.000	-277.857.000.000	721.613.000.000
44	STTP	2018	245.006.975.842	224.855.119.317	-26.261.229.113	443.600.866.046
		2019	499.922.010.752	-182.053.329.010	-275.002.698.121	42.865.983.621
		2020	926.245.668.352	-844.525.649.794	-31.870.948.952	49.849.069.606
		2021	624.353.076.652	-368.008.129.066	-193.539.661.871	62.805.285.715
		2022	677.186.311.780	-645.244.791.400	-1.894.878.369	30.046.642.011
45	TBLA	2018	2.213.000.000	-1.180.948.000.000	1.276.919.000.000	98.184.000.000
		2019	1.125.423.000.000	-1.365.276.000.000	416.625.000.000	176.772.000.000
		2020	38.235.000.000	-1.372.001.000.000	1.411.940.000.000	78.174.000.000
		2021	1.531.950.000.000	-1.129.686.000.000	-194.175.000.000	208.089.000.000
		2022	1.023.209.000.000	1.288.853.000.000	130.811.000.000	2.442.873.000.000
46	TGKA	2018	37.887.768.280	-6.880.460.638	159.782.680.650	190.789.988.292
		2019	1.071.859.164.912	-64.459.157.282	-642.152.275.915	365.247.731.715
		2020	801.751.675.565	-42.511.580.223	-322.875.495.162	436.364.600.180
		2021	71.133.769.549	434.571.214.144	-362.419.934.602	143.285.049.091
		2022	654.165.050.864	-196.641.940.145	-203.995.680.974	253.527.429.745
47	ULTJ	2018	575.823.000.000	1.089.186.000.000	-162.727.000.000	1.502.282.000.000
		2019	1.096.817.000.000	-264.854.000.000	-235.682.000.000	596.281.000.000
		2020	1.217.063.000.000	4.481.086.000.000	2.873.101.000.000	8.571.250.000.000
		2021	1.414.447.000.000	1.024.322.000.000	2.489.537.000.000	4.928.306.000.000
		2022	259.846.000.000	551.903.000.000	1.162.008.000.000	1.973.757.000.000

48	UNSP	2018	26.451.000.000	433.305.000.000	-428.347.000.000	31.409.000.000
		2019	-56.333.000.000	-150.911.000.000	234.036.000.000	26.792.000.000
		2020	20.731.000.000	-163.591.000.000	151.191.000.000	8.331.000.000
		2021	140.207.000.000	-273.411.000.000	314.182.000.000	180.978.000.000
		2022	-84.573.000.000	61.314.000.000	74.215.000.000	50.956.000.000
49	WAPO	2018	1.134.653.964	1.625.000.000	0	2.759.653.964
		2019	1.186.911.956	954.811.100	0	2.141.723.056
		2020	672.475.797	0	0	672.475.797
		2021	1.105.550.159	28.500.000	0	1.134.050.159
		2022	1.731.191.507	0	0	1.731.191.507



## 5. Lampiran Data Variabel Net Profit Margin (X3)

No	Kode	Tahun	Laba Bersih Setelah Pajak	Penjualan Bersih	NPM
1	AALI	2018	1.520.723.000.000	2.069.786.000.000	73,47
		2019	243.629.000.000	17.452.736.000.000	1,40
		2020	893.779.000.000	18.807.043.000.000	4,75
		2021	2.067.362.000.000	24.322.048.000.000	8,50
		2022	1.792.050.000.000	21.828.591.000.000	8,21
2	ADES	2018	52.958.000.000	804.302.000.000	6,58
		2019	83.885.000.000	764.703.000.000	10,97
		2020	135.789.000.000	673.364.000.000	20,17
		2021	265.758.000.000	935.075.000.000	28,42
		2022	364.972.000.000	1.290.992.000.000	28,27
3	AISA	2018	-40.775.000.000	3.556.000.000	-11,47
		2019	1.134.776.000.000	1.510.427.000.000	75,13
		2020	1.204.972.000.000	1.283.331.000.000	93,89
		2021	8.771.000.000	1.520.879.000.000	0,58
		2022	-62.359.000.000	1.843.760.000.000	-3,38
4	ALTO	2018	-10.981.062.554	71.598.813.109	-15,34
		2019	-6.912.091.096	107.730.527.519	-6,42
		2020	10.506.939.189	321.502.485.934	3,27
		2021	8.932.197.718	366.966.569.109	2,43
		2022	16.129.026.748	409.161.010.323	3,94
5	ANDI	2018	17.199.020.715	300.278.949.718	5,73
		2019	12.492.217.169	311.779.628.307	4,01
		2020	-10.170.233.789	260.214.446.632	-3,91
		2021	-3.121.384.649	346.364.995.418	-0,90
		2022	-10.787.670.426	317.855.645.702	-3,39
6	BEEF	2018	30.830.750.626	895.932.528.293	3,44
		2019	35.224.933.047	1.307.725.839.943	2,69
		2020	-350.736.124.757	728.034.316.374	-48,18
		2021	-181.441.958.103	142.314.782.595	-127,49
		2022	-93.687.239.182	39.116.821.863	-239,51
7	BISI	2018	403.870.000.000	2.265.615.000.000	17,83
		2019	306.952.000.000	2.272.410.000.000	13,51
		2020	275.667.000.000	1.812.762.000.000	15,21
		2021	380.992.000.000	2.015.138.000.000	18,91
		2022	523.242.000.000	2.415.592.000.000	21,66
8	BTEK	2018	90.527.029.966	4.380.000.000	2066,83
		2019	-83.843.800.594	697.914.218.244	-12,01
		2020	-509.507.890.912	1.013.029.439.944	-50,30
		2021	-106.511.989.326	146.942.545.316	-72,49
		2022	133.469.253.051	153.501.795.074	86,95

9	BUDI	2018	50.467.000.000	2.647.193.000.000	1,91
		2019	64.021.000.000	3.003.768.000.000	2,13
		2020	67.093.000.000	2.725.866.000.000	2,46
		2021	91.723.000.000	3.374.782.000.000	2,72
		2022	93.065.000.000	3.382.326.000.000	2,75
10	BWPT	2018	-462.557.000.000	3.083.389.000.000	-15,00
		2019	-1.167.471.000.000	2.512.784.000.000	-46,46
		2020	-1.108.389.000.000	2.198.666.000.000	-50,41
		2021	-1.417.294.000.000	2.938.338.000.000	-48,23
		2022	12.635.000.000	4.574.124.000.000	0,28
11	CAMP	2018	61.947.295.689	961.136.629.003	6,45
		2019	76.758.829.457	1.028.952.947.818	7,46
		2020	44.045.828.313	956.634.474.111	4,60
		2021	100.066.615.090	1.019.133.657.275	9,82
		2022	121.257.336.904	1.129.390.552.136	10,74
12	CEKA	2018	92.649.656.775	3.629.327.583.572	2,55
		2019	215.459.200.242	3.120.937.098.980	6,90
		2020	181.812.593.992	3.634.297.273.749	5,00
		2021	187.066.990.085	5.359.440.530.374	3,49
		2022	220.704.543.072	6.143.759.424.928	3,59
13	CLEO	2018	63.261.752.474	831.104.026.853	7,61
		2019	130.756.461.708	1.088.679.619.907	12,01
		2020	132.772.234.495	972.634.784.176	13,65
		2021	180.711.667.020	1.103.519.743.574	16,38
		2022	195.598.848.689	1.358.708.497.805	14,40
14	COCO	2018	3.090.956.272	157.581.399.731	1,96
		2019	7.957.208.221	216.197.806.076	3,68
		2020	2.738.128.648	171.048.708.670	1,60
		2021	8.532.631.708	224.437.956.140	3,80
		2022	6.621.236.433	289.795.165.323	2,28
15	CPIN	2018	4.551.485.000.000	53.957.604.000.000	8,44
		2019	3.632.174.000.000	58.634.504.000.000	6,19
		2020	3.845.833.000.000	42.518.782.000.000	9,05
		2021	3.619.010.000.000	51.698.249.000.000	7,00
		2022	2.930.357.000.000	56.867.544.000.000	5,15
16	CPRO	2018	1.722.704.000.000	7.390.580.000.000	23,31
		2019	-348.863.000.000	7.175.764.000.000	-4,86
		2020	381.422.000.000	7.573.506.000.000	5,04
		2021	2.212.293.000.000	8.028.078.000.000	27,56
		2022	373.978.000.000	8.242.343.000.000	4,54

17	DPUM	2018	8.486.766.111	962.188.544.595	0,88
		2019	-334.841.525.599	384.697.286.910	-87,04
		2020	-374.932.077.814	137.116.418.764	-273,44
		2021	-79.591.406.148	173.845.008.546	-45,78
		2022	-45.726.829.010	723.804.994.492	-6,32
18	DSFI	2018	8.642.591.060	652.519.543.510	1,32
		2019	8.460.708.045	476.786.004.054	1,77
		2020	-5.869.581.850	365.870.902.563	-1,60
		2021	14.571.697.139	532.522.855.555	2,74
		2022	21.382.209.119	552.366.215.890	3,87
19	DSNG	2018	427.245.000.000	4.761.805.000.000	8,97
		2019	178.164.000.000	5.736.684.000.000	3,11
		2020	478.171.000.000	6.698.918.000.000	7,14
		2021	739.649.000.000	7.124.495.000.000	10,38
		2022	1.206.587.000.000	9.633.671.000.000	12,52
20	FOOD	2018	1.485.072.592	122.056.432.243	1,22
		2019	1.827.667.171	126.256.859.256	1,45
		2020	-17.398.564.059	94.563.258.607	-18,40
		2021	-14.658.771.261	91.560.431.563	-16,01
		2022	-22.068.477.089	87.016.911.838	-25,36
21	GOOD	2018	425.481.597.110	8.048.946.664.266	5,29
		2019	435.766.359.480	8.438.631.355.699	5,16
		2020	245.103.761.907	7.711.334.590.144	3,18
		2021	6.766.602.280.143	904.325.920.495	748,25
		2022	521.714.035.585	10.510.813.705	4963,59
22	GZCO	2018	-353.277.000.000	565.455.000.000	-62,48
		2019	-584.490.000.000	385.047.000.000	-151,80
		2020	-182.592.000.000	406.924.000.000	-44,87
		2021	14.269.000.000	707.102.000.000	2,02
		2022	75.818.000.000	554.721.000.000	13,67
23	ICBP	2018	4.658.781.000.000	38.413.407.000.000	12,13
		2019	5.360.029.000.000	42.296.703.000.000	12,67
		2020	7.418.574.000.000	46.641.048.000.000	15,91
		2021	7.900.282.000.000	56.803.733.000.000	13,91
		2022	5.722.194.000.000	64.797.516.000.000	8,83
24	INDF	2018	4.961.851.000.000	73.394.728.000.000	6,76
		2019	5.902.729.000.000	76.592.955.000.000	7,71
		2020	8.752.066.000.000	81.731.469.000.000	10,71
		2021	11.203.585.000.000	99.345.618.000.000	11,28
		2022	9.192.569.000.000	110.830.272.000.000	8,29

25	JAWA	2018	-300.146.994.752	745.508.896.455	-40,26
		2019	-282.699.235.423	723.317.737.664	-39,08
		2020	-307.643.236.060	461.342.540.054	-66,68
		2021	-178.278.611.469	843.195.153.685	-21,14
		2022	-301.812.696.692	971.541.518.082	-31,07
26	JPFA	2018	2.253.201.000.000	34.012.965.000.000	6,62
		2019	1.883.857.000.000	38.872.084.000.000	4,85
		2020	1.002.376.000.000	36.964.948.000.000	2,71
		2021	2.130.896.000.000	44.878.300.000.000	4,75
		2022	1.490.931.000.000	48.972.085.000.000	3,04
27	KEJU	2018	67.479.160.972	856.750.384.301	7,88
		2019	98.047.666.143	978.806.205.312	10,02
		2020	121.000.016.429	900.852.668.263	13,43
		2021	144.700.268.968	1.042.307.144.847	13,88
		2022	117.370.750.383	1.044.368.857.579	11,24
28	LSIP	2018	329.426.000.000	4.019.846.000.000	8,19
		2019	252.630.000.000	3.699.439.000.000	6,83
		2020	695.490.000.000	3.536.721.000.000	19,66
		2021	990.445.000.000	4.525.473.000.000	21,89
		2022	1.035.285.000.000	4.585.348.000.000	22,58
29	MAGP	2018	-63.022.402.488	175.631.681.999	-35,88
		2019	-135.658.098.531	168.136.606.695	-80,68
		2020	-213.214.103.814	164.359.744.495	-129,72
		2021	-74.470.319.410	163.228.243.261	-45,62
		2022	-10.679.698.885	32.269.704.270	-33,10
30	MAIN	2018	284.246.878.000	6.705.892.735.000	4,24
		2019	152.425.111.000	7.454.920.083.000	2,04
		2020	-38.953.042.000	7.000.570.412.000	-0,56
		2021	60.376.485.000	9.130.618.395.000	0,66
		2022	26.217.657.000	11.101.647.275.000	0,24
31	MGRO	2018	84.172.119.363	2.001.284.460.551	4,21
		2019	25.609.796.031	1.953.747.315.540	1,31
		2020	-49.586.190.616	4.106.566.376.814	-1,21
		2021	89.783.282.574	7.313.139.597.522	1,23
		2022	-34.790.602.513	728.609.387.314	-4,77
32	MLBI	2018	1.224.807.000.000	3.649.615.000.000	33,56
		2019	1.206.059.000.000	3.711.405.000.000	32,50
		2020	285.617.000.000	1.985.009.000.000	14,39
		2021	665.850.000.000	2.473.681.000.000	26,92
		2022	1.088.524.000.000	3.114.907.000.000	34,95
33	MYOR	2018	1.760.434.280.304	24.060.802.395.725	7,32
		2019	2.039.404.206.764	25.026.739.472.547	8,15
		2020	2.098.168.514.645	24.476.953.742.651	8,57
		2021	1.211.052.647.953	27.904.558.322.183	4,34
		2022	1.970.064.538.149	30.669.405.967.404	6,42

34	PALM	2018	-111.498.768.000	446.646.667.000	-24,96
		2019	-70.726.016.000	189.158.260.000	-37,39
		2020	1.993.621.170.000	238.689.151.000	835,24
		2021	2.014.375.452.000	316.685.911.000	636,08
		2022	239.550.149.000	2.229.972.000	10742,29
35	PSDN	2018	-46.599.426.588	1.334.070.483.011	-3,49
		2019	-25.762.573.884	1.224.283.552.949	-2,10
		2020	-52.304.824.027	895.456.045.999	-5,84
		2021	-81.182.064.990	868.091.474.069	-9,35
		2022	-25.834.965.122	638.377.010.110	-4,05
36	ROTI	2018	127.171.436.363	2.766.545.866.684	4,60
		2019	236.518.557.420	3.337.022.314.624	7,09
		2020	168.610.282.478	3.212.034.546.032	5,25
		2021	281.340.682.456	3.287.623.237.457	8,56
		2022	432.247.722.254	3.935.182.048.668	10,98
37	SGRO	2018	63.608.069.000	3.207.181.767.000	1,98
		2019	39.996.290.000	3.268.127.000	1223,83
		2020	-191.747.000.000	35.502.227.000.000	-0,54
		2021	814.715.000.000	5.222.298.000.000	15,60
		2022	1.039.443.000.000	5.671.723.000.000	18,33
38	SIMP	2018	-178.067.000.000	14.190.099.000.000	-1,25
		2019	-642.202.000.000	13.650.388.000.000	-4,70
		2020	340.285.000.000	14.474.700.000.000	2,35
		2021	1.333.747.000.000	19.658.529.000.000	6,78
		2022	1.509.605.000.000	17.794.246.000.000	8,48
39	SIPD	2018	25.934.000.000	3.120.459.000.000	0,83
		2019	79.776.000.000	4.105.991.000.000	1,94
		2020	28.266.000.000	4.341.295.000.000	0,65
		2021	15.065.000.000	5.439.581.000.000	0,28
		2022	-218.103.000.000	6.047.203.000.000	-3,61
40	SKBM	2018	15.954.632.472	1.953.910.957.160	0,82
		2019	957.169.058	2.104.704.872.583	0,05
		2020	5.415.741.808	3.165.530.224.724	0,17
		2021	29.707.421.605	3.847.887.478.570	0,77
		2022	86.635.603.936	3.802.296.289.773	2,28
41	SKLT	2018	31.954.131.252	1.045.029.834.378	3,06
		2019	44.943.627.900	1.281.116.255.236	3,51
		2020	42.520.246.722	1.253.700.810.596	3,39
		2021	84.524.160.228	1.356.846.112.540	6,23
		2022	74.865.302.076	1.539.310.803.104	4,86
42	SSMS	2018	86.770.969.000	3.710.780.545.000	2,34
		2019	12.081.959.000	3.277.806.795.000	0,37
		2020	580.854.940.000	4.011.130.559.000	14,48
		2021	1.526.870.874.000	5.203.100.578.000	29,35
		2022	1.848.118.978.000	7.261.218.471.000	25,45

43	STAA	2018	10.316.000.000	3.042.914.000.000	0,34
		2019	197.497.000.000	3.177.095.000.000	6,22
		2020	500.148.000.000	4.205.472.000.000	11,89
		2021	1.239.313.000.000	5.883.920.000.000	21,06
		2022	1.280.861.000.000	6.045.448.000.000	21,19
44	STTP	2018	255.088.886.019	2.826.957.323.397	9,02
		2019	482.590.522.840	3.512.509.168.853	13,74
		2020	628.628.879.549	3.846.300.254.825	16,34
		2021	617.573.766.863	4.241.856.914.012	14,56
		2022	624.524.005.786	4.931.553.771.470	12,66
45	TBLA	2018	764.380.000.000	8.614.889.000.000	8,87
		2019	661.034.000.000	8.533.183.000.000	7,75
		2020	680.730.000.000	10.863.256.000.000	6,27
		2021	791.916.000.000	15.972.216.000.000	4,96
		2022	801.440.000.000	16.579.960.000.000	4,83
46	TGKA	2018	318.607.055.495	12.940.108.219.350	2,46
		2019	428.418.484.105	13.372.043.554.341	3,20
		2020	478.561.152.411	12.488.883.541.697	3,83
		2021	481.109.483.989	11.926.149.980.019	4,03
		2022	478.266.312.889	12.977.529.294.003	3,69
47	ULTJ	2018	701.607.000.000	5.472.882.000.000	12,82
		2019	1.035.865.000.000	6.241.419.000.000	16,60
		2020	1.109.666.000.000	5.967.362.000.000	18,60
		2021	1.276.793.000.000	6.616.642.000.000	19,30
		2022	965.486.000.000	7.656.252.000.000	12,61
48	UNSP	2018	-1.479.785.000.000	1.951.840.000.000	-75,81
		2019	-4.893.138.000.000	1.984.017.000.000	-246,63
		2020	-954.115.000.000	2.506.717.000.000	-38,06
		2021	117.509.000.000	3.971.114.000.000	2,96
		2022	930.207.000.000	4.189.330.000.000	22,20
49	WAPO	2018	1.709.204.787	308.567.582.320	0,55
		2019	-3.009.213.053	229.018.851.265	-1,31
		2020	-1.465.267.839	227.388.566.486	-0,64
		2021	-1.597.299.838	317.186.703.933	-0,50
		2022	-4.066.618.528	330.020.475.370	-1,23

## 6. Lampiran Data Variabel Ukuran Perusahaan (Z)

No	Kode	Tahun	Total Aset	LN (Aset)
1	AALI	2018	268.569.670.000.000	33,22
		2019	26.974.124.000.000	30,93
		2020	27.781.231.000.000	30,96
		2021	30.399.906.000.000	31,05
		2022	29.249.340.000.000	31,01
2	ADES	2018	881.275.000.000	27,50
		2019	822.375.000.000	27,44
		2020	958.791.000.000	27,59
		2021	1.304.108.000.000	27,90
		2022	1.645.582.000.000	28,13
3	AISA	2018	1.642.699.000.000	28,13
		2019	1.624.065.000.000	28,12
		2020	2.011.557.000.000	28,33
		2021	1.761.634.000.000	28,20
		2022	1.826.530.000.000	28,23
4	ALTO	2018	605.381.767.332	27,13
		2019	620.895.262.831	27,15
		2020	1.105.874.415.256	27,73
		2021	1.089.208.965.375	27,72
		2022	1.023.323.308.935	27,65
5	ANDI	2018	539.805.449.943	27,01
		2019	487.338.794.012	26,91
		2020	479.224.284.289	26,90
		2021	482.681.352.132	26,90
		2022	444.210.370.402	26,82
6	BEEF	2018	564.697.027.435	27,06
		2019	905.821.030.739	27,53
		2020	677.803.886.415	27,24
		2021	673.480.916.520	27,24
		2022	615.017.828.200	27,14
7	BISI	2018	2.765.010.000.000	28,65
		2019	2.941.056.000.000	28,71
		2020	2.914.979.000.000	28,70
		2021	3.132.202.000.000	28,77
		2022	3.410.481.000.000	28,86
8	BTEK	2018	5.861.083.994.672	29,40
		2019	2.194.915.938.194	28,42
		2020	4.223.727.970.626	29,07
		2021	106.511.989.326	25,39
		2022	4.142.039.803.861	29,05

9	BUDI	2018	3.392.980.000.000	28,85
		2019	2.999.767.000.000	28,73
		2020	2.963.007.000.000	28,72
		2021	2.993.218.000.000	28,73
		2022	3.173.651.000.000	28,79
10	BWPT	2018	16.163.267.000.000	30,41
		2019	15.796.470.000.000	30,39
		2020	15.060.968.000.000	30,34
		2021	12.045.048.000.000	30,12
		2022	12.223.568.000.000	30,13
11	CAMP	2018	1.004.275.813.783	27,64
		2019	1.057.529.235.985	27,69
		2020	1.086.873.666.641	27,71
		2021	1.147.260.611.704	27,77
		2022	1.074.777.460.412	27,70
12	CEKA	2018	1.168.956.042.706	27,79
		2019	1.393.079.542.074	27,96
		2020	1.566.673.828.068	28,08
		2021	1.697.387.196.209	28,16
		2022	1.718.287.453.575	28,17
13	CLEO	2018	833.933.861.594	27,45
		2019	1.245.144.303.719	27,85
		2020	1.310.940.121.622	27,90
		2021	1.348.181.576.913	27,93
		2022	1.693.523.611.414	28,16
14	COCO	2018	162.749.739.566	25,82
		2019	250.442.587.742	26,25
		2020	263.754.414.443	26,30
		2021	370.684.311.428	26,64
		2022	485.054.412.584	26,91
15	CPIN	2018	27.645.118.000.000	30,95
		2019	29.343.041.000.000	31,01
		2020	31.159.291.000.000	31,07
		2021	35.446.051.000.000	31,20
		2022	39.847.545.000.000	31,32
16	CPRO	2018	6.572.440.000.000	29,51
		2019	6.000.250.000.000	29,42
		2020	6.326.293.000.000	29,48
		2021	6.448.014.000.000	29,49
		2022	6.833.737.000.000	29,55
17	DPUM	2018	2.106.989.925.386	28,38
		2019	1.820.802.086.894	28,23
		2020	1.468.546.602.989	28,02
		2021	1.388.166.745.320	27,96
		2022	1.354.777.869.012	27,93



18	DSFI	2018	404.997.860.246	26,73
		2019	391.479.346.685	26,69
		2020	373.757.193.361	26,65
		2021	391.754.830.323	26,69
		2022	390.694.004.239	26,69
19	DSNG	2018	11.738.892.000.000	30,09
		2019	11.620.821.000.000	30,08
		2020	14.151.383.000.000	30,28
		2021	13.712.160.000.000	30,25
		2022	15.357.229.000.000	30,36
20	FOOD	2018	126.697.833.403	25,57
		2019	118.586.648.946	25,50
		2020	113.192.236.191	25,45
		2021	106.495.352.963	25,39
		2022	102.297.196.494	25,35
21	GOOD	2018	4.212.408.305.683	29,07
		2019	5.063.067.672.414	29,25
		2020	6.570.969.641.033	29,51
		2021	6.766.602.280.143	29,54
		2022	7.327.371.934.290	29,62
22	GZCO	2018	2.910.873.000.000	28,70
		2019	1.946.438.000.000	28,30
		2020	2.143.393.000.000	28,39
		2021	2.034.452.000.000	28,34
		2022	2.045.406.000.000	28,35
23	ICBP	2018	34.367.153.000.000	31,17
		2019	38.709.314.000.000	31,29
		2020	103.588.325.000.000	32,27
		2021	118.066.628.000.000	32,40
		2022	115.305.536.000.000	32,38
24	INDF	2018	96.537.796.000.000	32,20
		2019	96.198.559.000.000	32,20
		2020	163.136.516.000.000	32,73
		2021	179.356.193.000.000	32,82
		2022	180.433.300.000.000	32,83
25	JAWA	2018	3.442.393.738.873	28,87
		2019	3.489.776.816.128	28,88
		2020	3.493.727.182.127	28,88
		2021	3.566.231.393.023	28,90
		2022	3.589.642.467.446	28,91
26	JPFA	2018	23.038.028.000.000	30,77
		2019	25.185.009.000.000	30,86
		2020	25.951.760.000.000	30,89
		2021	28.589.656.000.000	30,98
		2022	32.690.887.000.000	31,12

27	KEJU	2018	536.474.210.503	27,01
		2019	666.313.386.673	27,23
		2020	674.806.910.037	27,24
		2021	767.726.284.113	27,37
		2022	860.100.358.989	27,48
28	LSIP	2018	10.037.294.000.000	29,94
		2019	10.225.322.000.000	29,96
		2020	10.922.788.000.000	30,02
		2021	11.851.182.000.000	30,10
		2022	12.417.013.000.000	30,15
29	MAGP	2018	1.301.381.665.688	27,89
		2019	1.280.123.891.766	27,88
		2020	1.144.939.941.117	27,77
		2021	843.440.983.692	27,46
		2022	840.191.870.599	27,46
30	MAIN	2018	4.335.844.455.000	29,10
		2019	4.648.577.041.000	29,17
		2020	4.674.206.873.000	29,17
		2021	5.436.745.210.000	29,32
		2022	5.746.998.087.000	29,38
31	MGRO	2018	1.078.147.667.948	27,71
		2019	1.360.106.993.113	27,94
		2020	1.433.953.996.487	27,99
		2021	1.820.202.594.748	28,23
		2022	2.561.664.000.157	28,57
32	MLBI	2018	2.889.501.000.000	28,69
		2019	2.896.950.000.000	28,69
		2020	2.907.425.000.000	28,70
		2021	2.922.017.000.000	28,70
		2022	3.374.502.000.000	28,85
33	MYOR	2018	17.591.706.426.634	30,50
		2019	19.037.918.806.473	30,58
		2020	19.777.500.514.550	30,62
		2021	19.917.653.265.528	30,62
		2022	22.276.160.695.411	30,73
34	PALM	2018	1.992.544.414.000	28,32
		2019	2.330.315.741.000	28,48
		2020	4.043.604.072.000	29,03
		2021	5.867.669.837.000	29,40
		2022	5.765.399.044.000	29,38
35	PSDN	2018	697.657.400.651	27,27
		2019	763.492.320.252	27,36
		2020	765.375.539.783	27,36
		2021	708.894.784.885	27,29
		2022	705.620.167.464	27,28

36	ROTI	2018	4.393.810.380.883	29,11
		2019	4.682.083.844.951	29,17
		2020	4.452.166.671.985	29,12
		2021	4.191.284.422.677	29,06
		2022	4.130.321.616.083	29,05
37	SGRO	2018	9.018.844.952.000	29,83
		2019	9.466.942.773.000	29,88
		2020	9.744.680.000.000	29,91
		2021	9.751.365.000.000	29,91
		2022	10.243.238.000.000	29,96
38	SIMP	2018	34.666.506.000.000	31,18
		2019	34.910.838.000.000	31,18
		2020	35.395.264.000.000	31,20
		2021	35.979.302.000.000	31,21
		2022	35.979.302.000.000	31,21
39	SIPD	2018	2.187.879.000.000	28,41
		2019	2.470.793.000.000	28,54
		2020	2.592.850.000.000	28,58
		2021	2.794.113.000.000	28,66
		2022	3.002.424.000.000	28,73
40	SKBM	2018	1.771.365.972.009	28,20
		2019	1.820.383.352.811	28,23
		2020	1.768.660.546.754	28,20
		2021	1.970.428.120.056	28,31
		2022	2.042.199.577.083	28,35
41	SKLT	2018	747.293.725.435	27,34
		2019	790.845.543.826	27,40
		2020	773.863.042.440	27,37
		2021	889.125.250.792	27,51
		2022	1.033.289.474.829	27,66
42	SSMS	2018	11.296.112.298.000	30,06
		2019	11.845.204.657.000	30,10
		2020	12.775.930.059.000	30,18
		2021	13.850.610.076.000	30,26
		2022	13.969.704.123.000	30,27
43	STAA	2018	4.435.701.000.000	29,12
		2019	5.097.912.000.000	29,26
		2020	2.082.421.000.000	28,36
		2021	5.858.580.000.000	29,40
		2022	7.012.183.000.000	29,58
44	STTP	2018	2.631.189.810.030	28,60
		2019	2.881.563.083.954	28,69
		2020	3.448.995.059.882	28,87
		2021	3.919.243.683.748	29,00
		2022	4.590.737.849.889	29,16

45	TBLA	2018	16.339.916.000.000	30,42
		2019	17.363.003.000.000	30,49
		2020	19.431.293.000.000	30,60
		2021	21.084.017.000.000	30,68
		2022	23.673.644.000.000	30,80
46	TGKA	2018	3.485.510.411.961	28,88
		2019	2.995.872.438.975	28,73
		2020	3.361.956.197.960	28,84
		2021	3.403.961.007.490	28,86
		2022	4.181.760.862.637	29,06
47	ULTJ	2018	5.555.871.000.000	29,35
		2019	6.608.422.000.000	29,52
		2020	8.754.116.000.000	29,80
		2021	7.406.856.000.000	29,63
		2022	7.376.375.000.000	29,63
48	UNSP	2018	13.363.483.000.000	30,22
		2019	8.399.862.000.000	29,76
		2020	7.576.090.000.000	29,66
		2021	8.258.457.000.000	29,74
		2022	4.540.302.000.000	29,14
49	WAPO	2018	90.732.016.101	25,23
		2019	107.757.084.046	25,40
		2020	92.627.105.867	25,25
		2021	100.505.085.001	25,33
		2022	97.504.907.444	25,30

## 7. Lampiran Data Setelah Outlier

No	Laba Akuntansi (X1)	Total Arus Kas (X2)	NPM (X3)	Ukuran Perusahaan (Z)	Return Saham (Y)
1	-0,84	26,49	1,4	30,93	0,23
2	2,67	27,04	4,75	30,96	-0,15
3	1,31	28,67	8,5	31,05	-0,23
4	-0,13	28,94	8,21	31,01	-0,16
5	0,38	25,06	6,58	27,5	0,04
6	0,58	24,01	10,97	27,44	0,11
7	0,62	26,07	20,17	27,59	0,42
8	-0,99	25,86	-11,47	28,13	-0,65
9	-0,99	20,99	0,58	28,2	-0,51
10	-0,03	19,61	-15,34	27,13	0,03
11	-0,37	24,75	-6,42	27,15	-0,01
12	-2,52	23,79	3,27	27,73	-0,23
13	-0,15	25,03	2,43	27,72	-0,09
14	-2,64	24,37	5,73	27,01	0
15	-1,81	25,19	-3,91	26,9	0,06
16	-0,69	20,81	-0,9	26,9	-0,06
17	2,46	24,89	-3,39	26,82	0
18	0,04	26,2	3,44	27,06	0
19	0,14	23,25	2,69	27,53	0
20	-0,2	24,79	17,83	28,65	-0,07
21	-0,24	25,34	13,51	28,71	-0,37
22	-0,1	26,73	15,21	28,7	-0,02
23	0,38	26,92	18,91	28,77	-0,03
24	0,37	26,72	21,66	28,86	0,61
25	-0,79	21,01	-72,49	25,39	0
26	0,1	26,55	1,91	28,85	0,02
27	0,27	26,91	2,13	28,73	0,07
28	0,05	24,4	2,46	28,72	-0,04
29	0,01	22,22	2,75	28,79	0,26
30	1,46	25,68	-15	30,41	-0,1
31	1,52	24,24	-46,46	30,39	-0,04
32	-0,05	22,93	-50,41	30,34	-0,08
33	0,28	24,85	-48,23	30,12	-0,49
34	-1,01	22,39	0,28	30,13	-0,12
35	0,24	24,93	7,46	27,69	0,08
36	-0,43	25,6	4,6	27,71	-0,19
37	1,27	25,6	9,82	27,77	-0,04

38	0,21	26,45	10,74	27,7	0,06
39	-0,14	27,06	2,55	27,79	0,07
40	1,33	26,62	6,9	27,96	0,21
41	-0,16	25,05	5	28,08	0,07
42	0,03	25,28	3,49	28,16	0,05
43	0,18	23,76	3,59	28,17	0,05
44	0,26	19,35	7,61	27,45	0
45	0,02	23,53	13,65	27,9	-0,01
46	0,36	26,47	16,38	27,93	-0,06
47	0,08	27,2	14,4	28,16	0,18
48	0,5	18,54	1,96	25,82	0
49	1,57	19,25	3,68	26,25	0
50	-0,66	22,21	1,6	26,3	-0,23
51	-0,22	25,1	2,28	26,91	-0,07
52	-0,92	29,22	6,19	31,01	-0,1
53	0,06	27,29	9,05	31,07	0
54	-0,91	29,29	7	31,2	-0,09
55	-0,19	29,28	5,15	31,32	-0,05
56	-1,65	27,23	23,31	29,51	0
57	-1,2	27,15	-4,86	29,42	0
58	-2,09	25,87	5,04	29,48	0
59	-0,83	26,31	4,54	29,55	-0,44
60	-0,92	24,42	0,88	28,38	-0,54
61	-0,79	22,18	-45,78	27,96	-0,04
62	-0,43	22,37	-6,32	27,93	0
63	0,28	24,85	1,32	26,73	-0,05
64	-0,02	22,04	1,77	26,69	-0,01
65	-1,69	20,9	-1,6	26,65	-0,18
66	0,47	22,69	3,87	26,69	-0,04
67	-0,26	25,88	8,97	30,09	-0,06
68	-0,58	24,6	3,11	30,08	0,12
69	1,68	26,94	7,14	30,28	0,33
70	0,55	28,29	10,38	30,25	-0,18
71	0,63	27,1	12,52	30,36	0,2
72	-0,28	22,14	1,22	25,57	0
73	0,23	22,67	1,45	25,5	0
74	-0,16	19,67	-16,01	25,39	0,29
75	0,13	25,19	5,29	29,07	0
76	0,02	26,31	5,16	29,25	-0,19
77	-0,44	25,99	3,18	29,51	-0,16
78	1,01	25,45	-62,48	28,7	-0,19

79	-0,69	22,96	-44,87	28,39	0
80	-1,08	26,29	2,02	28,34	0,38
81	0,31	29,06	12,13	31,17	0,17
82	0,15	28,95	12,67	31,29	0,07
83	0,38	27,76	15,91	32,27	-0,14
84	0,06	30,01	13,91	32,4	-0,09
85	-0,28	30,63	8,83	32,38	0,15
86	-0,03	30,48	6,76	32,2	-0,02
87	0,19	29,26	7,71	32,2	0,06
88	0,48	28,89	10,71	32,73	-0,14
89	0,28	30,12	11,28	32,82	-0,08
90	-0,18	28,77	8,29	32,83	0,06
91	0,44	22,51	-40,26	28,87	-0,33
92	-0,06	25,62	-39,08	28,88	-0,32
93	0,09	21,52	-66,68	28,88	0,07
94	0,69	26,01	-31,07	28,91	-0,61
95	-0,16	29,48	4,85	30,86	-0,29
96	-0,47	26,5	2,71	30,89	-0,05
97	1,13	29,2	4,75	30,98	0,17
98	-0,3	27,19	3,04	31,12	-0,25
99	0,57	23,04	7,88	27,01	0
100	0,45	25,83	10,02	27,23	0
101	0,23	24	13,43	27,24	0,44
102	0,2	26,25	13,88	27,37	-0,13
103	-0,19	25,64	11,24	27,48	0,21
104	-0,55	20,45	8,19	29,94	-0,12
105	-0,23	27,82	6,83	29,96	0,19
106	1,75	27,44	19,66	30,02	-0,07
107	0,42	27,97	21,89	30,1	-0,14
108	0,05	26,72	22,58	30,15	-0,14
109	-0,61	27,11	-35,88	27,89	0
110	-0,65	23,48	-45,62	27,46	0
111	-0,86	22,06	-33,1	27,46	0
112	-0,46	27,62	2,04	29,17	0
113	-1,26	24,53	-0,56	29,17	0
114	-2,55	27,2	0,66	29,32	0
115	-0,57	26,42	0,24	29,38	-0,68
116	-0,7	27,16	1,31	27,94	0
117	-2,94	25	-1,21	27,99	0,12
118	-2,81	24,89	1,23	28,23	0,04
119	-1,39	26,63	-4,77	28,57	-0,01

120	-0,07	25,16	33,56	28,69	0,17
121	-0,02	26,74	32,5	28,69	-0,03
122	-0,76	27,04	14,39	28,7	-0,37
123	1,33	22,32	26,92	28,7	-0,2
124	0,63	26,04	34,95	28,85	0,15
125	0,08	26,05	7,32	30,5	0,3
126	0,16	27,11	8,15	30,58	-0,22
127	0,03	27,33	8,57	30,62	0,32
128	-0,42	27,74	4,34	30,62	-0,25
129	0,63	23,89	6,42	30,73	0,23
130	-2,69	26,08	-24,96	28,32	-0,21
131	-0,37	25,73	-37,39	28,48	-0,23
132	-2,45	22,24	-3,49	27,27	-0,25
133	-0,45	26,49	-2,1	27,36	-0,2
134	1,03	23,62	-5,84	27,36	-0,15
135	0,55	23,47	-9,35	27,29	0,18
136	-0,68	24,79	-4,05	27,28	-0,46
137	-0,06	26,88	4,6	29,11	-0,06
138	0,86	23,7	7,09	29,17	0,08
139	-0,29	26,27	5,25	29,12	0,05
140	0,67	27,83	8,56	29,06	0
141	0,54	27,83	10,98	29,05	-0,03
142	-0,75	27,9	1,98	29,83	-0,08
143	-1	25,13	-0,54	29,91	-0,32
144	0,28	24,39	18,33	29,96	0,05
145	-1,27	29,02	-1,25	31,18	-0,01
146	2,61	29,18	-4,7	31,18	-0,06
147	-1,53	27,28	2,35	31,2	-0,03
148	2,92	27,89	6,78	31,21	0,09
149	0,13	26,85	8,48	31,21	-0,09
150	-1,07	24,99	0,83	28,41	0
151	2,08	25,54	1,94	28,54	-0,17
152	-0,47	24,69	0,28	28,66	0,33
153	-0,38	25,53	0,82	28,2	-0,03
154	-0,94	25,31	0,05	28,23	-0,41
155	1,92	24,7	2,28	28,35	0,05
156	0,39	24,31	3,06	27,34	0,36
157	0,41	22,36	3,51	27,4	0,07
158	-0,05	24,91	3,39	27,37	-0,03
159	0,99	25,13	6,23	27,51	0,55
160	-0,11	23,91	4,86	27,66	-0,19



161	-0,89	25,37	2,34	30,06	-0,17
162	-0,86	27,76	0,37	30,1	-0,32
163	1,63	28,05	29,35	30,26	-0,23
164	0,21	25,64	25,45	30,27	0,52
165	-0,95	28,32	0,34	29,12	0
166	1,53	26,66	11,89	28,36	0
167	1,48	26,76	21,06	29,4	0
168	0,03	27,3	21,19	29,58	0
169	0,18	26,82	9,02	28,6	-0,14
170	0,89	24,48	13,74	28,69	0,2
171	-0,02	24,86	14,56	29	-0,21
172	0,01	24,13	12,66	29,16	0,01
173	-0,22	25,31	8,87	30,42	-0,29
174	-0,14	25,9	7,75	30,49	0,15
175	0,03	25,08	6,27	30,6	-0,06
176	0,16	26,06	4,96	30,68	-0,15
177	0,01	28,52	4,83	30,8	-0,13
178	0,25	25,97	2,46	28,88	0,29
179	0,34	26,62	3,2	28,73	0,45
180	0,12	26,8	3,83	28,84	0,5
181	0,01	25,69	4,03	28,86	-0,04
182	-0,01	26,26	3,69	29,06	0,01
183	-0,02	28,04	12,82	29,35	0,04
184	0,48	27,11	16,6	29,52	0,24
185	0,07	29,78	18,6	29,8	-0,05
186	0,15	29,23	19,3	29,63	-0,02
187	-0,24	28,31	12,61	29,63	-0,06
188	-0,08	24,17	-75,81	30,22	-0,34
189	-0,81	22,84	-38,06	29,66	0,13
190	-1,12	25,92	2,96	29,74	-0,04
191	1,2	21,74	0,55	25,23	0,08
192	-2,76	21,48	-1,31	25,4	-0,15
193	-0,51	20,33	-0,64	25,25	-0,07
194	1,55	21,27	-1,23	25,3	0,35

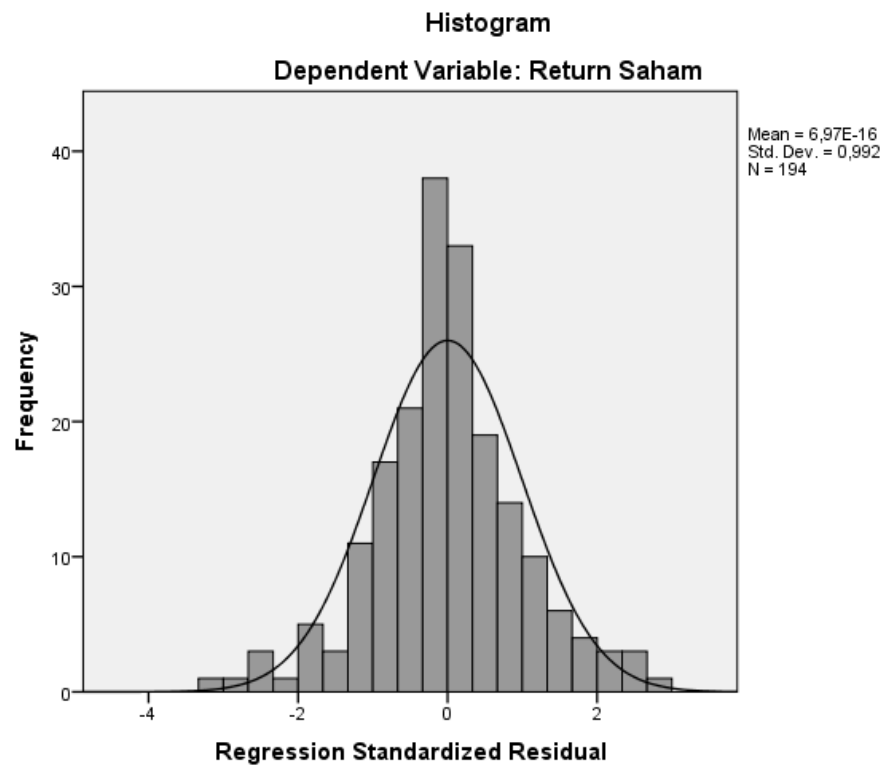
## 8. Lampiran Pengolahan Data

**Hasil Uji DATA DENGAN SPSS 24****1. Uji Statistik Deskriptif**

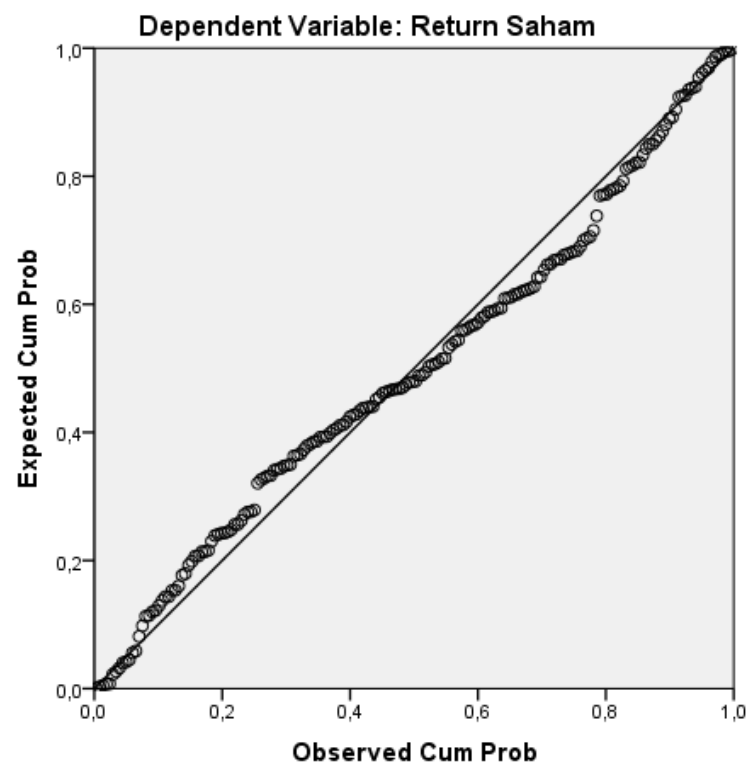
<b>Descriptive Statistics</b>					
	N	Minimum	Maximum	Mean	Std. Deviation
Pertumbuhan Laba	194	-2.94	2.92	-0.0609	0.98063
Total Arus Kas	194	18.54	30.63	25.5487	2.40940
Net Profit Margin	194	-75.81	34.95	1.5126	17.89593
Return Saham	194	-0.68	0.61	-0.0252	0.20861
Ukuran Perusahaan	194	25.23	32.83	28.9216	1.63237
Valid N (listwise)	194				

**2. Uji Asumsi Klasik****a. Normalitas**

<b>One-Sample Kolmogorov-Smirnov Test</b>		
		Unstandardized Residual
N		194
Normal Parameters <sup>a,b</sup>	Mean	0.0000000
	Std. Deviation	0.19997193
Most Extreme Differences	Absolute	0.073
	Positive	0.073
	Negative	0-.067
Test Statistic		0.073
Asymp. Sig. (2-tailed)		0.014 <sup>c</sup>
Monte Carlo Sig. (2-tailed)	Sig.	0.249 <sup>d</sup>



Normal P-P Plot of Regression Standardized Residual



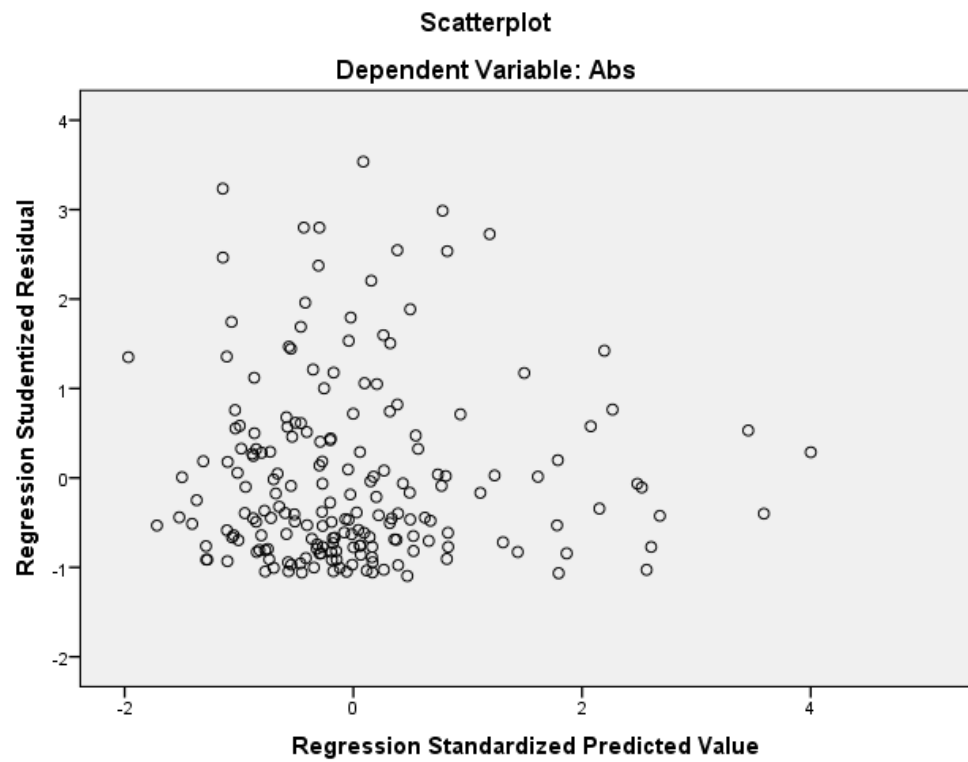
**b. Multikolinearitas**

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Pertumbuhan Laba	0.979	1.022
	Total Arus Kas	0.876	1.141
	Net Profit Margin	0.867	1.153

a. Dependent Variable: Return Saham

**c. Heteroskedastisitas**

## 1. Scatterplot



## 2. Uji Glejser

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.166	0.111		1.499	0.136
	Pertumbuhan Laba	-0.002	0.010	-0.012	-0.158	0.874
	Total Arus Kas	-0.001	0.004	-0.013	-0.166	0.868
	Net Profit Margin	0.000	0.001	-0.036	-0.461	0.645

a. Dependent Variable: Abs

## d. Uji Autokolerasi

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.285 <sup>a</sup>	0.081	0.067	0.20154	1.920

## 3. Analisis Regresi Linier Berganda

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.203	0.165		1.236	0.218
	Pertumbuhan Laba	0.035	0.015	0.163	2.312	0.022
	Total Arus Kas	-0.009	0.006	-0.104	-1.403	0.162
	Net Profit Margin	0.003	0.001	0.231	3.096	0.002

#### 4. Uji Hipotesis

##### 1. Uji R Square

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.285 <sup>a</sup>	0.081	0.067	0.20154	1.920

##### 2. Uji T

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.203	0.165		1.236	0.218
	Pertumbuhan Laba	0.035	0.015	0.163	2.312	0.022
	Total Arus Kas	-0.009	0.006	-0.104	-1.403	0.162
	Net Profit Margin	0.003	0.001	0.231	3.096	0.002

#### 5. Uji MRA

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0.040	2.409		-0.016	0.987
	Pertumbuhan Laba	0.379	0.257	1.781	1.473	0.142
	Total Arus Kas	0.020	0.094	0.228	0.210	0.834
	Net Profit Margin	-0.021	0.018	-1.794	-1.162	0.247
	Ukuran Perusahaan	0.002	0.085	0.013	0.019	0.985
	Pertumbuhan Laba*Ukuran Perusahaan	-0.012	0.009	-1.605	-1.329	0.185
	Total Arus Kas*Ukuran Perusahaan	-0.001	0.003	-0.360	-0.222	0.825
	Net Profit Margin*Ukuran Perusahaan	0.001	0.001	2.010	1.300	0.195

## DAFTAR RIWAYAT HIDUP



Hanafi Eviana Elvita Putri dilahirkan di Kabupaten Ngawi 26 Februari 2002, putri dari pasangan Bapak Supardi Ibu Endang Lestari. Pendidikan dasar dan menengah ditempuh di Kabupaten Ngawi. Tamat SD N Kalang 2 pada tahun 2014, SMP N 1 Pitu pada tahun 2017 dan lulus SMK Labor Pekanbaru pada tahun 2020.

Jenjang Pendidikan berikutnya ditempuh pada Program Studi S1 Akuntansi Fakultas Ekonomi dan Bisnis Universitas PGRI Madiun.

### VALIDASI SUMBER PUSTAKA PENULISAN SKRIPSI

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 NIM : 2003101053  
 Program Studi : Akuntansi  
 Fakultas : Ekonomi dan Bisnis  
 Dosen Pembimbing I : Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., C.A.  
 Dosen Pembimbing II : Abd. Rohman Taufiq, S.E., M.S.A., CSRS., CSRA., CMA., CIBA., CERA.  
 Judul : Pengaruh Pertumbuhan Laba, Total Arus Kas , dan *Net Profit Margin* terhadap *Return Saham* dengan Ukuran Perusahaan Sebagai Variabel Moderasi.

No.	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
1	Abualrob, Laith Abdel Rahman., and Maswadeh, Sansa N. (2020). The Effect of Financial Ratios Derived from Operating Cash Flows on Jordanian Commercial Banks Earnings Per Share. <i>International Journal of Financial Research</i> . Vol. 11. No. 1. hal. 394–404.	369	6	✓	
2	Abughniem, Manal Sulieman., Al Aishat, Mohammad Adnan Hilal., and Hamdan, Allam. (2020). Free Cash Flow and Firm Performance: Empirical Evidence from the Amman Stock Exchange. <i>International Journal of Innovation, Creativity and Change</i> . Vol.10. No. 12. hal. 668–681.	670	72	✓	
3	Al-Fasfus, Fuad Suliman. (2020). Impact of Free Cash Flows on Dividend Pay-Out in Jordanian Banks. <i>Asian Economic and Financial Review</i> . Vol. 10. No. 5. hal. 547–558.	547	2	✓	








4	Ali, Usman., Ormal, Lida., and Ahmad, Faizan. (2018). Impact of Free Cash Flow on Profitability of the Firms in Automobile Sector of Germany. <i>Journal of Economics and Management Sciences</i> . Vol. 1. No. 1. hal. 57–67.	58	39	✓	
5	Alqsass, Mohammad., Al-Haki, Munir., Dweiri, Mohammad., Qabajeh, Majed., Ahmad, Ahmad Bani., and Qubbaja, Adnan. (2023). The Impact of Current Ratio on Net Profit Margin (Case Study: Based on Jordanian Banks). <i>Kurdish Studies</i> . Vol. 11. No. 2. hal. 2894–2903.	2894, 2896, 2899	9, 32, 49, 77	✓	
6	Alsharif, Bader M., Bataineh, Talal M., and Abo Aliqah, Khalad M. (2020). Cash Flows and Earnings for Share in Islamic Banks: Jordanian Evidence. <i>International Journal of Business and Management</i> . Vol. 15. No. 12. hal. 15-24.	18	36	✓	
7	Amani, Tatik., Koeshardjono, Hery., and Aliyanty, Noviana. (2022). the Effect of Net Profit, Operating Cash Flow and Company Size on Stock Return. <i>Jurnal Akuntansi Universitas Jember</i> . Vol. 20. No. 2. hal. 79-89.	79	31	✓	
8	Aminah, Laila Siti. (2021). The Effect of Current Ratio, Net Profit Margin, and Return On Assets on Stock Return (Study on Food and Beverages Companies Listed on the Indonesia Stock Exchange 2015-2017 Period). <i>Journal of Management, Accounting, General Finance and International Economic Issues (Marginal)</i> . Vol. 1. No. 1. hal. 1-9.	1	29	✓	
9	Ander, Keisya Lovely., Ilat, Ventje., dan Wokas, Heince. (2021). Pengaruh Arus Kas dan Laba Akuntansi terhadap Return Saham pada Perusahaan Manufaktur di BEI. <i>Jurnal EMBA: Jurnal Riset</i>	764	25	✓	

	<i>Ekonomi, Manajemen, Bisnis dan Akuntansi</i> . Vol. 9 No. 1. hal. 764-775.				
10	Ang, Robert. (1997). <i>Buku Pintar Pasar Modal Indonesia</i> . Jakarta: Media Staff Indonesia.	67	16	✓	
11	Ang, Robert. (2001). <i>Buku Pintar Pasar Modal Indonesia</i> . Jakarta: Mediasoft Indonesia.	68	15	✓	
12	Ang, Robert. (2011). <i>Buku Pintar: Pasar Modal Indonesia</i> . Jakarta: MediaSoft Indonesia.	70	15	✓	
13	Ani, Heti Nur., Indira, Irma., dan Dedyansyah, Achmad Farid. (2024). Pengaruh Profitabilitas dan Ukuran Perusahaan terhadap <i>Return Saham</i> dengan Inflasi sebagai Variabel Moderasi:(Studi pada Perusahaan Manufaktur Barang dan Konsumsi yang Terdaftar di Bursa Efek Indonesia 2019-2021). <i>Media Mahardhika</i> . Vol. 22. No. 2. hal. 170–183.	173	10	✓	
14	Arifaj, Arta Hoti., Berisha, Vlora., Morina, Fisnik., and Avdyli, Elsa. (2023). Exploring the Impact of Cash Flow, Company Size, and Debt on Financial Performance in Corporations. <i>Investment Management and Financial Innovations</i> . Vol. 20. No. 3. hal. 264–272.	2565, 267	9, 40	✓	
15	Arramdhani, Saefrijal., dan Cahyono, Krido Eko. (2020). Pengaruh NPM, ROA, DER, DPR terhadap <i>Return Saham</i> . <i>Jurnal Ilmu dan Riset Manajemen (JIRM)</i> . Vol. 9. No. 4. hal. 1-21.	4, 17, 19, 20	6, 9, 20, 37, 40, 73	✓	
16	Asry, Shofia. (2020). The Effect of Accounting Information (Net Cash Flow, Return on Equity, and Company Size) on Stock Returns in Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2018 Period. <i>Journal of Research in Business, Economics,</i>	1224	30	✓	

	<i>and Education</i> . Vol. 2. No. 5. hal. 1224–1247.				
17	Azis, Muhammad., Anwar, Azwar., dan Yoshita, Rika. (2024). The Effect of Profit Growth and Price Earnings Ratio on Stock Return in Property and Real Estate Companies Listed on the Indonesia Stock Exchange for the 2020-2022 Period. <i>AKUNSIKA: Jurnal Akuntansi Dan Keuangan</i> . Vol. 5. No. 1. hal. 70–78.	70	22	✓	
18	Azizah, Nur., dan Purwasih, Desy. (2023). Pengaruh Komponen Arus Kas dan Laba Akuntansi terhadap <i>Return Saham</i> dengan Ukuran Perusahaan sebagai Variabel Moderating: Studi Empiris pada Perusahaan Sektor Industri yang Terdaftar di Bursa Efek Indonesia. <i>Jurnal Revenue: Jurnal Ilmiah Akuntansi</i> . Vol. 3. No. 2. hal. 699–714.	703	21, 25, 35, 36, 44	✓	
19	Brigham, Eugene dan Houston, Joel. (2010). <i>Dasar – Dasar Manajemen Keuangan</i> Edisi Sebelas. Jakarta: Salemba Empat.	34	14	✓	
20	Chaira, Syuraiya Alfy., Hismendi, and Busra. (2024). The Effect of Earnings Per Share, Debt to Equity Ratio and Net Profit Margin on Stock Returns in Property and Real Estate Sector Companies Listed on the Indonesian Sharia Stock Index (ISSI) for the 2018-2023 Period. <i>International Journal of Scientific Research and Management (IJSRM)</i> . Vol. 12. No. 5. hal. 6355–6367	6355	31	✓	
21	Firdarini, Cahya., dan Kunaidi. (2022). Pengaruh Arus Kas Operasi dan Laba Akuntansi terhadap Return Saham. <i>Jurnal Riset Manajemen Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha Program Magister Manajemen</i> . Vol. 9. No. 1. hal. 28–36.	28, 30	25, 35	✓	

22	Fitriyani, Leli Rosida., dan Widyawati, Dini. (2023). Pengaruh Laba Akuntansi dan Arus Kas terhadap Return Saham. <i>Jurnal Ilmu dan Riset Akuntansi (JIRA)</i> . Vol. 12. No. 1. hal. 1-17.	12, 14	2, 23, 38, 55	✓	
23	Frankel, Richard., and Sun, Yan. (2018). Predicting Accruals Based on Cash-Flow Properties. <i>Accounting Review</i> . Vol.93. No. 5. hal. 165–186.	4	20	✓	
24	Ghozali, Imam. (2016). <i>Desain Penelitian Kuantitatif &amp; Kualitatif</i> . Semarang: Yoga Pratama.	90	42, 50	✓	
25	Ghozali, Imam. (2017). <i>Ekonomika Teori, Konsep dan Aplikasi dengan IBM SPSS 24</i> . Semarang: Bada Penerbit Universitas Diponegoro.	51, 94, 132	50, 51, 52, 53, 61, 62, 64, 65	✓	
26	Ghozali, Imam. (2018). <i>Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25</i> . Semarang: Badan Penerbit Universitas Diponegoro.	98	54, 55, 66	✓	
27	Guizani, Moncef. (2018). The Mediating Effect of Dividend Payout on the Relationship Between Internal Governance and Free Cash Flow. <i>Corporate Governance (Bingley)</i> . Vol. 18. No. 4. hal. 748–770.	8	71	✓	
28	Hajar, Siti., Kasmawati., dan Tanjung, Irfan. (2022). Pengaruh Perubahan Laba Akuntansi dan Komponen Arus Kas terhadap Return Saham pada Perusahaan Subsektor Perkebunan yang Terdaftar di Bursa Efek Indonesia. <i>Jurnal Riset Manajemen Indonesia</i> . Vol. 4 No. 2. hal. 232–242.	232	25	✓	
29	Halawa, Ediman Imani Hati., Halawa, Derima., dan Harianja, Hotriado. (2022). Pengaruh Arus Kas Operasi dan Laba Akuntansi terhadap Return Saham pada Perusahaan LQ-45 di Bursa Efek	24	23	✓	







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30	Hamid Habbe, Abdul. (2023). The Effect of Return on Assets, Net Profit Margin, and Debt to Equity Ratio on Stock Returns. <i>Contemporary Journal of Applied Sciences (CJAS)</i> . Vol. 1. No. 2. hal. 41–54.	41	31	✓	
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32	Hocky, Agus., Br Pasaribu, Yulika., Junita, Rika., Putra, Rizaldi., and Syahputra, Hidayat. (2023). The Effect of Price Earnings Ratio, Debt to Equity Ratio, Net Profit Margin, and Total Asset Turnover on Stock Returns on the Kompas 100 Index. <i>Business Management and Accounting (ICOBIMA)</i> . Vol. 2. No. 1. hal. 271–281.	271	32	✓	
33	Hou, Kewei., and Van Dijk, Mathijs. A. (2019). Resurrecting the Size Effect: Firm Size, Profitability Shocks, and Expected Stock Returns. <i>Review of Financial Studies</i> . Vol. 32. No. 7. hal. 2850–2889.	2883	75	✓	
34	Jansen, Benjamin. (2021). Cash Flow Growth and Stock Returns. <i>Journal of Financial Research</i> . Vol. 44. No. 2. hal. 371–402.	371	32	✓	
35	Japlani, Ardiansyah. (2020). Pengaruh Perubahan Laba Akuntansi, Arus Kas Operasi, Arus Kas Investasi dan Arus Kas Pendanaan terhadap Return Saham. <i>Fidusia: Jurnal Keuangan dan Perbankan</i> . Vol. 3 No. 2. hal. 128–138.	128	23	✓	

36	Jauhary, William., Ongario, Andoro., dan Alvin. (2023). Total Asset Turnover, Current Ratio, Pertumbuhan Laba dan Ukuran Perusahaan terhadap <i>Return</i> Saham pada Perusahaan Otomotif. <i>Journal of Management and Bussines (JOMB)</i> . Vol. 5 No. 1. hal. 268–287.	271, 285	5, 8, 17, 29,		
37	Kesuma, Yoga., and Trisnawati, Rina. (2024). The Effect of Gross Domestic Product, Cash Flow, Company Size, EPS, and PER on Stock Returns in LQ 45 Companies Listed on the Indonesian Stock Exchange for the Period 2018-2021. <i>International Journal of Economic Sand Management Research</i> . Vol. 3. No. 1. hal. 1-16.	1	31		
38	Khaerunnisa., dan Nurulrahmatiah, Nafisah. (2022). Analisis Pengaruh Arus Kas Operasi, Arus Kas Investasi dan Laba Akuntansi terhadap <i>Return</i> Saham pada Perbankan yang Terdaftar di Bursa Efek Indonesia. <i>Manajemen Dewantara</i> . Vol. 6. No. 2. hal. 269–281.	269	27		
39	Korompis, Michael Horas., Sari, Pristin Prima., and Maulida, Alfiatul. (2024). The Effect of Price to Book Value, Cash Ratio, and Net Profit Margin on Stock Return in Coal Sub Sector Companies on the Indonesia Stock Exchange for the 2017-2021 Period. <i>International Conference on Management and Business (ICOMB 2023)</i> . hal. 157–168.	157	30		
40	Kuroni, Waysul., Zulaihati, Sri., and Sumiati, Ati. (2023). The Effect of Operating Cash Flow, Accounting Profit, and Company Size on Stock Returns in Manufacturing Companies in the Basic Material Sector Listed on the IDX in 2020-2021. <i>Current Advanced Research</i>	56, 58	22, 40		

	<i>on Sharia Finance and Economic Worldwide</i> . Vol. 3. No. 1. hal. 56–72.				
41	Lestari, Widya., dan Rosharlianti, Zulfa. (2023). Pengaruh Laba Bersih dan Arus Kas Operasi terhadap <i>Return Saham</i> (Pada Perusahaan Indeks LQ-45 yang Terdaftar di Bursa Efek Indonesia). <i>Jurnal Revenue: Jurnal Ilmiah Akuntansi</i> . Vol. 3 No. 2. hal. 674-689.	675	1, 26	✓	
42	Liman, Muhammad., and Mohammed, Aminatu Sani. (2018). Operating Cash Flow and Corporate Financial Performance of Listed Conglomerate Companies in Nigeria. <i>IOSR Journal of Humanities and Social Science (IOSR-JHSS)</i> . Vol. 23. No. 2 hal. 1–11.	2	36	✓	
43	Listianti, Aida., dan Sudradjat. (2020). Pengaruh Laba Akuntansi dan Arus Kas Operasi terhadap <i>Return Saham</i> . <i>Indonesian Accounting Literacy Journal</i> . Vol. 1. No. 1. hal. 94–107.	94, 98	1, 18, 23	✓	
44	Maulana, Jaka. (2020). Pengaruh Laba Akuntansi dan Arus Kas Operasi terhadap <i>Return Saham</i> (Studi Kasus pada Perusahaan Manufaktur Sektor Konstruksi BUMN yang Terdaftar di Bursa Efek Indonesia). <i>Land Journal</i> . Vol. 1. No. 2. hal. 108–116.	506, 508	24, 31	✓	
45	Mazengo, Samson Daniel., and Mwaifyusi, Hussein Athumani. (2021). The Effect of Liquid, Profitability and Company Size on Dividend Payout. Evi Dence from Financial Institutions Listed in Dar Es Salaam Stock Exchange. <i>Business Education Journal</i> . Vol. I. No. II. hal. 1-12.	3, 7	7, 21	✓	

46	Mulyanti, Dwinta., dan Audina, Syifa. (2022). Analisis Laba Bersih dan Total Arus Kas terhadap <i>Return Saham</i> . <i>Jurnal Financia</i> . Vol. 3. No. 2. hal. 45-55.	46, 48, 53	2, 6, 19, 24, 36, 39, 46, 49	✓	
47	Ndruru, Irman Jaya., dan Halawa, Sumina. (2022). Pengaruh Arus Kas dan Laba terhadap <i>Return Saham</i> pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. <i>Jurnal Neraca Agung</i> . Vol. 12. No. 2. hal. 56–64.	57	3, 27	✓	
48	Nguyen, Duy Van., Dang, Duong Quy., Pham, Giang Hoang., and Do, Du Kim. (2020). Influence of Overconfidence and Cash Flow on Investment in Vietnam. <i>Journal of Asian Finance, Economics and Business</i> . Vol. 7. No. 2. hal. 99–106.	101	75	✓	
49	Nhosea, Sheila Selviane., Kindangen, Paulus., and Worang, Frederik. G. (2020). Analyzing the Influence of Return On Asset, Debt-to Equity Ratio, and Net Profit Margin Toward Stock Return on Telecommunication Company (Evidence from Companies Listed in BEI. <i>495 Jurnal EMBA</i> . Vol. 8. No. 4. hal. 495–502.	495	32	✓	
50	Noramita., Zulaecha, Hesty Ervianni., Hamdani., dan Yahawi, Seleman Hardy. (2022). Pengaruh Ukuran Perusahaan, Leverage, Economic Value Added dan Return on Investment terhadap <i>Return Saham</i> . <i>Jurnal Mahasiswa Manajemen dan Akuntansi</i> . Vol. 1. No. 2. hal. 75–95.	92	10	✓	
51	Nursita, Meta. (2021). Pengaruh Laba Akuntansi, Arus Kas Operasi, Arus Kas Investasi, Arus Kas Pendanaan, dan Ukuran Perusahaan terhadap <i>Return Saham</i> . <i>Going Concern: Jurnal Riset Akuntansi</i> . Vol. 16. No. 1. hal. 1-15.	1, 5	1, 21, 24	✓	



52	Osiichuk, Dmytro., and Mielcarz, Pawel. (2021). The Nonmonotonicity of Cash-Cash Flow Relationship: The Role of Uncertainty and Financing Constraints. <i>Economic Research-Ekonomska Istrazivanja</i> . Vol. 34. No.1. hal. 2263-2283.	2280	73		
53	Owolabi, O. Y. (2022). The Relationship Among Cash Flow, Firm's Size and Financial Performance of Food and Beverage Companies Listed on the Nigerian Stock Exchange (NSE). <i>J. Innov. Res. Dev.</i> Vol. 11. No. 10. hal. 42-55.	46	46		
54	Pahlawan, Yusri Johan., Pramono, Cahyo., and Siyo, Kasim. (2022). The Effect of Profit and Cash Flow Components on Stock Returns in Automotive Sub Sector Manufacturing Companies and Listed Componentson BEI. <i>IJAFIBS</i> . Vol. 10. No. 3. hal. 146-150.	146	22		
55	Pasrin, Nursarmimi., dan Mursal. (2021). Pengaruh Laba Akuntansi dan Arus Kas Operasi terhadap <i>Return Saham</i> pada Perusahaan Pertambangan Batubara yang Terdaftar di Bursa Efek Indonesia. <i>Zona Keuangan: Program Studi Akuntansi (S1) Universitas Batam</i> . Vol. 11. No. 1. hal. 29-40.	29	28		
56	Putri, Aura Rachmawati Sukandie., dan Priyadi, Maswar Patuh. (2023). Pengaruh Arus Kas Operasi dan Laba Akuntansi terhadap <i>Return Saham</i> Perusahaan Manufaktur (Studi Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia). <i>Jurnal Ilmu dan Riset Akuntansi (JIRA)</i> . Vol. 12. No. 1. hal. 1-13.	5, 12	27, 32, 35, 47, 66		
57	Purba, Dianty Putri., Telaumbanua, Yumina., and Rioni, Yunita Sari. (2023). The Effect of Cash Flow,	984	31		

	Accounting Profit, Total Asset Turn Over on Manufacturing Company Stock Return on the Indonesia Stock Exchange. <i>Jurnal Ekonomi</i> . Vol. 12. Vol. 2. hal. 984-993.				
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59	Maulana, Ade Rian., dan Mulyadi, Endang. (2022). Pengaruh Arus Kas dan Laba Akuntansi terhadap <i>Return Saham</i> . <i>Jurnal Keguruan dan Ilmu Pendidikan</i> . Vol. 3. No. 2. hal. 506-512.	506	24	✓	
60	Rivaldo, Denta. (2021). Pengaruh Arus Kas Operasi dan Laba Akuntansi terhadap <i>Return Saham</i> (Studi Kasus Pada Perusahaan LQ-45 yang Terdaftar di Bursa Efek Indonesia. <i>Juhanpera</i> . Vol. 2. No. 2. hal. 287–305.	287	24	✓	
61	Rofalina, Patricia., Mukhzarudfa., dan Wijaya Rico. (2022). Pengaruh <i>Return on Investment</i> , Debt To Equity Ratio, Current Ratio, Total Asset Turnover, dan Net Profit Margin terhadap <i>Return Saham</i> dengan Ukuran Perusahaan sebagai Variabel Moderasi pada Perusahaan LQ-45 yang Terdaftar di Bursa Efek Indonesia. <i>Jurnal Akuntansi &amp; Keuangan Unja</i> . Vol. 7. No. 4. hal. 258–270.	261, 268	6, 7, 20, 21, 37, 40, 47, 50	✓	
62	Sakdiah, Halimatus., dan Handayani, Asmadhini. (2022). Dampak Covid-19 terhadap Kinerja Keuangan dan Harga Saham pada Perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia. <i>Borneo Studies and Research</i> . Vol. No. 3. hal. 3019–3026.	3020	3	✓	

63	Saleh, Besan Abdallah. (2023). The Effect of Financial Ratios, Firm Size, and Cash Flows from Operating Activities on Earnings Per Share. <i>International Journal of Professional Business Review</i> . Vol. 8. No. 6. hal. 1-13.	6	7	✓	
64	Sanchez, Mariano Gonzalez., Jimenez, Eva M., and Juan, Ana I Segovia San (2022). Causes of Country-Specific Effect Related to the Value Relevance of Cash Flows and Earnings: <i>Cogent Business and Management</i> . Vol. 9. No. 1. hal. 1-16.	2	76	✓	
65	Setyawan, Budi. (2020). Pengaruh Arus Kas Koperasi, Arus Kas Investasi, Arus Kas Pendanaan dan Laba Akuntansi terhadap Return Saham pada Emiten Sub Sektor Makanan dan Minuman. <i>Equilibrium: Jurnal Ilmiah Ekonomi, Manajemen dan Akuntansi</i> . Vol. 9. No. 1. hal. 48-58.	51	20, 26	✓	
66	Sidik. (2023). Effect of Accounting Profit, Cash Flow, and Return On Assets on Stock Returns (Empirical Study on Consumer Goods Industry Listed on the Indonesia Stock Exchange Period 2007 -2009). <i>Journal on Economics, Management and Business Technology</i> . Vol. 1. No. 2. hal. 57–63.	57	22	✓	
67	Simanullang, Sairun., and Simanullang, Fransiska. (2023). Analysis of the Effect of Return On Assets, Debt to Equity Ratio, Net Profit Margin, Earning Per Share on Stock Returns in Automotive and Component Sub-Sector Companies. <i>Priviet Social Sciences Journal</i> . Vol. 3. No. 11. hal. 23–33.	23	30	✓	
68	Siskayanti, Dewi., dan Widyawati, Dini. (2022). Pengaruh Leverage, Pertumbuhan Laba, Earning Per	1, 5, 6	14, 29, 34 46, 49	✓	

	Share, Ukuran Perusahaan terhadap Return Saham. <i>Jurnal Ilmu dan Riset Akuntansi (JIRA)</i> . Vol. 11. No. 3. hal. 1-20.				
69	Sitorus, Jessy Safitri., Siburian, Enika., Simbolon, Yosevin., and Naibaho, Royto Enjelia. (2021). The Effect of Operating Cash Flow, Net Profit, ROA and ROE on Stock Return of IDX. <i>Jurnal Akuntansi</i> . Vol. 11. No. 2. hal.189–196.	189	32		✓
70	Smolyansky, Michael. (2023). End of an era: The coming Long-Run Slowdown in Corporate Profit Growth and Stock Returns. <i>Finance and Economics Discussion Series</i> . hal. 1–31.	1, 3, 12, 13	5, 8, 32, 70		✓
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75	Wulandari, Putri. (2022). Pengaruh Indikator Kesehatan Bank, Pertumbuhan Laba, terhadap <i>Return</i> Saham Perbankan. <i>Jurnal Akuntansi, Manajemen dan Ekonomi</i> . Vol. 1. No. 2. hal. 244–253.	246, 252	5, 8, 18, 28, 35	✓	

Catatan Dosen Pembimbing:

Layak / ~~Tidak Layak~~ untuk diuji (coret yang tidak perlu)

Madiun, 25 Juli 2024

Dosen Pembimbing



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