

LAMPIRAN

Lampiran 1 Sampel Perusahaan

Daftar perusahaan manufaktur sektor industri barang konsumsi yang tercatat di Bursa Efek Indonesia (BEI).

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

34	DPUM	Dua Putra Utama Makmur Tbk.
35	DSFI	Dharma Samudera Fishing Indust
36	DSNG	Dharma Satya Nusantara Tbk.
37	ENZO	Moreno Abadi Perkasa Tbk.
38	EPMT	Enseval Putera Megatrading Tbk
39	EURO	Estee Gold Feet Tbk.
40	FAPA	FAP Agri Tbk.
41	FISH	FKS Multi Agro Tbk.
42	FLMC	Falmaco Nonwoven Industri Tbk.
43	FOOD	Sentra Food Indonesia Tbk.
44	GGRM	Gudang Garam Tbk.
45	GOLL	Golden Plantation Tbk.
46	GOOD	Garudafood Putra Putri Jaya Tb
47	GRPM	Graha Prima Mentari Tbk.
48	GULA	Aman Agrindo Tbk.
49	GZCO	Gozco Plantations Tbk.
50	HERO	Hero Supermarket Tbk.
51	HMSP	H.M. Sampoerna Tbk.
52	HOKI	Buyung Poetra Sembada Tbk.
53	IBOS	Indo Boga Sukses Tbk.
54	ICBP	Indofood CBP Sukses Makmur Tbk
55	IKAN	Era Mandiri Cemerlang Tbk.
56	INDF	Indofood Sukses Makmur Tbk.
57	IPPE	Indo Pureco Pratama Tbk.
58	ITIC	Indonesian Tobacco Tbk.
59	JARR	Jhonlin Agro Raya Tbk.
60	JAWA	Jaya Agra Wattie Tbk.
61	JPFA	Japfa Comfeed Indonesia Tbk.
62	KEJU	Mulia Boga Raya Tbk.
63	KINO	Kino Indonesia Tbk.
64	KMDS	Kurniamitra Duta Sentosa Tbk.
65	KPAS	Cottonindo Ariesta Tbk.
66	LSIP	PP London Sumatra Indonesia Tb
67	MAGP	Multi Agro Gemilang Plantation
68	MAIN	Malindo Feedmill Tbk.
69	MAXI	Maxindo Karya Anugerah Tbk.
70	MBTO	Martina Berto Tbk.
71	MGRO	Mahkota Group Tbk.
72	MIDI	Midi Utama Indonesia Tbk.

73	MKTR	Menthobi Karyatama Raya Tbk.
74	MLBI	Multi Bintang Indonesia Tbk.
75	MLPL	Multipolar Tbk.
76	MPPA	Matahari Putra Prima Tbk.
77	MRAT	Mustika Ratu Tbk.
78	MSJA	Multi Spunindo Jaya Tbk.
79	MYOR	Mayora Indah Tbk.
80	NANO	Nanotech Indonesia Global Tbk.
81	NASI	Wahana Inti Makmur Tbk.
82	NAYZ	Hassana Boga Sejahtera Tbk.
83	NSSS	Nusantara Sawit Sejahtera Tbk.
84	OILS	Indo Oil Perkasa Tbk.
85	PANI	Pantai Indah Kapuk Dua Tbk.
86	PCAR	Prima Cakrawala Abadi Tbk.
87	PGUN	Pradiksi Gunatama Tbk.
88	PMMP	Panca Mitra Multiperdana Tbk.
89	PSDN	Prasidha Aneka Niaga Tbk
90	PSGO	Palma Serasih Tbk.
91	PTPS	Pulau Subur Tbk.
92	RANC	Supra Boga Lestari Tbk.
93	ROTI	Nippon Indosari Corpindo Tbk.
94	SDPC	Millennium Pharmacon Internati
95	SGRO	Sampoerna Agro Tbk.
96	SIMP	Salim Ivomas Pratama Tbk.
97	SIPD	Sreeya Sewu Indonesia Tbk.
98	SKBM	Sekar Bumi Tbk.
99	SKLT	Sekar Laut Tbk.
100	SMAR	Smart Tbk.
101	SOUL	Mitra Tirta Buwana Tbk.
102	SSMS	Sawit Sumbermas Sarana Tbk.
103	STAA	Sumber Tani Agung Resources Tb
104	STRK	Lovina Beach Brewery Tbk.
105	STTP	Siantar Top Tbk.
106	TAPG	Triputra Agro Persada Tbk.
107	TAYS	Jaya Swarasa Agung Tbk.
108	TBLA	Tunas Baru Lampung Tbk.
109	TCID	Mandom Indonesia Tbk.
110	TGKA	Tigaraksa Satria Tbk.
111	TGUK	Platinum Wahab Nusantara Tbk.

112	TLDN	Teladan Prima Agro Tbk.
113	TRGU	Cerestar Indonesia Tbk.
114	UCID	Uni-Charm Indonesia Tbk.
115	UDNG	Agro Bahari Nusantara Tbk.
116	ULTJ	Ultrajaya Milk Industry & Trad
117	UNSP	Bakrie Sumatera Plantations Tb
118	UNVR	Unilever Indonesia Tbk.
119	VICI	Victoria Care Indonesia Tbk.
120	WAPO	Wahana Pronatural Tbk.
121	WICO	Wicaksana Overseas Internation
122	WIIM	Wismilak Inti Makmur Tbk.
123	WINE	Hatten Bali Tbk.
124	WMPP	Widodo Makmur Perkasa Tbk.
125	WMUU	Widodo Makmur Unggas Tbk.

Lampiran 2 Tabulasi Data

Data Mentah Sebelum Diolah

No	Kode	Nama Perusahaan	Tahun	AKO (X1)	LAK (X2)	Rit (Y)	ROA (Z)
1	AALI	Astra Agro Lestari Tbk.	2021	29.22	28.49	-0.2292	0.0775
			2022	28.24	28.28	-0.1605	0.0656
			2023	28.81	27.73	-0.1191	0.0383
2	ADES	Akasha Wira International Tbk.	2021	26.45	26.32	1.2534	0.2065
			2022	26.47	26.62	1.1809	0.2218
			2023	26.85	26.7	0.3066	0.1894
3	AGAR	Asia Sejahtera Mina Tbk.	2021	22.83	21.41	-0.0754	0.0111
			2022	22.41	21.28	-0.2446	0.0087
			2023	23.23	21.23	-0.6187	0.0008
4	AISA	FKS Food Sejahtera Tbk.	2021	25.16	22.96	-0.5077	-0.0053
			2022	24.46	24.75	-0.2552	-0.0306
			2023	25.09	25.97	0.0070	0.1030
5	ALTO	Tri Banyan Tirta Tbk.	2021	24.46	22.92	-0.0909	-0.0083
			2022	21.09	23.42	-0.8214	-0.0145
			2023	21.01	22.9	0.0000	-0.0087
6	AMMS	Agung Menjangan Mas Tbk.	2021	23.64	23.75	0.2778	0.0190
			2022	23.35	23.5	-0.3768	0.0228
			2023	23.03	28.25	-0.0698	0.0031
7	AMRT	Sumber Alfaria Trijaya Tbk.	2021	29.48	28.65	0.5188	0.0678
			2022	29.59	28.86	1.1811	0.0904
			2023	29.46	23.37	0.1057	0.1001
8	ANDI	Andira Agro Tbk.	2021	23.96	23.08	-0.0566	-0.0029
			2022	24.66	24.75	0.0000	-0.0238
			2023	25.18	27.01	0.0000	-0.1480
9	ANJT	Austindo Nusantara Jaya Tbk.	2021	27.84	25.4	0.3469	0.0576
			2022	27.56	25.43	-0.3283	0.0114
			2023	27.27	23.77	0.1203	0.0116
10	ASHA	Cilacap Samudera Fishing Indus	2021	20.89	23.75	0.2623	0.0019
			2022	0		0.1558	0.0630
			2023	0	0	-0.4382	-0.1023
11	AYAM	Janu Putra Sejahtera Tbk.	2021	0	0	0.0000	0.0000
			2022	0	0	-0.1494	0.0464
			2023	24.1	25.93	0.4865	0.0283
12	BEEF		2021	24.46	25.24	-0.5250	-0.2696

		Estika Tata Tiara Tbk.	2022	0	0	-0.1316	-0.1481
			2023	0	0	0.0000	0.0000
13	BEER	Jobubu Jarum Minahasa Tbk.	2021	0	0	0.0000	0.0000
			2022	23.54	23.37	0.6727	0.1994
			2023	25.6	26.67	0.1014	0.0571
14	BISI	BISI International Tbk.	2021	27.2	26.99	-0.0340	0.1224
			2022	26.18	27.12	0.6080	0.1543
			2023	26.28	23.58	0.0000	0.1539
15	BOBA	Formosa Ingredient Factory Tbk	2021	22.59	23.1	-0.0535	0.1185
			2022	23.25	23.43	-0.2000	0.0657
			2023	23.42	25.34	-0.0815	0.0854
16	BTEK	Bumi Teknokultura Unggul Tbk	2021	22.76	26.61	0.0000	-0.0242
			2022	23.84	25.29	0.0000	-0.0866
			2023	25.77	24.35	0.0000	-0.0237
17	BUAH	Segar Kumala Indonesia Tbk.	2021	0	0	0.0346	0.1372
			2022	24.23	24.37	0.0265	0.0715
			2023	24.6	25.16	1.3820	0.1129
18	BUDI	Budi Starch & Sweetener Tbk.	2021	26.18	25.21	0.8081	0.0281
			2022	24.17	26.01	0.2626	0.0281
			2023	25.97	27.98	0.2301	0.0595
19	BWPT	Eagle High Plantations Tbk.	2021	26.05	23.21	-0.4861	-0.1176
			2022	27.73	25.86	-0.1216	0.0010
			2023	27.86	25.35	-0.1692	0.0167
20	CAMP	Campina Ice Cream Industry Tbk	2021	26.09	25.52	-0.0397	0.0892
			2022	25.91	25.58	0.0552	0.1126
			2023	26.03	26.31	0.3137	0.1184
21	CBUT	Citra Borneo Utama Tbk.	2021	0	0	0.2765	0.1472
			2022	26.92	25.61	0.0332	0.0882
			2023	26.67	25.95	-0.1904	0.0306
22	CEKA	Wilmar Cahaya Indonesia Tbk.	2021	25.24	26.13	0.0532	0.1097
			2022	25.5	25.75	0.0532	0.1292
			2023	27.02	25.93	-0.0682	0.0801
23	CLEO	Sariguna Primatirta Tbk.	2021	26.44	26	-0.0600	0.1355
			2022	25.97	27.4	0.1809	0.1155
			2023	0	0	0.0000	0.0000
24	CMRY	Cisarua Mountain Dairy Tbk.	2021	27.31	27.69	0.0379	0.1415
			2022	26.91	27.84	0.2500	0.1705
			2023	27.98	22.88	-0.0565	0.1757
25	COCO		2021	23.99	22.56	-0.5886	0.0233

		Wahana Interfood Nusantara Tbk	2022	25.08	24.71	-0.0694	0.0129
			2023	25.2	28.92	-0.3470	-0.1015
26	CPIN	Charoen Pokphand Indonesia Tbk	2021	28.38	28.71	-0.0881	0.1027
			2022	28.83	28.48	-0.0504	0.0739
			2023	29.39	28.4	-0.1106	0.0572
27	CPRO	Central Proteina Prima Tbk.	2021	25.32	26.45	0.9000	0.3340
			2022	27.09	26.19	-0.4421	0.0450
			2023	27.07	23.07	-0.0377	0.0347
28	CRAB	Toba Surimi Industries Tbk.	2021	0	0	0.0000	0.0254
			2022	24.05	23.52	-0.2000	0.0330
			2023	23.47	26.28	0.3000	0.0471
29	CSRA	Cisadane Sawit Raya Tbk.	2021	26.69	26.26	0.3298	0.1484
			2022	26.72	25.75	0.1400	0.1382
			2023	25.98	24.6	-0.1719	0.0825
30	DAYA	Duta Intidaya Tbk.	2021	23.94	24.36	-0.2205	-0.0699
			2022	25.62	23.52	-0.3355	-0.0551
			2023	26.38	22.8	0.4257	-0.0238
31	DEWI	Dewi Shri Farmino Tbk.	2021	0	0	0.0000	0.0730
			2022	23.8	22.56	0.3736	0.0500
			2023	20.35	25.97	-0.7163	0.0355
32	DLTA	Delta Djakarta Tbk.	2021	26.54	26.17	-0.1500	0.1456
			2022	26.01	25.99	0.0241	0.1767
			2023	25.63	26.68	-0.0783	0.1600
33	DMND	Diamond Food Indonesia Tbk.	2021	27.07	26.68	-0.0489	0.0613
			2022	25.33	26.75	-0.0686	0.0564
			2023	23.77	25.08	-0.0776	0.0575
34	DPUM	Dua Putra Utama Makmur Tbk.	2021	24.09	24.52	0.2558	-0.0562
			2022	24.61	25.68	0.4074	-0.0327
			2023	23.16	23.61	-0.5132	-0.1189
35	DSFI	Dharma Samudera Fishing Indust	2021	22.71	23.94	0.1585	0.0460
			2022	23.19	23.38	-0.0421	0.0636
			2023	20.72	27.44	-0.2527	0.0345
36	DSNG	Dharma Satya Nusantara Tbk.	2021	27.69	27.93	-0.1803	0.0600
			2022	28.06	27.63	0.2000	0.0877
			2023	28.26	23.02	-0.0750	0.0618
37	ENZO	Morenzo Abadi Perkasa Tbk.	2021	24.48	21.72	0.0000	0.0339
			2022	24.18	22.24	0.3200	0.0087
			2023	24.41	27.47	-0.2424	0.0128
38	EPMT		2021	26.73	27.46	0.2796	0.0877

		Enseval Putera Megatrading Tbk	2022	23.75	27.26	0.0185	0.0813
			2023	26.74	22.5	-0.0582	0.0631
39	EURO	Estee Gold Feet Tbk.	2021	0	0	0.0000	0.1765
			2022	22.7	22.36	-0.7915	0.0976
			2023	22.11	26.74	-0.4155	0.0760
40	FAPA	FAP Agri Tbk.	2021	27.65	27.29	0.1875	0.0518
			2022	28.27	25.78	0.3396	0.0826
			2023	27.66	26.73	0.2326	0.0181
41	FISH	FKS Multi Agro Tbk.	2021	24.72	26.75	1.9198	0.0557
			2022	24.47	26.7	-0.1176	0.0576
			2023	24.8	24.28	-0.1815	0.0519
42	FLMC	Falmaco Nonwoven Industri Tbk.	2021	24.12	23.62	-0.4857	0.1788
			2022	23.23	22.71	-0.8451	-0.0980
			2023	0	23.06	0.0000	0.0395
43	FOOD	Sentra Food Indonesia Tbk.	2021	24.86	23.67	0.2913	-0.0968
			2022	25.3	23.37	-0.1654	-0.1859
			2023	26.13	29.38	-0.0721	-0.2757
44	GGRM	Gudang Garam Tbk.	2021	29.3	28.69	-0.2537	0.0641
			2022	29.92	29.3	-0.4118	0.0339
			2023	29.11	26.69	0.1292	0.0575
45	GOLL	Golden Plantation Tbk.	2021	0	0	0.0000	0.0000
			2022	0	0	0.0000	0.0000
			2023	0		0.0000	0.0000
46	GOOD	Garudafood Putra Putri Jaya Tb	2021	27.29	26.8	1.0669	0.0579
			2022	27.16	27.12	0.0000	0.0595
			2023	27.48	22.22	-0.1810	0.0808
47	GRPM	Graha Prima Mentari Tbk.	2021	0	0	0.0000	0.0000
			2022	0	0	0.0000	0.0559
			2023	23.1	21.17	-0.5653	0.0607
48	GULA	Aman Agrindo Tbk.	2021	0	0	0.0000	0.0534
			2022	24.34	21.88	-0.0376	0.0081
			2023	23.57	24.61	0.0452	0.0016
49	GZCO	Gozco Plantations Tbk.	2021	26.2	25.06	0.3800	0.0241
			2022	25.91	23.46	0.1739	0.0375
			2023	26.28	27.61	0.4815	0.0073
50	HERO	Hero Supermarket Tbk.	2021	27.22	24.8	1.2169	-0.1564
			2022	27.26	29.63	-0.1848	0.0086
			2023	0	0	0.0000	0.0000
51	HMSP		2021	29.96	29.48	-0.3588	0.1387

		H.M. Sampoerna Tbk.	2022	29.63	29.72	-0.1295	0.1161
			2023	29.47	23.48	0.0655	0.1458
52	HOKI	Buyung Poetra Sembada Tbk.	2021	23.36	23.56	-0.2796	0.0160
			2022	26.06	23.41	-0.4309	-0.0021
			2023	24.85	22.12	0.6796	-0.0141
53	IBOS	Indo Boga Sukses Tbk.	2021	23.59	22.68	2.8736	0.0200
			2022	23.51	22.63	1.5464	0.0192
			2023	23.65	29.77	3.2326	0.0179
54	ICBP	Indofood CBP Sukses Makmur Tbk	2021	29.71	29.23	-0.0766	0.0722
			2022	29.81	29.49	0.0632	0.0428
			2023	30.15	23.49	-0.0409	0.0539
55	IKAN	Era Mandiri Cemerlang Tbk.	2021	22.81	23.73	-0.0766	0.0123
			2022	22.75	25.26	0.0632	0.0162
			2023	22.52	29.78	-0.0409	0.0066
56	INDF	Indofood Sukses Makmur Tbk.	2021	30.32	29.67	-0.0766	0.0477
			2022	30.24	29.65	0.0632	0.0427
			2023	30.55	21.77	-0.0409	0.0403
57	IPPE	Indo Pureco Pratama Tbk.	2021	23.43	21.99	-0.1838	0.0100
			2022	23.04	22.06	-0.3351	0.0122
			2023	22.07	24.53	-0.6000	0.0127
58	ITIC	Indonesian Tobacco Tbk.	2021	24.54	24.4	-0.4246	0.0852
			2022	24.17	24.37	-0.2995	0.0717
			2023	24.94	24.46	0.1450	0.0684
59	JARR	Jhonlin Agro Raya Tbk.	2021	0	0	0.0000	0.0000
			2022	25.97	25.08	-0.3986	0.0139
			2023	26.16	25.9	-0.2201	0.0213
60	JAWA	Jaya Agra Wattie Tbk.	2021	25.58	26.39	1.7551	-0.0498
			2022	25.65	26.43	-0.6111	0.0806
			2023	25.52	28.37	0.7143	-0.0827
61	JPFA	Japfa Comfeed Indonesia Tbk.	2021	27.28	27.82	0.1741	0.0730
			2022	27.99	27.67	-0.2471	0.0370
			2023	28.49	25.7	-0.0888	0.0304
62	KEJU	Mulia Boga Raya Tbk.	2021	25.31	25.49	-0.1255	0.1888
			2022	24.89	25.1	0.2068	0.1368
			2023	24.56	25.58	-0.1923	0.0963
63	KINO	Kino Indonesia Tbk.	2021	27.11	27.58	-0.2537	0.0241
			2022	26.51	25.1	-0.2438	-0.2040
			2023	27.34	24.86	-0.1759	0.0171
64	KMDS		2021	23.54	24.61	-0.0766	0.2871

		Kurniamitra Duta Sentosa Tbk.	2022	23.73	24.67	0.3249	0.2087
			2023	24.58	24.11	-0.2626	0.2101
65	KPAS	Cottonindo Ariesta Tbk.	2021	22.86	27.65	-0.0366	-0.1282
			2022	0	0	0.0000	0.0000
			2023	0	0	0.0000	0.0000
66	LSIP	PP London Sumatra Indonesia Tb	2021	28.26	27.72	-0.1382	0.0864
			2022	27.71	27.38	-0.1435	0.0880
			2023	27.98	26.75	-0.1232	0.0619
67	MAGP	Multi Agro Gemilang Plantation	2021	27.38	26.94	0.4207	0.0566
			2022	26.67	24.87	-0.3834	0.0699
			2023	0	0	0.0000	0.0000
68	MAIN	Malindo Feedmill Tbk.	2021	26.33	24.02	-0.0946	0.0116
			2022	27	24.9	-0.2687	0.0047
			2023	26.86	24.93	0.0510	0.0118
69	MAXI	Maxindo Karya Anugerah Tbk.	2021	0	0	0.0000	0.0000
			2022	22.68	23.68	-0.3651	0.0043
			2023	22.15	25.73	-0.2791	-0.0102
70	MBTO	Martina Berto Tbk.	2021	25.57	24.4	0.5368	-0.2092
			2022	23.26	24.3	-0.1301	-0.0548
			2023	21.94	25.12	-0.2126	-0.0530
71	MGRO	Mahkota Group Tbk.	2021	25.32	23.41	0.0429	0.0444
			2022	26.38	25.71	-0.0059	-0.0057
			2023	26.46	26.35	-0.1657	-0.0546
72	MIDI	Midi Utama Indonesia Tbk.	2021	27.76	26.72	0.1480	0.0438
			2022	28.09	26.98	0.3439	0.0581
			2023	27.9	24.84	0.5274	0.0671
73	MKTR	Menthobi Karyatama Raya Tbk.	2021	0	0	0.0000	0.0000
			2022	25.21	24.66	1.2654	0.0637
			2023	23.53	27.23	0.6474	0.0385
74	MLBI	Multi Bintang Indonesia Tbk.	2021	27.79	27.55	-0.1959	0.2281
			2022	28.03	27.69	0.1474	0.2742
			2023	27.65	23.17	-0.1285	0.3128
75	MLPL	Multipolar Tbk.	2021	26.41	25.65	4.2113	0.0008
			2022	26.22	26.55	-0.6973	-0.0108
			2023	27.61	26.48	-0.3482	0.0260
76	MPPA	Matahari Putra Prima Tbk.	2021	26.74	26.76	3.1331	-0.0681
			2022	26.1	26.29	-0.7051	-0.1105
			2023	25.82	20.47	-0.4980	-0.0716
77	MRAT	Mustika Ratu Tbk.	2021	22.62	24.95	0.6331	0.0013

			2022	25.03	25.46	1.7717	0.0982
			2023	0	0	0.0000	0.0000
78	MSJA	Multi Spunindo Jaya Tbk.	2021	0	0	0.0000	0.0000
			2022	0	0	0.0000	0.0000
			2023	26.01	27.87	-0.5163	0.0709
79	MYOR	Mayora Indah Tbk.	2021	27.67	28.31	-0.2472	0.0638
			2022	28.11	28.79	0.2255	0.0888
			2023	29.29	23.25	-0.0040	0.1338
80	NANO	Nanotech Indonesia Global Tbk.	2021	21.22	23.56	-0.1344	0.0298
			2022	21.64	23.25	-0.2755	0.0096
			2023	22.34	24.74	-0.3929	0.0062
81	NASI	Wahana Inti Makmur Tbk.	2021	22.52	23.06	-0.3325	0.0082
			2022	23.09	24.45	-0.2377	0.0148
			2023	22.2	23.81	-0.2377	0.0056
82	NAYZ	Hassana Boga Sejahtera Tbk.	2021	0	0	0.0000	0.0000
			2022	23.06	24.19	0.6584	0.0566
			2023	22.58	24.98	0.5726	0.0043
83	NSSS	Nusantara Sawit Sejahtera Tbk.	2021	0	0	0.0000	0.0000
			2022	24.57	24.49	1.8527	0.0233
			2023	25.64	22.51	0.6535	0.0001
84	OILS	Indo Oil Perkasa Tbk.	2021	24.37	22.65	-0.5746	0.0455
			2022	24.03	24.17	-0.3765	0.0434
			2023	23.2	23.72	-0.3726	0.0157
85	PANI	Pantai Indah Kapuk Dua Tbk.	2021	23.6	25.66	13.8654	0.0122
			2022	27.13	26.33	6.3541	0.0087
			2023	22.96	22.44	4.1579	0.0081
86	PCAR	Prima Cakrawala Abadi Tbk.	2021	22.96	22.31	-0.4919	0.0051
			2022	23.28	22.93	-0.6915	0.0476
			2023	23.15	26.33	-0.4253	0.0871
87	PGUN	Pradiksi Gunatama Tbk.	2021	24.31	25.87	0.5520	0.1090
			2022	26.08	26.01	1.0747	0.0734
			2023	26.6	25.62	-0.4832	0.0760
88	PMMP	Panca Mitra Multiperdana Tbk.	2021	25.21	25.5	0.8906	0.0349
			2022	25.33	24.92	-0.1529	0.0256
			2023	24.84	25.09	-0.3610	0.0001
89	PSDN	Prasidha Aneka Niaga Tbk	2021	24.6	24.36	0.1769	-0.1114
			2022	22.66	25.71	-0.4575	-0.0538
			2023	25.64	26.09	0.0843	0.9663
90	PSGO		2021	26.63	26.29	0.8151	0.0576

		Palma Serasih Tbk.	2022	27	27.04	-0.3241	0.0631
			2023	27.23	23.99	-0.0890	0.1318
91	PTPS	Pulau Subur Tbk.	2021	0	0	0.0000	0.0000
			2022	0	0	0.0000	0.0000
			2023	23.57	23.4	1.3764	0.1550
92	RANC	Supra Boga Lestari Tbk.	2021	25.32	25.12	3.1284	0.0096
			2022	25.21	25.56	-0.5472	-0.0597
			2023	25.64	26.4	-0.1779	-0.1015
93	ROTI	Nippon Indosari Corpindo Tbk.	2021	27.19	26.79	0.0000	0.0697
			2022	27.31	26.49	-0.0294	0.1041
			2023	27.15	22.85	-0.1288	0.0811
94	SDPC	Millennium Pharmacon Internati	2021	23.62	23.87	0.3077	0.0070
			2022	25.42	23.78	1.4412	0.0166
			2023	25.24	27.42	-0.5241	0.0130
95	SGRO	Sampoerna Agro Tbk.	2021	28.2	27.69	0.2353	0.0833
			2022	27.86	26.92	0.0526	0.1031
			2023	27.98	27.66	-0.0429	0.0486
96	SIMP	Salim Ivomas Pratama Tbk.	2021	28.94	27.9	0.0857	0.0287
			2022	28.91	27.33	-0.0921	0.0363
			2023	28.97	23.95	-0.0918	0.0211
97	SIPD	Sreeya Sewu Indonesia Tbk.	2021	25.59	26.08	0.3333	0.0090
			2022	24.54	24.73	-0.2875	-0.0703
			2023	25.66	24.16	-0.0526	-0.0017
98	SKBM	Sekar Bumi Tbk.	2021	24.51	25.18	0.1111	0.0157
			2022	23.81	25.07	0.0500	0.0421
			2023	25.64	25.69	-0.1693	0.0042
99	SKLT	Sekar Laut Tbk.	2021	25.57	25.03	0.5463	0.1622
			2022	23.52	25.16	-0.1942	0.0717
			2023	24.69	28.69	0.4462	0.0659
100	SMAR	Smart Tbk.	2021	27.2	29.37	0.0506	0.0714
			2022	29.09	27.55	0.1353	0.1342
			2023	29.03	21.02	-0.1919	0.0231
101	SOUL	Mitra Tirta Buwana Tbk.	2021	0	0	0.0000	0.0000
			2022	23.16	21.95	0.6429	0.0007
			2023	24.66	28.05	0.2462	-0.0806
102	SSMS	Sawit Sumbermas Sarana Tbk.	2021	27.74	28.23	-0.2280	0.1097
			2022	28.01	26.98	0.5233	0.1299
			2023	27.11	27.85	-0.2891	0.0441
103	STAA		2021	28.2	27.89	-0.2759	0.2115

		Sumber Tani Agung Resources Tbk	2022	27.99	27.39	-0.1988	0.1848
			2023	27.68	23.12	-0.1292	0.1181
104	STRK	Lovina Beach Brewery Tbk.	2021	0	0	0.0000	0.0000
			2022	0	0	0.0000	0.0000
			2023	24.83	27.16	1.6585	0.0663
105	STTP	Siantar Top Tbk.	2021	27.16	27.16	-0.2053	0.1601
			2022	27.24	27.55	0.0132	0.1367
			2023	27.67	27.83	0.2255	0.1676
106	TAPG	Triputra Agro Persada Tbk.	2021	28.01	28.77	0.0576	0.0984
			2022	28.79	28.15	0.0410	0.2143
			2023	28.08	22.54	-0.1417	0.1212
107	TAYS	Jaya Swarasa Agung Tbk.	2021	23.95	23.01	1.9483	0.0163
			2022	23.35	23.65	1.6180	0.0240
			2023	22.87	27.33	-0.7811	-0.0455
108	TBLA	Tunas Baru Lampung Tbk.	2021	28.06	27.42	-0.1497	0.0350
			2022	27.65	27.67	-0.1258	0.0342
			2023	27.68	24.7	0.0132	0.0401
109	TCID	Mandom Indonesia Tbk.	2021	25.75	24.3	-0.1737	-0.0232
			2022	25.22	24.62	0.1776	0.0150
			2023	26.13	26.92	-0.1333	0.0205
110	TGKA	Tigaraksa Satria Tbk.	2021	24.99	26.9	-0.0378	0.1447
			2022	27.21	26.82	0.0143	0.1156
			2023	27.16	24.78	-0.0915	0.0975
111	TGUK	Platinum Wahab Nusantara Tbk.	2021	0	0	0.0000	0.0000
			2022	0	0	0.0000	0.0000
			2023	23.79	27.1	-0.0785	0.0289
112	TLDN	Teladan Prima Agro Tbk.	2021	0	0	0.0000	0.0000
			2022	27.41	26.84	-0.1838	0.1122
			2023	27.9	24.63	-0.2241	0.0835
113	TRGU	Cerestar Indonesia Tbk.	2021	0	0	0.0000	0.0000
			2022	27.19	23.05	-0.3976	0.0141
			2023	24.79	26.88	-0.2168	0.0003
114	UCID	Uni-Charm Indonesia Tbk.	2021	27.4	26.49	-0.0136	0.0609
			2022	26.33	26.86	-0.2448	0.0379
			2023	27.55	23.51	-0.0868	0.0545
115	UDNG	Agro Bahari Nusantara Tbk.	2021	0	0	0.0000	0.0000
			2022	0	0	0.0000	0.0000
			2023	20.86	27.85	0.2765	0.0027

116	ULTJ	Ultrajaya Milk Industry & Trad	2021	27.98	27.58	-0.0188	0.1681
			2022	26.28	27.79	-0.0605	0.1290
			2023	27.97	25.58	0.0847	0.1560
117	UNSP	Bakrie Sumatera Plantations Tb	2021	25.67	26.14	-0.0439	0.0156
			2022	25.16	24.8	0.1743	0.0496
			2023	24.64	29.37	-0.1172	0.0129
118	UNVR	Unilever Indonesia Tbk.	2021	29.7	29.34	-0.4408	0.2998
			2022	29.72	29.13	0.1436	0.3010
			2023	29.59	25.9	-0.2489	0.2698
119	VICI	Victoria Care Indonesia Tbk.	2021	25.43	25.31	0.6506	0.1773
			2022	25.5	25.91	-0.0097	0.0850
			2023	26.2	23.47	0.2745	0.1551
120	WAPO	Wahana Pronatural Tbk.	2021	20.82	24.42	1.7612	-0.0155
			2022	21.27	23.89	0.3514	-0.0415
			2023	22.99	25.47	-0.6360	0.0018
121	WICO	Wicaksana Overseas Internation	2021	25.29	25.65	-0.0718	-0.1876
			2022	25.36	25.44	-0.0483	-0.3154
			2023	23.9	25.89	-0.5072	-0.3497
122	WIIM	Wismilak Inti Makmur Tbk.	2021	25.92	26.22	-0.2074	0.0928
			2022	26.43	26.91	0.4720	0.1126
			2023	26.02	23.94	1.8175	0.1880
123	WINE	Hatten Bali Tbk.	2021	0	0	0.0000	0.0000
			2022	21.18	24.45	1.7565	0.0823
			2023	23.37	26.27	2.8575	0.1076
124	WMPP	Widodo Makmur Perkasa Tbk.	2021	24.86	26.48	0.6584	0.0453
			2022	27.33	27.5	-0.5375	-0.0520
			2023	24.84	26.07	-0.3243	-0.1745
125	WMUU	Widodo Makmur Unggas Tbk.	2021	25.84	25.26	-0.4867	0.0910
			2022	25.49	26.11	-0.4444	-0.0034
			2023	21.38	25.35	-0.4118	-0.0889

Data Outlier

No	Kode	Nama Perusahaan	Tahun	AKO (X1)	LAK (X2)	Rit (Y)	ROA (Z)
1	ADES	Akasha Wira International Tbk	2021	26.5	26.32	1.2534	0.2065
2			2022	26.5	26.62	1.1809	0.2218
3	AMRT	Sumber Alfaria Trijaya Tbk	2022	29.6	28.86	1.1811	0.0904
4	ASHA	Cilacap Samudera Fishing Indus	2022	0		0.1558	0.0630
5			2023	0	0	-0.4382	- 0.1023
6	AYAM	Janu Putra Sejahtera Tbk.	2021	0	0	0.0000	0.0000
7			2022	0	0	-0.1494	0.0464
8	BEEF	Estetika Tata Tiara Tbk	2022	0	0	-0.1316	- 0.1481
9			2023	0	0	0.0000	0.0000
10	BEER	Jobubu Jarum Minahasa Tbk.	2021	0	0	0.0000	0.0000
11			2022	23.5	23.37	0.6727	0.1994
12	BUAH	Segar Kumala Indonesia Tbk.	2021	0	0	0.0346	0.1372
13			2023	24.6	25.16	1.3820	0.1129
14	BUDI	Budi Starch & Sweetener Tbk	2021	26.2	25.21	0.8081	0.0281
15			2022	24.2	26.01	0.2626	0.0281
16	CBUT	Citra Borneo Utama Tbk.	2021	0	0	0.2765	0.1472
17	CLEO	Sariguna Primatirta Tbk.	2023	0	0	0.0000	0.0000
18	CPRO	Central Protenia Prima Tbk.	2021	25.3	26.45	0.9000	0.3340
19			2023	27.1	23.07	-0.0377	0.0347
20	CRAB	Toba Surimi Industries Tbk.	2021	0	0	0.0000	0.0254
21	DEWI	Dewi Shri Farmindo Tbk.	2021	0	0	0.0000	0.0730
22	EURO	Estee Gold Feet Tbk.	2021	0	0	0.0000	0.1765
23	FISH	FKS Multi Agro Tbk	2021	24.7	26.75	1.9198	0.0557
24	FLMC	Falmaco Monwoven Industri Tbk.	2023	0	23.06	0.0000	0.0395
25	COCO	Wahana Interfood Nusantara Tbk	2021	0	0	0.0000	0.0000
26			2022	0	0	0.0000	0.0000

27			2023	0		0.0000	0.0000
28	GOOD	Garuda Putra Putri Jaya Tbk	2021	27.3	26.8	1.0669	0.0579
29	GRPM	Graha Prima Mentari Tbk.	2021	0	0	0.0000	0.0000
30			2022	0	0	0.0000	0.0559
31	GULA	Aman Agrindo Tbk.	2021	0	0	0.0000	0.0534
32	HERO	Hero Supermarket Tbk.	2021	27.2	24.8	1.2169	- 0.1564
33			2023	0	0	0.0000	0.0000
34	HOKI	Bayung Poetra Sembada Tbk.	2023	24.9	22.12	0.6796	- 0.0141
35	DSFI	Dharma Samudera Fishing Indust	2021	23.6	22.68	2.8736	0.0200
36			2022	23.5	22.63	1.5464	0.0192
37			2023	23.6	29.77	3.2326	0.0179
38	JARR	Jhonlin Agro Raya Tbk.	2021	0	0	0.0000	0.0000
39	JAWA	Jaya Agra Wattie Tbk.	2021	25.6	26.39	1.7551	- 0.0498
40			2023	25.5	28.37	0.7143	- 0.0827
41	KPAS	Cottonindo Ariesta Tbk.	2022	0	0	0.0000	0.0000
42			2023	0	0	0.0000	0.0000
43	MAGP	Multi Agro Gemilang Plantation	2023	0	0	0.0000	0.0000
44	MAXI	Maxindo Karya Anugerah Tbk	2021	0	0	0.0000	0.0000
45	GOLL	Golden Plantation Tbk.	2021	0	0	0.0000	0.0000
46			2022	25.2	24.66	1.2654	0.0637
47			2023	23.5	27.23	0.6474	0.0385
48	MLPL	Multipolar Tbk.	2021	26.4	25.65	4.2113	0.0008
49	MPPA	Matahari Putra Prima Tbk.	2021	26.7	26.76	3.1331	- 0.0681
50	HERO	Hero Supermarket Tbk.	2021	22.6	24.95	0.6331	0.0013
51			2022	25	25.46	1.7717	0.0982
52			2023	0	0	0.0000	0.0000
53	MSJA	Multi Spunindo Jaya Tbk.	2021	0	0	0.0000	0.0000
54			2022	0	0	0.0000	0.0000
55	IKAN	Era Mandiri Cemerlang Tbk.	2021	0	0	0.0000	0.0000
56			2022	23.1	24.19	0.6584	0.0566
57			2023	22.6	24.98	0.5726	0.0043

58	ITIC	Indonesian Tobacco Tbk.	2021	0	0	0.0000	0.0000
59			2022	24.6	24.49	1.8527	0.0233
60			2023	25.6	22.51	0.6535	0.0001
61	JPFA	Japfa Comfeed Indonesia Tbk.	2021	23.6	25.66	13.8654	0.0122
62			2022	27.1	26.33	6.3541	0.0087
63			2023	23	22.44	4.1579	0.0081
64	PGUN	Pradiksi Gunatama Tbk	2022	26.1	26.01	1.0747	0.0734
65	PMMP	Panca Mitra Multiperdana Tbk	2021	25.2	25.5	0.8906	0.0349
66	PSGO	Palma Serasih Tbk.	2021	26.6	26.29	0.8151	0.0576
67	MAGP	Multi Agro Gemilang Plantation	2021	0	0	0.0000	0.0000
68			2022	0	0	0.0000	0.0000
69			2023	23.6	23.4	1.3764	0.1550
70	RANC	Supra Boga Lestari Tbk.	2021	25.3	25.12	3.1284	0.0096
71	SDPC	Millennium Pharmacon Internati	2022	25.4	23.78	1.4412	0.0166
72	SOUL	Mitra Tirta Buwana Tbk	2021	0	0	0.0000	0.0000
73			2022	23.2	21.95	0.6429	0.0007
74	MLBI	Multi Bintang Indonesia Tbk.	2021	0	0	0.0000	0.0000
75			2022	0	0	0.0000	0.0000
76			2023	24.8	27.16	1.6585	0.0663
77	TAYS	Jaya Sawarasa Agung Tbk.	2021	24	23.01	1.9483	0.0163
78			2022	23.3	23.65	1.6180	0.0240
79	TGUK	Platinum Wahab Nusantara Tbk.	2021	0	0	0.0000	0.0000
80			2022	0	0	0.0000	0.0000
81	TLDN	Teladan Prima Agro Tbk.	2021	0	0	0.0000	0.0000
82	TRGU	Cerestar Indonesia Tbk	2021	0	0	0.0000	0.0000
83	UDNG	Agro Bahari Nusantara Tbk	2021	0	0	0.0000	0.0000
84			2022	0	0	0.0000	0.0000
85	VICI	Victoia Care Indonesia Tbk	2021	25.4	25.31	0.6506	0.1773
86	WAPO	Wahana Pronatural Tbk.	2021	20.8	24.42	1.7612	- 0.0155
87			2023	26	23.94	1.8175	0.1880
88	PMMP	Panca Mitra Multiperdana Tbk.	2021	0	0	0.0000	0.0000
89			2022	21.2	24.45	1.7565	0.0823

90			2023	23.4	26.27	2.8575	0.1076
91	WMPP	Widodo Makmur Perkasa Tbk.	2021	24.9	26.48	0.6584	0.0453

Data Setelah Outlier

No	Kode	Nama Perusahaan	Tahun	AKO (X1)	LAK (X2)	Rit (Y)	ROA (Z)
1	AALI	Astra Agro Lestari Tbk.	2021	29.22	28.49	-0.2292	0.0775
2			2022	28.24	28.28	-0.1605	0.0656
3			2023	28.81	27.73	-0.1191	0.0383
4	ADES	Akasha Wira International Tbk	2023	26.85	26.7	0.3066	0.1894
5	AGAR	Asia Sejahtera Mina Tbk.	2021	22.83	21.41	-0.0754	0.0111
6			2022	22.41	21.28	-0.2446	0.0087
7			2023	23.23	21.23	-0.6187	0.0008
8	AISA	FKS Food Sejahtera Tbk.	2021	25.16	22.96	-0.5077	-0.0053
9			2022	24.46	24.75	-0.2552	-0.0306
10			2023	25.09	25.97	0.0070	0.1030
11	ALTO	Tri Banyan Tirta Tbk.	2021	24.46	22.92	-0.0909	-0.0083
12			2022	21.09	23.42	-0.8214	-0.0145
13			2023	21.01	22.9	0.0000	-0.0087
14	AMMS	Agung Menjangan Mas Tbk.	2021	23.64	23.75	0.2778	0.0190
15			2022	23.35	23.5	-0.3768	0.0228
16			2023	23.03	28.25	-0.0698	0.0031
17	AMRT	Sumber Alfaria Trijaya Tbk.	2021	29.48	28.65	0.5188	0.0678
18			2023	29.46	23.37	0.1057	0.1001
19	ANDI	Andira Agro Tbk.	2021	23.96	23.08	-0.0566	-0.0029
20			2022	24.66	24.75	0.0000	-0.0238
21			2023	25.18	27.01	0.0000	-0.1480
22	ANJT	Austindo Nusantara Jaya Tbk.	2021	27.84	25.4	0.3469	0.0576
23			2022	27.56	25.43	-0.3283	0.0114
24			2023	27.27	23.77	0.1203	0.0116
25	ASHA	Cilacap Samudera Fishing Indus	2021	20.89	23.75	0.2623	0.0019
26	AYAM	Janu Putra Sejahtera Tbk.	2023	24.1	25.93	0.4865	0.0283
27	BEEF	Estika Tata Tiara Tbk.	2021	24.46	25.24	-0.5250	-0.2696
28	BEER	Jobubu Jarum Minahasa Tbk.	2023	25.6	26.67	0.1014	0.0571
29	BISI	BISI International Tbk.	2021	27.2	26.99	-0.0340	0.1224
30			2022	26.18	27.12	0.6080	0.1543
31			2023	26.28	23.58	0.0000	0.1539

32	BOBA	Formosa Ingredient Factory Tbk	2021	22.59	23.1	-0.0535	0.1185
33			2022	23.25	23.43	-0.2000	0.0657
34			2023	23.42	25.34	-0.0815	0.0854
35	BTEK	Bumi Teknokultura Unggul Tbk	2021	22.76	26.61	0.0000	-0.0242
36			2022	23.84	25.29	0.0000	-0.0866
37			2023	25.77	24.35	0.0000	-0.0237
38	BUAH	Segar Kumala Indonesia Tbk.	2022	24.23	24.37	0.0265	0.0715
39	BUDI	Budi Starch & Sweetener Tbk.	2023	25.97	27.98	0.2301	0.0595
40	BWPT	Eagle High Plantations Tbk.	2021	26.05	23.21	-0.4861	-0.1176
41			2022	27.73	25.86	-0.1216	0.0010
42			2023	27.86	25.35	-0.1692	0.0167
43	CAMP	Campina Ice Cream Industry Tbk	2021	26.09	25.52	-0.0397	0.0892
44			2022	25.91	25.58	0.0552	0.1126
45			2023	26.03	26.31	0.3137	0.1184
46	CBUT	Citra Borneo Utama Tbk.	2022	26.92	25.61	0.0332	0.0882
47			2023	26.67	25.95	-0.1904	0.0306
48	CEKA	Wilmar Cahaya Indonesia Tbk.	2021	25.24	26.13	0.0532	0.1097
49			2022	25.5	25.75	0.0532	0.1292
50			2023	27.02	25.93	-0.0682	0.0801
51	CLEO	Sariguna Primatirta Tbk.	2021	26.44	26	-0.0600	0.1355
52			2022	25.97	27.4	0.1809	0.1155
53	CMRY	Cisarua Mountain Dairy Tbk.	2021	27.31	27.69	0.0379	0.1415
54			2022	26.91	27.84	0.2500	0.1705
55			2023	27.98	22.88	-0.0565	0.1757
56	COCO	Wahana Interfood Nusantara Tbk	2021	23.99	22.56	-0.5886	0.0233
57			2022	25.08	24.71	-0.0694	0.0129
58			2023	25.2	28.92	-0.3470	-0.1015
59	CPIN	Charoen Pokphand Indonesia Tbk	2021	28.38	28.71	-0.0881	0.1027
60			2022	28.83	28.48	-0.0504	0.0739
61			2023	29.39	28.4	-0.1106	0.0572
62	CPRO	Central Proteina Prima Tbk.	2022	27.09	26.19	-0.4421	0.0450
63	CRAB	Toba Surimi Industries Tbk.	2022	24.05	23.52	-0.2000	0.0330
64			2023	23.47	26.28	0.3000	0.0471
65	CSRA	Cisadane Sawit Raya Tbk.	2021	26.69	26.26	0.3298	0.1484
66			2022	26.72	25.75	0.1400	0.1382
67			2023	25.98	24.6	-0.1719	0.0825

68	DAYA	Duta Intidaya Tbk.	2021	23.94	24.36	-0.2205	-0.0699
69			2022	25.62	23.52	-0.3355	-0.0551
70			2023	26.38	22.8	0.4257	-0.0238
71	DEWI	Dewi Shri Farmindo Tbk.	2022	23.8	22.56	0.3736	0.0500
72			2023	20.35	25.97	-0.7163	0.0355
73	DLTA	Delta Djakarta Tbk.	2021	26.54	26.17	-0.1500	0.1456
74			2022	26.01	25.99	0.0241	0.1767
75			2023	25.63	26.68	-0.0783	0.1600
76	DMND	Diamond Food Indonesia Tbk.	2021	27.07	26.68	-0.0489	0.0613
77			2022	25.33	26.75	-0.0686	0.0564
78			2023	23.77	25.08	-0.0776	0.0575
79	DPUM	Dua Putra Utama Makmur Tbk.	2021	24.09	24.52	0.2558	-0.0562
80			2022	24.61	25.68	0.4074	-0.0327
81			2023	23.16	23.61	-0.5132	-0.1189
82	DSFI	Dharma Samudera Fishing Indust	2021	22.71	23.94	0.1585	0.0460
83			2022	23.19	23.38	-0.0421	0.0636
84			2023	20.72	27.44	-0.2527	0.0345
85	DSNG	Dharma Satya Nusantara Tbk.	2021	27.69	27.93	-0.1803	0.0600
86			2022	28.06	27.63	0.2000	0.0877
87			2023	28.26	23.02	-0.0750	0.0618
88	ENZO	Morenzo Abadi Perkasa Tbk.	2021	24.48	21.72	0.0000	0.0339
89			2022	24.18	22.24	0.3200	0.0087
90			2023	24.41	27.47	-0.2424	0.0128
91	EPMT	Enseval Putera Megatrading Tbk	2021	26.73	27.46	0.2796	0.0877
92			2022	23.75	27.26	0.0185	0.0813
93			2023	26.74	22.5	-0.0582	0.0631
94	EURO	Estee Gold Feet Tbk.	2022	22.7	22.36	-0.7915	0.0976
95			2023	22.11	26.74	-0.4155	0.0760
96	FAPA	FAP Agri Tbk.	2021	27.65	27.29	0.1875	0.0518
97			2022	28.27	25.78	0.3396	0.0826
98			2023	27.66	26.73	0.2326	0.0181
99	FISH	FKS Multi Agro Tbk.	2022	24.47	26.7	-0.1176	0.0576
100			2023	24.8	24.28	-0.1815	0.0519
101	FLMC	Falmaco Nonwoven Industri Tbk.	2021	24.12	23.62	-0.4857	0.1788
102			2022	23.23	22.71	-0.8451	-0.0980
103	FOOD	Sentra Food Indonesia Tbk.	2021	24.86	23.67	0.2913	-0.0968
104			2022	25.3	23.37	-0.1654	-0.1859
105			2023	26.13	29.38	-0.0721	-0.2757

106	GGRM	Gudang Garam Tbk.	2021	29.3	28.69	-0.2537	0.0641
107			2022	29.92	29.3	-0.4118	0.0339
108			2023	29.11	26.69	0.1292	0.0575
109	GOOD	Garudafood Putra Putri Jaya Tbk.	2022	27.16	27.12	0.0000	0.0595
110			2023	27.48	22.22	-0.1810	0.0808
111	GRPM	Graha Prima Mentari Tbk.	2023	23.1	21.17	-0.5653	0.0607
112	GULA	Aman Agrindo Tbk.	2022	24.34	21.88	-0.0376	0.0081
113			2023	23.57	24.61	0.0452	0.0016
114	GZCO	Gozco Plantations Tbk.	2021	26.2	25.06	0.3800	0.0241
115			2022	25.91	23.46	0.1739	0.0375
116			2023	26.28	27.61	0.4815	0.0073
117	HERO	Hero Supermarket Tbk	2022	27.26	29.63	-0.1848	0.0086
118	HMSP	H.M. Sampoerna Tbk.	2021	29.96	29.48	-0.3588	0.1387
119			2022	29.63	29.72	-0.1295	0.1161
120			2023	29.47	23.48	0.0655	0.1458
121	HOKI	Buyung Poetra Sembada Tbk.	2021	23.36	23.56	-0.2796	0.0160
122			2022	26.06	23.41	-0.4309	-0.0021
123	ICBP	Indofood CBP Sukses Makmur Tbk	2021	29.71	29.23	-0.0766	0.0722
124			2022	29.81	29.49	0.0632	0.0428
125			2023	30.15	23.49	-0.0409	0.0539
126	IKAN	Era Mandiri Cemerlang Tbk.	2021	22.81	23.73	-0.0766	0.0123
127			2022	22.75	25.26	0.0632	0.0162
128			2023	22.52	29.78	-0.0409	0.0066
129	INDF	Indofood Sukses Makmur Tbk.	2021	30.32	29.67	-0.0766	0.0477
130			2022	30.24	29.65	0.0632	0.0427
131			2023	30.55	21.77	-0.0409	0.0403
132	IPPE	Indo Pureco Pratama Tbk.	2021	23.43	21.99	-0.1838	0.0100
133			2022	23.04	22.06	-0.3351	0.0122
134			2023	22.07	24.53	-0.6000	0.0127
135	ITIC	Indonesian Tobacco Tbk.	2021	24.54	24.4	-0.4246	0.0852
136			2022	24.17	24.37	-0.2995	0.0717
137			2023	24.94	24.46	0.1450	0.0684
138	JARR	Jhonlin Agro Raya Tbk.	2022	25.97	25.08	-0.3986	0.0139
139			2023	26.16	25.9	-0.2201	0.0213
140	JAWA	Jaya Agra Wattie Tbk	2022	25.65	26.43	-0.6111	0.0806
141	JPFA		2021	27.28	27.82	0.1741	0.0730

142		Japfa Comfeed Indonesia Tbk.	2022	27.99	27.67	-0.2471	0.0370
143		Japfa Comfeed Indonesia Tbk.	2023	28.49	25.7	-0.0888	0.0304
144	KEJU	Mulia Boga Raya Tbk.	2021	25.31	25.49	-0.1255	0.1888
145			2022	24.89	25.1	0.2068	0.1368
146			2023	24.56	25.58	-0.1923	0.0963
147	KINO	Kino Indonesia Tbk.	2021	27.11	27.58	-0.2537	0.0241
148			2022	26.51	25.1	-0.2438	-0.2040
149			2023	27.34	24.86	-0.1759	0.0171
150	KMDS	Kurniamitra Duta Sentosa Tbk.	2021	23.54	24.61	-0.0766	0.2871
151			2022	23.73	24.67	0.3249	0.2087
152			2023	24.58	24.11	-0.2626	0.2101
153	KPAS	Cottonindo Ariesta Tbk.	2021	22.86	27.65	-0.0366	-0.1282
154	LSIP	PP London Sumatra Indonesia Tb	2021	28.26	27.72	-0.1382	0.0864
155			2022	27.71	27.38	-0.1435	0.0880
156			2023	27.98	26.75	-0.1232	0.0619
157	MAGP	Multi Agro Gemilang Plantation	2021	27.38	26.94	0.4207	0.0566
158			2022	26.67	24.87	-0.3834	0.0699
159	MAIN	Malindo Feedmill Tbk.	2021	26.33	24.02	-0.0946	0.0116
160			2022	27	24.9	-0.2687	0.0047
161			2023	26.86	24.93	0.0510	0.0118
162	MAXI	Maxindo Karya Anugerah Tbk	2022	22.68	23.68	-0.3651	0.0043
163			2023	22.15	25.73	-0.2791	-0.0102
164	MBTO	Martina Berto Tbk.	2021	25.57	24.4	0.5368	-0.2092
165			2022	23.26	24.3	-0.1301	-0.0548
166			2023	21.94	25.12	-0.2126	-0.0530
167	MGRO	Mahkota Group Tbk.	2021	25.32	23.41	0.0429	0.0444
168			2022	26.38	25.71	-0.0059	-0.0057
169			2023	26.46	26.35	-0.1657	-0.0546
170	MIDI	Midi Utama Indonesia Tbk.	2021	27.76	26.72	0.1480	0.0438
171			2022	28.09	26.98	0.3439	0.0581
172			2023	27.9	24.84	0.5274	0.0671
173	MLBI	Multi Bintang Indonesia Tbk.	2021	27.79	27.55	-0.1959	0.2281
174			2022	28.03	27.69	0.1474	0.2742
175			2023	27.65	23.17	-0.1285	0.3128
176	MLPL	Multipolar Tbk.	2022	26.22	26.55	-0.6973	-0.0108
177			2023	27.61	26.48	-0.3482	0.0260
178	MPPA	Matahari Putra Prima Tbk	2022	26.1	26.29	-0.7051	-0.1105
179			2023	25.82	20.47	-0.4980	-0.0716

180	MSJA	Multi Spunindo Jaya Tbk.	2023	26.01	27.87	-0.5163	0.0709
181	MYOR	Mayora Indah Tbk.	2021	27.67	28.31	-0.2472	0.0638
182			2022	28.11	28.79	0.2255	0.0888
183			2023	29.29	23.25	-0.0040	0.1338
184	NANO	Nanotech Indonesia Global Tbk.	2021	21.22	23.56	-0.1344	0.0298
185			2022	21.64	23.25	-0.2755	0.0096
186			2023	22.34	24.74	-0.3929	0.0062
187	NASI	Wahana Inti Makmur Tbk.	2021	22.52	23.06	-0.3325	0.0082
188			2022	23.09	24.45	-0.2377	0.0148
189			2023	22.2	23.81	-0.2377	0.0056
190	OILS	Indo Oil Perkasa Tbk.	2021	24.37	22.65	-0.5746	0.0455
191			2022	24.03	24.17	-0.3765	0.0434
192			2023	23.2	23.72	-0.3726	0.0157
193	PCAR	Prima Cakrawala Abadi Tbk.	2021	22.96	22.31	-0.4919	0.0051
194			2022	23.28	22.93	-0.6915	0.0476
195			2023	23.15	26.33	-0.4253	0.0871
196	PGUN	Pradiksi Gunatama Tbk.	2021	24.31	25.87	0.5520	0.1090
197			2023	26.6	25.62	-0.4832	0.0760
198	PMMP	Panca Mitra Multiperdana Tbk	2022	25.33	24.92	-0.1529	0.0256
199			2023	24.84	25.09	-0.3610	0.0001
200	PSDN	Prasidha Aneka Niaga Tbk	2021	24.6	24.36	0.1769	-0.1114
201			2022	22.66	25.71	-0.4575	-0.0538
202			2023	25.64	26.09	0.0843	0.9663
203	PSGO	Palma Serasih Tbk.	2022	27	27.04	-0.3241	0.0631
204			2023	27.23	23.99	-0.0890	0.1318
205	RANC	Supra Boga Lestari Tbk.	2022	25.21	25.56	-0.5472	-0.0597
206			2023	25.64	26.4	-0.1779	-0.1015
207	ROTI	Nippon Indosari Corpindo Tbk.	2021	27.19	26.79	0.0000	0.0697
208			2022	27.31	26.49	-0.0294	0.1041
209			2023	27.15	22.85	-0.1288	0.0811
210	SDPC	Millennium Pharmacon Internati	2021	23.62	23.87	0.3077	0.0070
211			2023	25.24	27.42	-0.5241	0.0130
212	SGRO	Sampoerna Agro Tbk.	2021	28.2	27.69	0.2353	0.0833
213			2022	27.86	26.92	0.0526	0.1031
214			2023	27.98	27.66	-0.0429	0.0486
215	SIMP	Salim Ivomas Pratama Tbk.	2021	28.94	27.9	0.0857	0.0287
216			2022	28.91	27.33	-0.0921	0.0363
217			2023	28.97	23.95	-0.0918	0.0211

218	SIPD	Sreeya Sewu Indonesia Tbk.	2021	25.59	26.08	0.3333	0.0090
219			2022	24.54	24.73	-0.2875	-0.0703
220			2023	25.66	24.16	-0.0526	-0.0017
221	SKBM	Sekar Bumi Tbk.	2021	24.51	25.18	0.1111	0.0157
222			2022	23.81	25.07	0.0500	0.0421
223			2023	25.64	25.69	-0.1693	0.0042
224	SKLT	Sekar Laut Tbk.	2021	25.57	25.03	0.5463	0.1622
225			2022	23.52	25.16	-0.1942	0.0717
226			2023	24.69	28.69	0.4462	0.0659
227	SMAR	Smart Tbk.	2021	27.2	29.37	0.0506	0.0714
228			2022	29.09	27.55	0.1353	0.1342
229			2023	29.03	21.02	-0.1919	0.0231
230	SOUL	Mitra Tirta Buwana Tbk.	2023	24.66	28.05	0.2462	-0.0806
231	SSMS	Sawit Sumbermas Sarana Tbk.	2021	27.74	28.23	-0.2280	0.1097
232			2022	28.01	26.98	0.5233	0.1299
233			2023	27.11	27.85	-0.2891	0.0441
234	STAA	Sumber Tani Agung Resources Tb	2021	28.2	27.89	-0.2759	0.2115
235			2022	27.99	27.39	-0.1988	0.1848
236			2023	27.68	23.12	-0.1292	0.1181
237	STTP	Siantar Top Tbk.	2021	27.16	27.16	-0.2053	0.1601
238			2022	27.24	27.55	0.0132	0.1367
239			2023	27.67	27.83	0.2255	0.1676
240	TAPG	Triputra Agro Persada Tbk.	2021	28.01	28.77	0.0576	0.0984
241			2022	28.79	28.15	0.0410	0.2143
242			2023	28.08	22.54	-0.1417	0.1212
243	TAYS	Jaya Swarasa Agung Tbk.	2023	22.87	27.33	-0.7811	-0.0455
244	TBLA	Tunas Baru Lampung Tbk.	2021	28.06	27.42	-0.1497	0.0350
245			2022	27.65	27.67	-0.1258	0.0342
246			2023	27.68	24.7	0.0132	0.0401
247	TCID	Mandom Indonesia Tbk.	2021	25.75	24.3	-0.1737	-0.0232
248			2022	25.22	24.62	0.1776	0.0150
249			2023	26.13	26.92	-0.1333	0.0205
250	TGKA	Tigaraksa Satria Tbk.	2021	24.99	26.9	-0.0378	0.1447
251			2022	27.21	26.82	0.0143	0.1156
252			2023	27.16	24.78	-0.0915	0.0975
253	TGUK	Platinum Wahab Nusantara Tbk.	2023	23.79	27.1	-0.0785	0.0289

254	TLDN	Teladan Prima Agro Tbk	2022	27.41	26.84	-0.1838	0.1122
255			2023	27.9	24.63	-0.2241	0.0835
256	TRGU	Cerestar Indonesia Tbk.	2022	27.19	23.05	-0.3976	0.0141
257			2023	24.79	26.88	-0.2168	0.0003
258	UCID	Uni-Charm Indonesia Tbk.	2021	27.4	26.49	-0.0136	0.0609
259			2022	26.33	26.86	-0.2448	0.0379
260			2023	27.55	23.51	-0.0868	0.0545
261	UDNG	Agro Bahari Nusantara Tbk.	2023	20.86	27.85	0.2765	0.0027
262	ULTJ	Ultrajaya Milk Industry & Trad	2021	27.98	27.58	-0.0188	0.1681
263			2022	26.28	27.79	-0.0605	0.1290
264			2023	27.97	25.58	0.0847	0.1560
265	UNSP	Bakrie Sumatera Plantations Tb	2021	25.67	26.14	-0.0439	0.0156
266			2022	25.16	24.8	0.1743	0.0496
267			2023	24.64	29.37	-0.1172	0.0129
268	UNVR	Unilever Indonesia Tbk.	2021	29.7	29.34	-0.4408	0.2998
269			2022	29.72	29.13	0.1436	0.3010
270			2023	29.59	25.9	-0.2489	0.2698
271	VICI	Victoria Care Indonesia Tbk	2022	25.5	25.91	-0.0097	0.0850
272			2023	26.2	23.47	0.2745	0.1551
273	WAPO	Wahana Pronatural Tbk	2022	21.27	23.89	0.3514	-0.0415
274			2023	22.99	25.47	-0.6360	0.0018
275	WICO	Wicaksana Overseas Internation	2021	25.29	25.65	-0.0718	-0.1876
276			2022	25.36	25.44	-0.0483	-0.3154
277			2023	23.9	25.89	-0.5072	-0.3497
278	WIIM	Wismilak Inti Makmur Tbk.	2021	25.92	26.22	-0.2074	0.0928
279			2022	26.43	26.91	0.4720	0.1126
280	WMPP	Widodo Makmur Perkasa Tbk.	2022	27.33	27.5	-0.5375	-0.0520
281			2023	24.84	26.07	-0.3243	-0.1745
282	WMUU	Widodo Makmur Unggas Tbk.	2021	25.84	25.26	-0.4867	0.0910
283			2022	25.49	26.11	-0.4444	-0.0034
284			2023	21.38	25.35	-0.4118	-0.0889

VALIDASI SUMBER PUSTAKA PENULISAN SKRIPSI

Nama : Yunita Rahma Wati
 NIM : 2003101007
 Program Studi : Akuntansi
 Fakultas : Ekonomi dan Bisnis
 Dosen Pembimbing I : Moh. Ubaidillah, S.Pd., M.Si., CSRS.
 Dosen Pembimbing II : Dr. Maya Novitasari, S.E., M.Ak., CPF.R.
 Judul : Pengaruh Arus Kas Operasi Dan Laba Akuntansi Terhadap Return Saham Dengan Kinerja Keuangan Sebagai Variabel Moderasi.

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
1	Adnyana, I. M. (2020). Manajemen Investasi dan Portofolio. <i>Lembaga Penerbitan Universitas Nasional (LPU-UNAS)</i> . Lembaga Penerbitan Universitas Nasional (LPU-UNAS).	14,93	1,5	✓	
2	Alamsyah, M. F., & Malanua, W. (2021). Pengaruh Investment Opportunity Set, Corporate Social Responsibility, dan Risiko Bisnis Terhadap Nilai Perusahaan. <i>Jurnal Fokus Manajemen Bisnis</i> , 11(2), 154. https://doi.org/10.12928/fokus.v11i2.4228 .	47	92	✓	

3	Anggraeni, A. F. (2020). Pengaruh Perubahan Arus Kas, Laba Akuntansi dan Kebijakan Hutang Terhadap Return Saham. <i>Jurnal Ilmu dan Riset Akuntansi</i> .	17,8	6,63	✓	
4	Asia Nur. (2020). Faktor-Faktor Yang Mempengaruhi Return Saham Pada Perusahaan Property Tahun 2014-2016 di Bursa Efek Indonesia. <i>FORECASTING: Jurnal Ilmiah Ilmu Manajemen</i> , 2(1), 76–101.	77	19	✓	
5	Asiah, N., & Mulyani, Y. (2020). Pengaruh Laba Akuntansi dan Arus Kas Operasi Terhadap Harga Saham. <i>Jurnal Akuntansi Bisnis Pelita Bangsa</i> , 5(01), 43–62. https://doi.org/10.3736/6/Akubis.V5i01.105 .	44,47,48	62,63,91	✓	
6	Asngari, N. K., Widiasmara, A., & Ubaidillah, M. (2021). Pengaruh Manajemen Laba dan Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Kepemilikan Manajerial dan Komite Audit Sebagai Variabel Moderasi. <i>Prosiding Inovasi Manajemen Bisnis dan Akuntansi</i> .	468	33	✓	
7	Ball, R., & Nikolaev, V. V. (2022). On Earnings and Cash Flows as Predictors Of Future Cash Flows. <i>Journal of Accounting and Economics</i> , 73(1).	3	4	✓	

	https://doi.org/10.1016/j.jacceco.2021.101430				
8	Bamidele, O. V., & State, Z. (2024). <i>Financial Literacy and Financial Performance Of Smes in Zamfara State , Nigeria. August.</i> https://doi.org/10.56201/ijefm.v9.no5.2024.pg68.82	7	5		✓
9	Bharathi, & Mayya, S. R. (2022). Performance Evaluation of Dabur India Ltd Through Profitability Ratio Analysis: A Case Study. <i>International Journal of Case Studies in Business, IT, and Education</i> , 6(1), 387–400. https://doi.org/10.47992/ijcsbe.2581.6942.0170	9	93		✓
10	Dhawal, D. R., Shrestha, S., & Shrestha, A. (2024). <i>Impact of Financial Risk and Macro-Economic Variable On Stock Return: Evidence From Commercial Banks Of Nepal</i> . 3(1), 1–20.	12	33		✓
11	Febrina, F., Tamara, D. A. D., & Syarif, M. E. (2021). Kinerja Keuangan Dengan Pendekatan Economic Value Added (EVA) Pada PT. Mayora Indah, Tbk. <i>Indonesian Journal Of Economics and Management</i> , 1(3), 584–596. https://doi.org/10.35313/ijem.v1i3.3029	585	5		✓
12	Firani, D., Faturahman, & Ramli, F. (2023). Pengaruh Laba	24	91		✓

	Akuntansi, Laporan Arus Kas dan Ukuran Perusahaan Terhadap Return Saham Pada Perusahaan Manufaktur. <i>BRIDGING Journal Of Islamic Digital Economic And Management</i> , 1(1), 15–28.				
13	Ghozali, I. (2019). <i>Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21</i> .	7,8,9	79,80,81,82,83,84,85,86	✓	
14	Guo, Y. (2022). Correlation Analysis Between Stock Price and Accounting Profit Based on a Vector Autoregressive Model. <i>Journal Of Mathematics</i> , 2022. https://doi.org/10.1155/2022/9320149 .	2	91	✓	
15	Hassan, M. S., Mohiuddin, M., & Rahim, M. M. (2023). Impacts Of Profitability and Growth On Stock Returns of The Listed Manufacturing Companies At Dhaka Stock Exchange In Bangladesh. <i>International Journal of Managerial and Financial Accounting</i> , 1(1), 1. https://doi.org/10.1504/ijmfa.2023.10051720 .	12	53	✓	
16	Herlambang, G., & Kurniawati, L. (2022). Pengaruh Fundamental Perusahaan Manufaktur Sektor Industri Barang Konsumsi Terhadap Return Saham. <i>Snhrp</i> , April, 529–542.	531, 539	2,15	✓	

17	Herlina Kartika Dewi. (2020). <i>Saham Barang Konsumsi Turun Pada Desember 2020, Simak Prospek Dan Rekomendasinya</i> (P. 1).	1	3	✓	
18	Hisar, R., Suharna, J., Amiruddin, A., & Cahyadi, L. (2021). Pengaruh ROA dan DER Terhadap Return Saham Pada Perusahaan Manufaktur Di BEI Yang Go Publik. <i>Jurnal Online Universitas Esa Unggul</i> , 18(2), 178–189.	185	64	✓	
19	Ilkhechi, O. H., & Khatibi, S. A. (2020). The Impact Of Earnings Persistence On The Operating Cash Flows With Emphasis On Financial Constraints. <i>International Journal Of Business and Administrative Studies</i> , 6(5), 265–274. https://doi.org/10.20469/ijbas.6.10004-5 .	20	89	✓	
20	Jalil, M. (2021). Pengaruh Laba Akuntansi dan Arus Kas Terhadap Volume Perdagangan Saham Pada Perusahaan Otomotif Yang Terdaftar Di Bursa Efek Indonesia. <i>Jurnal Akuntansi dan Keuangan</i> , 10(1), 35–44. https://doi.org/10.32520/Jak.V10i1.1649	25	90	✓	
21	Jansen, B. A. (2021). Cash Flow Growth and Stock Returns. <i>Journal Of Financial Research</i> , 44(2), 371–402. https://doi.org/10.1111 .	30	58	✓	

22	Jogiyanto, H. (2014). Teori Portofolio dan Analisis Investasi (Sembilan). Yogyakarta: BPFE Yogyakarta.	45	61	✓	
23	Jogiyanto, H. M. (2017). Analisis dan Desain (Sistem Informasi Pendekatan Terstruktur Teori Dan Praktek Aplikasi Bisnis). 1.	20, 24	17,18	✓	
24	Kalbuana, N., & Yuningsih, S. (2021). Pengaruh Leverage, Profitabilitas dan Ukuran Perusahaan Terhadap Konservatisme Akuntansi Pada Perusahaan Pertambangan Di Indonesia, Malaysia, dan Singapura. <i>Jurnal Wira Ekonomi Mikroskil</i> , 10(2), 57-68. https://doi.org/10.55601/jwem.v10i2.720	59	13	✓	
25	Kipngetich, S. Ben, Tenai, J., & Kimwolo, A. (2021). Effect Of Operating Cash Flow On Stock Return Of Firms Listed In Nairobi Security Exchange. <i>Eastern Journal Of Economics and Finance</i> , 6(1), 26-35. https://doi.org/10.20448/809.6.1.26.35 .	41	52	✓	
26	Kuncorowati, F. P., Miqdad, M., & Roziq, A. (2021). Available At http://jurnal.stie-aas.ac.id/index.php/jap <i>Jurnal Akuntansi Dan Pajak</i> , 22 (01), 2021 , Hal . 78-94 Governance Terhadap Pengungkapan Corporate Sosial	4	12	✓	

	<i>Responsibility dan Dampaknya Terhadap Abnormal Return Pada Perusahaan Lq45 Doi : Http://Dx. 22(01), 78–94.</i>				
27	Kurniawan, D. (2024). <i>Pengaruh Penerapan Teknologi Informasi , Arus Kas dan Laba Terhadap Efisiensi Keuangan Perusahaan.</i> 6(4), 827–837.	27	93	✓	
28	Lasmanita, Wijono, C., & Pakpahan. (2018). <i>Pengaruh Return On Equity, Arus Kas Aktivitas Operasi, Ukuran Perusahaan, dan Debt-To-Equity Ratio Terhadap Return Saham Pada Perusahaan Yang Terdaftar Dalam Indeks Lq 45 Di Bursa Efek Indonesia Periode 2012—2015. Balance, 15 (1), 113–143.</i>	70	89	✓	
29	Lestari, W., & Rosharlianti, Z. (2023). <i>Pengaruh Laba Bersih dan Arus Kas Operasi Terhadap Return Saham (Pada Perusahaan Indeks LQ-45 Yang Terdaftar Di Bursa Efek Indonesia Periode 2017-2021). Jurnal Revenue : Jurnal Akuntansi, 3(2), 686.</i>	30	90	✓	
30	Li, X., & Luo, D. (2019). <i>Financial Constraints, Stock Liquidity, and Stock Returns. Journal Of International Financial Markets, Institutions And Money, 63, 101139.</i>	24	91	✓	

	https://doi.org/10.1016/j.intfin.2019.101139 .				
31	Mafsud, M., & Meirini, D. (2023). Pengaruh Arus Kas Operasi, Arus Kas Investasi, Arus Kas Pendanaan dan Laba Akuntansi Terhadap Return Saham. <i>Jurnal Informatika Ekonomi Bisnis</i> , 5, 581–588. https://doi.org/10.37034/infef.v5i2.569 .	582	20		✓
32	Malchev, B. (2023). <i>Financial Performance Indicators And Stock Returns: A Decade-Long Analysis Of MBI10 Firms In North Macedonia</i> . March. https://doi.org/10.47063/ebtsf.2023.0008 .	15	51		✓
33	Mardiyah, A., Wijaya, A., & Novitasari, M. (2021). Pengaruh Likuiditas Terhadap Return Saham Dengan Profitabilitas Sebagai Variabel Mediasi (Studi Empiris Pada Perusahaan Consumer Goods Yang Listing Di Bursa Efek Indonesia Tahun 2015-2019). <i>Jurnal Seminar Inovasi Manajemen Bisnis Dan Akuntansi</i> , 3(1).	40	15		✓
34	Mas'ut, & Sijabat, N. (2017). Pengaruh Informasi Laba, Total Arus Kas dan Komponen Arus Kas Terhadap Harga Saham Pada Perusahaan Dagang Yang Terdaftar Di Bursa Efek Indonesia. <i>Jurnal Riset Akuntansi Multiparadigma (JRAM)</i> , 4(3), 42–48.	43	24		✓

35	Molem, S. C., Messomo, E. S., & Serge, T. (2024). The Effect Of Financial Innovation on the Financial Performance of Financial Institutions In Cameroon. <i>International Journal of Finance</i> , 9(2), 59–74. https://doi.org/10.47941/ijf.1831 .	15	14	✓	
36	Munfarida, S. (2022). Pengaruh Laba Akuntansi dan Total Arus Kas Terhadap Return Saham Pada Industri Food and Beverages Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2018. <i>Journal Of Accounting</i> , 5, 30–34.	32	7	✓	
37	Noury, B., Hammami, H., Ousama, A. A., & Zeitun, R. (2020). The Prediction Of Future Cash Flows Based On Operating Cash Flows, Earnings And Accruals In The French Context. <i>Journal Of Behavioral and Experimental Finance</i> , 28, 100414. https://doi.org/10.1016/j.jbef.2020.100414 .	10	89	✓	
38	Noverius Laoli. (2021). <i>Saham Barang Konsumsi UNVR, INDF, ICBP Tertekan Di Desember 2020, Simak Analisisnya</i> (P. 1).	1	2	✓	
39	Noverius Laoli. (2022). <i>Laba Turun, Cermati Rekomendasi Saham Emiten Barang Konsumsi Hingga Akhir</i>	1	3	✓	

	Tahun.				
40	Nuraini, F. (2021). <i>Analisis Hubungan Laba Akuntansi dan Komponen Arus Kas Dengan Harga Saham</i> . 5(2). https://doi.org/10.21070/Jas.V5i2.1547 .	160	7,53	✓	
41	Nursita, M. (2021). Pengaruh Laba Akuntansi, Arus Kas Operasi, Arus Kas Investasi, Arus Kas Pendanaan, dan Ukuran Perusahaan Terhadap Return Saham. <i>Going Concern: Jurnal Riset Akuntansi</i> , 16(1), 1. https://doi.org/10.32400/Gc.16.1.32435.2021 .	70	90	✓	
42	Nursya'adah, D. (2020). Analisis Kemampuan Prediktif Laba Kotor, Laba Operasi, Laba Bersih, Arus Kas Operasi, Perubahan Hutang, Perubahan Piutang, Perubahan Persediaan dan Perubahan Beban Depresiasi Terhadap Arus Kas Operasi Masa Depan (Studi Empiris Pada Perusahaan Subsektor P. <i>Jurnal Prisma</i> , 01, 120–135.	45	89	✓	
43	Oroud, Y., Almashaqbeh, M., Almahadin, H. A., Hashem, A., & Altarawneh, M. (2023). The Effect Of Audit Quality as a Moderator on the Relationship Between Financial Performance Indicators and The Stock Return.	7	52	✓	

	<i>Decision Science Letters</i> , 12(2), 191–198. https://doi.org/10.5267/J.Dsl.2023.2.005				
44	Palma, V. A., & Permata Sari, A. M. K. (2020). Dampak Arus Kas Operasi dan Laba Akuntansi Terhadap Return Saham. <i>Eco-Fin</i> , 2(2), 63–80. https://doi.org/10.32877/Ef.V2i2.317 .	120	91	✓	
45	Purba, N. M. (2019). Pengaruh Profitabilitas, Likuiditas, Dan Leverage Terhadap Return Saham Perusahaan Manufaktur Di BEI. <i>Jurnal Akuntansi Keuangan Dan Bisnis</i> , 12(2), 67–76. https://doi.org/10.35143/Jakb.V12i2.2499 .	68	16	✓	
46	Purwaningsih, Y. E.; E. (2022). Pengaruh Total Arus Kas , Debt To Equity Ratio and Jimea <i>Jurnal Ilmiah Mea (Manajemen , Ekonomi , Dan Akuntansi)</i> . 6(2), 1708–1726.	1721, 1720	6,53	✓	
47	Purwonto. (2018). Teknik Penyusunan Instrumen Uji Validitas dan Reliabilitas Penelitian Ekonomi Syariah. In <i>Revista Brasileira De Linguística Aplicada</i> (Issue December).	43	65	✓	
48	Putra, Hendrick S., Syahputri, A., Mokodongan, E. N., Putri, D. E., & Irmayani, N. W. D. (2024). Pengaruh Arus Kas Operasi dan Leverage Terhadap Return Saham Pada Perusahaan Idx 30	56	90	✓	

	Yang Terdaftar Di Bursa Efek Indonesia. <i>Journal Of Management Sciences</i> , 4 (1), 11–25.				
49	Rahmawati, D. (2020). Pengaruh Laba Akuntansi dan Arus Kas Operasi Terhadap Return Saham Pada Perusahaan Yang Terdaftar Di Jakarta Islamic Index. <i>Akuntansi : Jurnal Akuntansi Integratif</i> , 5(02). https://doi.org/10.29080/jai.v5i02.216	612	90	✓	
50	Ria Rachmawati. (2019). Pengaruh Arus Kas Operasi dan Laba Akuntansi Terhadap Return Saham Ria Rachmawati. <i>AKTIVA Jurnal Akuntansi dan Investasi</i> , 1(2), 140–157.	155	6	✓	
51	Rini Tri Hastuti, C. M. P. (2021). Pengaruh Likuiditas, Profitabilitas, dan Aktivitas Terhadap Return Saham Dengan Moderasi Kebijakan Dividen. <i>Jurnal Paradigma Akuntansi</i> , 3(4), 1756. https://doi.org/10.24912/jpa.v3i4.15286	1757	14	✓	
52	RM Musallam, S. (2018). Exploring The Relationship Between Financial Ratios and Market Stock Returns. <i>Eurasian Journal Of Business And Economics</i> , 11(21), 101–116. https://doi.org/10.17015/ejbe.2018.021.06	34	50	✓	

53	Rokhim, E. D., Widiasmara, A., & Amah, N. (2019). Pengaruh Leverage Likuiditas Terhadap Return Saham Dengan Profitabilitas Sebagai Intervening Di Sektor Barang Konsumsi. <i>Seminar Inovasi Manajemen, Bisnis, Dan Akuntansi I</i> , 43–56.	44	15	✓	
54	Safi, N. A. H. A., & Mohi, M. A. (2024). An Empirical Study of Profitability Indicators, Asset Investment, and Their Impact On Stock Returns For A Group of Banks Listed on the Iraq Stock Exchange For The Period (2004-2022). <i>International Journal of Religion</i> , 5(8), 647–657. https://doi.org/10.61707/Ehw6ch86	53	54	✓	
55	Safiq, M., & Liasari, L. (2021). Uji Persamaan Simultan Free Cash Flow, Struktur Kepemilikan, Kebijakan Hutang, Kebijakan Dividen, dan Risiko dengan Kerangka Teori Keagenan dan Pesignalan. <i>Jurnal STEI Ekonomi</i> , 29(01), 51–70. https://doi.org/10.36406/Jemi.V29i01.337	52	14	✓	
56	Sapruwan, M., & Marlisa, V. (2022). Pengaruh Pertumbuhan Laba dan Ukuran Perusahaan Terhadap Kualitas Laba dengan Mediasi Perencanaan Pajak Pada Jakarta Islamic Index.	89	94	✓	

	<i>Jurnal Ekonomi Dan Bisnis, 11(4), 639–652.</i>				
57	Sarapi, N. M., Pangemanan, S. S., & Gerungai, N. Y. T. (2022). Analisis Pengukuran Kinerja Keuangan Dengan Menggunakan Metode Economic Value Added (EVA) dan Financial Value Added (FVA) Pada PT Indocement Tunggal Prakarsa Tbk Periode 2018-2020. <i>LPPM Bidang Ekososbudkum (Ekonomi, Sosial, Budaya, Dan Hukum), 5(2), 399–406.</i>	400	31	✓	
58	Sari, D. B., W, A. L., & Novitasari, M. (2021). Analisis Pengaruh Net Interest Margin (Nim), Return On Asset (Roa), Non Performing Loan (Npl) Terhadap Profit Growth Dengan Bank Size Sebagai Variabel Moderating. <i>Seminar Inovasi Manajemen Bisnis Dan Akuntansi (SIMBA) 3, 3, 1–20.</i>	5	24	✓	
59	Setyawan, B. (2020). Pengaruh Arus Kas Koperasi, Arus Kas Investasi, Arus Kas Pendanaan dan Laba Akuntansi Terhadap Return Saham Pasa Emiten Sub Sektor Makanan dan Minuman. <i>Equilibrium : Jurnal Ilmiah Ekonomi, Manajemen Dan Akuntansi, 9(1).</i> https://doi.org/10.3590 .	56	91	✓	

60	Sitompul, J., Irawati, N., & Muluk, C. (2022). Pengaruh Earning Per Share, Arus Kas Operasi, dan Nilai Buku Ekuitas Terhadap Harga Saham Dengan Profitabilitas Sebagai Variabel Moderasi Pada Perusahaan Index LQ45 Yang Terdaftar Di BEI. <i>Owner</i> , 6(4), 4301–4314. https://doi.org/10.33395/owner.v6i4.1577	75	93	✓	
61	Solimun, A. A. R. Fernandes, Dan N. (2017). <i>Metode Statistika Multivariat. Pemodelan Persamaan Struktural (SEM) Pendekatan Warppls. UB Press. Malang.</i>	47	73	✓	
62	Sulaiman, S., & Suriawinata, I. S. (2020). Analisis Pengaruh Laba Akuntansi, Arus Kas Operasi, Arus Kas Pendanaan, Debt To Equity Ratio, Current Ratio dan Risiko Saham Terhadap Return Saham. <i>Jurnal STEI Ekonomi</i> , 29(01), 90–107. https://doi.org/10.36406/jemi.v29i01.343 .	98,99,100	5,6,52,53	✓	
63	Swasti Gayatri, N. L. P., & Sunarsih, N. M. (2020). Pengaruh Kinerja Keuangan Perusahaan Terhadap Return Saham Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2018. <i>Paulus Journal Of Accounting</i> , 2(1), 40–56. https://doi.org/10.342 .	41	5	✓	

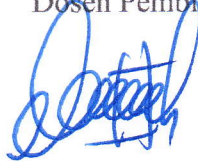
64	Tanasya, A., & Handayani, S. (2020). <i>Green Investment dan Corporate Governance Terhadap Nilai Perusahaan: Profitabilitas Sebagai Pemediasi Adellia Tanasya Susi Handayani. 22(2), 225–238. Http://Jurnaltsm.Id/Index</i>	227	5	✓	
65	Tlemsani, I. (2020). Stock Returns Indicator: Case Of Tadawul. <i>International Journal of Monetary Economics And Finance, 13(1), 1–15. Https://Doi.Org/10.1504/IJMEF.2020.105328.</i>	58	91	✓	
66	Trisia, N. N., & Sumampouw, O. O. (2022). Pengaruh Arus Kas Operasi dan Laba Akuntansi Terhadap Return Saham Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode 2017-2019. <i>Jurnal Akuntansi Manado (JAIM), 286–296. Https://Doi.Org/10.53682/Jaim.V3i2.3074.</i>	12	5	✓	
67	Ulfa, M., Wijaya, A. L., & Ubaidillah, M. (2020). Pengaruh Profitabilitas, Likuiditas, Kebijakan Hutang, Free Cash Flow Terhadap Kebijakan Dividen Dengan Ukuran Perusahaan Sebagai Moderasi (Studi Kasus Pada Sektor Perusahaan Industri Barang	34	33	✓	

	Konsumsi Yang Terdaftar Di BEI 2015-2018). <i>SIMBA: Seminar Inovasi Manajemen Bisnis Dan Akuntansi.</i>				
68	Vahid B, Hossein E, S. S. (2023). <i>Modeling Accounting Profit Behavior Based On Events Theory A Comparative Study of Companies Listed On The Tehran and Istanbul Stock Exchange Vahid Baghaee A , Hossein Etemadi B , Sahar Sepasi C Article History : Keywords : Company Profit Behavior ; Annual.</i>	46	1	✓	
69	Wijaya, C. F., & Djajadikerta, H. (2018). Pengaruh Risiko Sistematis, Leverage, Dan Likuiditas Terhadap Return Saham Lq 45 Yang Terdaftar Pada Bursa Efek. <i>Jurnal Manajemen</i> , 9(2), 62–76. https://doi.org/10.31937/Manajemen.V9i2.721 .	65	13,32	✓	
70	Yap, H. C., & Firmanti, F. (2019). Yang Mempengaruhi Return Saham. <i>Jurnal Bisnis Dan Akuntansi</i> , 21(1a-1), 27–38.	28	13	✓	
71	Yuliantari Dan Sujana, I. K. (2014). Pengaruh Financial Ratio, Firm Size, dan Cash Flow Operating Vol.7.3., Terhadap Return Share Perusahaan F&B. <i>Jurnal Akuntansi Universitas Udayana Udayana, Bali. Universitas.</i>	36	62	✓	
72	Yuliasari, D. A., Wijaya, A.	467	15	✓	

	L., & Widiasmara, A. (2019). Pengaruh Profitabilitas Terhadap Return Saham Dengan Ukuran Perusahaan Sebagai Variabel Moderasi Pada Perusahaan Manufaktur Di BEI Tahun 2014-2016. <i>Simba</i> , 1(1), 465-473.				
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Madiun, 30 Juli 2024

Dosen Pembimbing



Moh. Ubaidillah, S.Pd., M.Si., CSRS.
NIDN. 0713048902

DAFTAR RIWAYAT HIDUP



Yunita Rahma Wati lahir di Madiun pada tanggal 07 Juni 1998, anak pertama dari 2 bersaudara, pasangan Bapak Paniran dan Almh. Ibu Mimik Muktadim. Pendidikan Sekolah dasar ditempuh di SDN 03 Sugihwaras tamat tahun 2010, pendidikan SMP ditempuh di SMPN 01 Saradan tamat tahun 2013, dan melanjutkan pendidikan di SMKN 01 Wonoasri tamat tahun 2016. Pendidikan berikutnya ditempuh di Universitas PGRI Madiun, Fakultas Ekonomi dan Bisnis pada Program Studi Akuntansi tahun 2020-2024.