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Daftar Nama Perusahaan Populasi

No	Kode	Nama Perusahaan
1	ACES	Ace Hardware Indonesia Tbk.
2	ADRO	Adaro Energy Indonesia Tbk.
3	AKRA	AKR Corporindo Tbk.
4	AMRT	Sumber Alfaria Trijaya Tbk.
5	ANTM	Aneka Tambang Tbk.
6	ARTO	Bank Jago Tbk.
7	ASII	Astra International Tbk.
8	BBCA	Bank Central Asia Tbk.
9	BBNI	Bank Negara Indonesia (Persero) Tbk.
10	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
11	BBTN	Bank Tabungan Negara (Persero) Tbk.
12	BMRI	Bank Mandiri (Persero) Tbk.
13	BRIS	Bank Syariah Indonesia Tbk.
14	BRPT	Barito Pacific Tbk.
15	BUKA	Bukalapak.com Tbk.
16	CPIN	Charoen Pokphand Indonesia Tbk
17	EMTK	Elang Mahkota Teknologi Tbk.
18	ESSA	Surya Esa Perkasa Tbk.
19	EXCL	XL Axiata Tbk.
20	GGRM	Gudang Garam Tbk.
21	GOTO	GoTo Gojek Tokopedia Tbk.
22	HRUM	Harum Energy Tbk.
23	ICBP	Indofood CBP Sukses Makmur Tbk.
24	INCO	Vale Indonesia Tbk.
25	INDF	Indofood Sukses Makmur Tbk.
26	INDY	Indika Energy Tbk.
27	INKP	Indah Kiat Pulp & Paper Tbk.
28	INTP	Indocement Tunggal Prakarsa Tbk.
29	ITMG	Indo Tambangraya Megah Tbk.
30	KLBF	Kalbe Farma Tbk.
31	MAPI	Mitra Adiperkasa Tbk.
32	MDKA	Merdeka Copper Gold Tbk.
33	MEDC	Medco Energi Internasional Tbk.
34	PGAS	Perusahaan Gas Negara Tbk.
35	PTBA	Bukit Asam Tbk.
36	SCMA	Surya Citra Media Tbk.
37	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.

38	SMGR	Semen Indonesia (Persero) Tbk.
39	SRTG	Saratoga Investama Sedaya Tbk.
40	TBIG	Tower Bersama Infrastructure Tbk.
41	TLKM	Telkom Indonesia (Persero) Tbk.
42	TOWR	Sarana Menara Nusantara Tbk.
43	TPIA	Chandra Asri Petrochemical Tbk.
44	UNTR	United Tractors Tbk.
45	UNVR	Unilever Indonesia Tbk.

Daftar Nama Perusahaan Sampel

No	Kode	Nama Perusahan
1	ACES	Ace Hardware Indonesia Tbk.
2	AKRA	AKR Corporindo Tbk.
3	AMRT	Sumber Alfaria Trijaya Tbk.
4	ANTM	Aneka Tambang Tbk.
5	ARTO	Bank Jago Tbk.
6	ASII	Astra International Tbk.
7	BBCA	Bank Central Asia Tbk.
8	BBNI	Bank Negara Indonesia (Persero) Tbk.
9	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
10	BBTN	Bank Tabungan Negara (Persero) Tbk.
11	BMRI	Bank Mandiri (Persero) Tbk.
12	BRIS	Bank Syariah Indonesia Tbk.
13	BRPT	Barito Pacific Tbk.
14	CPIN	Charoen Pokphand Indonesia Tbk
15	EMTK	Elang Mahkota Teknologi Tbk.
16	ESSA	Surya Esa Perkasa Tbk.
17	EXCL	XL Axiata Tbk.
18	GGRM	Gudang Garam Tbk.
19	HRUM	Harum Energy Tbk.
20	ICBP	Indofood CBP Sukses Makmur Tbk.
21	INCO	Vale Indonesia Tbk.
22	INDF	Indofood Sukses Makmur Tbk.
23	INDY	Indika Energy Tbk.
24	INKP	Indah Kiat Pulp & Paper Tbk.
25	INTP	Indocement Tunggal Prakarsa Tbk.
26	ITMG	Indo Tambangraya Megah Tbk.
27	KLBF	Kalbe Farma Tbk.
28	MAPI	Mitra Adiperkasa Tbk.
29	MDKA	Merdeka Copper Gold Tbk.
30	MEDC	Medco Energi Internasional Tbk.
31	PGAS	Perusahaan Gas Negara Tbk.
32	PTBA	Bukit Asam Tbk.
33	SCMA	Surya Citra Media Tbk.
34	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.
35	SMGR	Semen Indonesia (Persero) Tbk.
36	SRTG	Saratoga Investama Sedaya Tbk.
37	TBIG	Tower Bersama Infrastructure Tbk.
38	TLKM	Telkom Indonesia (Persero) Tbk.

39	TOWR	Sarana Menara Nusantara Tbk.
40	TPIA	Chandra Asri Petrochemical Tbk.
41	UNTR	United Tractors Tbk.
42	UNVR	Unilever Indonesia Tbk.

Data Tabulasi

Profitabilitas

ROA = Laba Bersih / Total Aset

No	Kode Perusahaan	Tahun	Profitabilitas		
			Laba Bersih	Total Aset	ROA
1	ACES	2020	833,806,976,851.00	7,247,063,894,294.00	0.12
		2021	840,936,602,231.00	7,189,816,371,434.00	0.12
		2022	664,342,863,394.00	7,249,254,612,049.00	0.09
		2023	763,507,487,621.00	7,753,269,368,751.00	0.10
2	AKRA	2020	971,870,141,000,000.00	18,683,572,815,000,000.00	0.05
		2021	1,157,728,068,000,000.00	23,508,585,736,000,000.00	0.05
		2022	2,576,003,196,000,000.00	27,187,608,036,000,000.00	0.09
		2023	3,048,325,748,000,000.00	30,254,623,117,000,000.00	0.10
3	AMRT	2020	1,566,127,000,000.00	25,970,743,000,000.00	0.06
		2021	1,902,831,000,000.00	27,493,748,000,000.00	0.07
		2022	2,829,841,000,000.00	15,082,066,000,000.00	0.19
		2023	3,510,801,000,000.00	16,920,309,000,000.00	0.21
4	ANTM	2020	973,878,000,000.00	31,729,513,000,000.00	0.03
		2021	2,199,922,000,000.00	32,916,154,000,000.00	0.07
		2022	3,805,833,000,000.00	21,942,492,000,000.00	0.17
		2023	3,805,833,000,000.00	22,786,783,000,000.00	0.17
5	ARTO	2020	411,062,000,000.00	50,902,806,000,000.00	0.01
		2021	2,270,857,000,000.00	31,619,514,000,000.00	0.07
		2022	33,943,369,000,000.00	34,367,153,000,000.00	0.99
		2023	36,441,440,000,000.00	38,709,314,000,000.00	0.94
6	ASII	2020	4,211,866,000,000.00	88,400,877,000,000.00	0.05
		2021	2,873,290,000,000.00	95,537,796,000,000.00	0.03
		2022	6,799,056,000,000.00	96,198,559,000,000.00	0.07
		2023	5,455,162,000,000.00	2,886,367,600,000.00	1.89
7	BBCA	2020	3,231,685,000,000.00	27,788,562,000,000.00	0.12
		2021	539,843,000,000.00	27,707,749,000,000.00	0.02
		2022	597,159,000,000.00	79,192,772,790,000.00	0.01
		2023	370,210,000,000.00	824,186,007,900.00	0.45
8	BBNI	2020	2,358,628,934,000.00	82,418,600,790,000.00	0.03
		2021	2,789,255,688,000.00	16,616,293,416,335.00	0.17
		2022	310,275,688,000.00	18,146,206,145,369.00	0.02
		2023	163,949,482,000,000.00	20,264,726,862,584.00	8.09

9	BBRI	2020	2,964,662,000,000.00	5,427,426,000,000.00	0.55
		2021	366,002,000,000.00	5,036,396,000,000.00	0.07
		2022	1,759,096,000,000.00	4,832,910,000,000.00	0.36
		2023	121,704,418,000,000.00	15,057,291,000,000.00	8.08
10	BBTN	2020	137,929,792,000,000.00	16,339,552,000,000.00	8.44
		2021	119,275,783,000,000.00	17,836,430,000,000.00	6.69
		2022	612,864,677,000.00	21,987,482,000,000.00	0.03
		2023	864,031,651,000.00	24,172,933,000,000.00	0.04
11	BMRI	2020	1,133,094,134,000.00	26,098,052,000,000.00	0.04
		2021	8,384,266,000,000.00	41,782,780,000,000.00	0.20
		2022	11,626,634,000,000.00	52,549,150,000,000.00	0.22
		2023	14,294,888,000,000.00	59,165,548,000,000.00	0.24
12	BRIS	2020	3,040,316,000,000.00	23,358,717,736,000.00	0.13
		2021	3,420,240,000,000.00	25,018,080,224,000.00	0.14
		2022	2,089,583,000,000.00	26,095,153,343,000.00	0.08
		2023	4,340,286,000,000.00	5,385,807,878,000.00	0.81
13	B T	2020	3,326,649,000,000.00	6,138,226,584,000.00	0.54
		2021	1,790,175,000,000.00	6,716,724,073,000.00	0.27
		2022	1,873,825,000,000.00	52,833,245,000,000.00	0.04
		2023	2,278,859,000,000.00	50,783,836,000,000.00	0.04
14	CPIN	2020	1,882,293,000,000.00	79,807,067,000,000.00	0.02
		2021	5,479,925,961,000.00	198,484,000,000,000.00	0.03
		2022	4,648,896,591,000.00	206,196,000,000,000.00	0.02
		2023	4,041,487,282,000.00	221,208,000,000,000.00	0.02
15	EMTK	2020	3,610,275,000,000.00	82,262,093,000,000.00	0.04
		2021	411,062,012,400,000.00	116,281,017,000,000.00	3.54
		2022	2,270,857,000,000.00	111,713,375,000,000.00	0.02
		2023	33,943,369,000,000.00	18,906,413,000,000.00	1.80
16	ESSA	2020	36,441,440,000,000.00	19,522,970,000,000.00	1.87
		2021	23,298,041,000,000.00	20,649,371,000,000.00	1.13
		2022	452,056,978,000.00	31,355,204,000,000.00	0.01
		2023	620,833,080,000.00	45,683,774,000,000.00	0.01
17	EXCL	2020	568,522,996,000.00	59,230,001,000,000.00	0.01
		2021	5,923,815,000,000.00	97,895,000,000,000.00	0.06
		2022	4,627,440,000,000.00	124,391,000,000,000.00	0.04
		2023	3,351,348,000,000.00	122,589,000,000,000.00	0.03
18	GGRM	2020	3,663,172,000,000.00	27,788,562,000,000.00	0.13
		2021	4,211,866,000,000.00	27,707,749,000,000.00	0.15
		2022	2,873,290,000,000.00	79,192,772,790,000.00	0.04

		2023	6,799,056,000,000.00	82,418,600,790,000.00	0.08
19	HRUM	2020	5,455,162,000,000.00	82,418,600,790,000.00	0.07
		2021	3,231,685,000,000.00	16,616,293,416,335.00	0.19
		2022	2,089,583,000,000.00	18,146,206,145,369.00	0.12
		2023	4,340,286,000,000.00	20,264,726,862,584.00	0.21
20	ICBP	2020	3,326,649,000,000.00	5,427,426,000,000.00	0.61
		2021	1,790,175,000,000.00	5,036,396,000,000.00	0.36
		2022	1,873,825,000,000.00	4,832,910,000,000.00	0.39
		2023	2,278,859,000,000.00	15,057,291,000,000.00	0.15
21	INCO	2020	1,882,293,000,000.00	16,339,552,000,000.00	0.12
		2021	5,479,925,961,000.00	17,836,430,000,000.00	0.31
		2022	4,648,896,591,000.00	21,987,482,000,000.00	0.21
		2023	4,041,487,282,000.00	24,172,933,000,000.00	0.17
22	INDF	2020	3,610,275,000,000.00	26,098,052,000,000.00	0.14
		2021	411,062,000,000.00	41,782,780,000,000.00	0.01
		2022	2,270,857,000,000.00	52,549,150,000,000.00	0.04
		2023	33,943,369,000,000.00	59,165,548,000,000.00	0.57
23	INDY	2020	36,441,440,000,000.00	23,358,717,736,000.00	1.56
		2021	4,211,866,000,000.00	25,018,080,224,000.00	0.17
		2022	2,873,290,000,000.00	26,095,153,343,000.00	0.11
		2023	6,799,056,000,000.00	5,385,807,878,000.00	1.26
24	INKP	2020	5,455,162,000,000.00	6,138,226,584,000.00	0.89
		2021	3,231,685,000,000.00	6,716,724,073,000.00	0.48
		2022	539,843,000,000.00	52,833,245,000,000.00	0.01
		2023	597,159,000,000.00	50,783,836,000,000.00	0.01
25	INTP	2020	370,210,000,000.00	798,070,670,020.00	0.46
		2021	2,358,628,934,000.00	198,484,000,000,000.00	0.01
		2022	2,789,255,688,000.00	206,196,000,000,000.00	0.01
		2023	310,275,688,000.00	221,208,000,000.00	1.40
26	ITMG	2020	718,802,339,551.00	7,189,816,371,434.00	0.10
		2021	14,846,762,791,650.00	109,510,213,570,800.00	0.14
		2022	1,135,001,756,000.00	23,508,585,736,000.00	0.05
		2023	1,861,740,000,000.00	32,916,154,000,000.00	0.06
27	KLBF	2020	25,586,000,000,000.00	367,311,000,000,000.00	0.07
		2021	31,440,159,000,000.00	1,228,344,680,000,000.00	0.03
		2022	10,977,051,000,000.00	964,837,692,000,000.00	0.01
		2023	30,755,766,000,000.00	1,678,097,734,000,000.00	0.02
28	MAPI	2020	2,376,227,000,000.00	371,868,311,000,000.00	0.01
		2021	30,551,097,000,000.00	1,725,611,128,000,000.00	0.02

		2022	4,272,579,838,350.00	133,393,009,211,550.00	0.03
		2023	1,538,840,956,173.00	61,469,712,165,656.00	0.03
29	MDKA	2020	1,675,743,735,000.00	26,615,549,957,000.00	0.06
		2021	3,619,010,000,000.00	35,446,051,000,000.00	0.10
		2022	1,117,917,248,000.00	11,372,225,256,000.00	0.10
		2023	1,287,807,000,000.00	72,753,282,000,000.00	0.02
30	MEDC	2020	5,605,321,000,000.00	89,964,369,000,000.00	0.06
		2021	7,137,097,000,000.00	53,090,428,000,000.00	0.13
		2022	7,900,282,000,000.00	118,066,628,000,000.00	0.07
		2023	2,394,821,607,100.00	35,718,269,480,400.00	0.07
31	PGAS	2020	11,203,585,000,000.00	179,356,193,000,000.00	0.06
		2021	7,612,709,427,700.00	129,687,353,113,500.00	0.06
		2022	1,788,496,000,000.00	26,136,114,000,000.00	0.07
		2023	6,866,675,777,000.00	24,067,655,987,700.00	0.29
32	PTBA	2020	2,130,896,000,000.00	28,589,656,000,000.00	0.07
		2021	871,236,000,000.00	101,242,884,000,000.00	0.01
		2022	3,232,007,683,281.00	25,666,635,156,271.00	0.13
		2023	482,248,955,240.00	18,468,375,944,393.00	0.03
33	SCMA	2020	884,897,302,829.00	76,202,482,466,593.00	0.01
		2021	1,361,523,557,333.00	6,860,971,097,854.00	0.20
		2022	2,576,699,000,000.00	21,369,004,000,000.00	0.12
		2023	5,265,440,406,180.00	108,490,399,225,158.00	0.05
34	SIDO	2020	8,036,888,000,000.00	36,123,703,000,000.00	0.22
		2021	361,421,984,159.00	55,573,843,735,084.00	0.01
		2022	1,550,434,339,000.00	28,866,081,129,000.00	0.05
		2023	2,082,347,000,000.00	76,504,240,000,000.00	0.03
35	SMGR	2020	1,601,353,000,000.00	41,870,435,000,000.00	0.04
		2021	1,303,256,000,000.00	14,690,989,000,000.00	0.09
		2022	3,596,717,365,800.00	45,670,478,846,200.00	0.08
		2023	33,948,000,000,000.00	277,184,000,000,000.00	0.12
36	SRTG	2020	3,447,875,000,000.00	65,828,670,000,000.00	0.05
		2021	2,195,591,377,200.00	72,121,256,558,000.00	0.03
		2022	10,608,267,000,000.00	112,561,356,000,000.00	0.09
		2023	5,758,148,000,000.00	19,068,532,000,000.00	0.30
37	TBIG	2020	214,424,794,000.00	693,857,943,460.00	0.31
		2021	33,021,220,862.00	1,109,843,522,344.00	0.03
		2022	76,001,730,866.00	5,165,236,468,705.00	0.01
		2023	61,947,295,689.00	1,004,275,813,783.00	0.06
38	TLKM	2020	63,261,752,474.00	833,933,861,594.00	0.08

		2021	792,228,928.00	1,523,517,170.00	0.52
		2022	1,485,072,592.00	126,697,833,403.00	0.01
		2023	425,481,597,110.00	4,212,408,305,683.00	0.10
39	TOWR	2020	4,658,781.00	34,367,153.00	0.14
		2021	36,887,821,525.00	204,476,568,540.00	0.18
		2022	1,760,434,280,304.00	17,591,706,426,634.00	0.10
		2023	1,163,275,804.00	44,567,591,678.00	0.03
40	TPIA	2020	8,385,167,515.00	117,423,511,774.00	0.07
		2021	127,171,436,363.00	4,393,810,380,883.00	0.03
		2022	1,791,491.00	2,889,501.00	0.62
		2023	701,607.00	5,555,871.00	0.13
41	UNTR	2020	83,885.00	882,375.00	0.10
		2021	7,383,289,239.00	1,103,450,087,164.00	0.01
		2022	83,843,800,594.00	4,975,248,130,342.00	0.02
		2023	76,758,829,457.00	1,057,529,235,985.00	0.07
42	UNVR	2020	130,756,461,708.00	1,245,144,303,719.00	0.11
		2021	741,511,535.00	1,425,983,722.00	0.52
		2022	1,827,667,171.00	118,586,648,946.00	0.02
		2023	435,766,359,480.00	5,063,067,672,414.00	0.09

Likuiditas

Current Ratio = Aktiva Lancar / Utang Lancar

No	Kode Perusahaan	Tahun	likuiditas		
			Aktiva Lancar	Utang Lancar	CR
1	ACES	2020	5,034,737,166,320.00	844,928,054,206.00	5.96
		2021	5,192,108,153,404.00	722,537,447,543.00	7.19
		2022	5,362,930,145,158.00	669,768,766,924.00	8.01
		2023	5,662,380,431,624.00	763,625,178,514.00	7.42
2	AKRA	2020	8,042,418,506,000,000.00	5,102,110,055,000,000.00	1.58
		2021	12,022,678,362,000,000.00	9,306,841,393,000,000.00	1.29
		2022	15,841,294,251,000,000.00	11,280,491,593,000,000.00	1.40
		2023	18,121,051,657,000,000.00	12,533,377,808,000,000.00	1.45
3	AMRT	2020	13,558,536,000,000.00	15,326,139,000,000.00	0.88
		2021	14,211,903,000,000.00	16,376,061,000,000.00	0.87
		2022	15,664,200,000,000.00	17,389,232,000,000.00	0.90
		2023	17,325,874,000,000.00	17,262,927,000,000.00	1.00
4	ANTM	2020	9,150,514,000,000.00	7,553,261,000,000.00	1.21
		2021	11,728,143,000,000.00	6,562,383,000,000.00	1.79
		2022	11,694,779,000,000.00	5,971,662,000,000.00	1.96
		2023	20,064,546,000,000.00	8,576,440,000,000.00	2.34
5	ARTO	2020	723,916,345,285.00	51,579,957,000,000.00	0.01
		2021	240,755,729,131.00	15,493,525,000,000.00	0.02
		2022	1,292,805,083,000.00	4,948,586,594,000.00	0.26
		2023	39,436,012,770,000.00	66,064,617,000,000.00	0.60
6	ASII	2020	1,999,886,108,743.00	5,690,630,327,757.00	0.35
		2021	1,662,492,534,224.00	193,451,550,000,000.00	0.01
		2022	404,726,666,214,214.00	117,840,553,000,000.00	3.43
		2023	12,776,102,781,513.00	111,481,830,000,000.00	0.11
7	BBCA	2020	15,272,820,638,000.00	8,024,046,000,000.00	1.90
		2021	81,197,082,570,000.00	22,215,892,000,000.00	3.65
		2022	1,874,411,044,438.00	2,430,573,720,249.00	0.77
		2023	1,162,802,547,574.00	65,278,802,000,000.00	0.02
8	BBNI	2020	371,664,125,645,634.00	17,288,970,142,200,000.00	0.02
		2021	22,966,954,769,000.00	2,070,610,502,145,000.00	0.01
		2022	4,035,734,000,000.00	1,816,059,704,039.00	2.22
		2023	1,720,794,509,000.00	20,539,105,000,000.00	0.08

9	BBRI	2020	541,667,762,952.00	72,018,480,000,000.00	0.01
		2021	10,147,244,000,000.00	13,167,110,000,000.00	0.77
		2022	17,447,889,000,000.00	61,222,751,000,000.00	0.28
		2023	79,208,871,300,000.00	126,235,428,000,000.00	0.63
10	BBTN	2020	2,031,439,425,211.00	8,698,921,000,000.00	0.23
		2021	85,349,356,000,000.00	138,292,035,000,000.00	0.62
		2022	114,547,043,807.00	784,212,646,000.00	0.15
		2023	780,769,000,000.00	21,179,796,487,000.00	0.04
11	BMRI	2020	12,414,892,310.00	4,878,449,000.00	2.54
		2021	294,942,768,000.00	1,855,079,471,000.00	0.16
		2022	426,006,146,972.00	602,413,478,740.00	0.71
		2023	17,178,851,000,000.00	8,492,665,000,000.00	2.02
12	BRIS	2020	1,789,854,880,000.00	16,135,746,000,000.00	0.11
		2021	8,539,960,000,000.00	700,615,537,000,000.00	0.01
		2022	4,292,159,000,000.00	1,976,319,725,983.00	2.17
		2023	3,941,824,366,940.00	76,313,511,000,000.00	0.05
13	B T	2020	1,148,098,630,000.00	8,904,468,006,678.00	0.13
		2021	61,203,261,000,000.00	588,382,000,000,000.00	0.10
		2022	18,826,745,000,000.00	1,004,112,580,000,000.00	0.02
		2023	6,106,180,397,000.00	208,904,875,000,000.00	0.03
14	CPIN	2020	1,137,389,395,000.00	4,085,361,397,107.00	0.28
		2021	6,441,678,685,504.00	12,981,270,000,000.00	0.50
		2022	250,235,550,000,000.00	110,264,986,000,000.00	2.27
		2023	170,224,082,000.00	5,743,043,000,000.00	0.03
15	EMTK	2020	1,431,072,560,000.00	3,621,333,000,000.00	0.40
		2021	366,632,060,000.00	4,012,194,410,116.00	0.09
		2022	28,114,357,000,000.00	85,425,634,000,000.00	0.33
		2023	3,593,179,360,262.00	60,967,203,000,000.00	0.06
16	ESSA	2020	98,827,061,000,000.00	15,938,969,000,000.00	6.20
		2021	11,583,440,000,000.00	5,820,965,898,000.00	1.99
		2022	29,532,732,000,000.00	854,564,769,000,000.00	0.03
		2023	2,283,715,781,610.00	5,969,316,431,823.00	0.38
17	EXCL	2020	22,228,828,000,000.00	198,167,417,000,000.00	0.11
		2021	84,599,518,000,000.00	111,743,959,000,000.00	0.76
		2022	14,959,338,000,000.00	106,084,134,000,000.00	0.14
		2023	756,656,220,000.00	9,123,765,000,000.00	0.08
18	GGRM	2020	1,675,735,610,000.00	24,822,375,000,000.00	0.07
		2021	1,147,931,000,000.00	2,533,837,838,774.00	0.45
		2022	19,343,216,900,000.00	77,874,485,000,000.00	0.25

		2023	804,631,127,600.00	1,980,092,000,000.00	0.41
19	HRUM	2020	26,693,158,085,000.00	21,796,318,578,000.00	1.22
		2021	6,083,396,000,000.00	2,357,280,741,813.00	2.58
		2022	3,256,374,247,000.00	20,337,644,000,000.00	0.16
		2023	1,211,869,513,605.00	77,547,986,000,000.00	0.02
20	ICBP	2020	9,451,768,000,000.00	12,898,201,000,000.00	0.73
		2021	18,209,380,000,000.00	73,144,226,000,000.00	0.25
		2022	880,424,895,000,000.00	127,299,964,000,000.00	6.92
		2023	2,296,816,324,996.00	9,037,128,000,000.00	0.25
21	INCO	2020	87,668,576,000,000.00	131,651,848,000,000.00	0.67
		2021	12,276,512,567.00	536,695,426,000.00	0.02
		2022	817,731,000,000.00	23,036,437,407,000.00	0.04
		2023	1,360,517,991,000.00	4,879,715,000,000.00	0.28
22	INDF	2020	300,236,096,000.00	2,299,283,734,000.00	0.13
		2021	4,581,605,093,267.00	816,317,000,000.00	5.61
		2022	16,793,122,000,000.00	9,392,225,000,000.00	1.79
		2023	185,037,106,000,000.00	16,471,312,000,000.00	11.23
23	INDY	2020	7,072,348,000,000.00	836,556,032,000,000.00	0.01
		2021	4,612,895,000,000.00	1,473,100,345,905.00	3.13
		2022	5,299,601,016,747.00	45,121,386,000,000.00	0.12
		2023	1,177,014,510,000.00	9,936,887,780,700.00	0.12
24	INKP	2020	75,157,380,000,000.00	654,281,000,000,000.00	0.11
		2021	21,295,962,000,000.00	1,042,988,592,000,000.00	0.02
		2022	7,014,085,877,000.00	263,915,090,000,000.00	0.03
		2023	1,249,611,088,000.00	3,964,236,963,203.00	0.32
25	INTP	2020	6,738,663,303,391.00	13,183,293,000,000.00	0.51
		2021	257,016,753,000,000.00	124,034,061,000,000.00	2.07
		2022	161,741,268,000.00	2,805,830,000,000.00	0.06
		2023	157,896,023,000.00	4,139,571,000,000.00	0.04
26	ITMG	2020	42,072,894,000,000.00	7,125,076,000,000.00	5.90
		2021	33,612,021,000,000.00	102,186,074,000,000.00	0.33
		2022	3,635,012,600,669.00	67,364,390,000,000.00	0.05
		2023	164,588,092,000.00	11,980,722,000,000.00	0.01
27	KLBF	2020	14,908,885,000,000.00	8,223,908,004,000.00	1.81
		2021	27,976,287,793,000.00	969,641,572,000,000.00	0.03
		2022	4,722,900,880,284.00	6,004,853,654,209.00	0.79
		2023	21,169,576,000,000.00	211,467,300,000,000.00	0.10
28	MAPI	2020	90,369,805,000,000.00	116,396,867,000,000.00	0.78
		2021	1,774,184,900,000.00	127,446,979,000,000.00	0.01

		2022	923,089,970,000.00	16,051,489,000,000.00	0.06
		2023	175,023,342,000,000.00	31,028,247,000,000.00	5.64
29	MDKA	2020	127,797,310,000.00	2,467,711,685,807.00	0.05
		2021	196,454,307,000,000.00	93,387,947,000,000.00	2.10
		2022	10,125,020,523,000.00	2,022,875,000,000.00	5.01
		2023	18,485,568,543,000.00	18,355,134,385,000.00	1.01
30	MEDC	2020	4,835,160,000,000.00	3,220,900,212,790.00	1.50
		2021	3,927,051,849,000.00	25,574,187,000,000.00	0.15
		2022	1,905,411,000,000.00	72,785,342,000,000.00	0.03
		2023	10,402,057,000,000.00	18,504,387,000,000.00	0.56
31	PGAS	2020	12,068,287,000,000.00	79,509,868,000,000.00	0.15
		2021	1,041,567,581,000,000.00	160,942,369,000,000.00	6.47
		2022	2,343,878,462,832.00	9,759,692,000,000.00	0.24
		2023	71,072,565,000,000.00	143,340,504,000,000.00	0.50
32	PTBA	2020	13,556,838,670.00	548,106,787,000.00	0.02
		2021	859,175,000,000,000.00	671,238,000,000,000.00	1.28
		2022	1,452,423,512,000,000.00	1,111,622,961,000,000.00	1.31
		2023	343,347,808,000,000.00	263,784,017,000,000.00	1.30
33	SCMA	2020	4,932,604,815,553.00	3,933,344,000,000.00	1.25
		2021	15,600,416,000,000.00	16,508,766,000,000.00	0.94
		2022	194,857,167,000,000.00	144,822,368,000,000.00	1.35
		2023	4,598,365,000,000.00	8,788,732,000,000.00	0.52
34	SIDO	2020	5,194,941,000,000.00	3,370,923,000,000.00	1.54
		2021	8,290,332,000,000.00	2,646,122,000,000.00	3.13
		2022	134,167,980,000,000.00	104,035,920,000,000.00	1.29
		2023	82,057,309,000,000.00	54,217,182,000,000.00	1.51
35	SMGR	2020	16,520,751,000,000.00	15,814,866,000,000.00	1.04
		2021	9,354,654,371,000.00	5,493,283,082,000.00	1.70
		2022	1,361,578,737,000,000.00	941,953,100,000,000.00	1.45
		2023	6,784,507,316,093.00	5,802,518,829,966.00	1.17
36	SRTG	2020	267,149,537,000,000.00	227,200,919,000,000.00	1.18
		2021	165,579,000,000,000.00	152,442,167,000,000.00	1.09
		2022	193,479,727,000,000.00	130,440,930,000,000.00	1.48
		2023	57,110,207,000,000.00	11,894,916,000,000.00	4.80
37	TBIG	2020	42,136,586,000,000.00	23,532,846,000,000.00	1.79
		2021	3,447,698,396,283.00	2,766,528,043,722.00	1.25
		2022	179,310,702,000,000.00	74,540,034,000,000.00	2.41
		2023	159,273,340,000.00	2,049,483,000,000.00	0.08
38	TLKM	2020	2,398,587,140.00	25,808,570,000.00	0.09

		2021	5,956,997,602,663.00	2,060,206,209,436.00	2.89
		2022	25,571,241,000,000.00	21,438,077,000,000.00	1.19
		2023	69,894,138,000,000.00	76,183,319,000,000.00	0.92
39	TOWR	2020	24,045,108,000,000.00	13,476,317,000,000.00	1.78
		2021	102,872,871,000,000.00	69,979,274,000,000.00	1.47
		2022	199,661,156,000,000.00	149,154,640,000,000.00	1.34
		2023	13,351,339,000,000.00	10,379,604,000,000.00	1.29
40	TPIA	2020	202,995,489,000,000.00	166,457,301,000,000.00	1.22
		2021	103,568,320,360.00	854,502,894,000.00	0.12
		2022	18,889,385,436,000.00	22,586,218,693,000.00	0.84
		2023	3,618,348,000,000.00	5,219,244,000,000.00	0.69
41	UNTR	2020	1,370,620,011,000.00	2,374,107,426,000.00	0.58
		2021	549,114,020,524.00	639,877,982,620.00	0.86
		2022	9,424,865,000,000.00	9,048,429,000,000.00	1.04
		2023	16,534,651,000,000.00	17,421,982,000,000.00	0.95
42	UNVR	2020	668,438,779,000,000.00	740,067,127,000,000.00	0.90
		2021	1,927,690,426,617.00	2,227,407,291,122.00	0.87
		2022	87,049,486,000,000.00	91,358,763,000,000.00	0.95
		2023	9,005,066,283,473.00	9,419,749,653,807.00	0.96

Leverage

Debt Equity Ratio : Total Utang / Modal Sendiri

No	Kode Perusahaan	Tahun	Leverage		
			Total Utang	Modal	DER
1	ACES	2020	2,024,821,339,896.00	5,222,242,554,398.00	0.39
		2021	1,677,057,743,660.00	5,512,758,627,774.00	0.30
		2022	1,315,265,981,438.00	5,933,988,630,611.00	0.22
		2023	1,566,871,579,663.00	6,186,397,789,088.00	0.25
2	AKRA	2020	8,127,216,543,000,000.00	10,556,356,272,000,000.00	0.77
		2021	12,209,620,623,000,000.00	11,298,965,113,000,000.00	1.08
		2022	14,032,797,261,000,000.00	13,154,810,775,000,000.00	1.07
		2023	16,211,665,604,000,000.00	14,042,957,513,000,000.00	1.15
3	AMRT	2020	18,334,415,000,000.00	7,636,328,000,000.00	2.40
		2021	18,503,950,000,000.00	8,989,798,000,000.00	2.06
		2022	19,275,574,000,000.00	11,470,692,000,000.00	1.68
		2023	18,540,983,000,000.00	15,705,200,000,000.00	1.18
4	ANTM	2020	12,690,064,000,000.00	19,039,440,000,000.00	0.67
		2021	12,079,056,000,000.00	20,837,098,000,000.00	0.58
		2022	9,925,211,000,000.00	23,712,060,000,000.00	0.42
		2023	11,685,659,000,000.00	31,165,670,000,000.00	0.37
5	ARTO	2020	12,727,676,000,000.00	86,632,111,000,000.00	0.15
		2021	6,827,588,000,000.00	68,736,234,853,000.00	0.10
		2022	7,235,398,000,000.00	20,620,964,000,000.00	0.35
		2023	6,556,359,000,000.00	17,355,678,663,700.00	0.38
6	ASII	2020	21,637,763,000,000.00	13,102,710,000,000.00	1.65
		2021	31,204,102,000,000.00	25,500,315,000,000.00	1.22
		2022	24,686,862,000,000.00	21,265,877,793,123.00	1.16
		2023	3,479,024,000,000.00	11,258,036,152,957.00	0.31
7	BBCA	2020	3,925,694,000,000.00	76,202,482,466,593.00	0.05
		2021	3,873,487,000,000.00	5,925,143,836,671.00	0.65
		2022	24,997,940,298,000.00	17,518,750,000,000.00	1.43
		2023	31,081,475,143,000.00	47,448,435,793,119.00	0.66
8	BBNI	2020	41,526,417,000,000.00	24,253,724,000,000.00	1.71
		2021	2,227,336,011,715.00	14,330,149,681,057.00	0.16
		2022	2,286,167,471,594.00	19,178,438,459,000.00	0.12
		2023	2,577,108,805,851.00	39,782,883,000,000.00	0.06
9	BBRI	2020	3,099,441,000,000.00	9,789,238,000,000.00	0.32

		2021	3,220,568,000,000.00	6,308,420,000,000.00	0.51
		2022	2,597,839,000,000.00	25,363,295,253,400.00	0.10
		2023	1,459,288,000,000.00	145,399,000,000,000.00	0.01
10	BBTN	2020	2,153,719,000,000.00	12,062,670,000,000.00	0.18
		2021	2,139,487,000,000.00	42,288,071,559,500.00	0.05
		2022	4,396,619,000,000.00	71,822,757,000,000.00	0.06
		2023	4,935,696,000,000.00	4,321,269,000,000.00	1.14
11	BMRI	2020	4,691,251,000,000.00	17,435,077,712,000.00	0.27
		2021	20,697,217,178,882.00	3,120,757,702,000.00	6.63
		2022	26,522,885,215,828.00	8,165,555,485,000.00	3.25
		2023	30,490,992,843,527.00	3,352,827,079,343.00	9.09
12	BRIS	2020	4,913,178,190,000.00	105,544,000,000,000.00	0.05
		2021	4,096,381,121,000.00	5,869,917,425,997.00	0.70
		2022	3,373,096,633,000.00	11,496,977,549,000.00	0.29
		2023	743,336,338,000.00	3,404,879,000,000.00	0.22
13	B T	2020	804,149,297,000.00	9,029,649,347,000.00	0.09
		2021	988,970,149,000.00	29,196,851,089,224.00	0.03
		2022	8,803,577,000,000.00	3,559,467,424,000.00	2.47
		2023	8,179,819,000,000.00	6,310,550,327,246.00	1.30
14	CPIN	2020	12,240,262,000,000.00	1,289,021,543,000,000.00	0.01
		2021	45,376,000,000,000.00	14,815,534,000,000.00	3.06
		2022	46,261,000,000,000.00	18,359,439,521,000.00	2.52
		2023	58,369,000,000,000.00	1,871,082,000,000,110.00	0.03
15	EMTK	2020	28,376,562,000,000.00	424,241,414,145,000.00	0.07
		2021	48,785,716,000,000.00	707,745,773,121,242.00	0.07
		2022	32,585,529,000,000.00	735,421,346,366,072.00	0.04
		2023	12,532,304,000,000.00	120,788,607,800,013.00	0.10
16	ESSA	2020	11,134,786,000,000.00	12,559,932,322,129.00	0.89
		2021	13,065,308,000,000.00	282,043,105,715,429.00	0.05
		2022	25,975,617,297,000.00	3,412,862,140,000,000.00	0.01
		2023	28,251,951,358,000.00	8,353,742,063,000.00	3.38
17	EXCL	2020	30,349,456,945,000.00	447,683,244,418,206.00	0.07
		2021	52,309,197,858,063.00	112,130,000,000,000.00	0.47
		2022	56,799,725,099,343.00	19,037,918,806,473.00	2.98
		2023	45,023,495,139,583.00	430,838,553,721,441.00	0.10
18	GGRM	2020	17,633,289,239,294.00	1,247,355,065,551,240.00	0.01
		2021	18,964,304,189,855.00	4,682,083,844,951.00	4.05
		2022	24,493,176,968,328.00	289,695,023,432,412.00	0.08
		2023	5,429,491,457,000.00	66,084,224,241,131.00	0.08

19	HRUM	2020	8,062,727,824,000.00	2,662,698,708,512,130.00	0.00
		2021	8,712,526,231,000.00	89,883,255,584,231.00	0.10
		2022	5,552,461,635,000.00	383,110,605,391,320.00	0.01
		2023	5,511,744,144,000.00	77,287,251,636,123.00	0.07
20	ICBP	2020	5,293,238,393,000.00	204,418,079,000,123.00	0.03
		2021	96,722,000,000,000.00	175,502,010,000,231.00	0.55
		2022	116,467,000,000,000.00	1,085,807,580,001,420.00	0.11
		2023	99,962,000,000,000.00	30,706,731,540,211.00	3.26
21	INCO	2020	7,568,816,957,723.00	192,977,027,759,321.00	0.04
		2021	6,231,233,383,026.00	135,279,511,457,213.00	0.05
		2022	6,159,441,542,866.00	4,619,567,705,553.00	1.33
		2023	22,611,042,000,000.00	1,028,823,498,367,890.00	0.02
22	INDF	2020	22,003,567,000,000.00	(9,495,726,146,546.00)	(2.32)
		2021	252,587,270,000.00	2,073,299,864,000.00	0.12
		2022	6,482,969,000,000.00	2,621,015,000,000.00	2.47
		2023	11,244,167,000,000.00	322,343,214,000,000.00	0.03
23	INDY	2020	12,727,676,000,000.00	1,426,793,000,000.00	8.92
		2021	6,827,588,000,000.00	286,242,476,000,000.00	0.02
		2022	7,235,398,000,000.00	324,032,021,300,000.00	0.02
		2023	6,556,359,000,000.00	6,286,271,896,258.00	1.04
24	INKP	2020	21,637,763,000,000.00	6,834,297,680,021.00	3.17
		2021	31,204,102,000,000.00	5,574,810,447,358.00	5.60
		2022	24,686,862,000,000.00	2,153,121,640,160,830.00	0.01
		2023	3,479,024,000,000.00	20,639,252,313,160.00	0.17
25	INTP	2020	3,925,694,000,000.00	26,228,036,000,000.00	0.15
		2021	3,873,487,000,000.00	1,222,793,000,000.00	3.17
		2022	24,997,940,298,000.00	120,408,300,210,000.00	0.21
		2023	31,081,475,143,000.00	767,611,000,000,000.00	0.04
26	ITMG	2020	1,677,057,743,660.00	664,380,000,000.00	2.52
		2021	45,158,671,945,050.00	67,115,000,000,000.00	0.67
		2022	12,209,620,623,000.00	646,080,000,000,000.00	0.02
		2023	12,079,056,000,000.00	120,823,700,000,000.00	0.10
27	KLBF	2020	151,696,000,000,000.00	1,221,164,716,147,000.00	0.12
		2021	1,019,773,758,000,000.00	1,153,155,372,350,000.00	0.88
		2022	838,317,715,000,000.00	54,329,549,546,500,000.00	0.02
		2023	1,386,310,930,000,000.00	53,784,800,000,000,000.00	0.03
28	MAPI	2020	327,693,592,000,000.00	540,969,000,000,000.00	0.61
		2021	1,326,592,237,000,000.00	10,212,328,244,660,000.00	0.13
		2022	71,801,835,307,800.00	12,608,738,365,860,000.00	0.01

		2023	25,575,995,151,814.00	134,583,163,980,700.00	0.19
29	MDKA	2020	3,119,931,208,000.00	16,315,611,975,419.00	0.19
		2021	10,296,052,000,000.00	15,011,958,323,458.00	0.69
		2022	4,909,863,586,000.00	14,006,990,090,950.00	0.35
		2023	526,624,537,000,000.00	4,385,006,334,887,000.00	0.12
30	MEDC	2020	30,676,095,000,000.00	4,478,179,841,864.00	6.85
		2021	23,899,022,000,000.00	4,231,074,621,473.00	5.65
		2022	63,342,765,000,000.00	1,052,110,737,000,000.00	0.06
		2023	4,598,588,458,100.00	1,076,904,500,000.00	4.27
31	PGAS	2020	92,724,082,000,000.00	1,139,164,028,000,000.00	0.08
		2021	60,951,118,260,500.00	1,369,134,238,594,000.00	0.04
		2022	5,515,150,000,000.00	1,182,170,877,834.00	4.67
		2023	67,119,773,240.00	845,711,912,201.00	0.08
32	PTBA	2020	15,486,946,000,000.00	28,887,118,750,867.00	0.54
		2021	75,742,569,000,000.00	29,118,469,188,999.00	2.60
		2022	4,400,757,363,148.00	16,577,554,765,290.00	0.27
		2023	7,210,339,791,436.00	17,215,314,585,000.00	0.42
33	SCMA	2020	58,381,948,624,266.00	19,215,733,000,000.00	3.04
		2021	935,827,261,183.00	16,657,425,000,000.00	0.06
		2022	3,850,254,000,000.00	5,162,131,796,836.00	0.75
		2023	61,041,963,432,039.00	8,445,146,408,000.00	7.23
34	SIDO	2020	11,869,979,000,000.00	3,966,907,000,000.00	2.99
		2021	41,243,694,054,027.00	7,286,175,343,000.00	5.66
		2022	9,687,642,670,000.00	22,096,690,483,336.00	0.44
		2023	34,940,122,000,000.00	342,840,382,600,000.00	0.10
35	SMGR	2020	32,081,197,000,000.00	477,082,868,356,000.00	0.07
		2021	8,382,569,000,000.00	109,688,000,000,000.00	0.08
		2022	20,307,183,592,800.00	1,326,384,100,000,000.00	0.02
		2023	131,785,000,000,000.00	1,236,866,446,600,000.00	0.11
36	SRTG	2020	53,766,654,000,000.00	1,619,620,000,000,000.00	0.03
		2021	29,833,184,998,500.00	297,491,056,800,000.00	0.10
		2022	40,738,599,000,000.00	60,574,568,386,740.00	0.67
		2023	14,747,263,000,000.00	5,194,459,927,187.00	2.84
37	TBIG	2020	51,950,716,634,000.00	413,248,542,000,000.00	0.13
		2021	654,281,000,000,000.00	5,318,956,732,653,000.00	0.12
		2022	1,042,988,592,000,000.00	1,188,534,951,872,000.00	0.88
		2023	263,915,090,000,000.00	2,949,353,000,000,000.00	0.09
38	TLKM	2020	3,964,236,963,203.00	7,529,749,914,000.00	0.53
		2021	13,183,293,000,000.00	3,337,999,551,548.00	3.95

		2022	124,034,061,000,000.00	93,428,000,000,000.00	1.33
		2023	2,805,830,000,000.00	5,442,779,962,898.00	0.52
39	TOWR	2020	4,139,571,000,000.00	9,970,762,709,000.00	0.42
		2021	7,125,076,000,000.00	4,264,400,000,000.00	1.67
		2022	102,186,074,000,000.00	80,743,203,210,000.00	1.27
		2023	67,364,390,000,000.00	2,435,290,700,939,200.00	0.03
40	TPIA	2020	11,980,722,000,000.00	3,623,348,540,000.00	3.31
		2021	8,223,908,004,000.00	5,057,478,024,211.00	1.63
		2022	969,641,572,000,000.00	1,225,645,000,000,000.00	0.79
		2023	6,004,853,654,209.00	14,177,119,000,000.00	0.42
41	UNTR	2020	211,467,300,000,000.00	1,633,884,006,400,000.00	0.13
		2021	116,396,867,000,000.00	1,679,016,000,000,000.00	0.07
		2022	127,446,979,000,000.00	320,351,027,300,000.00	0.40
		2023	16,051,489,000,000.00	65,953,340,004,600.00	0.24
42	UNVR	2020	31,028,247,000,000.00	626,525,598,706,500.00	0.05
		2021	2,467,711,685,807.00	75,434,806,200,000.00	0.03
		2022	93,387,947,000,000.00	8,826,283,788,338,000.00	0.01
		2023	20,228,750,000.00	1,442,751,772,026.00	0.01

Sales growth

$$Sales\ growth = \frac{(Sales\ i - Sales\ 0)}{Sales\ 0}$$

No	Kode Perusahaan	Sales growth						
		Tahun	*Sales* i	Tahun	*Sales* 0	*Sales* i-*Sales* 0	*Sales* 0	SG
1	ACES	2019	7,986,528,789,676.00	2020	7,412,766,872,302.00	573,761,917,374.00	7,412,766,872,302.00	0.08
		2020	7,412,766,872,302.00	2021	6,543,362,698,900.00	869,404,173,402.00	6,543,362,698,900.00	0.13
		2021	6,543,362,698,900.00	2022	6,762,803,342,146.00	(219,440,643,246.00)	6,762,803,342,146.00	(0.03)
		2022	6,762,803,342,146.00	2023	7,611,866,067,268.00	(849,062,725,122.00)	7,611,866,067,268.00	(0.11)
2	AKRA	2019	17,491,507,353,000.00	2020	17,715,928,111,000,000.00	(17,698,436,603,647,000.00)	17,715,928,111,000,000.00	(1.00)
		2020	17,715,928,111,000,000.00	2021	25,707,068,900,000,000.00	(7,991,140,789,000,000.00)	25,707,068,900,000,000.00	(0.31)
		2021	25,707,068,900,000,000.00	2022	47,539,986,604,000,000.00	(21,832,917,704,000,000.00)	47,539,986,604,000,000.00	(0.46)
		2022	47,539,986,604,000,000.00	2023	42,086,952,436,000,000.00	5,453,034,168,000,000.00	42,086,952,436,000,000.00	0.13
3	AMRT	2019	38,085,356,000,000.00	2020	75,826,880,000,000.00	(37,741,524,000,000.00)	75,826,880,000,000.00	(0.50)
		2020	75,826,880,000,000.00	2021	84,904,301,000,000.00	(9,077,421,000,000.00)	84,904,301,000,000.00	(0.11)
		2021	84,904,301,000,000.00	2022	96,924,686,000,000.00	(12,020,385,000,000.00)	96,924,686,000,000.00	(0.12)
		2022	96,924,686,000,000.00	2023	106,944,683,000,000.00	(10,019,997,000,000.00)	106,944,683,000,000.00	(0.09)
4	ANTM	2019	5,923,815,000,000.00	2020	27,372,461,000,000.00	(21,448,646,000,000.00)	27,372,461,000,000.00	(0.78)
		2020	27,372,461,000,000.00	2021	38,445,595,000,000.00	(11,073,134,000,000.00)	38,445,595,000,000.00	(0.29)
		2021	38,445,595,000,000.00	2022	45,930,356,000,000.00	(7,484,761,000,000.00)	45,930,356,000,000.00	(0.16)
		2022	45,930,356,000,000.00	2023	41,047,693,000,000.00	4,882,663,000,000.00	41,047,693,000,000.00	0.12
5	ARTO	2019	3,610,275,000,000.00	2020	411,062,000,000.00	3,199,213,000,000.00	411,062,000,000.00	7.78
		2020	411,062,000,000.00	2021	3,610,275,000,000.00	(3,199,213,000,000.00)	3,610,275,000,000.00	(0.89)

		2021	2,270,857,000,000.00	2022	411,062,000,000.00	1,859,795,000,000.00	411,062,000,000.00	4.52
		2022	33,943,369,000,000.00	2023	2,270,857,000,000.00	31,672,512,000,000.00	2,270,857,000,000.00	13.95
6	ASII	2019	36,441,440,000,000.00	2020	4,211,866,000,000.00	32,229,574,000,000.00	4,211,866,000,000.00	7.65
		2020	4,211,866,000,000.00	2021	36,441,440,000,000.00	(32,229,574,000,000.00)	36,441,440,000,000.00	(0.88)
		2021	2,873,290,000,000.00	2022	4,211,866,000,000.00	(1,338,576,000,000.00)	4,211,866,000,000.00	(0.32)
		2022	6,799,056,000,000.00	2023	2,873,290,000,000.00	3,925,766,000,000.00	2,873,290,000,000.00	1.37
7	BBCA	2019	5,455,162,000,000.00	2020	3,231,685,000,000.00	2,223,477,000,000.00	3,231,685,000,000.00	0.69
		2020	3,231,685,000,000.00	2021	5,455,162,000,000.00	(2,223,477,000,000.00)	5,455,162,000,000.00	(0.41)
		2021	539,843,000,000.00	2022	3,231,685,000,000.00	(2,691,842,000,000.00)	3,231,685,000,000.00	(0.83)
		2022	597,159,000,000.00	2023	539,843,000,000.00	57,316,000,000.00	539,843,000,000.00	0.11
8	BBNI	2019	37,021,000,023,000.00	2020	2,358,628,934,000.00	34,662,371,089,000.00	2,358,628,934,000.00	14.70
		2020	2,358,628,934,000.00	2021	37,021,000,023,000.00	(34,662,371,089,000.00)	37,021,000,023,000.00	(0.94)
		2021	2,789,255,688,000.00	2022	2,358,628,934,000.00	430,626,754,000.00	2,358,628,934,000.00	0.18
		2022	310,275,688,000.00	2023	2,789,255,688,000.00	(2,478,980,000,000.00)	2,789,255,688,000.00	(0.89)
9	BBRI	2019	163,949,482,000,000.00	2020	2,964,662,000,000.00	160,984,820,000,000.00	2,964,662,000,000.00	54.30
		2020	2,964,662,000,000.00	2021	163,949,482,000,000.00	(160,984,820,000,000.00)	163,949,482,000,000.00	(0.98)
		2021	366,002,000,000.00	2022	2,964,662,000,000.00	(2,598,660,000,000.00)	2,964,662,000,000.00	(0.88)
		2022	1,759,096,000,000.00	2023	366,002,000,000.00	1,393,094,000,000.00	366,002,000,000.00	3.81
10	BBTN	2019	121,704,418,000,000.00	2020	137,929,792,000,000.00	(16,225,374,000,000.00)	137,929,792,000,000.00	(0.12)
		2020	137,929,792,000,000.00	2021	121,704,418,000,000.00	16,225,374,000,000.00	121,704,418,000,000.00	0.13
		2021	119,275,783,000,000.00	2022	137,929,792,000,000.00	(18,654,009,000,000.00)	137,929,792,000,000.00	(0.14)
		2022	612,864,677,000.00	2023	119,275,783,000,000.00	(118,662,918,323,000.00)	119,275,783,000,000.00	(0.99)
11	BMRI	2019	864,031,651,000.00	2020	1,133,094,134,000.00	(269,062,483,000.00)	1,133,094,134,000.00	(0.24)
		2020	1,133,094,134,000.00	2021	864,031,651,000.00	269,062,483,000.00	864,031,651,000.00	0.31

		2021	8,384,266,000,000.00	2022	1,133,094,134,000.00	7,251,171,866,000.00	1,133,094,134,000.00	6.40
		2022	11,626,634,000,000.00	2023	8,384,266,000,000.00	3,242,368,000,000.00	8,384,266,000,000.00	0.39
12	BRIS	2019	14,294,888,000,000.00	2020	3,040,316,000,000.00	11,254,572,000,000.00	3,040,316,000,000.00	3.70
		2020	3,040,316,000,000.00	2021	14,294,888,000,000.00	(11,254,572,000,000.00)	14,294,888,000,000.00	(0.79)
		2021	3,420,240,000,000.00	2022	3,040,316,000,000.00	379,924,000,000.00	3,040,316,000,000.00	0.12
		2022	2,089,583,000,000.00	2023	3,420,240,000,000.00	(1,330,657,000,000.00)	3,420,240,000,000.00	(0.39)
13	B T	2019	4,340,286,000,000.00	2020	3,326,649,000,000.00	1,013,637,000,000.00	3,326,649,000,000.00	0.30
		2020	3,326,649,000,000.00	2021	4,340,286,000,000.00	(1,013,637,000,000.00)	4,340,286,000,000.00	(0.23)
		2021	1,790,175,000,000.00	2022	3,326,649,000,000.00	(1,536,474,000,000.00)	3,326,649,000,000.00	(0.46)
		2022	1,873,825,000,000.00	2023	1,790,175,000,000.00	83,650,000,000.00	1,790,175,000,000.00	0.05
14	CPIN	2019	2,278,859,000,000.00	2020	1,882,293,000,000.00	396,566,000,000.00	1,882,293,000,000.00	0.21
		2020	1,882,293,000,000.00	2021	2,278,859,000,000.00	(396,566,000,000.00)	2,278,859,000,000.00	(0.17)
		2021	5,479,925,961,000.00	2022	1,882,293,000,000.00	3,597,632,961,000.00	1,882,293,000,000.00	1.91
		2022	4,648,896,591,000.00	2023	5,479,925,961,000.00	(831,029,370,000.00)	5,479,925,961,000.00	(0.15)
15	EMTK	2019	4,041,487,282,000.00	2020	3,610,275,000,000.00	431,212,282,000.00	3,610,275,000,000.00	0.12
		2020	3,610,275,000,000.00	2021	4,041,487,282,000.00	(431,212,282,000.00)	4,041,487,282,000.00	(0.11)
		2021	411,062,000,000.00	2022	3,610,275,000,000.00	(3,199,213,000,000.00)	3,610,275,000,000.00	(0.89)
		2022	2,270,857,000,000.00	2023	411,062,000,000.00	1,859,795,000,000.00	411,062,000,000.00	4.52
16	ESSA	2019	33,943,369,000,000.00	2020	36,441,440,000,000.00	(2,498,071,000,000.00)	36,441,440,000,000.00	(0.07)
		2020	36,441,440,000,000.00	2021	23,298,041,000,000.00	13,143,399,000,000.00	23,298,041,000,000.00	0.56
		2021	23,298,041,000,000.00	2022	36,441,440,000,000.00	(13,143,399,000,000.00)	36,441,440,000,000.00	(0.36)
		2022	452,056,978,000.00	2023	23,298,041,000,000.00	(22,845,984,022,000.00)	23,298,041,000,000.00	(0.98)
17	EXCL	2019	620,833,080,000.00	2020	452,056,978,000.00	168,776,102,000.00	452,056,978,000.00	0.37
		2020	568,522,996,000.00	2021	620,833,080,000.00	(52,310,084,000.00)	620,833,080,000.00	(0.08)

		2021	5,923,815,000,000.00	2022	568,522,996,000.00	5,355,292,004,000.00	568,522,996,000.00	9.42
		2022	4,627,440,000,000.00	2023	5,923,815,000,000.00	(1,296,375,000,000.00)	5,923,815,000,000.00	(0.22)
18	GGRM	2019	3,351,348,000,000.00	2020	3,663,172,000,000.00	(311,824,000,000.00)	3,663,172,000,000.00	(0.09)
		2020	3,663,172,000,000.00	2021	3,351,348,000,000.00	311,824,000,000.00	3,351,348,000,000.00	0.09
		2021	4,211,866,000,000.00	2022	3,663,172,000,000.00	548,694,000,000.00	3,663,172,000,000.00	0.15
		2022	2,873,290,000,000.00	2023	4,211,866,000,000.00	(1,338,576,000,000.00)	4,211,866,000,000.00	(0.32)
19	HRUM	2019	6,799,056,000,000.00	2020	5,455,162,000,000.00	1,343,894,000,000.00	5,455,162,000,000.00	0.25
		2020	5,455,162,000,000.00	2021	6,799,056,000,000.00	(1,343,894,000,000.00)	6,799,056,000,000.00	(0.20)
		2021	3,231,685,000,000.00	2022	5,455,162,000,000.00	(2,223,477,000,000.00)	5,455,162,000,000.00	(0.41)
		2022	2,089,583,000,000.00	2023	3,231,685,000,000.00	(1,142,102,000,000.00)	3,231,685,000,000.00	(0.35)
20	ICBP	2019	4,340,286,000,000.00	2020	3,326,649,000,000.00	1,013,637,000,000.00	3,326,649,000,000.00	0.30
		2020	3,326,649,000,000.00	2021	4,340,286,000,000.00	(1,013,637,000,000.00)	4,340,286,000,000.00	(0.23)
		2021	1,790,175,000,000.00	2022	3,326,649,000,000.00	(1,536,474,000,000.00)	3,326,649,000,000.00	(0.46)
		2022	1,873,825,000,000.00	2023	1,790,175,000,000.00	83,650,000,000.00	1,790,175,000,000.00	0.05
21	INCO	2019	2,278,859,000,000.00	2020	1,882,293,000,000.00	396,566,000,000.00	1,882,293,000,000.00	0.21
		2020	1,882,293,000,000.00	2021	2,278,859,000,000.00	(396,566,000,000.00)	2,278,859,000,000.00	(0.17)
		2021	5,479,925,961,000.00	2022	1,882,293,000,000.00	3,597,632,961,000.00	1,882,293,000,000.00	1.91
		2022	4,648,896,591,000.00	2023	5,479,925,961,000.00	(831,029,370,000.00)	5,479,925,961,000.00	(0.15)
22	INDF	2019	241,487,282,000.00	2020	361,027,500,000.00	(119,540,218,000.00)	361,027,500,000.00	(0.33)
		2020	361,027,500,000.00	2021	241,487,282,000.00	119,540,218,000.00	241,487,282,000.00	0.50
		2021	411,062,000,000.00	2022	361,027,500,000.00	50,034,500,000.00	361,027,500,000.00	0.14
		2022	270,857,000,000.00	2023	411,062,000,000.00	(140,205,000,000.00)	411,062,000,000.00	(0.34)
23	INDY	2019	3,943,369,000,000.00	2020	6,441,440,000,000.00	(2,498,071,000,000.00)	6,441,440,000,000.00	(0.39)
		2020	6,441,440,000,000.00	2021	3,943,369,000,000.00	2,498,071,000,000.00	3,943,369,000,000.00	0.63

		2021	4,211,866,000,000.00	2022	6,441,440,000,000.00	(2,229,574,000,000.00)	6,441,440,000,000.00	(0.35)
		2022	2,873,290,000,000.00	2023	4,211,866,000,000.00	(1,338,576,000,000.00)	4,211,866,000,000.00	(0.32)
24	INKP	2019	6,799,056,000,000.00	2020	5,455,162,000,000.00	1,343,894,000,000.00	5,455,162,000,000.00	0.25
		2020	5,455,162,000,000.00	2021	6,799,056,000,000.00	(1,343,894,000,000.00)	6,799,056,000,000.00	(0.20)
		2021	3,231,685,000,000.00	2022	5,455,162,000,000.00	(2,223,477,000,000.00)	5,455,162,000,000.00	(0.41)
		2022	539,843,000,000.00	2023	3,231,685,000,000.00	(2,691,842,000,000.00)	3,231,685,000,000.00	(0.83)
25	INTP	2019	597,159,000,000.00	2020	3,702,100,100,000.00	(3,104,941,100,000.00)	3,702,100,100,000.00	(0.84)
		2020	3,702,100,100,000.00	2021	597,159,000,000.00	3,104,941,100,000.00	597,159,000,000.00	5.20
		2021	2,358,628,934,000.00	2022	3,702,100,100,000.00	(1,343,471,166,000.00)	3,702,100,100,000.00	(0.36)
		2022	2,789,255,688,000.00	2023	2,358,628,934,000.00	430,626,754,000.00	2,358,628,934,000.00	0.18
26	ITMG	2019	310,275,688,000.00	2020	718,802,339,551.00	(408,526,651,551.00)	718,802,339,551.00	(0.57)
		2020	718,802,339,551.00	2021	310,275,688,000.00	408,526,651,551.00	310,275,688,000.00	1.32
		2021	4,846,762,791,650.00	2022	718,802,339,551.00	4,127,960,452,099.00	718,802,339,551.00	5.74
		2022	1,135,001,756,000.00	2023	4,846,762,791,650.00	(3,711,761,035,650.00)	4,846,762,791,650.00	(0.77)
27	KLBF	2019	1,861,740,000,000.00	2020	5,586,000,000,000.00	(3,724,260,000,000.00)	5,586,000,000,000.00	(0.67)
		2020	5,586,000,000,000.00	2021	1,861,740,000,000.00	3,724,260,000,000.00	1,861,740,000,000.00	2.00
		2021	1,440,159,000,000.00	2022	5,586,000,000,000.00	(4,145,841,000,000.00)	5,586,000,000,000.00	(0.74)
		2022	1,977,051,000,000.00	2023	1,440,159,000,000.00	536,892,000,000.00	1,440,159,000,000.00	0.37
28	MAPI	2019	3,755,766,000,000.00	2020	2,376,227,000,000.00	1,379,539,000,000.00	2,376,227,000,000.00	0.58
		2020	2,376,227,000,000.00	2021	30,551,097,000,000.00	(28,174,870,000,000.00)	30,551,097,000,000.00	(0.92)
		2021	3,551,097,000,000.00	2022	4,272,579,838,350.00	(721,482,838,350.00)	4,272,579,838,350.00	(0.17)
		2022	4,272,579,838,350.00	2023	1,538,840,956,173.00	2,733,738,882,177.00	1,538,840,956,173.00	1.78
29	MDKA	2019	1,538,840,956,173.00	2020	1,005,743,735,000.00	533,097,221,173.00	1,005,743,735,000.00	0.53
		2020	1,675,743,735,000.00	2021	1,538,840,956,173.00	136,902,778,827.00	1,538,840,956,173.00	0.09

		2021	3,619,010,000,000.00	2022	1,675,743,735,000.00	1,943,266,265,000.00	1,675,743,735,000.00	1.16
		2022	1,117,917,248,000.00	2023	3,619,010,000,000.00	(2,501,092,752,000.00)	3,619,010,000,000.00	(0.69)
30	MEDC	2019	1,287,807,000,000.00	2020	5,605,321,000,000.00	(4,317,514,000,000.00)	5,605,321,000,000.00	(0.77)
		2020	5,605,321,000,000.00	2021	1,287,807,000,000.00	4,317,514,000,000.00	1,287,807,000,000.00	3.35
		2021	7,137,097,000,000.00	2022	5,605,321,000,000.00	1,531,776,000,000.00	5,605,321,000,000.00	0.27
		2022	7,900,282,000,000.00	2023	7,137,097,000,000.00	763,185,000,000.00	7,137,097,000,000.00	0.11
31	PGAS	2019	2,394,821,607,100.00	2020	1,203,585,000,000.00	1,191,236,607,100.00	1,203,585,000,000.00	0.99
		2020	11,203,585,000,000.00	2021	2,394,821,607,100.00	8,808,763,392,900.00	2,394,821,607,100.00	3.68
		2021	7,612,709,427,700.00	2022	11,203,585,000,000.00	(3,590,875,572,300.00)	11,203,585,000,000.00	(0.32)
		2022	1,788,496,000,000.00	2023	7,612,709,427,700.00	(5,824,213,427,700.00)	7,612,709,427,700.00	(0.77)
32	PTBA	2019	6,866,675,777,000.00	2020	2,130,896,000,000.00	4,735,779,777,000.00	2,130,896,000,000.00	2.22
		2020	2,130,896,000,000.00	2021	6,866,675,777,000.00	(4,735,779,777,000.00)	6,866,675,777,000.00	(0.69)
		2021	871,236,000,000.00	2022	2,130,896,000,000.00	(1,259,660,000,000.00)	2,130,896,000,000.00	(0.59)
		2022	3,232,007,683,281.00	2023	871,236,000,000.00	2,360,771,683,281.00	871,236,000,000.00	2.71
33	SCMA	2019	482,248,955,240.00	2020	884,897,302,829.00	(402,648,347,589.00)	884,897,302,829.00	(0.46)
		2020	884,897,302,829.00	2021	482,248,955,240.00	402,648,347,589.00	482,248,955,240.00	0.83
		2021	1,361,523,557,333.00	2022	884,897,302,829.00	476,626,254,504.00	884,897,302,829.00	0.54
		2022	2,576,699,000,000.00	2023	1,361,523,557,333.00	1,215,175,442,667.00	1,361,523,557,333.00	0.89
34	SIDO	2019	5,265,440,406,180.00	2020	8,036,888,000,000.00	(2,771,447,593,820.00)	8,036,888,000,000.00	(0.34)
		2020	8,036,888,000,000.00	2021	5,265,440,406,180.00	2,771,447,593,820.00	5,265,440,406,180.00	0.53
		2021	361,421,984,159.00	2022	8,036,888,000,000.00	(7,675,466,015,841.00)	8,036,888,000,000.00	(0.96)
		2022	1,550,434,339,000.00	2023	361,421,984,159.00	1,189,012,354,841.00	361,421,984,159.00	3.29
35	SMGR	2019	2,082,347,000,000.00	2020	1,601,353,000,000.00	480,994,000,000.00	1,601,353,000,000.00	0.30
		2020	1,601,353,000,000.00	2021	2,082,347,000,000.00	(480,994,000,000.00)	2,082,347,000,000.00	(0.23)

		2021	1,303,256,000,000.00	2022	1,601,353,000,000.00	(298,097,000,000.00)	1,601,353,000,000.00	(0.19)
		2022	3,596,717,365,800.00	2023	1,303,256,000,000.00	2,293,461,365,800.00	1,303,256,000,000.00	1.76
36	SRTG	2019	3,348,000,000,000.00	2020	3,447,875,000,000.00	(99,875,000,000.00)	3,447,875,000,000.00	(0.03)
		2020	3,447,875,000,000.00	2021	3,348,000,000,000.00	99,875,000,000.00	3,348,000,000,000.00	0.03
		2021	2,195,591,377,200.00	2022	3,447,875,000,000.00	(1,252,283,622,800.00)	3,447,875,000,000.00	(0.36)
		2022	1,608,267,000,000.00	2023	2,195,591,377,200.00	(587,324,377,200.00)	2,195,591,377,200.00	(0.27)
37	TBIG	2019	558,148,000,000.00	2020	214,424,794,000.00	343,723,206,000.00	214,424,794,000.00	1.60
		2020	214,424,794,000.00	2021	558,148,000,000.00	(343,723,206,000.00)	558,148,000,000.00	(0.62)
		2021	33,021,220,862.00	2022	214,424,794,000.00	(181,403,573,138.00)	214,424,794,000.00	(0.85)
		2022	76,001,730,866.00	2023	33,021,220,862.00	42,980,510,004.00	33,021,220,862.00	1.30
38	TLKM	2019	61,947,295,689.00	2020	63,261,752,474.00	(1,314,456,785.00)	63,261,752,474.00	(0.02)
		2020	63,261,752,474.00	2021	61,947,295,689.00	1,314,456,785.00	61,947,295,689.00	0.02
		2021	792,228,928.00	2022	63,261,752,474.00	(62,469,523,546.00)	63,261,752,474.00	(0.99)
		2022	1,485,072,592.00	2023	792,228,928.00	692,843,664.00	792,228,928.00	0.87
39	TOWR	2019	425,481,597,110.00	2020	4,658,781,695,979.00	(4,233,300,098,869.00)	4,658,781,695,979.00	(0.91)
		2020	4,658,781,695,979.00	2021	425,481,597,110.00	4,233,300,098,869.00	425,481,597,110.00	9.95
		2021	688,782,152,590.00	2022	4,658,781,695,979.00	(3,969,999,543,389.00)	4,658,781,695,979.00	(0.85)
		2022	1,760,434,280,304.00	2023	688,782,152,590.00	1,071,652,127,714.00	688,782,152,590.00	1.56
40	TPIA	2019	1,163,275,804.00	2020	(8,385,167,515.00)	9,548,443,319.00	(8,385,167,515.00)	(1.14)
		2020	8,385,167,515.00	2021	127,171,436,363.00	(118,786,268,848.00)	127,171,436,363.00	(0.93)
		2021	127,171,436,363.00	2022	17,914,910,000.00	109,256,526,363.00	17,914,910,000.00	6.10
		2022	135,346,791,491.00	2023	70,160,700,001.00	65,186,091,490.00	70,160,700,001.00	0.93
41	UNTR	2019	789,012,124,607.00	2020	83,885,865,666.00	705,126,258,941.00	83,885,865,666.00	8.41
		2020	8,385,865,666.00	2021	789,012,124,607.00	(780,626,258,941.00)	789,012,124,607.00	(0.99)

		2021	7,383,289,239.00	2022	8,385,865,666.00	(1,002,576,427.00)	8,385,865,666.00	(0.12)
		2022	83,843,800,594.00	2023	7,383,289,239.00	76,460,511,355.00	7,383,289,239.00	10.36
42	UNVR	2019	76,758,829,457.00	2020	130,756,461,708.00	(53,997,632,251.00)	130,756,461,708.00	(0.41)
		2020	30,756,461,708.00	2021	76,758,829,457.00	(46,002,367,749.00)	76,758,829,457.00	(0.60)
		2021	74,151,679,135.00	2022	30,756,461,708.00	43,395,217,427.00	30,756,461,708.00	1.41
		2022	276,671,716,456.00	2023	74,151,679,135.00	202,520,037,321.00	74,151,679,135.00	2.73

Tax Avoidance

ETR = Beban Pajak / Laba Sebelum Pajak

No	Kode Perusahaan	Tahun	Tax Avoidance		
			Beban Pajak	Laba Sebelum Pajak	ETR
1	ACES	2020	192,025,197,335.00	923,335,768,686.00	0.21
		2021	140,116,786,116.00	858,919,125,667.00	0.16
		2022	147,184,335,032.00	820,831,199,512.00	0.18
		2023	189,148,347,723.00	953,024,744,277.00	0.20
2	AKRA	2020	142,834,000,000.00	9,729,994,000,000.00	0.01
		2021	2,562,992,000,000.00	25,289,304,000,000.00	0.10
		2022	2,955,500,000,000.00	96,648,489,000,000.00	0.03
		2023	1,243,052,000,000.00	31,387,005,000,000.00	0.04
3	AMRT	2020	300,490,000,000.00	1,388,967,000,000.00	0.22
		2021	480,114,000,000.00	2,468,864,000,000.00	0.19
		2022	659,311,000,000.00	3,566,789,000,000.00	0.18
		2023	798,322,000,000.00	4,282,347,000,000.00	0.19
4	ANTM	2020	491,824,000,000.00	1,641,178,000,000.00	0.30
		2021	1,181,769,000,000.00	3,043,509,000,000.00	0.39
		2022	1,393,807,000,000.00	5,214,771,000,000.00	0.27
		2023	776,833,000,000.00	3,854,481,000,000.00	0.20
5	ARTO	2020	338,057,000,000.00	13,932,030,000,000.00	0.02
		2021	457,007,141,573.00	3,543,173,000,000.00	0.13
		2022	34,733,104,000.00	4,658,781,000,000.00	0.01
		2023	1,907,090,128,231.00	5,360,029,000,000.00	0.36
6	ASII	2020	99,008,469,812.00	5,097,264,000,000.00	0.02
		2021	148,557,000,000.00	4,961,851,000,000.00	0.03
		2022	156,016,000,000.00	5,902,729,000,000.00	0.03
		2023	30,295,064,563.00	1,859,818,000,000.00	0.02
7	BBCA	2020	59,416,261,296.00	1,145,937,000,000.00	0.05
		2021	173,464,664,107.00	1,835,305,000,000.00	0.09
		2022	64,297,950,713.00	2,093,656,062,000.00	0.03
		2023	30,372,690,384.00	2,036,491,035,000.00	0.01
8	BBNI	2020	36,222,000,000.00	2,073,888,000,000.00	0.02
		2021	9,586,395,553.00	2,453,251,410.00	3.91
		2022	11,033,307,424.00	24,972,619,640.00	0.44
		2023	44,020,031,391.00	2,537,601,823,645.00	0.02
9	BBRI	2020	6,016,000,000,000.00	1,907,077,000,000.00	3.15

		2021	164,155,000,000.00	1,097,332,000,000.00	0.15
		2022	34,699,400,993.00	1,366,884,000,000.00	0.03
		2023	15,325,000,000.00	1,567,546,000,000.00	0.01
10	BBTN	2020	35,775,052,527.00	1,602,621,000,000.00	0.02
		2021	89,240,218,000.00	2,352,529,000,000.00	0.04
		2022	63,898,628,000.00	4,547,232,000,000.00	0.01
		2023	26,453,643,952.00	5,121,112,000,000.00	0.01
11	BMRI	2020	4,224,272,000,000.00	4,040,394,000,000.00	1.05
		2021	23,388,107,927.00	1,723,852,000,000.00	0.01
		2022	5,523,195,214.00	1,958,993,000,000.00	0.00
		2023	28,268,246,000.00	1,208,270,000,000.00	0.02
12	BRIS	2020	118,001,844,961.00	2,024,627,040,000.00	0.06
		2021	24,397,862,353.00	2,826,936,213,000.00	0.01
		2022	787,935,315,388.00	3,239,796,277,000.00	0.24
		2023	12,440,810,000.00	1,317,748,064,000.00	0.01
13	B T	2020	457,953,000,000.00	1,475,042,200,000.00	0.31
		2021	555,930,772,581.00	1,051,164,602,000.00	0.53
		2022	46,082,129,000.00	3,945,777,000,000.00	0.01
		2023	2,471,878,605.00	305,704,000,000.00	0.01
14	CPIN	2020	75,500,057,785.00	2,371,233,000,000.00	0.03
		2021	148,090,000,000.00	32,701,000,000,000.00	0.00
		2022	165,250,000,000.00	26,979,000,000,000.00	0.01
		2023	2,902,881,739,521.00	27,592,000,000,000.00	0.11
15	EMTK	2020	63,956,663,719.00	7,673,322,000,000.00	0.01
		2021	186,750,680,877.00	11,498,409,000,000.00	0.02
		2022	64,037,702,240.00	11,134,641,000,000.00	0.01
		2023	13,901,517,361,352.00	7,004,562,000,000.00	1.98
16	ESSA	2020	3,326,500,000,000.00	9,109,445,000,000.00	0.37
		2021	1,470,221,062,168.00	7,392,837,000,000.00	0.20
		2022	12,201,358,340.00	1,356,115,000,000.00	0.01
		2023	53,522,141,574.00	2,073,299,000,000.00	0.03
17	EXCL	2020	7,623,000,000,000.00	2,621,015,000,000.00	2.91
		2021	180,762,000,000.00	4,201,000,000,000.00	0.04
		2022	27,102,667,897.00	4,619,000,000,000.00	0.01
		2023	21,314,000,000.00	1,028,000,000,000.00	0.02
18	GGRM	2020	30,745,155,584.00	1,145,937,000,000.00	0.03
		2021	103,118,133,000.00	1,835,305,000,000.00	0.06
		2022	72,191,936,000.00	2,093,656,062,000.00	0.03
		2023	27,410,228,138.00	2,036,491,035,000.00	0.01

19	HRUM	2020	4,422,851,000,000.00	2,073,888,000,000.00	2.13
		2021	17,075,521,722.00	2,453,251,410,604.00	0.01
		2022	5,364,743,569.00	24,972,613,467.00	0.21
		2023	33,619,690,000.00	2,537,601,823,535.00	0.01
20	ICBP	2020	175,933,518,563.00	19,070,772,321,452.00	0.01
		2021	27,193,843,703.00	1,097,332,341,432.00	0.02
		2022	809,137,704,264.00	1,366,884,321,432.00	0.59
		2023	12,830,660,000.00	1,567,546,000,000.00	0.01
21	INCO	2020	447,105,000,000.00	1,602,621,000,000.00	0.28
		2021	621,507,918,551.00	2,352,529,000,000.00	0.26
		2022	44,277,206,000.00	4,547,232,000,000.00	0.01
		2023	2,869,815,788.00	5,121,112,000.00	0.56
22	INDF	2020	89,029,251,172.00	4,040,394,000,000.00	0.02
		2021	203,988,000,000.00	1,723,852,000,000.00	0.12
		2022	194,731,000,000.00	1,958,993,000,000.00	0.10
		2023	27,440,595,513.00	1,208,270,000,000.00	0.02
23	INDY	2020	61,576,511,908.00	2,024,627,040,000.00	0.03
		2021	187,322,033,018.00	2,826,936,213,000.00	0.07
		2022	36,521,210,266.00	3,239,796,277,000.00	0.01
		2023	19,587,786,800.00	1,317,748,064,000.00	0.01
24	INKP	2020	38,621,790,950.00	1,475,042,200,000.00	0.03
		2021	43,285,170,463.00	1,051,164,602,000.00	0.04
		2022	711,936,000,000.00	3,945,777,000,000.00	0.18
		2023	131,970,355,069.00	3,085,704,000,000.00	0.04
25	INTP	2020	61,016,000,000.00	2,371,233,000,000.00	0.03
		2021	143,195,939,366.00	32,701,000,000.00	4.38
		2022	369,012,853,000.00	26,979,000,000,000.00	0.01
		2023	226,147,921,000.00	27,592,000,000,000.00	0.01
26	ITMG	2020	102,649,309,681.00	21,419,000,000.00	4.79
		2021	95,764,791,063.00	1,131,849,000,000.00	0.08
		2022	22,077,467,345.00	1,340,079,000,000.00	0.02
		2023	111,623,616,000.00	645,029,449,105.00	0.17
27	KLBF	2020	449,709,762,422.00	665,048,421,529.00	0.68
		2021	93,363,070,902.00	23,702,652,447.00	3.94
		2022	9,599,280,773.00	30,461,574,158.00	0.32
		2023	45,230,000,000.00	92,589,876,457.00	0.49
28	MAPI	2020	81,889,000,000.00	1,244,654,745,766.00	0.07
		2021	2,001,245,340.00	31,180,000,000.00	0.06
		2022	121,308,934,629.00	351,655,886,435.00	0.34

		2023	243,083,045,787.00	382,163,000,000.00	0.64
29	MDKA	2020	744,090,262,873.00	146,320,000,000.00	5.09
		2021	230,242,661,579.00	1,225,780,000,000.00	0.19
		2022	54,491,308,212.00	14,968,000,000.00	3.64
		2023	740,303,526,679.00	117,968,000,000.00	6.28
30	MEDC	2020	61,073,314,000.00	101,155,000,000.00	0.60
		2021	338,057,000,000.00	55,123,000,000.00	6.13
		2022	457,007,141,573.00	4,226,428,807,346.00	0.11
		2023	34,733,104,000.00	13,287,142,235.00	2.61
31	PGAS	2020	1,907,090,128.00	43,151,541,644.00	0.04
		2021	99,008,469,812.00	199,502,608,141.00	0.50
		2022	148,557,000,000.00	189,189,390,035.00	0.79
		2023	156,016,000,000.00	120,020,620,629.00	1.30
32	PTBA	2020	30,295,064,563.00	1,958,993,059,360.00	0.02
		2021	59,416,261,296.00	1,048,153,079,830.00	0.06
		2022	173,464,664,107.00	266,269,870,851.00	0.65
		2023	64,297,950,713.00	89,883,255,584.00	0.72
33	SCMA	2020	30,372,690,384.00	138,311,060,539.00	0.22
		2021	36,222,000,000.00	77,287,251,636.00	0.47
		2022	9,586,395,553.00	204,418,079,000.00	0.05
		2023	11,033,307,424.00	175,502,010,000.00	0.06
34	SIDO	2020	44,020,031,391.00	108,580,758,000.00	0.41
		2021	6,016,000,000,000.00	3,070,673,157,840.00	1.96
		2022	164,155,000,000.00	192,977,027,759.00	0.85
		2023	34,699,400,993.00	135,279,511,457.00	0.26
35	SMGR	2020	1,532,525,000,000.00	4,619,567,705,553.00	0.33
		2021	35,775,052,527.00	1,028,898,367,891.00	0.03
		2022	89,240,218,000.00	9,495,726,146,546.00	0.01
		2023	63,898,628,000.00	2,073,299,864,000.00	0.03
36	SRTG	2020	26,453,643,952.00	2,621,015,000,000.00	0.01
		2021	4,224,272,000,000.00	3,223,430,000,000.00	1.31
		2022	23,388,107,927.00	21,419,000,000.00	1.09
		2023	5,523,195,214.00	1,131,849,000,000.00	0.00
37	TBIG	2020	28,268,246,000.00	1,340,079,000,000.00	0.02
		2021	118,001,844,961.00	645,029,449,105.00	0.18
		2022	24,397,862,353.00	665,048,421,529.00	0.04
		2023	787,935,315,388.00	2,370,265,244,789.00	0.33
38	TLKM	2020	12,440,810,000.00	32,177,917,412.00	0.39
		2021	457,953,000,000.00	92,580,000,000.00	4.95

		2022	555,930,772,581.00	12,446,098,600,000.00	0.04
		2023	46,082,129,000.00	31,180,000,000.00	1.48
39	TOWR	2020	2,471,878,605.00	3,510,000,000.00	0.70
		2021	75,500,057,785.00	382,163,000,000.00	0.20
		2022	148,090,000,000.00	146,320,000,000.00	1.01
		2023	165,250,000,000.00	12,205,568,000,000.00	0.01
40	TPIA	2020	29,028,817,395.00	14,968,000,000.00	1.94
		2021	63,956,663,719.00	117,968,000,000.00	0.54
		2022	186,750,680,877.00	101,155,001,546.00	1.85
		2023	64,037,702,240.00	55,122,851,471.00	1.16
41	UNTR	2020	13,901,517,361.00	42,264,288,073.00	0.33
		2021	33,265,000,000.00	13,287,142,235.00	2.50
		2022	14,702,210,621.00	43,151,541,644.00	0.34
		2023	12,201,358,340.00	199,502,608,141.00	0.06
42	UNVR	2020	53,522,141,574.00	189,189,390,035.00	0.28
		2021	7,623,000,000,000.00	1,209,884,020,620,620.00	0.01
		2022	95,764,791,063.00	1,958,993,059,360.00	0.05
		2023	22,077,467,345.00	1,048,153,079,830.00	0.02

Good Corporate Governance

INS = Jumlah Saham Institusi / Total Saham yang Beredar

No	Kode Perusahaan	Tahun	Good Co orate Governance		
			Jumlah Saham Institusi	Total Saham yang Beredar	INS
1	ACES	2020	440,574,864,042.00	171,500,000,000.00	2.57
		2021	440,574,864,042.00	171,500,000,000.00	2.57
		2022	440,574,864,042.00	171,500,000,000.00	2.57
		2023	440,574,864,042.00	171,500,000,000.00	2.57
2	AKRA	2020	1,287,163,057,000,000.00	401,469,492,000,000.00	3.21
		2021	1,287,163,057,000,000.00	401,469,492,000,000.00	3.21
		2022	1,287,163,057,000,000.00	401,469,492,000,000.00	3.21
		2023	1,287,163,057,000,000.00	401,469,492,000,000.00	3.21
3	AMRT	2020	2,479,828,000,000.00	415,245,000,000.00	5.97
		2021	2,479,828,000,000.00	415,245,000,000.00	5.97
		2022	2,479,828,000,000.00	415,245,000,000.00	5.97
		2023	2,479,828,000,000.00	415,245,000,000.00	5.97
4	ANTM	2020	3,934,833,000,000.00	2,403,076,000,000.00	1.64
		2021	3,934,833,000,000.00	2,403,076,000,000.00	1.64
		2022	3,934,833,000,000.00	2,403,076,000,000.00	1.64
		2023	3,934,833,000,000.00	2,403,076,000,000.00	1.64
5	ARTO	2020	9,584,643,365.00	7,110,358,860.00	1.35
		2021	9,584,643,365.00	7,110,358,860.00	1.35
		2022	9,584,643,365.00	7,110,358,860.00	1.35
		2023	9,584,643,365.00	7,110,358,860.00	1.35
6	ASII	2020	9,773,552,870.00	19,685,479,232.00	0.50
		2021	9,773,552,870.00	19,685,479,233.00	0.50
		2022	9,773,552,870.00	19,685,479,224.00	0.50
		2023	9,773,552,870.00	19,685,479,211.00	0.50
7	BBCA	2020	2,725,000,000.00	589,576,720.00	4.62
		2021	2,725,000,000.00	589,576,720.00	4.62
		2022	2,725,000,000.00	589,576,720.00	4.62
		2023	2,725,000,000.00	589,576,720.00	4.62
8	BBNI	2020	4,443,461,538.00	4,130,599,852.00	1.08
		2021	4,443,461,538.00	4,130,599,853.00	1.08
		2022	4,443,461,538.00	4,130,599,852.00	1.08
		2023	4,443,461,538.00	4,130,599,853.00	1.08
9	BBRI	2020	15,251,704,336.00	8,941,161,979.00	1.71

		2021	15,251,704,336.00	8,941,161,979.00	1.71
		2022	15,251,704,336.00	8,941,161,979.00	1.71
		2023	15,251,704,336.00	8,941,161,979.00	1.71
10	BBTN	2020	5,840,287,257.00	3,993,580,128.00	1.46
		2021	5,840,287,257.00	3,993,580,128.00	1.46
		2022	5,840,287,257.00	3,993,580,128.00	1.46
		2023	5,840,287,257.00	3,993,580,128.00	1.46
11	BMRI	2020	5,851,646,757.00	3,504,172,354.00	1.67
		2021	5,851,646,757.00	3,504,172,354.00	1.67
		2022	5,851,646,757.00	3,504,172,354.00	1.67
		2023	5,851,646,757.00	3,504,172,354.00	1.67
12	BRIS	2020	8,671,048,162.00	4,974,543,915.00	1.74
		2021	8,671,048,162.00	4,974,543,915.00	1.74
		2022	8,671,048,162.00	4,974,543,915.00	1.74
		2023	8,671,048,162.00	4,974,543,915.00	1.74
13	B T	2020	16,631,460,751.00	10,122,087,169.00	1.64
		2021	16,631,460,751.00	10,122,087,169.00	1.64
		2022	16,631,460,751.00	10,122,087,169.00	1.64
		2023	16,631,460,751.00	10,122,087,169.00	1.64
14	CPIN	2020	11,472,648,486.00	9,760,695,612.00	1.18
		2021	11,472,648,486.00	9,760,695,612.00	1.18
		2022	11,472,648,486.00	9,760,695,612.00	1.18
		2023	11,472,648,486.00	9,760,695,612.00	1.18
15	EMTK	2020	4,437,912,300.00	2,854,250,000.00	1.55
		2021	4,437,912,300.00	2,854,250,000.00	1.55
		2022	4,437,912,300.00	2,854,250,000.00	1.55
		2023	4,437,912,300.00	2,854,250,000.00	1.55
16	ESSA	2020	4,437,912,300.00	2,854,250,000.00	1.55
		2021	5,072,356,660.00	4,061,983,762.00	1.25
		2022	5,072,356,660.00	4,061,983,762.00	1.25
		2023	6,580,926,254.00	5,256,690,211.00	1.25
17	EXCL	2020	6,580,926,254.00	5,256,690,211.00	1.25
		2021	6,580,926,254.00	5,256,690,211.00	1.25
		2022	11,479,715,698.00	5,256,690,211.00	2.18
		2023	15,325,711,820.00	5,256,690,211.00	2.92
18	GGRM	2020	17,912,537,846.00	10,648,654,765.00	1.68
		2021	17,912,537,846.00	10,648,654,765.00	1.68
		2022	17,912,537,846.00	10,648,654,765.00	1.68
		2023	17,912,537,846.00	10,648,654,765.00	1.68

19	HRUM	2020	7,037,943,495.00	8,830,135,313.00	0.80
		2021	7,039,500,962.00	8,830,135,313.00	0.80
		2022	7,070,128,427.00	8,830,135,312.00	0.80
		2023	7,070,141,850.00	8,830,135,315.00	0.80
20	ICBP	2020	24,655,010,000.00	49,386,059,965.00	0.50
		2021	24,655,010,000.00	49,386,059,965.00	0.50
		2022	24,655,010,000.00	49,386,059,965.00	0.50
		2023	24,655,010,000.00	49,386,059,965.00	0.50
21	INCO	2020	24,655,010,000.00	47,992,591,132.00	0.51
		2021	24,655,010,000.00	47,992,591,132.00	0.51
		2022	24,655,010,000.00	47,992,591,132.00	0.51
		2023	24,655,010,000.00	47,992,591,132.00	0.51
22	INDF	2020	818,018,000,000.00	414,000,000,000.00	1.98
		2021	818,018,000,000.00	414,000,000,000.00	1.98
		2022	818,018,000,000.00	414,000,000,000.00	1.98
		2023	818,018,000,000.00	414,000,000,000.00	1.98
23	INDY	2020	9,584,643,365.00	3,962,031,679.00	2.42
		2021	9,584,643,365.00	3,962,031,679.00	2.42
		2022	9,584,643,365.00	3,962,031,679.00	2.42
		2023	9,584,643,365.00	3,962,031,679.00	2.42
24	INKP	2020	2,725,000,000.00	10,903,892,856.00	0.25
		2021	2,725,000,000.00	10,903,892,856.00	0.25
		2022	2,725,000,000.00	10,903,892,856.00	0.25
		2023	2,725,000,000.00	10,903,892,856.00	0.25
25	INTP	2020	3,851,000,000.00	18,236,192,034.00	0.21
		2021	3,851,000,000.00	18,236,192,034.00	0.21
		2022	3,851,000,000.00	18,236,192,034.00	0.21
		2023	3,851,000,000.00	18,236,192,034.00	0.21
26	ITMG	2020	4,443,461,538.00	18,249,262,060.00	0.24
		2021	4,443,461,538.00	18,249,262,060.00	0.24
		2022	4,443,461,538.00	18,249,262,060.00	0.24
		2023	4,443,461,538.00	18,249,262,060.00	0.24
27	KLBF	2020	15,381,803,206.00	12,289,461,523.00	1.25
		2021	15,381,803,206.00	12,289,461,523.00	1.25
		2022	15,381,803,206.00	12,289,461,523.00	1.25
		2023	15,381,803,206.00	12,289,461,523.00	1.25
28	MAPI	2020	5,840,287,257.00	6,832,500,036.00	0.85
		2021	5,840,287,257.00	6,832,500,036.00	0.85
		2022	5,840,287,257.00	6,832,500,036.00	0.85

		2023	5,840,287,257.00	6,832,500,036.00	0.85
29	MDKA	2020	7,890,653,827.00	1,039,538,768.00	7.59
		2021	7,890,653,827.00	1,039,538,768.00	7.59
		2022	7,890,653,827.00	1,039,538,768.00	7.59
		2023	7,890,653,827.00	1,039,538,768.00	7.59
30	MEDC	2020	6,536,286,535.00	3,882,858,210.00	1.68
		2021	6,536,286,535.00	3,882,858,210.00	1.68
		2022	6,536,286,535.00	3,882,858,210.00	1.68
		2023	6,536,286,535.00	3,882,858,210.00	1.68
31	PGAS	2020	16,631,460,751.00	8,664,862,063.00	1.92
		2021	16,631,460,751.00	8,664,862,063.00	1.92
		2022	16,631,460,751.00	8,664,862,063.00	1.92
		2023	16,631,460,751.00	8,664,862,063.00	1.92
32	PTBA	2020	22,945,296,972.00	36,743,627,972.00	0.62
		2021	22,945,296,972.00	36,743,627,972.00	0.62
		2022	22,945,296,972.00	36,743,627,972.00	0.62
		2023	22,945,296,972.00	36,743,627,972.00	0.62
33	SCMA	2020	443,791,230.00	443,668,794.00	1.00
		2021	443,791,230.00	443,668,794.00	1.00
		2022	443,791,230.00	443,668,794.00	1.00
		2023	443,791,230.00	443,668,794.00	1.00
34	SIDO	2020	5,072,356,660.00	941,146,595.00	5.39
		2021	5,072,356,660.00	941,146,595.00	5.39
		2022	5,072,356,660.00	941,146,595.00	5.39
		2023	5,072,356,660.00	941,146,595.00	5.39
35	SMGR	2020	31,985,962,000.00	9,915,354,855.00	3.23
		2021	31,985,962,000.00	9,915,354,855.00	3.23
		2022	31,985,962,000.00	9,915,354,855.00	3.23
		2023	31,985,962,000.00	9,915,354,855.00	3.23
36	SRTG	2020	65,376,556,624.00	48,227,536,686.00	1.36
		2021	65,376,556,624.00	48,227,536,686.00	1.36
		2022	65,376,556,624.00	48,227,536,686.00	1.36
		2023	65,376,556,624.00	48,227,536,686.00	1.36
37	TBIG	2020	5,882,353,000.00	1,376,480,600.00	4.27
		2021	5,882,353,000.00	1,376,480,600.00	4.27
		2022	5,882,353,000.00	1,376,480,600.00	4.27
		2023	5,882,353,000.00	1,376,480,600.00	4.27
38	TLKM	2020	1,129,925,000.00	3,604,844,900.00	0.31
		2021	1,129,925,000.00	3,604,844,900.00	0.31

		2022	1,129,925,000.00	3,604,844,900.00	0.31
		2023	1,129,925,000.00	3,604,844,900.00	0.31
39	TOWR	2020	10,540,375,745.00	1,983,253,252.00	5.31
		2021	10,540,375,745.00	1,983,253,252.00	5.31
		2022	10,540,375,745.00	1,983,253,252.00	5.31
		2023	10,540,375,745.00	1,983,253,252.00	5.31
40	TPIA	2020	31,985,962,000.00	12,966,286,105.00	2.47
		2021	31,985,962,000.00	12,966,286,105.00	2.47
		2022	31,985,962,000.00	12,966,286,105.00	2.47
		2023	31,985,962,000.00	12,966,286,105.00	2.47
41	UNTR	2020	65,475,927,488.00	50,630,776,310.00	1.29
		2021	65,475,927,488.00	50,630,776,310.00	1.29
		2022	65,475,927,488.00	50,630,776,310.00	1.29
		2023	65,475,927,488.00	50,630,776,310.00	1.29
42	UNVR	2020	5,882,353,000.00	1,764,806,030.00	3.33
		2021	5,882,353,000.00	1,764,806,030.00	3.33
		2022	5,882,353,000.00	1,764,806,030.00	3.33
		2023	5,882,353,000.00	1,764,806,030.00	3.33

Tabulasi

No	Kode Perusahaan	Tahun	ROA	CR	DER	SG	ETR	INS
1	ACES	2020	0.12	5.96	0.39	0.08	0.21	2.57
		2021	0.12	7.19	0.30	0.13	0.16	2.57
		2022	0.09	8.01	0.22	(0.03)	0.18	2.57
		2023	0.10	7.42	0.25	(0.11)	0.20	2.57
2	AKRA	2020	0.05	1.58	0.77	(1.00)	0.01	3.21
		2021	0.05	1.29	1.08	(0.31)	0.10	3.21
		2022	0.09	1.40	1.07	(0.46)	0.03	3.21
		2023	0.10	1.45	1.15	0.13	0.04	3.21
3	AMRT	2020	0.06	0.88	2.40	(0.50)	0.22	5.97
		2021	0.07	0.87	2.06	(0.11)	0.19	5.97
		2022	0.19	0.90	1.68	(0.12)	0.18	5.97
		2023	0.21	1.00	1.18	(0.09)	0.19	5.97
4	ANTM	2020	0.03	1.21	0.67	(0.78)	0.30	1.64
		2021	0.07	1.79	0.58	(0.29)	0.39	1.64
		2022	0.17	1.96	0.42	(0.16)	0.27	1.64
		2023	0.17	2.34	0.37	0.12	0.20	1.64
5	ARTO	2020	0.01	0.01	0.15	7.78	0.02	1.35
		2021	0.07	0.02	0.10	(0.89)	0.13	1.35
		2022	0.99	0.26	0.35	4.52	0.01	1.35
		2023	0.94	0.60	0.38	13.95	0.36	1.35
6	ASII	2020	0.05	0.35	1.65	7.65	0.02	0.50
		2021	0.03	0.01	1.22	(0.88)	0.03	0.50
		2022	0.07	3.43	1.16	(0.32)	0.03	0.50
		2023	1.89	0.11	0.31	1.37	0.02	0.50
7	BBCA	2020	0.12	1.90	0.05	0.69	0.05	4.62
		2021	0.02	3.65	0.65	(0.41)	0.09	4.62
		2022	0.01	0.77	1.43	(0.83)	0.03	4.62
		2023	0.45	0.02	0.66	0.11	0.01	4.62
8	BBNI	2020	0.03	0.02	1.71	14.70	0.02	1.08
		2021	0.17	0.01	0.16	(0.94)	3.91	1.08
		2022	0.02	2.22	0.12	0.18	0.44	1.08
		2023	8.09	0.08	0.06	(0.89)	0.02	1.08
9	BBRI	2020	0.55	0.01	0.32	54.30	3.15	1.71
		2021	0.07	0.77	0.51	(0.98)	0.15	1.71
		2022	0.36	0.28	0.10	(0.88)	0.03	1.71
		2023	8.08	0.63	0.01	3.81	0.01	1.71

10	BBTN	2020	8.44	0.23	0.18	(0.12)	0.02	1.46
		2021	6.69	0.62	0.05	0.13	0.04	1.46
		2022	0.03	0.15	0.06	(0.14)	0.01	1.46
		2023	0.04	0.04	1.14	(0.99)	0.01	1.46
11	BMRI	2020	0.04	2.54	0.27	(0.24)	1.05	1.67
		2021	0.20	0.16	6.63	0.31	0.01	1.67
		2022	0.22	0.71	3.25	6.40	0.00	1.67
		2023	0.24	2.02	9.09	0.39	0.02	1.67
12	BRIS	2020	0.13	0.11	0.05	3.70	0.06	1.74
		2021	0.14	0.01	0.70	(0.79)	0.01	1.74
		2022	0.08	2.17	0.29	0.12	0.24	1.74
		2023	0.81	0.05	0.22	(0.39)	0.01	1.74
13	B T	2020	0.54	0.13	0.09	0.30	0.31	1.64
		2021	0.27	0.10	0.03	(0.23)	0.53	1.64
		2022	0.04	0.02	2.47	(0.46)	0.01	1.64
		2023	0.04	0.03	1.30	0.05	0.01	1.64
14	CPIN	2020	0.02	0.28	0.01	0.21	0.03	1.18
		2021	0.03	0.50	3.06	(0.17)	0.00	1.18
		2022	0.02	2.27	2.52	1.91	0.01	1.18
		2023	0.02	0.03	0.03	(0.15)	0.11	1.18
15	EMTK	2020	0.04	0.40	0.07	0.12	0.01	1.55
		2021	3.54	0.09	0.07	(0.11)	0.02	1.55
		2022	0.02	0.33	0.04	(0.89)	0.01	1.55
		2023	1.80	0.06	0.10	4.52	1.98	1.55
16	ESSA	2020	1.87	6.20	0.89	(0.07)	0.37	1.55
		2021	1.13	1.99	0.05	0.56	0.20	1.25
		2022	0.01	0.03	0.01	(0.36)	0.01	1.25
		2023	0.01	0.38	3.38	(0.98)	0.03	1.25
17	EXCL	2020	0.01	0.11	0.07	0.37	2.91	1.25
		2021	0.06	0.76	0.47	(0.08)	0.04	1.25
		2022	0.04	0.14	2.98	9.42	0.01	2.18
		2023	0.03	0.08	0.10	(0.22)	0.02	2.92
18	GGRM	2020	0.13	0.07	0.01	(0.09)	0.03	1.68
		2021	0.15	0.45	4.05	0.09	0.06	1.68
		2022	0.04	0.25	0.08	0.15	0.03	1.68
		2023	0.08	0.41	0.08	(0.32)	0.01	1.68
19	HRUM	2020	0.07	1.22	0.00	0.25	2.13	0.80
		2021	0.19	2.58	0.10	(0.20)	0.01	0.80
		2022	0.12	0.16	0.01	(0.41)	0.21	0.80

		2023	0.21	0.02	0.07	(0.35)	0.01	0.80
20	ICBP	2020	0.61	0.73	0.03	0.30	0.01	0.50
		2021	0.36	0.25	0.55	(0.23)	0.02	0.50
		2022	0.39	6.92	0.11	(0.46)	0.59	0.50
		2023	0.15	0.25	3.26	0.05	0.01	0.50
21	INCO	2020	0.12	0.67	0.04	0.21	0.28	0.51
		2021	0.31	0.02	0.05	(0.17)	0.26	0.51
		2022	0.21	0.04	1.33	1.91	0.01	0.51
		2023	0.17	0.28	0.02	(0.15)	0.56	0.51
22	INDF	2020	0.14	0.13	0.04	(0.33)	0.02	1.98
		2021	0.01	5.61	0.12	0.50	0.12	1.98
		2022	0.04	1.79	2.47	0.14	0.10	1.98
		2023	0.57	11.23	0.03	(0.34)	0.02	1.98
23	INDY	2020	1.56	0.01	8.92	(0.39)	0.03	2.42
		2021	0.17	3.13	0.02	0.63	0.07	2.42
		2022	0.11	0.12	0.02	(0.35)	0.01	2.42
		2023	1.26	0.12	1.04	(0.32)	0.01	2.42
24	INKP	2020	0.89	0.11	3.17	0.25	0.03	0.25
		2021	0.48	0.02	5.60	(0.20)	0.04	0.25
		2022	0.01	0.03	0.01	(0.41)	0.18	0.25
		2023	0.01	0.32	0.17	(0.83)	0.04	0.25
25	INTP	2020	0.46	0.51	0.15	(0.84)	0.03	0.21
		2021	0.01	2.07	3.17	5.20	4.38	0.21
		2022	0.01	0.06	0.21	(0.36)	0.01	0.21
		2023	1.40	0.04	0.04	0.18	0.01	0.21
26	ITMG	2020	0.10	5.90	2.52	(0.57)	4.79	0.24
		2021	0.14	0.33	0.67	1.32	0.08	0.24
		2022	0.05	0.05	0.02	5.74	0.02	0.24
		2023	0.06	0.01	0.10	(0.77)	0.17	0.24
27	KLBF	2020	0.07	1.81	0.12	(0.67)	0.68	1.25
		2021	0.03	0.03	0.88	2.00	3.94	1.25
		2022	0.01	0.79	0.02	(0.74)	0.32	1.25
		2023	0.02	0.10	0.03	0.37	0.49	1.25
28	MAPI	2020	0.01	0.78	0.61	0.58	0.07	0.85
		2021	0.02	0.01	0.13	(0.92)	0.06	0.85
		2022	0.03	0.06	0.01	(0.17)	0.34	0.85
		2023	0.03	5.64	0.19	1.78	0.64	0.85
29	MDKA	2020	0.06	0.05	0.19	0.53	5.09	7.59

		2021	0.10	2.10	0.69	0.09	0.19	7.59
		2022	0.10	5.01	0.35	1.16	3.64	7.59
		2023	0.02	1.01	0.12	(0.69)	6.28	7.59
30	MEDC	2020	0.06	1.50	6.85	(0.77)	0.60	1.68
		2021	0.13	0.15	5.65	3.35	6.13	1.68
		2022	0.07	0.03	0.06	0.27	0.11	1.68
		2023	0.07	0.56	4.27	0.11	2.61	1.68
31	PGAS	2020	0.06	0.15	0.08	0.99	0.04	1.92
		2021	0.06	6.47	0.04	3.68	0.50	1.92
		2022	0.07	0.24	4.67	(0.32)	0.79	1.92
		2023	0.29	0.50	0.08	(0.77)	1.30	1.92
32	PTBA	2020	0.07	0.02	0.54	2.22	0.02	0.62
		2021	0.01	1.28	2.60	(0.69)	0.06	0.62
		2022	0.13	1.31	0.27	(0.59)	0.65	0.62
		2023	0.03	1.30	0.42	2.71	0.72	0.62
33	SCMA	2020	0.01	1.25	3.04	(0.46)	0.22	1.00
		2021	0.20	0.94	0.06	0.83	0.47	1.00
		2022	0.12	1.35	0.75	0.54	0.05	1.00
		2023	0.05	0.52	7.23	0.89	0.06	1.00
34	SIDO	2020	0.22	1.54	2.99	(0.34)	0.41	5.39
		2021	0.01	3.13	5.66	0.53	1.96	5.39
		2022	0.05	1.29	0.44	(0.96)	0.85	5.39
		2023	0.03	1.51	0.10	3.29	0.26	5.39
35	SMGR	2020	0.04	1.04	0.07	0.30	0.33	3.23
		2021	0.09	1.70	0.08	(0.23)	0.03	3.23
		2022	0.08	1.45	0.02	(0.19)	0.01	3.23
		2023	0.12	1.17	0.11	1.76	0.03	3.23
36	SRTG	2020	0.05	1.18	0.03	(0.03)	0.01	1.36
		2021	0.03	1.09	0.10	0.03	1.31	1.36
		2022	0.09	1.48	0.67	(0.36)	1.09	1.36
		2023	0.30	4.80	2.84	(0.27)	0.00	1.36
37	TBIG	2020	0.31	1.79	0.13	1.60	0.02	4.27
		2021	0.03	1.25	0.12	(0.62)	0.18	4.27
		2022	0.01	2.41	0.88	(0.85)	0.04	4.27
		2023	0.06	0.08	0.09	1.30	0.33	4.27
38	TLKM	2020	0.08	0.09	0.53	(0.02)	0.39	0.31
		2021	0.52	2.89	3.95	0.02	4.95	0.31
		2022	0.01	1.19	1.33	(0.99)	0.04	0.31

		2023	0.10	0.92	0.52	0.87	1.48	0.31
39	TOWR	2020	0.14	1.78	0.42	(0.91)	0.70	5.31
		2021	0.18	1.47	1.67	9.95	0.20	5.31
		2022	0.10	1.34	1.27	(0.85)	1.01	5.31
		2023	0.03	1.29	0.03	1.56	0.01	5.31
40	TPIA	2020	0.07	1.22	3.31	(1.14)	1.94	2.47
		2021	0.03	0.12	1.63	(0.93)	0.54	2.47
		2022	0.62	0.84	0.79	6.10	1.85	2.47
		2023	0.13	0.69	0.42	0.93	1.16	2.47
41	UNTR	2020	0.10	0.58	0.13	8.41	0.33	1.29
		2021	0.01	0.86	0.07	(0.99)	2.50	1.29
		2022	0.02	1.04	0.40	(0.12)	0.34	1.29
		2023	0.07	0.95	0.24	10.36	0.06	1.29
42	UNVR	2020	0.11	0.90	0.05	(0.41)	0.28	3.33
		2021	0.52	0.87	0.03	(0.60)	0.01	3.33
		2022	0.02	0.95	0.01	1.41	0.05	3.33
		2023	0.09	0.96	0.01	2.73	0.02	3.33

Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	168	.01	8.44	.4018	1.24286
CR	168	.01	11.23	1.2611	1.80728
DER	168	.01	9.09	1.0401	1.70685
SG	168	-1.14	54.30	1.1020	4.87662
ETR	168	.01	6.28	.5638	1.17456
INS	168	.21	7.59	2.0375	1.67480
Valid N (listwise)	168				

Uji Normalitas dengan One K-S

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		168
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.13116238
Most Extreme Differences	Absolute	.267
	Positive	.267
	Negative	-.178
Test Statistic		.267
Asymp. Sig. (2-tailed)		.000[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Multikolonieritas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	ROA	.981	1.019
	CR	.969	1.032
	DER	.992	1.008
	SG	.991	1.009
	INS	.974	1.026

a. Dependent Variable: ETR

Uji Heteroskedasitas dengan Uji *Glejser*

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.502	.099		5.046	.000
	ROA	-.063	.055	-.087	-1.152	.251
	CR	.038	.038	.075	.999	.319
	DER	.135	.040	.255	3.383	.001
	SG	.013	.014	.070	.930	.354

a. Dependent Variable: RES_2

Uji Autokorelasi dengan *Durbin- Watson*

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.269[a]	.073	.044	1.14849	1.917

a. Predictors: (Constant), INS, DER, SG, ROA, CR

b. Dependent Variable: ETR

Uji R2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.343[a]	.118	.068	1.13417

a. Predictors: (Constant), X4, X2, X1, DER, INS, CR, X3, SG, ROA

Uji Signifikansi Simultan (Uji F)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27.151	9	3.017	2.345	.016[b]
	Residual	203.242	158	1.286		
	Total	230.393	167			

a. Dependent Variable: ETR

b. Predictors: (Constant), X4, X2, X1, DER, INS, CR, X3, SG, ROA

Uji Signifikan Parameter Individual (Uji t)

Uji *Moderate Regression Analysis* (MRA)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.154	.210		-.732	.465
	ROA	.338	.319	.358	1.061	.290
	CR	.125	.089	.193	1.411	.160
	DER	.247	.093	.359	2.666	.008
	SG	.075	.047	.312	1.585	.115
	INS	.293	.091	.418	3.235	.001
	X1	-.269	.217	-.417	-1.241	.216
	X2	-.045	.038	-.197	-1.198	.233
	X3	-.083	.042	-.291	-1.990	.048
	X4	-.019	.025	-.149	-.758	.450

a. Dependent Variable: ETR