

Lampiran 1. Tabel Persistensi Laba

No	Nama Perusahaan	Tahun	Laba Xit	β_0 (konstanta)	β_1 (persistensi)	Laba Xt-1	Laba Xt	eit	PL
1	Indocement Tunggul Prakasa Tbk	2018	1.145.937.000.000	1.914.963.111.147	(0,084)	1.859.818.000.000	1.758.613.996.614	(612.676.996.614)	1.145.937.000.000
1	Indocement Tunggul Prakasa Tbk	2019	1.835.305.000.000	1.914.963.111.147	(0,084)	1.145.937.000.000	1.818.627.751.848	16.677.248.152	1.835.305.000.000
1	Indocement Tunggul Prakasa Tbk	2020	1.806.337.000.000	1.914.963.111.147	(0,084)	1.835.305.000.000	1.760.674.728.279	45.662.271.721	1.806.337.000.000
1	Indocement Tunggul Prakasa Tbk	2021	1.788.496.000.000	1.914.963.111.147	(0,084)	1.806.337.000.000	1.763.109.977.938	25.386.022.062	1.788.496.000.000
1	Indocement Tunggul Prakasa Tbk	2022	1.842.434.000.000	1.914.963.111.147	(0,084)	1.788.496.000.000	1.764.609.815.316	77.824.184.684	1.842.434.000.000
1	Indocement Tunggul Prakasa Tbk	2023	1.950.266.000.000	1.914.963.111.147	(0,084)	1.842.434.000.000	1.760.075.415.423	190.190.584.577	1.950.266.000.000
1	Indocement Tunggul Prakasa Tbk	2024	2.007.947.000.000	1.914.963.111.147	(0,084)	1.950.266.000.000	1.751.010.314.581	256.936.685.419	2.007.947.000.000
2	Semen Baturaja Tbk	2018	76.074.721.000	33.590.576.323	0,521	146.648.432.000	109.952.249.329	(33.877.528.329)	76.074.721.000
2	Semen Baturaja Tbk	2019	30.073.855.000	33.590.576.323	0,521	76.074.721.000	73.203.635.186	(43.129.780.186)	30.073.855.000
2	Semen Baturaja Tbk	2020	10.981.673.000	33.590.576.323	0,521	30.073.855.000	49.250.408.823	(38.268.735.823)	10.981.673.000
2	Semen Baturaja Tbk	2021	46.705.891.000	33.590.576.323	0,521	10.981.673.000	39.308.870.827	7.397.020.173	46.705.891.000
2	Semen Baturaja Tbk	2022	94.827.889.000	33.590.576.323	0,521	46.705.891.000	57.910.918.023	36.916.970.977	94.827.889.000
2	Semen Baturaja Tbk	2023	121.572.505.000	33.590.576.323	0,521	94.827.889.000	82.968.644.352	38.603.860.648	121.572.505.000
2	Semen Baturaja Tbk	2024	129.253.093.000	33.590.576.323	0,521	121.572.505.000	96.894.900.459	32.358.192.541	129.253.093.000
3	Semen Indonesia (Persero) Tbk	2018	3.085.704.000.000	3.252.129.948.593	(0,416)	1.650.006.251.000	2.565.167.715.066	520.536.284.934	3.085.704.000.000

No	Nama Perusahaan	Tahun	Laba Xit	β_0 (konstanta)	β_1 (persistensi)	Laba Xt-1	Laba Xt	dit	PL
3	Semen Indonesia (Persero) Tbk	2019	2.371.233.000.000	3.252.129.948.593	(0,416)	3.085.704.000.000	1.967.430.505.448	403.802.494.552	2.371.233.000.000
3	Semen Indonesia (Persero) Tbk	2020	2.674.343.000.000	3.252.129.948.593	(0,416)	2.371.233.000.000	2.264.892.768.790	409.450.231.210	2.674.343.000.000
3	Semen Indonesia (Persero) Tbk	2021	2.117.236.000.000	3.252.129.948.593	(0,416)	2.674.343.000.000	2.138.696.202.881	(21.460.202.881)	2.117.236.000.000
3	Semen Indonesia (Persero) Tbk	2022	2.499.083.000.000	3.252.129.948.593	(0,416)	2.117.236.000.000	2.370.641.669.028	128.441.330.972	2.499.083.000.000
3	Semen Indonesia (Persero) Tbk	2023	2.295.601.000.000	3.252.129.948.593	(0,416)	2.499.083.000.000	2.211.663.805.868	83.937.194.132	2.295.601.000.000
3	Semen Indonesia (Persero) Tbk	2024	771.674.000.000	3.252.129.948.593	(0,416)	2.295.601.000.000	2.296.381.332.918	(1.524.707.332.918)	771.674.000.000
4	Wijaya Karya Beton	2018	486.640.174.453	55.948.871.903	0,615	340.458.859.391	265.214.581.923	221.425.592.530	486.640.174.453
4	Wijaya Karya Beton	2019	510.711.733.403	55.948.871.903	0,615	486.640.174.453	355.066.074.532	155.645.658.871	510.711.733.403
4	Wijaya Karya Beton	2020	123.147.079.420	55.948.871.903	0,615	510.711.733.403	369.861.847.167	(246.714.767.747)	123.147.079.420
4	Wijaya Karya Beton	2021	81.433.957.569	55.948.871.903	0,615	123.147.079.420	131.642.190.790	(50.208.233.221)	81.433.957.569
4	Wijaya Karya Beton	2022	171.060.047.099	55.948.871.903	0,615	81.433.957.569	106.002.893.059	65.057.154.040	171.060.047.099
4	Wijaya Karya Beton	2023	19.816.764.969	55.948.871.903	0,615	171.060.047.099	161.092.272.420	(141.275.507.451)	19.816.764.969
4	Wijaya Karya Beton	2024	64.199.505.001	55.948.871.903	0,615	19.816.764.969	68.129.402.024	(3.929.897.023)	64.199.505.001
5	Arwana Citramulia Tbk	2018	158.207.798.602	137.304.217.177	0,720	122.183.909.643	225.218.190.153	(67.010.391.551)	158.207.798.602
5	Arwana Citramulia Tbk	2019	217.675.239.509	137.304.217.177	0,720	158.207.798.602	251.138.159.563	(33.462.920.054)	217.675.239.509
5	Arwana Citramulia Tbk	2020	326.241.511.507	137.304.217.177	0,720	217.675.239.509	293.926.273.056	32.315.238.451	326.241.511.507
5	Arwana Citramulia Tbk	2021	475.983.374.390	137.304.217.177	0,720	326.241.511.507	372.042.060.400	103.941.313.990	475.983.374.390

No	Nama Perusahaan	Tahun	Laba Xit	β_0 (konstanta)	β_1 (persistensi)	Laba Xt-1	Laba Xt	eit	PL
5	Arwana Citramulia Tbk	2022	581.557.410.601	137.304.217.177	0,720	475.983.374.390	479.784.578.422	101.772.832.179	581.557.410.601
5	Arwana Citramulia Tbk	2023	449.080.121.387	137.304.217.177	0,720	581.557.410.601	555.747.387.220	(106.667.265.833)	449.080.121.387
5	Arwana Citramulia Tbk	2024	429.538.297.212	137.304.217.177	0,720	449.080.121.387	460.427.104.395	(30.888.807.183)	429.538.297.212
6	Mark Dynamics Indonesia Tbk	2018	81.905.439.662	142.435.095.307	0,343	47.057.392.499	158.560.471.696	(76.655.032.034)	81.905.439.662
6	Mark Dynamics Indonesia Tbk	2019	88.002.544.535	142.435.095.307	0,343	81.905.439.662	170.502.014.716	(82.499.470.181)	88.002.544.535
6	Mark Dynamics Indonesia Tbk	2020	144.194.690.952	142.435.095.307	0,343	88.002.544.535	172.591.338.109	(28.396.647.157)	144.194.690.952
6	Mark Dynamics Indonesia Tbk	2021	392.149.133.254	142.435.095.307	0,343	144.194.690.952	191.846.963.272	200.302.169.982	392.149.133.254
6	Mark Dynamics Indonesia Tbk	2022	243.093.147.629	142.435.095.307	0,343	392.149.133.254	276.814.669.665	(33.721.522.036)	243.093.147.629
6	Mark Dynamics Indonesia Tbk	2023	156.038.746.839	142.435.095.307	0,343	243.093.147.629	225.736.959.158	(69.698.212.319)	156.038.746.839
6	Mark Dynamics Indonesia Tbk	2024	286.574.334.945	142.435.095.307	0,343	156.038.746.839	195.905.621.200	90.668.713.745	286.574.334.945
7	Mulia Industrindo Tbk	2018	189.082.238.000	221.587.830.293	0,482	47.534.072.000	244.514.649.651	(55.432.411.651)	189.082.238.000
7	Mulia Industrindo Tbk	2019	126.773.341.000	221.587.830.293	0,482	189.082.238.000	312.786.714.209	(186.013.373.209)	126.773.341.000
7	Mulia Industrindo Tbk	2020	55.089.347.000	221.587.830.293	0,482	126.773.341.000	282.733.643.521	(227.644.296.521)	55.089.347.000
7	Mulia Industrindo Tbk	2021	652.406.101.000	221.587.830.293	0,482	55.089.347.000	248.158.739.413	404.247.361.587	652.406.101.000
7	Mulia Industrindo Tbk	2022	853.707.145.000	221.587.830.293	0,482	652.406.101.000	536.258.890.358	317.448.254.642	853.707.145.000
7	Mulia Industrindo Tbk	2023	562.628.681.000	221.587.830.293	0,482	853.707.145.000	633.351.196.531	(70.722.515.531)	562.628.681.000
7	Mulia Industrindo Tbk	2024	311.074.075.000	221.587.830.293	0,482	562.628.681.000	492.957.094.317	(181.883.019.317)	311.074.075.000
8	Betonjaya Manunggal Tbk	2018	27.812.712.161	19.774.002.789	(0,072)	11.370.927.212	18.955.417.356	8.857.294.805	27.812.712.161
8	Betonjaya Manunggal Tbk	2019	1.367.612.129	19.774.002.789	(0,072)	27.812.712.161	17.771.784.272	(16.404.172.143)	1.367.612.129

No	Nama Perusahaan	Tahun	Laba Xit	β_0 (konstanta)	β_1 (persistensi)	Laba Xt-1	Laba Xt	eit	PL
8	Betonjaya Manunggal Tbk	2020	4.486.083.939	19.774.002.789	(0,072)	1.367.612.129	19.675.549.308	(15.189.465.369)	4.486.083.939
8	Betonjaya Manunggal Tbk	2021	9.635.958.498	19.774.002.789	(0,072)	4.486.083.939	19.451.052.612	(9.815.094.114)	9.635.958.498
8	Betonjaya Manunggal Tbk	2022	39.902.398.961	19.774.002.789	(0,072)	9.635.958.498	19.080.316.592	20.822.082.369	39.902.398.961
8	Betonjaya Manunggal Tbk	2023	17.530.452.618	19.774.002.789	(0,072)	39.902.398.961	16.901.455.818	628.996.800	17.530.452.618
8	Betonjaya Manunggal Tbk	2024	29.612.354.901	19.774.002.789	(0,072)	17.530.452.618	18.511.997.249	11.100.357.652	29.612.354.901
9	Steel Pipe Industry of Indonesia Tbk	2018	48.741.000.000	160.397.519.879	0,648	8.634.000.000	165.993.209.063	(117.252.209.063)	48.741.000.000
9	Steel Pipe Industry of Indonesia Tbk	2019	185.694.000.000	160.397.519.879	0,648	48.741.000.000	191.986.526.884	(6.292.526.884)	185.694.000.000
9	Steel Pipe Industry of Indonesia Tbk	2020	175.835.000.000	160.397.519.879	0,648	185.694.000.000	280.745.667.572	(104.910.667.572)	175.835.000.000
9	Steel Pipe Industry of Indonesia Tbk	2021	486.061.000.000	160.397.519.879	0,648	175.835.000.000	274.356.056.771	211.704.943.229	486.061.000.000
9	Steel Pipe Industry of Indonesia Tbk	2022	305.849.000.000	160.397.519.879	0,648	486.061.000.000	475.413.303.996	(169.564.303.996)	305.849.000.000
9	Steel Pipe Industry of Indonesia Tbk	2023	498.059.000.000	160.397.519.879	0,648	305.849.000.000	358.618.036.556	139.440.963.444	498.059.000.000
9	Steel Pipe Industry of Indonesia Tbk	2024	530.063.000.000	160.397.519.879	0,648	498.059.000.000	483.189.199.157	46.873.800.843	530.063.000.000
10	Aneka Gas Industri Tbk	2018	114.374.000.000	181.495.128.978	(0,397)	97.598.000.000	142.756.821.333	(28.382.821.333)	114.374.000.000
10	Aneka Gas Industri Tbk	2019	103.431.000.000	181.495.128.978	(0,397)	114.374.000.000	136.098.141.349	(32.667.141.349)	103.431.000.000
10	Aneka Gas Industri Tbk	2020	99.862.000.000	181.495.128.978	(0,397)	103.431.000.000	140.441.604.336	(40.579.604.336)	99.862.000.000
10	Aneka Gas Industri Tbk	2021	211.485.000.000	181.495.128.978	(0,397)	99.862.000.000	141.858.201.192	69.626.798.808	211.485.000.000

No	Nama Perusahaan	Tahun	Labaxit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Labaxt-1	Labaxt	dit	PL
10	Aneka Gas Industri Tbk	2022	103.896.000.000	181.495.128.978	(0,397)	211.485.000.000	97.553.132.295	6.342.867.705	103.896.000.000
10	Aneka Gas Industri Tbk	2023	169.814.000.000	181.495.128.978	(0,397)	103.896.000.000	140.257.037.920	29.556.962.080	169.814.000.000
10	Aneka Gas Industri Tbk	2024	110.196.000.000	181.495.128.978	(0,397)	169.814.000.000	114.093.061.575	(3.897.061.575)	110.196.000.000
11	Budi Starch and Sweetener Tbk	2018	50.467.000.000	38.287.508.996	0,522	45.691.000.000	62.149.237.972	(11.682.237.972)	50.467.000.000
11	Budi Starch and Sweetener Tbk	2019	64.021.000.000	38.287.508.996	0,522	50.467.000.000	64.643.462.602	(622.462.602)	64.021.000.000
11	Budi Starch and Sweetener Tbk	2020	67.093.000.000	38.287.508.996	0,522	64.021.000.000	71.721.921.697	(4.628.921.697)	67.093.000.000
11	Budi Starch and Sweetener Tbk	2021	91.723.000.000	38.287.508.996	0,522	67.093.000.000	73.326.247.088	18.396.752.912	91.723.000.000
11	Budi Starch and Sweetener Tbk	2022	93.065.000.000	38.287.508.996	0,522	91.723.000.000	86.189.051.243	6.875.948.757	93.065.000.000
11	Budi Starch and Sweetener Tbk	2023	102.542.000.000	38.287.508.996	0,522	93.065.000.000	86.889.899.119	15.652.100.881	102.542.000.000
11	Budi Starch and Sweetener Tbk	2024	67.848.000.000	38.287.508.996	0,522	102.542.000.000	91.839.180.279	(23.991.180.279)	67.848.000.000
12	Duta Pertiwi Nusantara Tbk	2018	9.380.137.352	8.393.372.815	0,427	5.963.420.071	10.937.716.767	(1.557.579.415)	9.380.137.352
12	Duta Pertiwi Nusantara Tbk	2019	3.937.685.121	8.393.372.815	0,427	9.380.137.352	12.395.488.288	(8.457.803.167)	3.937.685.121
12	Duta Pertiwi Nusantara Tbk	2020	2.400.715.154	8.393.372.815	0,427	3.937.685.121	10.073.419.701	(7.672.704.547)	2.400.715.154
12	Duta Pertiwi Nusantara Tbk	2021	22.723.655.893	8.393.372.815	0,427	2.400.715.154	9.417.658.378	13.305.997.515	22.723.655.893
12	Duta Pertiwi Nusantara Tbk	2022	27.428.849.986	8.393.372.815	0,427	22.723.655.893	18.088.614.093	9.340.235.893	27.428.849.986
12	Duta Pertiwi Nusantara Tbk	2023	16.075.555.664	8.393.372.815	0,427	27.428.849.986	20.096.125.218	(4.020.569.554)	16.075.555.664
12	Duta Pertiwi Nusantara Tbk	2024	14.314.568.798	8.393.372.815	0,427	16.075.555.664	15.252.145.522	(937.576.724)	14.314.568.798
13	Ekadharna International Tbk	2018	74.045.187.763	46.513.612.838	0,423	76.195.665.729	78.725.308.896	(4.680.121.133)	74.045.187.763

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13	Ekadharna International Tbk	2019	77.402.572.552	46.513.612.838	0,423	74.045.187.763	77.816.194.947	(413.622.395)	77.402.572.552
13	Ekadharna International Tbk	2020	95.929.070.814	46.513.612.838	0,423	77.402.572.552	79.235.528.413	16.693.542.401	95.929.070.814
13	Ekadharna International Tbk	2021	108.490.477.354	46.513.612.838	0,423	95.929.070.814	87.067.600.294	21.422.877.060	108.490.477.354
13	Ekadharna International Tbk	2022	78.079.793.270	46.513.612.838	0,423	108.490.477.354	92.377.931.344	(14.298.138.074)	78.079.793.270
13	Ekadharna International Tbk	2023	74.066.662.444	46.513.612.838	0,423	78.079.793.270	79.521.823.279	(5.455.160.835)	74.066.662.444
13	Ekadharna International Tbk	2024	64.555.896.338	46.513.612.838	0,423	74.066.662.444	77.825.273.362	(13.269.377.024)	64.555.896.338
14	Colorpak Indonesia Tbk	2018	31.538.833.680	17.460.936.077	0,614	40.128.767.372	42.094.318.022	(10.555.484.342)	31.538.833.680
14	Colorpak Indonesia Tbk	2019	36.143.042.190	17.460.936.077	0,614	31.538.833.680	36.821.314.853	(678.272.663)	36.143.042.190
14	Colorpak Indonesia Tbk	2020	36.208.015.525	17.460.936.077	0,614	36.143.042.190	39.647.647.038	(3.439.631.513)	36.208.015.525
14	Colorpak Indonesia Tbk	2021	42.901.553.168	17.460.936.077	0,614	36.208.015.525	39.687.531.467	3.214.021.701	42.901.553.168
14	Colorpak Indonesia Tbk	2022	35.436.588.834	17.460.936.077	0,614	42.901.553.168	43.796.415.944	(8.359.827.110)	35.436.588.834
14	Colorpak Indonesia Tbk	2023	52.708.357.739	17.460.936.077	0,614	35.436.588.834	39.213.984.694	13.494.373.045	52.708.357.739
14	Colorpak Indonesia Tbk	2024	56.141.226.436	17.460.936.077	0,614	52.708.357.739	49.816.405.554	6.324.820.882	56.141.226.436
15	Lautan Luas Tbk	2018	233.141.000.000	266.207.313.029	(0,162)	183.621.000.000	236.417.286.186	(3.276.286.186)	233.141.000.000
15	Lautan Luas Tbk	2019	225.747.000.000	266.207.313.029	(0,162)	233.141.000.000	228.383.335.116	(2.636.335.116)	225.747.000.000
15	Lautan Luas Tbk	2020	118.196.000.000	266.207.313.029	(0,162)	225.747.000.000	229.582.911.736	(111.386.911.736)	118.196.000.000
15	Lautan Luas Tbk	2021	305.732.000.000	266.207.313.029	(0,162)	118.196.000.000	247.031.608.655	58.700.391.345	305.732.000.000

No	Nama Perusahaan	Tahun	Laba Xit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Laba Xt-1	Laba Xt	dit	PL
15	Lautan Luas Tbk	2022	340.580.000.000	266.207.313.029	(0,162)	305.732.000.000	216.606.425.947	123.973.574.053	340.580.000.000
15	Lautan Luas Tbk	2023	167.445.000.000	266.207.313.029	(0,162)	340.580.000.000	210.952.808.684	(43.507.808.684)	167.445.000.000
15	Lautan Luas Tbk	2024	217.175.000.000	266.207.313.029	(0,162)	167.445.000.000	239.041.623.675	(21.866.623.675)	217.175.000.000
16	Intan Wijaya International Tbk	2018	16.675.673.703	33.563.549.455	(0,734)	16.554.272.131	21.416.685.197	(4.741.011.494)	16.675.673.703
16	Intan Wijaya International Tbk	2019	13.811.736.623	33.563.549.455	(0,734)	16.675.673.703	21.327.605.568	(7.515.868.945)	13.811.736.623
16	Intan Wijaya International Tbk	2020	30.071.380.873	33.563.549.455	(0,734)	13.811.736.623	23.429.048.306	6.642.332.567	30.071.380.873
16	Intan Wijaya International Tbk	2021	11.036.924.395	33.563.549.455	(0,734)	30.071.380.873	11.498.370.230	(461.445.835)	11.036.924.395
16	Intan Wijaya International Tbk	2022	24.502.371.311	33.563.549.455	(0,734)	11.036.924.395	25.465.094.785	(962.723.474)	24.502.371.311
16	Intan Wijaya International Tbk	2023	17.498.891.900	33.563.549.455	(0,734)	24.502.371.311	15.584.687.204	1.914.204.696	17.498.891.900
16	Intan Wijaya International Tbk	2024	25.848.073.393	33.563.549.455	(0,734)	17.498.891.900	20.723.560.908	5.124.512.485	25.848.073.393
17	Emdeki Utama Tbk	2018	33.788.000.000	57.477.680.258	(0,505)	47.099.000.000	33.675.963.904	112.036.096	33.788.000.000
17	Emdeki Utama Tbk	2019	32.859.000.000	57.477.680.258	(0,505)	33.788.000.000	40.402.744.650	(7.543.744.650)	32.859.000.000
17	Emdeki Utama Tbk	2020	40.085.000.000	57.477.680.258	(0,505)	32.859.000.000	40.872.219.469	(787.219.469)	40.085.000.000
17	Emdeki Utama Tbk	2021	38.851.000.000	57.477.680.258	(0,505)	40.085.000.000	37.220.524.054	1.630.475.946	38.851.000.000
17	Emdeki Utama Tbk	2022	38.417.000.000	57.477.680.258	(0,505)	38.851.000.000	37.844.132.156	572.867.844	38.417.000.000
17	Emdeki Utama Tbk	2023	48.407.000.000	57.477.680.258	(0,505)	38.417.000.000	38.063.456.237	10.343.543.763	48.407.000.000
17	Emdeki Utama Tbk	2024	28.687.000.000	57.477.680.258	(0,505)	48.407.000.000	33.014.959.530	(4.327.959.530)	28.687.000.000

No	Nama Perusahaan	Tahun	Laba Xit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Laba Xt-1	Laba Xt	dit	PL
18	Madusari Murni Indah Tbk	2018	94.243.997.000	71.438.970.131	(0,222)	87.622.639.000	51.966.651.692	42.277.345.308	94.243.997.000
18	Madusari Murni Indah Tbk	2019	60.910.956.000	71.438.970.131	(0,222)	94.243.997.000	50.495.191.885	10.415.764.115	60.910.956.000
18	Madusari Murni Indah Tbk	2020	79.288.256.000	71.438.970.131	(0,222)	60.910.956.000	57.902.770.523	21.385.485.477	79.288.256.000
18	Madusari Murni Indah Tbk	2021	38.800.766.000	71.438.970.131	(0,222)	79.288.256.000	53.818.795.860	(15.018.029.860)	38.800.766.000
18	Madusari Murni Indah Tbk	2022	11.310.348.000	71.438.970.131	(0,222)	38.800.766.000	62.816.302.749	(51.505.954.749)	11.310.348.000
18	Madusari Murni Indah Tbk	2023	94.137.935.000	71.438.970.131	(0,222)	11.310.348.000	68.925.479.321	25.212.455.679	94.137.935.000
18	Madusari Murni Indah Tbk	2024	17.751.696.000	71.438.970.131	(0,222)	94.137.935.000	50.518.761.970	(32.767.065.970)	17.751.696.000
19	Indo Acidatama Tbk	2018	38.735.092.000	52.666.344.445	(0,391)	17.698.567.000	45.749.393.253	(7.014.301.253)	38.735.092.000
19	Indo Acidatama Tbk	2019	42.829.128.000	52.666.344.445	(0,391)	38.735.092.000	37.527.901.838	5.301.226.162	42.829.128.000
19	Indo Acidatama Tbk	2020	44.152.245.000	52.666.344.445	(0,391)	42.829.128.000	35.927.871.328	8.224.373.672	44.152.245.000
19	Indo Acidatama Tbk	2021	26.542.985.000	52.666.344.445	(0,391)	44.152.245.000	35.410.770.949	(8.867.785.949)	26.542.985.000
19	Indo Acidatama Tbk	2022	33.640.328.000	52.666.344.445	(0,391)	26.542.985.000	42.292.819.192	(8.652.491.192)	33.640.328.000
19	Indo Acidatama Tbk	2023	58.018.151.000	52.666.344.445	(0,391)	33.640.328.000	39.519.036.709	18.499.114.291	58.018.151.000
19	Indo Acidatama Tbk	2024	22.501.564.000	52.666.344.445	(0,391)	58.018.151.000	29.991.699.731	(7.490.135.731)	22.501.564.000
20	Champion Pacific Indonesia Tbk	2018	44.672.438.405	51.638.702.344	0,310	72.376.683.136	74.105.545.215	(29.433.106.810)	44.672.438.405
20	Champion Pacific Indonesia Tbk	2019	60.836.752.751	(25.943.922.921)	0,283	44.672.438.405	(13.302.504.348)	74.139.257.099	60.836.752.751
20	Champion Pacific Indonesia Tbk	2020	83.166.786.329	32.327.560.159	0,174	60.836.752.751	42.910.824.892	40.255.961.437	83.166.786.329

No	Nama Perusahaan	Tahun	Laba Xit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Laba Xt-1	Laba Xt	eit	PL
20	Champion Pacific Indonesia Tbk	2021	104.034.299.846	91.919.714.824	0,185	83.166.786.329	107.264.552.071	(3.230.252.225)	104.034.299.846
20	Champion Pacific Indonesia Tbk	2022	102.314.374.301	89.028.961.652	0,287	104.034.299.846	118.903.982.740	(16.589.608.439)	102.314.374.301
20	Champion Pacific Indonesia Tbk	2023	56.643.469.840	184.591.575.767	1,196	102.314.374.301	306.958.402.467	(250.314.932.627)	56.643.469.840
20	Champion Pacific Indonesia Tbk	2024	72.474.414.750	29.353.571.346	1,936	56.643.469.840	139.010.415.862	(66.536.001.112)	72.474.414.750
21	Impack Pratama Industri Tbk	2018	105.523.929.164	14.831.627.980	1,255	91.303.491.940	129.375.951.838	(23.852.022.674)	105.523.929.164
21	Impack Pratama Industri Tbk	2019	93.145.200.039	14.831.627.980	1,255	105.523.929.164	147.216.127.851	(54.070.927.812)	93.145.200.039
21	Impack Pratama Industri Tbk	2020	115.805.324.362	14.831.627.980	1,255	93.145.200.039	131.686.457.214	(15.881.132.852)	115.805.324.362
21	Impack Pratama Industri Tbk	2021	188.611.979.146	14.831.627.980	1,255	115.805.324.362	160.114.599.051	28.497.380.095	188.611.979.146
21	Impack Pratama Industri Tbk	2022	312.502.049.594	14.831.627.980	1,255	188.611.979.146	251.453.811.466	61.048.238.128	312.502.049.594
21	Impack Pratama Industri Tbk	2023	457.813.811.415	14.831.627.980	1,255	312.502.049.594	406.879.458.948	50.934.352.467	457.813.811.415
21	Impack Pratama Industri Tbk	2024	542.503.691.259	14.831.627.980	1,255	457.813.811.415	589.179.578.612	(46.675.887.353)	542.503.691.259
22	Panca Budi Idaman Tbk	2018	297.628.915.000	194.946.752.981	0,512	230.873.967.000	313.239.070.324	(15.610.155.324)	297.628.915.000
22	Panca Budi Idaman Tbk	2019	223.626.619.000	194.946.752.981	0,512	297.628.915.000	347.442.136.160	(123.815.517.160)	223.626.619.000
22	Panca Budi Idaman Tbk	2020	373.653.845.000	194.946.752.981	0,512	223.626.619.000	309.525.764.746	64.128.080.254	373.653.845.000
22	Panca Budi Idaman Tbk	2021	416.209.347.000	194.946.752.981	0,512	373.653.845.000	386.394.839.500	29.814.507.500	416.209.347.000
22	Panca Budi Idaman Tbk	2022	354.901.190.000	194.946.752.981	0,512	416.209.347.000	408.198.895.682	(53.297.705.682)	354.901.190.000
22	Panca Budi Idaman Tbk	2023	375.985.161.000	194.946.752.981	0,512	354.901.190.000	376.786.588.535	(801.427.535)	375.985.161.000

No	Nama Perusahaan	Tahun	Labaxit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Labaxt-1	Labaxt	dit	PL
22	Panca Budi Idaman Tbk	2024	487.171.548.000	194.946.752.981	0,512	375.985.161.000	387.589.330.052	99.582.217.948	487.171.548.000
23	Tunas Alfin Tbk	2018	43.976.734.000	35.849.769.286	(0,173)	21.465.836.784	32.146.020.828	11.830.713.172	43.976.734.000
23	Tunas Alfin Tbk	2019	27.456.246.966	35.849.769.286	(0,173)	43.976.734.000	28.261.956.038	(805.709.072)	27.456.246.966
23	Tunas Alfin Tbk	2020	18.488.700.221	35.849.769.286	(0,173)	27.456.246.966	31.112.426.252	(12.623.726.031)	18.488.700.221
23	Tunas Alfin Tbk	2021	22.437.585.810	35.849.769.286	(0,173)	18.488.700.221	32.659.700.545	(10.222.114.735)	22.437.585.810
23	Tunas Alfin Tbk	2022	44.313.085.815	35.849.769.286	(0,173)	22.437.585.810	31.978.353.758	12.334.732.057	44.313.085.815
23	Tunas Alfin Tbk	2023	38.451.208.502	35.849.769.286	(0,173)	44.313.085.815	28.203.921.379	10.247.287.123	38.451.208.502
23	Tunas Alfin Tbk	2024	18.454.156.184	35.849.769.286	(0,173)	38.451.208.502	29.215.338.697	(10.761.182.513)	18.454.156.184
24	Charoen Pokphand Indonesia Tbk	2018	4.551.485.000.000	3.915.925.589.417	(0,120)	2.496.787.000.000	3.616.771.893.086	934.713.106.914	4.551.485.000.000
24	Charoen Pokphand Indonesia Tbk	2019	3.632.174.000.000	3.915.925.589.417	(0,120)	4.551.485.000.000	3.370.587.296.024	261.586.703.976	3.632.174.000.000
24	Charoen Pokphand Indonesia Tbk	2020	3.845.833.000.000	3.915.925.589.417	(0,120)	3.632.174.000.000	3.480.734.971.307	365.098.028.693	3.845.833.000.000
24	Charoen Pokphand Indonesia Tbk	2021	3.619.010.000.000	3.915.925.589.417	(0,120)	3.845.833.000.000	3.455.135.318.792	163.874.681.208	3.619.010.000.000
24	Charoen Pokphand Indonesia Tbk	2022	2.930.357.000.000	3.915.925.589.417	(0,120)	3.619.010.000.000	3.482.312.222.093	(551.955.222.093)	2.930.357.000.000
24	Charoen Pokphand Indonesia Tbk	2023	2.318.088.000.000	3.915.925.589.417	(0,120)	2.930.357.000.000	3.564.823.501.766	(1.246.735.501.766)	2.318.088.000.000
24	Charoen Pokphand Indonesia Tbk	2024	3.711.601.000.000	3.915.925.589.417	(0,120)	2.318.088.000.000	3.638.182.796.932	73.418.203.068	3.711.601.000.000
25	Japfa Comfeed Indonesia Tbk	2018	2.088.188.000.000	3.383.042.843.359	(1,002)	1.107.810.000.000	2.273.419.794.583	(185.231.794.583)	2.088.188.000.000
25	Japfa Comfeed Indonesia Tbk	2019	1.793.914.000.000	3.383.042.843.359	(1,002)	2.088.188.000.000	1.291.437.301.815	502.476.698.185	1.793.914.000.000
25	Japfa Comfeed Indonesia Tbk	2020	1.221.904.000.000	3.383.042.843.359	(1,002)	1.793.914.000.000	1.586.192.912.484	(364.288.912.484)	1.221.904.000.000
25	Japfa Comfeed Indonesia Tbk	2021	2.130.896.000.000	3.383.042.843.359	(1,002)	1.221.904.000.000	2.159.139.067.629	(28.243.067.629)	2.130.896.000.000

No	Nama Perusahaan	Tahun	Laba Xit	β 0 (konstanta)	β 1 (persistensi)	Laba Xt-1	Laba Xt	dit	PL
25	Japfa Comfeed Indonesia Tbk	2022	1.490.931.000.000	3.383.042.843.359	(1,002)	2.130.896.000.000	1.248.659.405.635	242.271.594.365	1.490.931.000.000
25	Japfa Comfeed Indonesia Tbk	2023	945.922.000.000	3.383.042.843.359	(1,002)	1.490.931.000.000	1.889.671.776.358	(943.749.776.358)	945.922.000.000
25	Japfa Comfeed Indonesia Tbk	2024	3.212.338.000.000	3.383.042.843.359	(1,002)	945.922.000.000	2.435.572.741.496	776.765.258.504	3.212.338.000.000
26	Indonesia Fibreboard Industry Tbk	2018	59.892.740.046	31.695.185.967	0,899	5.665.602.209	36.786.789.825	23.105.950.221	59.892.740.046
26	Indonesia Fibreboard Industry Tbk	2019	59.266.142.810	31.695.185.967	0,899	59.892.740.046	85.520.021.362	(26.253.878.552)	59.266.142.810
26	Indonesia Fibreboard Industry Tbk	2020	73.585.850.462	31.695.185.967	0,899	59.266.142.810	84.956.906.483	(11.371.056.021)	73.585.850.462
26	Indonesia Fibreboard Industry Tbk	2021	82.349.452.240	31.695.185.967	0,899	73.585.850.462	97.825.843.631	(15.476.391.391)	82.349.452.240
26	Indonesia Fibreboard Industry Tbk	2022	97.118.215.205	31.695.185.967	0,899	82.349.452.240	105.701.579.869	(8.583.364.664)	97.118.215.205
26	Indonesia Fibreboard Industry Tbk	2023	100.902.985.814	31.695.185.967	0,899	97.118.215.205	118.974.077.253	(18.071.091.439)	100.902.985.814
26	Indonesia Fibreboard Industry Tbk	2024	179.025.233.782	31.695.185.967	0,899	100.902.985.814	122.375.401.936	56.649.831.846	179.025.233.782
27	Kedawung Setia Industrial Tbk	2018	76.761.902.211	26.688.112.154	0,655	68.965.208.549	71.845.983.712	4.915.918.499	76.761.902.211
27	Kedawung Setia Industrial Tbk	2019	64.090.903.507	26.688.112.154	0,655	76.761.902.211	76.951.196.883	(12.860.293.376)	64.090.903.507
27	Kedawung Setia Industrial Tbk	2020	60.178.290.460	26.688.112.154	0,655	64.090.903.507	68.654.327.432	(8.476.036.972)	60.178.290.460
27	Kedawung Setia Industrial Tbk	2021	69.347.927.958	26.688.112.154	0,655	60.178.290.460	66.092.379.441	3.255.548.517	69.347.927.958
27	Kedawung Setia Industrial Tbk	2022	76.150.458.446	26.688.112.154	0,655	69.347.927.958	72.096.585.346	4.053.873.100	76.150.458.446

No	Nama Perusahaan	Tahun	Labaxit	β_0 (konstanta)	β_1 (persistensi)	Labaxt-1	Labaxt	dit	PL
27	Kedawang Setia Industrial Tbk	2023	79.466.168.302	26.688.112.154	0,655	76.150.458.446	76.550.828.355	2.915.339.947	79.466.168.302
27	Kedawang Setia Industrial Tbk	2024	84.917.579.155	26.688.112.154	0,655	79.466.168.302	78.721.928.870	6.195.650.285	84.917.579.155
28	Suparma Tbk	2018	82.232.722.269	89.173.816.653	0,521	92.280.117.234	137.259.300.486	(55.026.578.217)	82.232.722.269
28	Suparma Tbk	2019	131.005.670.940	89.173.816.653	0,521	82.232.722.269	132.023.786.459	(1.018.115.519)	131.005.670.940
28	Suparma Tbk	2020	162.524.650.713	89.173.816.653	0,521	131.005.670.940	157.438.479.300	5.086.171.413	162.524.650.713
28	Suparma Tbk	2021	294.325.560.054	89.173.816.653	0,521	162.524.650.713	173.862.444.048	120.463.116.007	294.325.560.054
28	Suparma Tbk	2022	336.138.349.494	89.173.816.653	0,521	294.325.560.054	242.541.490.903	93.596.858.591	336.138.349.494
28	Suparma Tbk	2023	178.658.341.906	89.173.816.653	0,521	336.138.349.494	264.329.371.878	(85.671.029.972)	178.658.341.906
28	Suparma Tbk	2024	104.838.993.586	89.173.816.653	0,521	178.658.341.906	182.269.415.888	(77.430.422.302)	104.838.993.586
29	Astra International Tbk	2018	27.372.000.000.000	8.843.995.944.133	0,798	23.165.000.000.000	27.330.867.841.761	41.132.158.239	27.372.000.000.000
29	Astra International Tbk	2019	26.621.000.000.000	8.843.995.944.133	0,798	27.372.000.000.000	30.688.272.118.614	(4.067.272.118.614)	26.621.000.000.000
29	Astra International Tbk	2020	18.571.000.000.000	8.843.995.944.133	0,798	26.621.000.000.000	30.088.935.153.576	(11.517.935.153.576)	18.571.000.000.000
29	Astra International Tbk	2021	25.586.000.000.000	8.843.995.944.133	0,798	18.571.000.000.000	23.664.617.485.719	1.921.382.514.281	25.586.000.000.000
29	Astra International Tbk	2022	40.420.000.000.000	8.843.995.944.133	0,798	25.586.000.000.000	29.262.951.453.423	11.157.048.546.577	40.420.000.000.000
29	Astra International Tbk	2023	44.501.000.000.000	8.843.995.944.133	0,798	40.420.000.000.000	41.101.253.103.732	3.399.746.896.268	44.501.000.000.000
29	Astra International Tbk	2024	43.424.000.000.000	8.843.995.944.133	0,798	44.501.000.000.000	44.358.102.843.176	(934.102.843.176)	43.424.000.000.000
30	Indospring Tbk	2018	110.686.883.366	90.171.324.079	0,315	113.639.539.901	125.952.500.500	(15.265.617.134)	110.686.883.366
30	Indospring Tbk	2019	101.465.560.351	90.171.324.079	0,315	110.686.883.366	125.022.810.671	(23.557.250.320)	101.465.560.351
30	Indospring Tbk	2020	58.751.009.229	90.171.324.079	0,315	101.465.560.351	122.119.333.713	(63.368.324.484)	58.751.009.229
30	Indospring Tbk	2021	169.216.979.058	90.171.324.079	0,315	58.751.009.229	108.669.993.010	60.546.986.048	169.216.979.058
30	Indospring Tbk	2022	224.736.392.575	90.171.324.079	0,315	169.216.979.058	143.451.921.539	81.284.471.036	224.736.392.575
30	Indospring Tbk	2023	190.521.282.654	90.171.324.079	0,315	224.736.392.575	160.933.072.304	29.588.210.350	190.521.282.654

No	Nama Perusahaan	Tahun	Laba Xit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Laba Xt-1	Laba Xt	eit	PL
30	Indospring Tbk	2024	80.931.437.348	90.171.324.079	0,315	190.521.282.654	150.159.912.844	(69.228.475.496)	80.931.437.348
31	Multi Prima Sejahtera Tbk	2018	32.755.830.588	22.282.245.733	0,050	191.977.703.453	31.971.769.892	784.060.696	32.755.830.588
31	Multi Prima Sejahtera Tbk	2019	29.918.519.921	22.282.245.733	0,050	32.755.830.588	23.935.502.367	5.983.017.554	29.918.519.921
31	Multi Prima Sejahtera Tbk	2020	6.732.478.855	22.282.245.733	0,050	29.918.519.921	23.792.297.246	(17.059.818.391)	6.732.478.855
31	Multi Prima Sejahtera Tbk	2021	23.408.672.795	22.282.245.733	0,050	6.732.478.855	22.622.048.300	786.624.495	23.408.672.795
31	Multi Prima Sejahtera Tbk	2022	26.673.231.906	22.282.245.733	0,050	23.408.672.795	23.463.731.377	3.209.500.529	26.673.231.906
31	Multi Prima Sejahtera Tbk	2023	18.965.513.901	22.282.245.733	0,050	26.673.231.906	23.628.500.638	(4.662.986.737)	18.965.513.901
31	Multi Prima Sejahtera Tbk	2024	34.199.077.526	22.282.245.733	0,050	18.965.513.901	23.239.475.671	10.959.601.855	34.199.077.526
32	Selamat Sempurna Tbk	2018	633.550.000.000	56.261.189.865	1,033	555.388.000.000	630.130.270.754	3.419.729.246	633.550.000.000
32	Selamat Sempurna Tbk	2019	638.676.000.000	56.261.189.865	1,033	633.550.000.000	710.893.188.031	(72.217.188.031)	638.676.000.000
32	Selamat Sempurna Tbk	2020	539.116.000.000	56.261.189.865	1,033	638.676.000.000	716.189.760.713	(177.073.760.713)	539.116.000.000
32	Selamat Sempurna Tbk	2021	728.263.000.000	56.261.189.865	1,033	539.116.000.000	613.316.803.981	114.946.196.019	728.263.000.000
32	Selamat Sempurna Tbk	2022	935.944.000.000	56.261.189.865	1,033	728.263.000.000	808.757.856.080	127.186.143.920	935.944.000.000
32	Selamat Sempurna Tbk	2023	1.038.295.000.000	56.261.189.865	1,033	935.944.000.000	1.023.349.645.222	14.945.354.778	1.038.295.000.000
32	Selamat Sempurna Tbk	2024	1.117.900.000.000	56.261.189.865	1,033	1.038.295.000.000	1.129.106.475.218	(11.206.475.218)	1.117.900.000.000
33	Supreme Cable Manufacturing and Commerce Tbk	2018	253.995.332.656	131.556.088.812	0,423	269.730.298.809	245.524.928.139	8.470.404.517	253.995.332.656
33	Supreme Cable Manufacturing and Commerce Tbk	2019	303.593.922.331	131.556.088.812	0,423	253.995.332.656	238.876.450.614	64.717.471.717	303.593.922.331

No	Nama Perusahaan	Tahun	Labaxit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Labaxt-1	Labaxt	dit	PL
33	Supreme Cable Manufacturing and Commerce Tbk	2020	238.152.486.485	131.556.088.812	0,423	303.593.922.331	259.833.286.841	(21.680.800.356)	238.152.486.485
33	Supreme Cable Manufacturing and Commerce Tbk	2021	141.762.816.916	131.556.088.812	0,423	238.152.486.485	232.182.390.667	(90.419.573.751)	141.762.816.916
33	Supreme Cable Manufacturing and Commerce Tbk	2022	106.708.261.439	131.556.088.812	0,423	141.762.816.916	191.454.972.160	(84.746.710.721)	106.708.261.439
33	Supreme Cable Manufacturing and Commerce Tbk	2023	237.535.948.534	131.556.088.812	0,423	106.708.261.439	176.643.410.320	60.892.538.214	237.535.948.534
33	Supreme Cable Manufacturing and Commerce Tbk	2024	294.688.555.961	131.556.088.812	0,423	237.535.948.534	231.921.885.581	62.766.670.380	294.688.555.961
34	Wilmar Cahaya Indonesia Tbk	2018	92.649.656.775	192.398.610.744	0,025	107.420.886.839	195.126.110.517	(102.476.453.742)	92.649.656.775
34	Wilmar Cahaya Indonesia Tbk	2019	215.459.200.242	192.398.610.744	0,025	92.649.656.775	194.751.057.509	20.708.142.733	215.459.200.242
34	Wilmar Cahaya Indonesia Tbk	2020	181.812.593.992	192.398.610.744	0,025	215.459.200.242	197.869.287.230	(16.056.693.238)	181.812.593.992
34	Wilmar Cahaya Indonesia Tbk	2021	187.066.990.085	192.398.610.744	0,025	181.812.593.992	197.014.973.757	(9.947.983.672)	187.066.990.085
34	Wilmar Cahaya Indonesia Tbk	2022	220.704.543.072	192.398.610.744	0,025	187.066.990.085	197.148.386.956	23.556.156.116	220.704.543.072
34	Wilmar Cahaya Indonesia Tbk	2023	153.574.779.624	192.398.610.744	0,025	220.704.543.072	198.002.470.559	(44.427.690.935)	153.574.779.624
34	Wilmar Cahaya Indonesia Tbk	2024	324.942.516.449	192.398.610.744	0,025	153.574.779.624	196.297.993.712	128.644.522.737	324.942.516.449
35	Delta Jakarta Tbk	2018	338.129.985.000	129.415.793.472	0,378	279.772.635.000	235.117.715.037	103.012.269.963	338.129.985.000
35	Delta Jakarta Tbk	2019	317.815.177.000	129.415.793.472	0,378	338.129.985.000	257.165.918.688	60.649.258.312	317.815.177.000

No	Nama Perusahaan	Tahun	Laba Xit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Laba Xt-1	Laba Xt	dit	PL
35	Delta Djakarta Tbk	2021	187.992.998.000	129.415.793.472	0,378	123.465.762.000	176.062.844.177	11.930.153.823	187.992.998.000
35	Delta Djakarta Tbk	2022	230.065.807.000	129.415.793.472	0,378	187.992.998.000	200.442.115.004	29.623.691.996	230.065.807.000
35	Delta Djakarta Tbk	2023	199.611.841.000	129.415.793.472	0,378	230.065.807.000	216.337.796.713	(16.725.955.713)	199.611.841.000
35	Delta Djakarta Tbk	2024	142.367.399.000	129.415.793.472	0,378	199.611.841.000	204.831.872.535	(62.464.473.535)	142.367.399.000
36	Indofood CBP Sukses Makmur Tbk	2018	4.658.781.000.000	3.598.751.355.823	0,538	3.543.173.000.000	5.503.483.181.703	(844.702.181.703)	4.658.781.000.000
36	Indofood CBP Sukses Makmur Tbk	2019	5.360.029.000.000	3.598.751.355.823	0,538	4.658.781.000.000	6.103.209.489.960	(743.180.489.960)	5.360.029.000.000
36	Indofood CBP Sukses Makmur Tbk	2020	7.418.574.000.000	3.598.751.355.823	0,538	5.360.029.000.000	6.480.184.981.542	938.389.018.458	7.418.574.000.000
36	Indofood CBP Sukses Makmur Tbk	2021	7.911.943.000.000	3.598.751.355.823	0,538	7.418.574.000.000	7.586.813.468.636	325.129.531.364	7.911.943.000.000
36	Indofood CBP Sukses Makmur Tbk	2022	5.722.194.000.000	3.598.751.355.823	0,538	7.911.943.000.000	7.852.037.784.864	(2.129.843.784.864)	5.722.194.000.000
36	Indofood CBP Sukses Makmur Tbk	2023	8.465.123.000.000	3.598.751.355.823	0,538	5.722.194.000.000	6.674.876.914.936	1.790.246.085.064	8.465.123.000.000
36	Indofood CBP Sukses Makmur Tbk	2024	8.813.377.000.000	3.598.751.355.823	0,538	8.465.123.000.000	8.149.415.178.359	663.961.821.641	8.813.377.000.000
37	Indofood Sukses Makmur Tbk	2018	4.961.851.000.000	2.097.314.165.649	0,881	5.145.063.000.000	6.629.740.742.730	(1.667.889.742.730)	4.961.851.000.000
37	Indofood Sukses Makmur Tbk	2019	5.902.729.000.000	2.097.314.165.649	0,881	4.961.851.000.000	6.468.344.285.963	(565.615.285.963)	5.902.729.000.000
37	Indofood Sukses Makmur Tbk	2020	8.752.066.000.000	2.097.314.165.649	0,881	5.902.729.000.000	7.297.189.424.106	1.454.876.575.894	8.752.066.000.000
37	Indofood Sukses Makmur Tbk	2021	11.229.695.000.000	2.097.314.165.649	0,881	8.752.066.000.000	9.807.248.240.852	1.422.446.759.149	11.229.695.000.000
37	Indofood Sukses Makmur Tbk	2022	9.192.569.000.000	2.097.314.165.649	0,881	11.229.695.000.000	11.989.859.324.087	(2.797.290.324.087)	9.192.569.000.000

No	Nama Perusahaan	Tahun	Laba Xit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Laba Xt-1	Laba Xt	dit	PL
37	Indofood Sukses Makmur Tbk	2024	13.077.496.000.000	2.097.314.165.649	0,881	11.493.733.000.000	12.222.457.612.691	855.038.387.309	13.077.496.000.000
38	Multi Bintang Indonesia Tbk	2018	1.224.807.000.000	662.075.587.849	0,285	1.322.067.000.000	1.039.105.272.962	185.701.727.038	1.224.807.000.000
38	Multi Bintang Indonesia Tbk	2019	1.206.059.000.000	662.075.587.849	0,285	1.224.807.000.000	1.011.368.473.561	194.690.526.439	1.206.059.000.000
38	Multi Bintang Indonesia Tbk	2020	324.915.000.000	662.075.587.849	0,285	1.206.059.000.000	1.006.021.881.795	(681.106.881.795)	324.915.000.000
38	Multi Bintang Indonesia Tbk	2021	665.850.000.000	662.075.587.849	0,285	324.915.000.000	754.735.490.969	(88.885.490.969)	665.850.000.000
38	Multi Bintang Indonesia Tbk	2022	924.906.000.000	662.075.587.849	0,285	665.850.000.000	851.964.009.413	72.941.990.587	924.906.000.000
38	Multi Bintang Indonesia Tbk	2023	1.066.467.000.000	662.075.587.849	0,285	924.906.000.000	925.842.112.495	140.624.887.505	1.066.467.000.000
38	Multi Bintang Indonesia Tbk	2024	1.142.246.000.000	662.075.587.849	0,285	1.066.467.000.000	966.212.758.804	176.033.241.196	1.142.246.000.000
39	Mayora Indah Tbk	2018	1.760.434.280.304	1.088.467.898.441	0,557	1.630.953.830.893	1.997.469.392.325	(237.035.112.021)	1.760.434.280.304
39	Mayora Indah Tbk	2019	2.051.404.206.764	1.088.467.898.441	0,557	1.760.434.280.304	2.069.634.477.389	(18.230.270.625)	2.051.404.206.764
39	Mayora Indah Tbk	2020	2.098.168.514.645	1.088.467.898.441	0,557	2.051.404.206.764	2.231.804.670.572	(133.636.155.927)	2.098.168.514.645
39	Mayora Indah Tbk	2021	1.211.052.647.953	1.088.467.898.441	0,557	2.098.168.514.645	2.257.868.452.954	(1.046.815.805.001)	1.211.052.647.953
39	Mayora Indah Tbk	2022	1.970.064.538.149	1.088.467.898.441	0,557	1.211.052.647.953	1.763.440.203.180	206.624.334.969	1.970.064.538.149
39	Mayora Indah Tbk	2023	3.244.872.091.221	1.088.467.898.441	0,557	1.970.064.538.149	2.186.470.536.102	1.058.401.555.119	3.244.872.091.221
39	Mayora Indah Tbk	2024	3.067.667.675.407	1.088.467.898.441	0,557	3.244.872.091.221	2.896.976.221.921	170.691.453.486	3.067.667.675.407
40	Nippon Indosari Corporindo Tbk	2018	127.171.436.363	130.596.716.563	0,600	135.364.021.139	211.766.310.575	(84.594.874.212)	127.171.436.363
40	Nippon Indosari Corporindo Tbk	2019	236.518.557.420	130.596.716.563	0,600	127.171.436.363	206.853.714.343	29.664.843.077	236.518.557.420
40	Nippon Indosari Corporindo Tbk	2020	168.610.282.478	130.596.716.563	0,600	236.518.557.420	272.422.551.231	(103.812.268.753)	168.610.282.478

No	Nama Perusahaan	Tahun	Labaxit	β_0 (konstanta)	β_1 (persistensi)	Labaxt-1	Labaxt	dit	PL
40	Nippon Indosari Corporindo Tbk	2021	283.602.993.676	130.596.716.563	0,600	168.610.282.478	231.702.077.204	51.900.916.472	283.602.993.676
40	Nippon Indosari Corporindo Tbk	2022	432.247.722.254	130.596.716.563	0,600	283.602.993.676	300.656.232.109	131.591.490.145	432.247.722.254
40	Nippon Indosari Corporindo Tbk	2023	333.300.420.963	130.596.716.563	0,600	432.247.722.254	389.789.460.933	(56.489.039.970)	333.300.420.963
40	Nippon Indosari Corporindo Tbk	2024	362.195.698.480	130.596.716.563	0,600	333.300.420.963	330.456.765.238	31.738.933.242	362.195.698.480
41	Sekar Laut Tbk	2018	31.954.131.252	18.113.358.193	0,919	22.970.715.348	39.226.697.958	(7.272.566.706)	31.954.131.252
41	Sekar Laut Tbk	2019	44.943.627.900	18.113.358.193	0,919	31.954.131.252	47.483.729.111	(2.540.101.211)	44.943.627.900
41	Sekar Laut Tbk	2020	42.520.246.722	18.113.358.193	0,919	44.943.627.900	59.422.915.677	(16.902.668.955)	42.520.246.722
41	Sekar Laut Tbk	2021	84.524.160.228	18.113.358.193	0,919	42.520.246.722	57.195.485.255	27.328.674.973	84.524.160.228
41	Sekar Laut Tbk	2022	74.865.302.076	18.113.358.193	0,919	84.524.160.228	95.803.028.985	(20.937.726.909)	74.865.302.076
41	Sekar Laut Tbk	2023	78.089.597.225	18.113.358.193	0,919	74.865.302.076	86.925.170.773	(8.835.573.548)	78.089.597.225
41	Sekar Laut Tbk	2024	119.048.716.890	18.113.358.193	0,919	78.089.597.225	89.888.754.534	29.159.962.356	119.048.716.890
42	Siantar Top Tbk	2018	255.088.886.019	14.144.368.978	1,267	216.024.079.834	287.859.708.311	(32.770.822.292)	255.088.886.019
42	Siantar Top Tbk	2019	482.590.522.840	14.144.368.978	1,267	255.088.886.019	337.357.137.899	145.233.384.941	482.590.522.840
42	Siantar Top Tbk	2020	628.628.879.549	14.144.368.978	1,267	482.590.522.840	625.615.223.614	3.013.655.935	628.628.879.549
42	Siantar Top Tbk	2021	617.573.766.863	14.144.368.978	1,267	628.628.879.549	810.654.495.130	(193.080.728.267)	617.573.766.863
42	Siantar Top Tbk	2022	624.524.005.786	14.144.368.978	1,267	617.573.766.863	796.647.010.767	(172.123.004.981)	624.524.005.786
42	Siantar Top Tbk	2023	917.794.022.711	14.144.368.978	1,267	624.524.005.786	805.453.376.274	112.340.646.437	917.794.022.711
42	Siantar Top Tbk	2024	1.314.430.773.948	14.144.368.978	1,267	917.794.022.711	1.177.043.905.721	137.386.868.227	1.314.430.773.948
43	Ultrajaya Milk Industry and Trading Company Tbk	2018	701.607.000.000	651.457.462.322	0,410	718.402.000.000	946.183.060.860	(244.576.060.860)	701.607.000.000
43	Ultrajaya Milk Industry and Trading Company Tbk	2019	1.035.865.000.000	651.457.462.322	0,410	701.607.000.000	939.292.884.569	96.572.115.431	1.035.865.000.000
43	Ultrajaya Milk Industry and Trading Company Tbk	2020	1.109.666.000.000	651.457.462.322	0,410	1.035.865.000.000	1.076.422.777.186	33.243.222.814	1.109.666.000.000
43	Ultrajaya Milk Industry and Trading Company Tbk	2021	1.276.793.000.000	651.457.462.322	0,410	1.109.666.000.000	1.106.699.758.455	170.093.241.545	1.276.793.000.000

No	Nama Perusahaan	Tahun	Labaxit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Labaxt-1	Labaxt	dit	PL
43	Ultrajaya Milk Industry and Trading Company Tbk	2022	965.486.000.000	651.457.462.322	0,410	1.276.793.000.000	1.175.263.884.260	(209.777.884.260)	965.486.000.000
43	Ultrajaya Milk Industry and Trading Company Tbk	2023	1.186.161.000.000	651.457.462.322	0,410	965.486.000.000	1.047.549.677.028	138.611.322.972	1.186.161.000.000
43	Ultrajaya Milk Industry and Trading Company Tbk	2024	1.153.916.000.000	651.457.462.322	0,410	1.186.161.000.000	1.138.081.957.642	15.834.042.358	1.153.916.000.000
44	Gudang Garam Tbk	2018	7.793.068.000.000	1.146.309.773.475	0,690	7.755.347.000.000	6.499.946.719.468	1.293.121.280.532	7.793.068.000.000
44	Gudang Garam Tbk	2019	10.880.704.000.000	1.146.309.773.475	0,690	7.793.068.000.000	6.525.986.113.868	4.354.717.886.132	10.880.704.000.000
44	Gudang Garam Tbk	2020	7.647.729.000.000	1.146.309.773.475	0,690	10.880.704.000.000	8.657.429.383.316	(1.009.700.383.316)	7.647.729.000.000
44	Gudang Garam Tbk	2021	5.605.321.000.000	1.146.309.773.475	0,690	7.647.729.000.000	6.425.656.336.220	(820.335.336.220)	5.605.321.000.000
44	Gudang Garam Tbk	2022	2.779.742.000.000	1.146.309.773.475	0,690	5.605.321.000.000	5.015.750.251.090	(2.236.008.251.090)	2.779.742.000.000
44	Gudang Garam Tbk	2023	5.324.516.000.000	1.146.309.773.475	0,690	2.779.742.000.000	3.065.209.014.415	2.259.306.985.585	5.324.516.000.000
44	Gudang Garam Tbk	2024	980.804.000.000	1.146.309.773.475	0,690	5.324.516.000.000	4.821.906.181.622	(3.841.102.181.622)	980.804.000.000
45	Hanjaya Mandala Sampoerna Tbk	2018	13.538.418.000.000	7.933.959.141.166	0,046	126.700.534.000.000	13.788.641.713.485	(250.223.713.485)	13.538.418.000.000
45	Hanjaya Mandala Sampoerna Tbk	2019	13.721.513.000.000	7.933.959.141.166	0,046	13.538.418.000.000	8.559.553.504.654	5.161.959.495.346	13.721.513.000.000
45	Hanjaya Mandala Sampoerna Tbk	2020	8.581.378.000.000	7.933.959.141.166	0,046	13.721.513.000.000	8.568.014.109.134	13.363.890.866	8.581.378.000.000
45	Hanjaya Mandala Sampoerna Tbk	2021	7.137.097.000.000	7.933.959.141.166	0,046	8.581.378.000.000	8.330.494.519.802	(1.193.397.519.802)	7.137.097.000.000
45	Hanjaya Mandala Sampoerna Tbk	2022	6.323.744.000.000	7.933.959.141.166	0,046	7.137.097.000.000	8.263.755.994.452	(1.940.011.994.452)	6.323.744.000.000

No	Nama Perusahaan	Tahun	Laba Xit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Laba Xt-1	Laba Xt	dit	PL
45	Hanjaya Mandala Sampoerna Tbk	2023	8.096.811.000.000	7.933.959.141.166	0,046	6.323.744.000.000	8.226.171.909.492	(129.360.909.492)	8.096.811.000.000
45	Hanjaya Mandala Sampoerna Tbk	2024	6.645.774.000.000	7.933.959.141.166	0,046	8.096.811.000.000	8.308.103.248.980	(1.662.329.248.980)	6.645.774.000.000
46	Wismilak Inti Makmur Tbk	2018	51.142.850.919	104.595.082.622	0,609	40.589.790.851	129.319.947.408	(78.177.096.489)	51.142.850.919
46	Wismilak Inti Makmur Tbk	2019	27.328.091.481	104.595.082.622	0,609	51.142.850.919	135.748.238.310	(108.420.146.829)	27.328.091.481
46	Wismilak Inti Makmur Tbk	2020	172.506.562.986	104.595.082.622	0,609	27.328.091.481	121.241.715.989	51.264.846.997	172.506.562.986
46	Wismilak Inti Makmur Tbk	2021	176.877.010.231	104.595.082.622	0,609	172.506.562.986	209.675.728.643	(32.798.718.412)	176.877.010.231
46	Wismilak Inti Makmur Tbk	2022	249.644.129.079	104.595.082.622	0,609	176.877.010.231	212.337.942.833	37.306.186.246	249.644.129.079
46	Wismilak Inti Makmur Tbk	2023	494.729.174.306	104.595.082.622	0,609	249.644.129.079	256.663.304.868	238.065.869.439	494.729.174.306
46	Wismilak Inti Makmur Tbk	2024	298.713.465.870	104.595.082.622	0,609	494.729.174.306	405.954.406.822	(107.240.940.952)	298.713.465.870
47	Darya Varia Laboratoria Tbk	2018	200.651.968.000	90.993.762.254	0,459	162.249.293.000	165.490.303.259	35.161.664.741	200.651.968.000
47	Darya Varia Laboratoria Tbk	2019	221.783.249.000	90.993.762.254	0,459	200.651.968.000	183.122.838.970	38.660.410.030	221.783.249.000
47	Darya Varia Laboratoria Tbk	2020	162.072.984.000	90.993.762.254	0,459	221.783.249.000	192.825.237.744	(30.752.253.744)	162.072.984.000
47	Darya Varia Laboratoria Tbk	2021	146.505.337.000	90.993.762.254	0,459	162.072.984.000	165.409.351.223	(18.904.014.223)	146.505.337.000
47	Darya Varia Laboratoria Tbk	2022	149.375.011.000	90.993.762.254	0,459	146.505.337.000	158.261.487.391	(8.886.476.391)	149.375.011.000
47	Darya Varia Laboratoria Tbk	2023	146.336.365.000	90.993.762.254	0,459	149.375.011.000	159.579.094.284	(13.242.729.284)	146.336.365.000
47	Darya Varia Laboratoria Tbk	2024	156.147.303.000	90.993.762.254	0,459	146.336.365.000	158.183.904.129	(2.036.601.129)	156.147.303.000
48	Merck Tbk	2018	37.377.736.000	61.940.299.978	0,483	144.677.294.000	131.846.462.228	(94.468.726.228)	37.377.736.000
48	Merck Tbk	2019	78.256.797.000	61.940.299.978	0,483	37.377.736.000	80.000.729.539	(1.743.932.539)	78.256.797.000

No	Nama Perusahaan	Tahun	Laba Xit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Laba Xt-1	Laba Xt	dit	PL
48	Merck Tbk	2020	71.902.263.000	61.940.299.978	0,483	78.256.797.000	99.752.953.208	(27.850.690.208)	71.902.263.000
48	Merck Tbk	2021	131.660.834.000	61.940.299.978	0,483	71.902.263.000	96.682.526.104	34.978.307.896	131.660.834.000
48	Merck Tbk	2022	179.837.759.000	61.940.299.978	0,483	131.660.834.000	125.557.080.256	54.280.678.744	179.837.759.000
48	Merck Tbk	2023	178.240.003.000	61.940.299.978	0,483	179.837.759.000	148.835.535.656	29.404.467.344	178.240.003.000
48	Merck Tbk	2024	153.463.416.000	61.940.299.978	0,483	178.240.003.000	148.063.521.008	5.399.894.992	153.463.416.000
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2018	663.849.000.000	461.024.441.066	0,586	533.799.000.000	773.820.389.256	(109.971.389.256)	663.849.000.000
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2019	807.689.000.000	461.024.441.066	0,586	663.849.000.000	850.027.188.186	(42.338.188.186)	807.689.000.000
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2020	934.016.000.000	461.024.441.066	0,586	807.689.000.000	934.314.661.912	(298.661.912)	934.016.000.000
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2021	1.260.898.000.000	461.024.441.066	0,586	934.016.000.000	1.008.339.854.442	252.558.145.558	1.260.898.000.000
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2022	1.104.714.000.000	461.024.441.066	0,586	1.260.898.000.000	1.199.886.419.977	(95.172.419.977)	1.104.714.000.000
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2023	950.648.000.000	461.024.441.066	0,586	1.104.714.000.000	1.108.365.599.646	(157.717.599.646)	950.648.000.000
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2024	1.171.026.000.000	461.024.441.066	0,586	950.648.000.000	1.018.085.886.582	152.940.113.418	1.171.026.000.000
50	Tempo Scan Pasific Tbk	2018	540.378.145.887	(95.685.449.729)	1,292	557.339.581.996	624.255.899.358	(83.877.753.471)	540.378.145.887
50	Tempo Scan Pasific Tbk	2019	595.154.912.874	(95.685.449.729)	1,292	540.378.145.887	602.346.026.833	(7.191.113.959)	595.154.912.874
50	Tempo Scan Pasific Tbk	2020	834.369.751.682	(95.685.449.729)	1,292	595.154.912.874	673.103.713.523	161.266.038.159	834.369.751.682

No	Nama Perusahaan	Tahun	Laba Xit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Laba Xt-1	Laba Xt	dit	PL
50	Tempo Scan Pasific Tbk	2021	877.817.637.643	(95.685.449.729)	1,292	834.369.751.682	982.108.599.119	(104.290.961.476)	877.817.637.643
50	Tempo Scan Pasific Tbk	2022	1.037.527.882.044	(95.685.449.729)	1,292	877.817.637.643	1.038.232.245.536	(704.363.492)	1.037.527.882.044
50	Tempo Scan Pasific Tbk	2023	1.250.247.953.060	(95.685.449.729)	1,292	1.037.527.882.044	1.244.537.364.589	5.710.588.471	1.250.247.953.060
50	Tempo Scan Pasific Tbk	2024	1.548.405.297.394	(95.685.449.729)	1,292	1.250.247.953.060	1.519.317.731.626	29.087.565.768	1.548.405.297.394
51	Akasha Wira International Tbk	2018	52.958.000.000	40.878.970.714	1,152	38.242.000.000	84.924.836.198	(31.966.836.198)	52.958.000.000
51	Akasha Wira International Tbk	2019	83.885.000.000	40.878.970.714	1,152	52.958.000.000	101.874.236.241	(17.989.236.241)	83.885.000.000
51	Akasha Wira International Tbk	2020	135.789.000.000	40.878.970.714	1,152	83.885.000.000	137.494.927.675	(1.705.927.675)	135.789.000.000
51	Akasha Wira International Tbk	2021	265.758.000.000	40.878.970.714	1,152	135.789.000.000	197.276.231.008	68.481.768.992	265.758.000.000
51	Akasha Wira International Tbk	2022	364.972.000.000	40.878.970.714	1,152	265.758.000.000	346.970.208.600	18.001.791.400	364.972.000.000
51	Akasha Wira International Tbk	2023	395.798.000.000	40.878.970.714	1,152	364.972.000.000	461.241.598.644	(65.443.598.644)	395.798.000.000
51	Akasha Wira International Tbk	2024	527.368.000.000	40.878.970.714	1,152	395.798.000.000	496.745.961.633	30.622.038.367	527.368.000.000
52	Unilever Indonesia Tbk	2018	9.109.445.000.000	(197.950.360.924)	0,952	7.004.562.000.000	6.468.334.106.846	2.641.110.893.154	9.109.445.000.000
52	Unilever Indonesia Tbk	2019	7.392.837.000.000	(197.950.360.924)	0,952	9.109.445.000.000	8.471.564.123.137	(1.078.727.123.137)	7.392.837.000.000
52	Unilever Indonesia Tbk	2020	7.163.536.000.000	(197.950.360.924)	0,952	7.392.837.000.000	6.837.857.797.510	325.678.202.490	7.163.536.000.000
52	Unilever Indonesia Tbk	2021	5.758.148.000.000	(197.950.360.924)	0,952	7.163.536.000.000	6.619.630.634.306	(861.482.634.306)	5.758.148.000.000
52	Unilever Indonesia Tbk	2022	5.364.761.000.000	(197.950.360.924)	0,952	5.758.148.000.000	5.282.114.284.877	82.646.715.123	5.364.761.000.000

No	Nama Perusahaan	Tahun	Laba Xit	$\beta 0$ (konstanta)	$\beta 1$ (persistensi)	Laba Xt-1	Laba Xt	dit	PL
52	Unilever Indonesia Tbk	2023	4.800.940.000.000	(197.950.360.924)	0,952	5.364.761.000.000	4.907.725.472.568	(106.785.472.568)	4.800.940.000.000
52	Unilever Indonesia Tbk	2024	3.368.693.000.000	(197.950.360.924)	0,952	4.800.940.000.000	4.371.133.580.755	(1.002.440.580.755)	3.368.693.000.000
53	Integra Indocabinet Tbk	2018	242.010.106.249	201.792.227.748	0,185	171.431.807.795	233.428.447.158	8.581.659.091	242.010.106.249
53	Integra Indocabinet Tbk	2019	218.064.313.042	201.792.227.748	0,185	242.010.106.249	246.453.046.059	(28.388.733.017)	218.064.313.042
53	Integra Indocabinet Tbk	2020	314.366.052.372	201.792.227.748	0,185	218.064.313.042	242.034.062.339	72.331.990.033	314.366.052.372
53	Integra Indocabinet Tbk	2021	535.295.612.635	201.792.227.748	0,185	314.366.052.372	259.805.694.069	275.489.918.566	535.295.612.635
53	Integra Indocabinet Tbk	2022	177.124.125.126	201.792.227.748	0,185	535.295.612.635	300.576.284.617	(123.452.159.491)	177.124.125.126
53	Integra Indocabinet Tbk	2023	94.594.423.482	201.792.227.748	0,185	177.124.125.126	234.478.913.826	(139.884.490.344)	94.594.423.482
53	Integra Indocabinet Tbk	2024	154.570.604.646	201.792.227.748	0,185	94.594.423.482	219.248.789.484	(64.678.184.838)	154.570.604.646
54	Hartadinata Abadi Tbk	2018	123.393.863.438	(53.323.230.886)	1,539	110.301.225.571	116.432.557.594	6.961.305.844	123.393.863.438
54	Hartadinata Abadi Tbk	2019	149.990.636.633	(53.323.230.886)	1,539	123.393.863.438	136.582.388.685	13.408.247.948	149.990.636.633
54	Hartadinata Abadi Tbk	2020	170.679.197.734	(53.323.230.886)	1,539	149.990.636.633	177.515.353.676	(6.836.155.942)	170.679.197.734
54	Hartadinata Abadi Tbk	2021	194.432.397.219	(53.323.230.886)	1,539	170.679.197.734	209.355.462.288	(14.923.065.069)	194.432.397.219
54	Hartadinata Abadi Tbk	2022	254.127.589.783	(53.323.230.886)	1,539	194.432.397.219	245.912.110.562	8.215.479.221	254.127.589.783
54	Hartadinata Abadi Tbk	2023	306.268.555.595	(53.323.230.886)	1,539	254.127.589.783	337.784.203.821	(31.515.648.226)	306.268.555.595
54	Hartadinata Abadi Tbk	2024	442.720.027.499	(53.323.230.886)	1,539	306.268.555.595	418.030.191.276	24.689.836.223	442.720.027.499

Lampiran 2. Tabel Tingkat Hutang

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
1	Indocement Tunggal Prakasa Tbk	2018	4.566.973.000.000	27.788.562.000.000	0,164
1	Indocement Tunggal Prakasa Tbk	2019	4.627.488.000.000	27.707.749.000.000	0,167
1	Indocement Tunggal Prakasa Tbk	2020	5.168.424.000.000	27.344.672.000.000	0,189
1	Indocement Tunggal Prakasa Tbk	2021	5.515.150.000.000	26.136.114.000.000	0,211
1	Indocement Tunggal Prakasa Tbk	2022	6.139.263.000.000	25.706.169.000.000	0,239
1	Indocement Tunggal Prakasa Tbk	2023	8.680.134.000.000	29.649.645.000.000	0,293
1	Indocement Tunggal Prakasa Tbk	2024	8.305.656.000.000	30.420.006.000.000	0,273
2	Semen Baturaja Tbk	2018	2.064.408.447.000	5.538.079.503.000	0,373
2	Semen Baturaja Tbk	2019	2.088.977.112.000	5.571.270.204.000	0,375
2	Semen Baturaja Tbk	2020	2.329.286.953.000	5.737.175.560.000	0,406
2	Semen Baturaja Tbk	2021	2.271.787.404.000	5.271.953.697.000	0,431
2	Semen Baturaja Tbk	2022	2.124.332.191.000	5.211.248.525.000	0,408
2	Semen Baturaja Tbk	2023	1.694.318.282.000	4.856.730.638.000	0,349
2	Semen Baturaja Tbk	2024	1.639.441.913.000	4.907.686.845.000	0,334
3	Semen Indonesia (Persero) Tbk	2018	18.168.521.000.000	50.783.836.000.000	0,358
3	Semen Indonesia (Persero) Tbk	2019	43.915.143.000.000	79.807.067.000.000	0,550
3	Semen Indonesia (Persero) Tbk	2020	40.571.674.000.000	78.006.244.000.000	0,520
3	Semen Indonesia (Persero) Tbk	2021	37.110.080.000.000	81.766.327.000.000	0,454
3	Semen Indonesia (Persero) Tbk	2022	33.270.652.000.000	82.960.012.000.000	0,401
3	Semen Indonesia (Persero) Tbk	2023	31.769.553.000.000	81.820.529.000.000	0,388
3	Semen Indonesia (Persero) Tbk	2024	26.635.871.000.000	76.993.082.000.000	0,346
4	Wijaya Karya Beton	2018	5.744.966.289.467	8.881.778.299.672	0,647
4	Wijaya Karya Beton	2019	6.829.449.147.200	10.337.895.087.207	0,661
4	Wijaya Karya Beton	2020	5.118.444.300.470	8.509.017.299.594	0,602

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
4	Wijaya Karya Beton	2021	5.597.700.106.779	9.082.511.044.439	0,616
4	Wijaya Karya Beton	2022	5.809.708.177.850	9.447.528.704.261	0,615
4	Wijaya Karya Beton	2023	4.005.560.677.656	7.631.670.664.176	0,525
4	Wijaya Karya Beton	2024	3.507.922.583.476	7.194.688.328.878	0,488
5	Arwana Citramulia Tbk	2018	556.309.556.626	1.652.905.985.730	0,337
5	Arwana Citramulia Tbk	2019	622.355.306.743	1.799.137.069.343	0,346
5	Arwana Citramulia Tbk	2020	665.401.637.797	1.970.340.289.520	0,338
5	Arwana Citramulia Tbk	2021	670.353.190.326	2.243.523.072.803	0,299
5	Arwana Citramulia Tbk	2022	745.695.258.308	2.578.868.615.545	0,289
5	Arwana Citramulia Tbk	2023	765.455.201.158	2.620.491.657.384	0,292
5	Arwana Citramulia Tbk	2024	783.821.572.438	2.661.363.620.207	0,295
6	Mark Dynamics Indonesia Tbk	2018	80.342.456.509	318.080.326.465	0,253
6	Mark Dynamics Indonesia Tbk	2019	142.230.988.429	441.254.067.741	0,322
6	Mark Dynamics Indonesia Tbk	2020	310.254.413.728	719.726.855.599	0,431
6	Mark Dynamics Indonesia Tbk	2021	334.818.456.747	1.078.458.868.349	0,310
6	Mark Dynamics Indonesia Tbk	2022	161.587.275.147	1.005.368.365.991	0,161
6	Mark Dynamics Indonesia Tbk	2023	111.449.183.332	951.550.724.256	0,117
6	Mark Dynamics Indonesia Tbk	2024	94.944.743.662	955.841.009.395	0,099
7	Mulia Industrindo Tbk	2018	3.022.358.125.000	5.263.726.099.000	0,574
7	Mulia Industrindo Tbk	2019	3.225.135.741.000	5.758.102.626.000	0,560
7	Mulia Industrindo Tbk	2020	3.066.953.863.000	5.745.215.496.000	0,534
7	Mulia Industrindo Tbk	2021	2.644.583.432.000	6.121.601.356.000	0,432
7	Mulia Industrindo Tbk	2022	2.323.807.207.000	6.806.945.264.000	0,341
7	Mulia Industrindo Tbk	2023	2.059.037.171.000	7.017.221.425.000	0,293
7	Mulia Industrindo Tbk	2024	1.688.821.710.000	7.047.137.434.000	0,240
8	Betonjaya Manunggal Tbk	2018	34.207.731.081	217.362.960.011	0,157
8	Betonjaya Manunggal Tbk	2019	46.327.027.431	230.561.123.774	0,201
8	Betonjaya Manunggal Tbk	2020	46.198.587.257	234.905.016.318	0,197

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
8	Betonjaya Manunggal Tbk	2021	72.903.934.431	270.669.540.064	0,269
8	Betonjaya Manunggal Tbk	2022	106.347.991.806	344.552.996.651	0,309
8	Betonjaya Manunggal Tbk	2023	104.369.118.350	361.613.066.667	0,289
8	Betonjaya Manunggal Tbk	2024	117.047.220.201	396.703.729.801	0,295
9	Steel Pipe Industry of Indonesia Tbk	2018	3.578.654.000.000	6.494.070.000.000	0,551
9	Steel Pipe Industry of Indonesia Tbk	2019	3.325.841.000.000	6.424.507.000.000	0,518
9	Steel Pipe Industry of Indonesia Tbk	2020	2.741.264.000.000	6.076.604.000.000	0,451
9	Steel Pipe Industry of Indonesia Tbk	2021	3.310.209.000.000	7.097.322.000.000	0,466
9	Steel Pipe Industry of Indonesia Tbk	2022	3.261.396.000.000	7.405.931.000.000	0,440
9	Steel Pipe Industry of Indonesia Tbk	2023	3.353.362.000.000	7.971.708.000.000	0,421
9	Steel Pipe Industry of Indonesia Tbk	2024	3.251.676.000.000	8.295.427.000.000	0,392
10	Aneka Gas Industri Tbk	2018	3.499.963.000.000	6.647.755.000.000	0,526
10	Aneka Gas Industri Tbk	2019	3.721.416.000.000	7.021.882.000.000	0,530
10	Aneka Gas Industri Tbk	2020	3.739.317.000.000	7.121.458.000.000	0,525
10	Aneka Gas Industri Tbk	2021	4.581.674.000.000	8.164.599.000.000	0,561
10	Aneka Gas Industri Tbk	2022	4.346.015.000.000	8.041.989.000.000	0,540
10	Aneka Gas Industri Tbk	2023	4.069.613.000.000	7.797.759.000.000	0,522
10	Aneka Gas Industri Tbk	2024	4.221.635.000.000	8.005.185.000.000	0,527
11	Budi Starch and Sweetener Tbk	2018	2.166.496.000.000	3.392.980.000.000	0,639
11	Budi Starch and Sweetener Tbk	2019	1.714.449.000.000	2.999.767.000.000	0,572
11	Budi Starch and Sweetener Tbk	2020	1.640.851.000.000	2.963.007.000.000	0,554
11	Budi Starch and Sweetener Tbk	2021	1.605.521.000.000	2.993.218.000.000	0,536
11	Budi Starch and Sweetener Tbk	2022	1.728.614.000.000	3.173.651.000.000	0,545
11	Budi Starch and Sweetener Tbk	2023	1.736.519.000.000	3.327.846.000.000	0,522
11	Budi Starch and Sweetener Tbk	2024	2.197.787.000.000	3.817.011.000.000	0,576
12	Duta Pertiwi Nusantara Tbk	2018	44.476.413.260	322.185.012.261	0,138
12	Duta Pertiwi Nusantara Tbk	2019	36.039.752.024	318.141.387.900	0,113
12	Duta Pertiwi Nusantara Tbk	2020	32.487.055.094	317.310.718.779	0,102

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
12	Duta Pertiwi Nusantara Tbk	2021	54.285.716.417	362.242.571.405	0,150
12	Duta Pertiwi Nusantara Tbk	2022	75.717.897.528	405.675.831.614	0,187
12	Duta Pertiwi Nusantara Tbk	2023	15.281.776.764	347.048.791.589	0,044
12	Duta Pertiwi Nusantara Tbk	2024	22.691.951.689	358.002.002.817	0,063
13	Ekadharna International Tbk	2018	128.684.953.153	853.267.454.400	0,151
13	Ekadharna International Tbk	2019	115.690.798.743	968.234.349.565	0,119
13	Ekadharna International Tbk	2020	129.617.262.724	1.081.979.820.386	0,120
13	Ekadharna International Tbk	2021	135.165.299.199	1.165.564.745.263	0,116
13	Ekadharna International Tbk	2022	108.448.241.205	1.221.291.885.832	0,089
13	Ekadharna International Tbk	2023	99.504.675.598	1.247.265.694.706	0,080
13	Ekadharna International Tbk	2024	103.062.919.332	1.294.783.334.986	0,080
14	Colorpak Indonesia Tbk	2018	255.443.671.503	708.588.285.620	0,360
14	Colorpak Indonesia Tbk	2019	220.594.578.035	691.512.231.303	0,319
14	Colorpak Indonesia Tbk	2020	158.097.415.467	648.203.498.284	0,244
14	Colorpak Indonesia Tbk	2021	267.675.998.378	774.026.897.674	0,346
14	Colorpak Indonesia Tbk	2022	237.697.849.075	759.845.633.795	0,313
14	Colorpak Indonesia Tbk	2023	220.775.281.426	776.502.261.248	0,284
14	Colorpak Indonesia Tbk	2024	228.355.237.745	801.657.692.915	0,285
15	Lautan Luas Tbk	2018	4.193.399.000.000	6.318.441.000.000	0,664
15	Lautan Luas Tbk	2019	3.703.024.000.000	5.863.204.000.000	0,632
15	Lautan Luas Tbk	2020	3.230.044.000.000	5.514.332.000.000	0,586
15	Lautan Luas Tbk	2021	3.480.106.000.000	6.217.987.000.000	0,560
15	Lautan Luas Tbk	2022	3.107.428.000.000	6.094.139.000.000	0,510
15	Lautan Luas Tbk	2023	2.655.480.000.000	5.628.540.000.000	0,472
15	Lautan Luas Tbk	2024	2.929.660.000.000	6.060.384.000.000	0,483
16	Intan Wijaya International Tbk	2018	71.410.278.158	391.362.697.956	0,182
16	Intan Wijaya International Tbk	2019	65.323.258.479	405.445.049.452	0,161
16	Intan Wijaya International Tbk	2020	75.990.820.673	444.865.800.672	0,171

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
16	Intan Wijaya International Tbk	2021	131.138.919.060	510.698.600.200	0,257
16	Intan Wijaya International Tbk	2022	79.040.070.257	496.010.534.463	0,159
16	Intan Wijaya International Tbk	2023	55.968.674.064	492.567.875.766	0,114
16	Intan Wijaya International Tbk	2024	60.474.798.202	518.498.732.033	0,117
17	Emdeki Utama Tbk	2018	82.613.000.000	914.065.000.000	0,090
17	Emdeki Utama Tbk	2019	89.397.000.000	923.795.000.000	0,097
17	Emdeki Utama Tbk	2020	83.704.000.000	973.684.000.000	0,086
17	Emdeki Utama Tbk	2021	80.106.000.000	985.400.000.000	0,081
17	Emdeki Utama Tbk	2022	105.711.000.000	1.045.929.000.000	0,101
17	Emdeki Utama Tbk	2023	99.638.000.000	1.064.547.000.000	0,094
17	Emdeki Utama Tbk	2024	65.314.000.000	1.039.991.000.000	0,063
18	Madusari Murni Indah Tbk	2018	705.279.760.000	1.868.245.599.000	0,378
18	Madusari Murni Indah Tbk	2019	691.923.883.000	1.872.712.715.000	0,369
18	Madusari Murni Indah Tbk	2020	889.592.205.000	2.279.580.714.000	0,390
18	Madusari Murni Indah Tbk	2021	781.382.414.000	2.275.216.679.000	0,343
18	Madusari Murni Indah Tbk	2022	677.054.913.000	2.182.945.756.000	0,310
18	Madusari Murni Indah Tbk	2023	669.321.468.000	2.019.929.220.000	0,331
18	Madusari Murni Indah Tbk	2024	578.323.545.000	1.932.495.722.000	0,299
19	Indo Acidatama Tbk	2018	208.989.195.000	686.777.211.000	0,304
19	Indo Acidatama Tbk	2019	264.646.295.000	779.246.858.000	0,340
19	Indo Acidatama Tbk	2020	318.959.497.000	906.846.895.000	0,352
19	Indo Acidatama Tbk	2021	251.955.480.000	860.162.908.000	0,293
19	Indo Acidatama Tbk	2022	218.259.872.000	876.602.301.000	0,249
19	Indo Acidatama Tbk	2023	226.110.331.000	936.697.851.000	0,241
19	Indo Acidatama Tbk	2024	396.871.660.000	1.135.428.989.000	0,350
20	Champion Pacific Indonesia Tbk	2018	87.283.567.361	570.197.810.698	0,153
20	Champion Pacific Indonesia Tbk	2019	80.669.409.164	617.594.780.669	0,131
20	Champion Pacific Indonesia Tbk	2020	72.281.042.223	665.863.417.235	0,109

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
20	Champion Pacific Indonesia Tbk	2021	117.903.045.612	809.371.584.010	0,146
20	Champion Pacific Indonesia Tbk	2022	76.709.432.048	863.638.556.466	0,089
20	Champion Pacific Indonesia Tbk	2023	76.971.400.620	908.807.798.500	0,085
20	Champion Pacific Indonesia Tbk	2024	77.831.461.593	971.684.549.297	0,080
21	Impack Pratama Industri Tbk	2018	997.975.486.781	2.370.198.817.803	0,421
21	Impack Pratama Industri Tbk	2019	1.092.845.023.431	2.501.132.856.219	0,437
21	Impack Pratama Industri Tbk	2020	1.231.192.233.990	2.697.100.062.756	0,456
21	Impack Pratama Industri Tbk	2021	1.169.803.527.245	2.858.166.022.131	0,409
21	Impack Pratama Industri Tbk	2022	1.210.746.099.447	3.435.475.875.401	0,352
21	Impack Pratama Industri Tbk	2023	1.479.667.566.176	4.105.362.087.706	0,360
21	Impack Pratama Industri Tbk	2024	2.322.550.701.543	4.467.461.028.990	0,520
22	Panca Budi Idaman Tbk	2018	751.597.581.000	2.295.734.967.000	0,327
22	Panca Budi Idaman Tbk	2019	670.694.230.000	2.338.919.728.000	0,287
22	Panca Budi Idaman Tbk	2020	492.491.798.000	2.421.301.079.000	0,203
22	Panca Budi Idaman Tbk	2021	500.347.722.000	2.795.959.663.000	0,179
22	Panca Budi Idaman Tbk	2022	594.336.031.000	3.040.363.137.000	0,195
22	Panca Budi Idaman Tbk	2023	565.828.079.000	3.196.352.644.000	0,177
22	Panca Budi Idaman Tbk	2024	623.366.866.000	3.583.499.263.000	0,174
23	Tunas Alfin Tbk	2018	176.218.785.183	984.597.771.989	0,179
23	Tunas Alfin Tbk	2019	320.791.791.518	1.329.083.050.439	0,241
23	Tunas Alfin Tbk	2020	454.287.199.938	1.474.472.516.166	0,308
23	Tunas Alfin Tbk	2021	522.245.888.520	1.569.929.936.844	0,333
23	Tunas Alfin Tbk	2022	610.875.000.856	1.797.280.792.145	0,340
23	Tunas Alfin Tbk	2023	516.516.839.727	1.733.867.453.375	0,298
23	Tunas Alfin Tbk	2024	603.907.462.123	1.835.883.981.058	0,329
24	Charoen Pokphand Indonesia Tbk	2018	8.253.944.000.000	27.645.118.000.000	0,299
24	Charoen Pokphand Indonesia Tbk	2019	8.281.441.000.000	29.353.041.000.000	0,282
24	Charoen Pokphand Indonesia Tbk	2020	7.809.608.000.000	31.159.291.000.000	0,251

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
24	Charoen Pokphand Indonesia Tbk	2021	10.296.052.000.000	35.446.051.000.000	0,290
24	Charoen Pokphand Indonesia Tbk	2022	13.520.331.000.000	39.847.545.000.000	0,339
24	Charoen Pokphand Indonesia Tbk	2023	13.942.042.000.000	40.970.800.000.000	0,340
24	Charoen Pokphand Indonesia Tbk	2024	12.502.078.000.000	42.791.000.000.000	0,292
25	Japfa Comfeed Indonesia Tbk	2018	14.061.678.000.000	24.827.355.000.000	0,566
25	Japfa Comfeed Indonesia Tbk	2019	14.754.081.000.000	26.650.895.000.000	0,554
25	Japfa Comfeed Indonesia Tbk	2020	14.539.790.000.000	25.951.760.000.000	0,560
25	Japfa Comfeed Indonesia Tbk	2021	15.486.946.000.000	28.589.656.000.000	0,542
25	Japfa Comfeed Indonesia Tbk	2022	19.036.110.000.000	32.690.887.000.000	0,582
25	Japfa Comfeed Indonesia Tbk	2023	19.942.219.000.000	34.109.431.000.000	0,585
25	Japfa Comfeed Indonesia Tbk	2024	18.093.761.000.000	34.666.283.000.000	0,522
26	Indonesia Fibreboard Industry Tbk	2018	345.168.464.792	1.109.580.114.885	0,311
26	Indonesia Fibreboard Industry Tbk	2019	129.293.906.698	1.101.538.734.976	0,117
26	Indonesia Fibreboard Industry Tbk	2020	74.720.281.430	1.074.238.575.525	0,070
26	Indonesia Fibreboard Industry Tbk	2021	75.361.117.834	1.158.730.182.419	0,065
26	Indonesia Fibreboard Industry Tbk	2022	604.327.481.288	1.746.807.361.866	0,346
26	Indonesia Fibreboard Industry Tbk	2023	673.472.085.858	1.894.388.459.807	0,356
26	Indonesia Fibreboard Industry Tbk	2024	447.462.972.579	1.753.404.635.182	0,255
27	Kedawung Setia Industrial Tbk	2018	836.245.435.111	1.391.416.464.512	0,601
27	Kedawung Setia Industrial Tbk	2019	645.444.999.358	1.253.650.408.375	0,515
27	Kedawung Setia Industrial Tbk	2020	582.239.031.320	1.245.707.236.962	0,467
27	Kedawung Setia Industrial Tbk	2021	652.355.217.431	1.353.868.759.222	0,482
27	Kedawung Setia Industrial Tbk	2022	551.310.313.962	1.289.211.450.108	0,428
27	Kedawung Setia Industrial Tbk	2023	344.173.362.496	1.128.518.916.364	0,305
27	Kedawung Setia Industrial Tbk	2024	306.871.503.360	1.132.009.903.123	0,271
28	Suparma Tbk	2018	1.013.266.115.558	2.282.845.632.924	0,444
28	Suparma Tbk	2019	994.592.156.971	2.372.130.750.775	0,419
28	Suparma Tbk	2020	784.672.948.574	2.316.065.006.133	0,339

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
28	Suparma Tbk	2021	930.679.950.301	2.746.153.295.147	0,339
28	Suparma Tbk	2022	1.092.943.225.203	3.239.231.499.990	0,337
28	Suparma Tbk	2023	984.503.543.994	3.303.922.519.911	0,298
28	Suparma Tbk	2024	1.008.005.049.539	3.392.686.914.315	0,297
29	Astra International Tbk	2018	170.348.000.000.000	344.711.000.000.000	0,494
29	Astra International Tbk	2019	165.195.000.000.000	351.958.000.000.000	0,469
29	Astra International Tbk	2020	142.749.000.000.000	338.203.000.000.000	0,422
29	Astra International Tbk	2021	151.696.000.000.000	367.311.000.000.000	0,413
29	Astra International Tbk	2022	169.577.000.000.000	413.297.000.000.000	0,410
29	Astra International Tbk	2023	194.981.000.000.000	445.405.000.000.000	0,438
29	Astra International Tbk	2024	201.429.000.000.000	472.925.000.000.000	0,426
30	Indospring Tbk	2018	288.105.732.114	2.482.337.567.967	0,116
30	Indospring Tbk	2019	262.135.613.148	2.834.422.741.208	0,092
30	Indospring Tbk	2020	262.519.771.935	2.826.260.084.696	0,093
30	Indospring Tbk	2021	676.038.567.661	3.538.818.568.392	0,191
30	Indospring Tbk	2022	900.110.128.340	3.882.465.049.707	0,232
30	Indospring Tbk	2023	968.594.117.624	4.459.381.724.679	0,217
30	Indospring Tbk	2024	739.038.995.061	4.255.811.894.871	0,174
31	Multi Prima Sejahtera Tbk	2018	28.026.041.147	301.596.448.818	0,093
31	Multi Prima Sejahtera Tbk	2019	21.617.419.367	324.916.202.729	0,067
31	Multi Prima Sejahtera Tbk	2020	27.828.564.142	337.792.393.010	0,082
31	Multi Prima Sejahtera Tbk	2021	26.856.694.729	310.880.071.852	0,086
31	Multi Prima Sejahtera Tbk	2022	32.683.374.892	337.442.939.231	0,097
31	Multi Prima Sejahtera Tbk	2023	22.952.159.013	340.615.035.973	0,067
31	Multi Prima Sejahtera Tbk	2024	30.666.022.907	372.240.835.173	0,082
32	Selamat Sempurna Tbk	2018	650.926.000.000	2.801.203.000.000	0,232
32	Selamat Sempurna Tbk	2019	664.678.000.000	3.106.981.000.000	0,214
32	Selamat Sempurna Tbk	2020	727.016.000.000	3.375.526.000.000	0,215

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
32	Selamat Sempurna Tbk	2021	957.229.000.000	3.868.862.000.000	0,247
32	Selamat Sempurna Tbk	2022	1.060.545.000.000	4.379.577.000.000	0,242
32	Selamat Sempurna Tbk	2023	947.278.000.000	4.588.818.000.000	0,206
32	Selamat Sempurna Tbk	2024	1.037.924.000.000	4.963.939.000.000	0,209
33	Supreme Cable Manufacturing and Commerce Tbk	2018	1.254.447.340.790	4.165.196.478.857	0,301
33	Supreme Cable Manufacturing and Commerce Tbk	2019	1.259.634.682.555	4.400.655.628.146	0,286
33	Supreme Cable Manufacturing and Commerce Tbk	2020	469.705.217.664	3.743.659.818.718	0,125
33	Supreme Cable Manufacturing and Commerce Tbk	2021	296.166.762.993	4.698.864.127.234	0,063
33	Supreme Cable Manufacturing and Commerce Tbk	2022	397.471.639.920	5.128.133.329.237	0,078
33	Supreme Cable Manufacturing and Commerce Tbk	2023	392.506.174.822	5.329.800.918.271	0,074
33	Supreme Cable Manufacturing and Commerce Tbk	2024	331.653.018.017	5.702.138.963.030	0,058
34	Wilmar Cahaya Indonesia Tbk	2018	192.308.466.864	1.168.956.042.706	0,165
34	Wilmar Cahaya Indonesia Tbk	2019	261.784.845.240	2.460.731.620.195	0,106
34	Wilmar Cahaya Indonesia Tbk	2020	305.958.833.204	1.566.673.828.068	0,195
34	Wilmar Cahaya Indonesia Tbk	2021	310.020.233.374	1.697.387.196.209	0,183
34	Wilmar Cahaya Indonesia Tbk	2022	168.244.583.827	1.718.287.453.575	0,098
34	Wilmar Cahaya Indonesia Tbk	2023	251.275.135.465	1.893.560.797.758	0,133
34	Wilmar Cahaya Indonesia Tbk	2024	476.490.666.860	2.385.281.736.023	0,200
35	Delta Djakarta Tbk	2018	239.283.356.000	1.523.517.170.000	0,157
35	Delta Djakarta Tbk	2019	212.420.390.000	1.425.983.722.000	0,149
35	Delta Djakarta Tbk	2020	205.681.950.000	1.225.580.913.000	0,168

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
35	Delta Djakarta Tbk	2021	298.548.048.000	1.308.722.065.000	0,228
35	Delta Djakarta Tbk	2022	306.410.502.000	1.307.186.367.000	0,234
35	Delta Djakarta Tbk	2023	273.635.750.000	1.208.050.010.000	0,227
35	Delta Djakarta Tbk	2024	268.273.068.000	1.118.177.188.000	0,240
36	Indofood CBP Sukses Makmur Tbk	2018	11.660.003.000.000	34.367.153.000.000	0,339
36	Indofood CBP Sukses Makmur Tbk	2019	12.038.210.000.000	38.709.314.000.000	0,311
36	Indofood CBP Sukses Makmur Tbk	2020	53.270.272.000.000	103.588.325.000.000	0,514
36	Indofood CBP Sukses Makmur Tbk	2021	63.074.704.000.000	118.015.311.000.000	0,534
36	Indofood CBP Sukses Makmur Tbk	2022	57.832.529.000.000	115.305.536.000.000	0,502
36	Indofood CBP Sukses Makmur Tbk	2023	57.163.043.000.000	119.267.076.000.000	0,479
36	Indofood CBP Sukses Makmur Tbk	2024	58.997.020.000.000	126.040.905.000.000	0,468
37	Indofood Sukses Makmur Tbk	2018	46.620.996.000.000	96.537.796.000.000	0,483
37	Indofood Sukses Makmur Tbk	2019	41.996.071.000.000	96.198.559.000.000	0,437
37	Indofood Sukses Makmur Tbk	2020	83.998.472.000.000	163.136.516.000.000	0,515
37	Indofood Sukses Makmur Tbk	2021	92.285.331.000.000	179.271.840.000.000	0,515
37	Indofood Sukses Makmur Tbk	2022	86.810.262.000.000	180.433.300.000.000	0,481
37	Indofood Sukses Makmur Tbk	2023	86.123.066.000.000	186.587.957.000.000	0,462
37	Indofood Sukses Makmur Tbk	2024	92.722.030.000.000	201.713.313.000.000	0,460
38	Multi Bintang Indonesia Tbk	2018	1.721.965.000.000	2.889.501.000.000	0,596
38	Multi Bintang Indonesia Tbk	2019	1.750.943.000.000	2.896.950.000.000	0,604
38	Multi Bintang Indonesia Tbk	2020	942.568.000.000	2.144.616.000.000	0,440
38	Multi Bintang Indonesia Tbk	2021	1.822.860.000.000	2.922.017.000.000	0,624
38	Multi Bintang Indonesia Tbk	2022	2.301.227.000.000	3.374.502.000.000	0,682
38	Multi Bintang Indonesia Tbk	2023	2.015.987.000.000	3.407.442.000.000	0,592
38	Multi Bintang Indonesia Tbk	2024	2.124.203.000.000	3.441.088.000.000	0,617
39	Mayora Indah Tbk	2018	9.049.161.944.940	17.591.706.426.634	0,514
39	Mayora Indah Tbk	2019	9.137.978.611.155	19.037.918.806.473	0,480
39	Mayora Indah Tbk	2020	8.506.032.464.592	19.777.500.514.550	0,430

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
39	Mayora Indah Tbk	2021	8.557.621.869.393	19.917.653.265.528	0,430
39	Mayora Indah Tbk	2022	9.441.466.604.896	22.276.160.695.411	0,424
39	Mayora Indah Tbk	2023	8.588.315.775.736	23.870.404.962.472	0,360
39	Mayora Indah Tbk	2024	12.626.353.599.187	29.728.781.933.757	0,425
40	Nippon Indosari Corporindo Tbk	2018	1.476.909.260.772	4.393.810.380.883	0,336
40	Nippon Indosari Corporindo Tbk	2019	1.589.486.465.854	4.682.083.844.951	0,339
40	Nippon Indosari Corporindo Tbk	2020	1.224.495.624.254	4.452.166.671.985	0,275
40	Nippon Indosari Corporindo Tbk	2021	1.321.693.219.911	4.191.284.422.677	0,315
40	Nippon Indosari Corporindo Tbk	2022	1.449.163.077.319	4.130.321.616.083	0,351
40	Nippon Indosari Corporindo Tbk	2023	1.550.086.849.761	3.943.518.425.042	0,393
40	Nippon Indosari Corporindo Tbk	2024	1.438.191.795.263	3.746.346.988.767	0,384
41	Sekar Laut Tbk	2018	408.057.718.435	747.293.725.435	0,546
41	Sekar Laut Tbk	2019	410.463.595.860	790.845.543.826	0,519
41	Sekar Laut Tbk	2020	366.908.471.713	773.863.042.441	0,474
41	Sekar Laut Tbk	2021	347.288.021.564	889.125.250.792	0,391
41	Sekar Laut Tbk	2022	442.535.947.408	1.033.289.474.829	0,428
41	Sekar Laut Tbk	2023	465.795.522.143	1.282.739.303.035	0,363
41	Sekar Laut Tbk	2024	607.398.668.005	1.522.025.167.907	0,399
42	Siantar Top Tbk	2018	984.801.863.078	2.631.189.810.030	0,374
42	Siantar Top Tbk	2019	733.556.075.974	2.881.563.083.954	0,255
42	Siantar Top Tbk	2020	775.696.860.738	3.448.995.059.882	0,225
42	Siantar Top Tbk	2021	618.395.061.219	3.919.243.683.748	0,158
42	Siantar Top Tbk	2022	662.339.075.974	4.590.737.849.889	0,144
42	Siantar Top Tbk	2023	634.723.259.687	5.482.234.635.262	0,116
42	Siantar Top Tbk	2024	616.035.183.328	6.762.107.188.564	0,091
43	Ultrajaya Milk Industry and Trading Company Tbk	2018	780.915.000.000	5.555.871.000.000	0,141

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
43	Ultrajaya Milk Industry and Trading Company Tbk	2019	953.283.000.000	6.608.422.000.000	0,144
43	Ultrajaya Milk Industry and Trading Company Tbk	2020	3.972.379.000.000	8.754.116.000.000	0,454
43	Ultrajaya Milk Industry and Trading Company Tbk	2021	2.268.730.000.000	7.406.856.000.000	0,306
43	Ultrajaya Milk Industry and Trading Company Tbk	2022	1.553.696.000.000	7.376.375.000.000	0,211
43	Ultrajaya Milk Industry and Trading Company Tbk	2023	836.988.000.000	7.523.956.000.000	0,111
43	Ultrajaya Milk Industry and Trading Company Tbk	2024	1.034.447.000.000	8.461.365.000.000	0,122
44	Gudang Garam Tbk	2018	23.963.934.000.000	69.097.219.000.000	0,347
44	Gudang Garam Tbk	2019	27.716.516.000.000	78.647.274.000.000	0,352
44	Gudang Garam Tbk	2020	19.668.941.000.000	78.191.409.000.000	0,252
44	Gudang Garam Tbk	2021	30.676.095.000.000	89.964.369.000.000	0,341
44	Gudang Garam Tbk	2022	30.706.651.000.000	88.562.617.000.000	0,347
44	Gudang Garam Tbk	2023	31.587.980.000.000	92.450.823.000.000	0,342
44	Gudang Garam Tbk	2024	23.022.685.000.000	84.939.276.000.000	0,271
45	Hanjaya Mandala Sampoerna Tbk	2018	11.244.167.000.000	46.602.420.000.000	0,241
45	Hanjaya Mandala Sampoerna Tbk	2019	15.223.076.000.000	50.902.806.000.000	0,299
45	Hanjaya Mandala Sampoerna Tbk	2020	19.432.604.000.000	49.674.030.000.000	0,391
45	Hanjaya Mandala Sampoerna Tbk	2021	23.899.022.000.000	53.090.428.000.000	0,450
45	Hanjaya Mandala Sampoerna Tbk	2022	26.616.824.000.000	54.786.992.000.000	0,486
45	Hanjaya Mandala Sampoerna Tbk	2023	25.446.411.000.000	55.316.264.000.000	0,460
45	Hanjaya Mandala Sampoerna Tbk	2024	25.934.279.000.000	54.290.706.000.000	0,478
46	Wismilak Inti Makmur Tbk	2018	250.337.111.893	1.255.573.914.558	0,199

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
46	Wismilak Inti Makmur Tbk	2019	266.351.031.079	1.299.521.608.556	0,205
46	Wismilak Inti Makmur Tbk	2020	428.590.166.019	1.614.442.007.528	0,265
46	Wismilak Inti Makmur Tbk	2021	572.784.572.607	1.891.169.731.202	0,303
46	Wismilak Inti Makmur Tbk	2022	667.866.337.031	2.168.793.843.296	0,308
46	Wismilak Inti Makmur Tbk	2023	728.434.659.389	2.575.756.967.645	0,283
46	Wismilak Inti Makmur Tbk	2024	1.110.516.776.947	3.026.895.275.668	0,367
47	Darya Varia Laboratoria Tbk	2018	482.559.876.000	1.682.821.739.000	0,287
47	Darya Varia Laboratoria Tbk	2019	523.881.726.000	1.829.960.714.000	0,286
47	Darya Varia Laboratoria Tbk	2020	660.424.729.000	1.986.711.872.000	0,332
47	Darya Varia Laboratoria Tbk	2021	691.499.183.000	2.082.911.322.000	0,332
47	Darya Varia Laboratoria Tbk	2022	605.518.904.000	2.009.139.485.000	0,301
47	Darya Varia Laboratoria Tbk	2023	637.739.728.000	2.042.171.821.000	0,312
47	Darya Varia Laboratoria Tbk	2024	712.565.630.000	2.161.538.138.000	0,330
48	Merck Tbk	2018	744.833.288.000	1.263.113.689.000	0,590
48	Merck Tbk	2019	307.049.328.000	901.060.986.000	0,341
48	Merck Tbk	2020	317.218.021.000	929.901.046.000	0,341
48	Merck Tbk	2021	342.223.078.000	1.026.266.866.000	0,333
48	Merck Tbk	2022	280.405.591.000	1.037.647.240.000	0,270
48	Merck Tbk	2023	161.935.317.000	957.814.110.000	0,169
48	Merck Tbk	2024	149.663.172.000	956.936.728.000	0,156
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2018	435.014.000.000	3.337.628.000.000	0,130
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2019	461.191.000.000	3.536.898.000.000	0,130
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2020	627.776.000.000	3.849.516.000.000	0,163
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2021	597.785.000.000	4.068.970.000.000	0,147
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2022	575.967.000.000	4.081.442.000.000	0,141
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2023	504.765.000.000	3.890.706.000.000	0,130
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2024	451.781.000.000	3.939.625.000.000	0,115
50	Tempo Scan Pasific Tbk	2018	2.437.126.989.832	7.869.975.060.326	0,310

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
50	Tempo Scan Pasific Tbk	2019	2.581.733.610.850	8.372.769.580.743	0,308
50	Tempo Scan Pasific Tbk	2020	2.727.421.825.611	9.104.657.533.366	0,300
50	Tempo Scan Pasific Tbk	2021	2.769.022.665.619	9.644.326.662.784	0,287
50	Tempo Scan Pasific Tbk	2022	3.778.216.973.720	11.328.974.079.150	0,334
50	Tempo Scan Pasific Tbk	2023	3.250.094.041.108	11.315.730.833.410	0,287
50	Tempo Scan Pasific Tbk	2024	3.338.362.695.157	12.489.189.257.954	0,267
51	Akasha Wira International Tbk	2018	399.361.000.000	881.275.000.000	0,453
51	Akasha Wira International Tbk	2019	254.438.000.000	822.375.000.000	0,309
51	Akasha Wira International Tbk	2020	258.283.000.000	958.791.000.000	0,269
51	Akasha Wira International Tbk	2021	334.291.000.000	1.304.108.000.000	0,256
51	Akasha Wira International Tbk	2022	310.746.000.000	1.645.582.000.000	0,189
51	Akasha Wira International Tbk	2023	355.374.000.000	2.085.182.000.000	0,170
51	Akasha Wira International Tbk	2024	438.373.000.000	2.696.874.000.000	0,163
52	Unilever Indonesia Tbk	2018	11.944.837.000.000	19.522.970.000.000	0,612
52	Unilever Indonesia Tbk	2019	15.367.509.000.000	20.649.371.000.000	0,744
52	Unilever Indonesia Tbk	2020	15.597.264.000.000	20.534.632.000.000	0,760
52	Unilever Indonesia Tbk	2021	14.747.263.000.000	19.068.532.000.000	0,773
52	Unilever Indonesia Tbk	2022	14.320.858.000.000	18.318.114.000.000	0,782
52	Unilever Indonesia Tbk	2023	13.282.848.000.000	16.664.086.000.000	0,797
52	Unilever Indonesia Tbk	2024	13.896.928.000.000	16.046.195.000.000	0,866
53	Integra Indocabinet Tbk	2018	2.138.457.892.658	4.588.497.407.410	0,466
53	Integra Indocabinet Tbk	2019	2.740.996.000.834	5.348.826.322.351	0,512
53	Integra Indocabinet Tbk	2020	2.896.837.453.547	5.856.758.922.140	0,495
53	Integra Indocabinet Tbk	2021	3.158.497.024.662	6.801.034.778.630	0,464
53	Integra Indocabinet Tbk	2022	3.195.737.865.490	6.956.345.266.754	0,459
53	Integra Indocabinet Tbk	2023	3.351.060.580.598	7.662.921.147.367	0,437
53	Integra Indocabinet Tbk	2024	3.363.945.755.599	7.840.691.438.646	0,429
54	Hartadinata Abadi Tbk	2018	444.308.333.455	1.537.031.552.479	0,289

No	Nama Perusahaan	Tahun	Jumlah Hutang	Jumlah Aset	Solvabilitas
54	Hartadinata Abadi Tbk	2019	1.099.943.156.591	2.311.190.054.987	0,476
54	Hartadinata Abadi Tbk	2020	1.473.739.202.695	2.830.686.417.461	0,521
54	Hartadinata Abadi Tbk	2021	1.962.521.802.121	3.478.074.220.547	0,564
54	Hartadinata Abadi Tbk	2022	2.126.513.311.957	3.849.086.552.639	0,552
54	Hartadinata Abadi Tbk	2023	3.056.877.229.708	5.029.463.481.305	0,608
54	Hartadinata Abadi Tbk	2024	3.610.015.391.823	5.959.783.480.127	0,606

Lampiran 3. Tabel Ukuran Perusahaan

No	Nama Perusahaan	Tahun	Jumlah Aset	LNTA
1	Indocement Tunggal Prakasa Tbk	2018	27.788.562.000.000	30,956
1	Indocement Tunggal Prakasa Tbk	2019	27.707.749.000.000	30,953
1	Indocement Tunggal Prakasa Tbk	2020	27.344.672.000.000	30,940
1	Indocement Tunggal Prakasa Tbk	2021	26.136.114.000.000	30,894
1	Indocement Tunggal Prakasa Tbk	2022	25.706.169.000.000	30,878
1	Indocement Tunggal Prakasa Tbk	2023	29.649.645.000.000	31,020
1	Indocement Tunggal Prakasa Tbk	2024	30.420.006.000.000	31,046
2	Semen Baturaja Tbk	2018	5.538.079.503.000	29,343
2	Semen Baturaja Tbk	2019	5.571.270.204.000	29,349
2	Semen Baturaja Tbk	2020	5.737.175.560.000	29,378
2	Semen Baturaja Tbk	2021	5.271.953.697.000	29,293
2	Semen Baturaja Tbk	2022	5.211.248.525.000	29,282
2	Semen Baturaja Tbk	2023	4.856.730.638.000	29,211
2	Semen Baturaja Tbk	2024	4.907.686.845.000	29,222
3	Semen Indonesia (Persero) Tbk	2018	50.783.836.000.000	31,559
3	Semen Indonesia (Persero) Tbk	2019	79.807.067.000.000	32,011
3	Semen Indonesia (Persero) Tbk	2020	78.006.244.000.000	31,988
3	Semen Indonesia (Persero) Tbk	2021	81.766.327.000.000	32,035
3	Semen Indonesia (Persero) Tbk	2022	82.960.012.000.000	32,049
3	Semen Indonesia (Persero) Tbk	2023	81.820.529.000.000	32,036
3	Semen Indonesia (Persero) Tbk	2024	76.993.082.000.000	31,975
4	Wijaya Karya Beton	2018	8.881.778.299.672	29,815
4	Wijaya Karya Beton	2019	10.337.895.087.207	29,967
4	Wijaya Karya Beton	2020	8.509.017.299.594	29,772
4	Wijaya Karya Beton	2021	9.082.511.044.439	29,837
4	Wijaya Karya Beton	2022	9.447.528.704.261	29,877
4	Wijaya Karya Beton	2023	7.631.670.664.176	29,663
4	Wijaya Karya Beton	2024	7.194.688.328.878	29,604
5	Arwana Citramulia Tbk	2018	1.652.905.985.730	28,134
5	Arwana Citramulia Tbk	2019	1.799.137.069.343	28,218
5	Arwana Citramulia Tbk	2020	1.970.340.289.520	28,309
5	Arwana Citramulia Tbk	2021	2.243.523.072.803	28,439
5	Arwana Citramulia Tbk	2022	2.578.868.615.545	28,578
5	Arwana Citramulia Tbk	2023	2.620.491.657.384	28,594
5	Arwana Citramulia Tbk	2024	2.661.363.620.207	28,610
6	Mark Dynamics Indonesia Tbk	2018	318.080.326.465	26,486
6	Mark Dynamics Indonesia Tbk	2019	441.254.067.741	26,813
6	Mark Dynamics Indonesia Tbk	2020	719.726.855.599	27,302
6	Mark Dynamics Indonesia Tbk	2021	1.078.458.868.349	27,707

No	Nama Perusahaan	Tahun	Jumlah Aset	LNTA
6	Mark Dynamics Indonesia Tbk	2022	1.005.368.365.991	27,636
6	Mark Dynamics Indonesia Tbk	2023	951.550.724.256	27,581
6	Mark Dynamics Indonesia Tbk	2024	955.841.009.395	27,586
7	Mulia Industrindo Tbk	2018	5.263.726.099.000	29,292
7	Mulia Industrindo Tbk	2019	5.758.102.626.000	29,382
7	Mulia Industrindo Tbk	2020	5.745.215.496.000	29,379
7	Mulia Industrindo Tbk	2021	6.121.601.356.000	29,443
7	Mulia Industrindo Tbk	2022	6.806.945.264.000	29,549
7	Mulia Industrindo Tbk	2023	7.017.221.425.000	29,579
7	Mulia Industrindo Tbk	2024	7.047.137.434.000	29,584
8	Betonjaya Manunggal Tbk	2018	217.362.960.011	26,105
8	Betonjaya Manunggal Tbk	2019	230.561.123.774	26,164
8	Betonjaya Manunggal Tbk	2020	234.905.016.318	26,182
8	Betonjaya Manunggal Tbk	2021	270.669.540.064	26,324
8	Betonjaya Manunggal Tbk	2022	344.552.996.651	26,566
8	Betonjaya Manunggal Tbk	2023	361.613.066.667	26,614
8	Betonjaya Manunggal Tbk	2024	396.703.729.801	26,706
9	Steel Pipe Industry of Indonesia Tbk	2018	6.494.070.000.000	29,502
9	Steel Pipe Industry of Indonesia Tbk	2019	6.424.507.000.000	29,491
9	Steel Pipe Industry of Indonesia Tbk	2020	6.076.604.000.000	29,435
9	Steel Pipe Industry of Indonesia Tbk	2021	7.097.322.000.000	29,591
9	Steel Pipe Industry of Indonesia Tbk	2022	7.405.931.000.000	29,633
9	Steel Pipe Industry of Indonesia Tbk	2023	7.971.708.000.000	29,707
9	Steel Pipe Industry of Indonesia Tbk	2024	8.295.427.000.000	29,747
10	Aneka Gas Industri Tbk	2018	6.647.755.000.000	29,525
10	Aneka Gas Industri Tbk	2019	7.021.882.000.000	29,580
10	Aneka Gas Industri Tbk	2020	7.121.458.000.000	29,594
10	Aneka Gas Industri Tbk	2021	8.164.599.000.000	29,731
10	Aneka Gas Industri Tbk	2022	8.041.989.000.000	29,716
10	Aneka Gas Industri Tbk	2023	7.797.759.000.000	29,685
10	Aneka Gas Industri Tbk	2024	8.005.185.000.000	29,711
11	Budi Starch and Sweetener Tbk	2018	3.392.980.000.000	28,853
11	Budi Starch and Sweetener Tbk	2019	2.999.767.000.000	28,730
11	Budi Starch and Sweetener Tbk	2020	2.963.007.000.000	28,717
11	Budi Starch and Sweetener Tbk	2021	2.993.218.000.000	28,727
11	Budi Starch and Sweetener Tbk	2022	3.173.651.000.000	28,786
11	Budi Starch and Sweetener Tbk	2023	3.327.846.000.000	28,833
11	Budi Starch and Sweetener Tbk	2024	3.817.011.000.000	28,970
12	Duta Pertiwi Nusantara Tbk	2018	322.185.012.261	26,498
12	Duta Pertiwi Nusantara Tbk	2019	318.141.387.900	26,486

No	Nama Perusahaan	Tahun	Jumlah Aset	LNTA
12	Duta Pertiwi Nusantara Tbk	2020	317.310.718.779	26,483
12	Duta Pertiwi Nusantara Tbk	2021	362.242.571.405	26,616
12	Duta Pertiwi Nusantara Tbk	2022	405.675.831.614	26,729
12	Duta Pertiwi Nusantara Tbk	2023	347.048.791.589	26,573
12	Duta Pertiwi Nusantara Tbk	2024	358.002.002.817	26,604
13	Ekadharma International Tbk	2018	853.267.454.400	27,472
13	Ekadharma International Tbk	2019	968.234.349.565	27,599
13	Ekadharma International Tbk	2020	1.081.979.820.386	27,710
13	Ekadharma International Tbk	2021	1.165.564.745.263	27,784
13	Ekadharma International Tbk	2022	1.221.291.885.832	27,831
13	Ekadharma International Tbk	2023	1.247.265.694.706	27,852
13	Ekadharma International Tbk	2024	1.294.783.334.986	27,889
14	Colorpak Indonesia Tbk	2018	708.588.285.620	27,287
14	Colorpak Indonesia Tbk	2019	691.512.231.303	27,262
14	Colorpak Indonesia Tbk	2020	648.203.498.284	27,197
14	Colorpak Indonesia Tbk	2021	774.026.897.674	27,375
14	Colorpak Indonesia Tbk	2022	759.845.633.795	27,356
14	Colorpak Indonesia Tbk	2023	776.502.261.248	27,378
14	Colorpak Indonesia Tbk	2024	801.657.692.915	27,410
15	Lautan Luas Tbk	2018	6.318.441.000.000	29,474
15	Lautan Luas Tbk	2019	5.863.204.000.000	29,400
15	Lautan Luas Tbk	2020	5.514.332.000.000	29,338
15	Lautan Luas Tbk	2021	6.217.987.000.000	29,458
15	Lautan Luas Tbk	2022	6.094.139.000.000	29,438
15	Lautan Luas Tbk	2023	5.628.540.000.000	29,359
15	Lautan Luas Tbk	2024	6.060.384.000.000	29,433
16	Intan Wijaya International Tbk	2018	391.362.697.956	26,693
16	Intan Wijaya International Tbk	2019	405.445.049.452	26,728
16	Intan Wijaya International Tbk	2020	444.865.800.672	26,821
16	Intan Wijaya International Tbk	2021	510.698.600.200	26,959
16	Intan Wijaya International Tbk	2022	496.010.534.463	26,930
16	Intan Wijaya International Tbk	2023	492.567.875.766	26,923
16	Intan Wijaya International Tbk	2024	518.498.732.033	26,974
17	Emdeki Utama Tbk	2018	914.065.000.000	27,541
17	Emdeki Utama Tbk	2019	923.795.000.000	27,552
17	Emdeki Utama Tbk	2020	973.684.000.000	27,604
17	Emdeki Utama Tbk	2021	985.400.000.000	27,616
17	Emdeki Utama Tbk	2022	1.045.929.000.000	27,676
17	Emdeki Utama Tbk	2023	1.064.547.000.000	27,694
17	Emdeki Utama Tbk	2024	1.039.991.000.000	27,670

No	Nama Perusahaan	Tahun	Jumlah Aset	LNTA
18	Madusari Murni Indah Tbk	2018	1.868.245.599.000	28,256
18	Madusari Murni Indah Tbk	2019	1.872.712.715.000	28,258
18	Madusari Murni Indah Tbk	2020	2.279.580.714.000	28,455
18	Madusari Murni Indah Tbk	2021	2.275.216.679.000	28,453
18	Madusari Murni Indah Tbk	2022	2.182.945.756.000	28,412
18	Madusari Murni Indah Tbk	2023	2.019.929.220.000	28,334
18	Madusari Murni Indah Tbk	2024	1.932.495.722.000	28,290
19	Indo Acidatama Tbk	2018	686.777.211.000	27,255
19	Indo Acidatama Tbk	2019	779.246.858.000	27,382
19	Indo Acidatama Tbk	2020	906.846.895.000	27,533
19	Indo Acidatama Tbk	2021	860.162.908.000	27,480
19	Indo Acidatama Tbk	2022	876.602.301.000	27,499
19	Indo Acidatama Tbk	2023	936.697.851.000	27,566
19	Indo Acidatama Tbk	2024	1.135.428.989.000	27,758
20	Champion Pacific Indonesia Tbk	2018	570.197.810.698	27,069
20	Champion Pacific Indonesia Tbk	2019	617.594.780.669	27,149
20	Champion Pacific Indonesia Tbk	2020	665.863.417.235	27,224
20	Champion Pacific Indonesia Tbk	2021	809.371.584.010	27,420
20	Champion Pacific Indonesia Tbk	2022	863.638.556.466	27,484
20	Champion Pacific Indonesia Tbk	2023	908.807.798.500	27,535
20	Champion Pacific Indonesia Tbk	2024	971.684.549.297	27,602
21	Impack Pratama Industri Tbk	2018	2.370.198.817.803	28,494
21	Impack Pratama Industri Tbk	2019	2.501.132.856.219	28,548
21	Impack Pratama Industri Tbk	2020	2.697.100.062.756	28,623
21	Impack Pratama Industri Tbk	2021	2.858.166.022.131	28,681
21	Impack Pratama Industri Tbk	2022	3.435.475.875.401	28,865
21	Impack Pratama Industri Tbk	2023	4.105.362.087.706	29,043
21	Impack Pratama Industri Tbk	2024	4.467.461.028.990	29,128
22	Panca Budi Idaman Tbk	2018	2.295.734.967.000	28,462
22	Panca Budi Idaman Tbk	2019	2.338.919.728.000	28,481
22	Panca Budi Idaman Tbk	2020	2.421.301.079.000	28,515
22	Panca Budi Idaman Tbk	2021	2.795.959.663.000	28,659
22	Panca Budi Idaman Tbk	2022	3.040.363.137.000	28,743
22	Panca Budi Idaman Tbk	2023	3.196.352.644.000	28,793
22	Panca Budi Idaman Tbk	2024	3.583.499.263.000	28,907
23	Tunas Alfin Tbk	2018	984.597.771.989	27,615
23	Tunas Alfin Tbk	2019	1.329.083.050.439	27,916
23	Tunas Alfin Tbk	2020	1.474.472.516.166	28,019
23	Tunas Alfin Tbk	2021	1.569.929.936.844	28,082
23	Tunas Alfin Tbk	2022	1.797.280.792.145	28,217

No	Nama Perusahaan	Tahun	Jumlah Aset	LNTA
23	Tunas Alfin Tbk	2023	1.733.867.453.375	28,181
23	Tunas Alfin Tbk	2024	1.835.883.981.058	28,239
24	Charoen Pokphand Indonesia Tbk	2018	27.645.118.000.000	30,950
24	Charoen Pokphand Indonesia Tbk	2019	29.353.041.000.000	31,010
24	Charoen Pokphand Indonesia Tbk	2020	31.159.291.000.000	31,070
24	Charoen Pokphand Indonesia Tbk	2021	35.446.051.000.000	31,199
24	Charoen Pokphand Indonesia Tbk	2022	39.847.545.000.000	31,316
24	Charoen Pokphand Indonesia Tbk	2023	40.970.800.000.000	31,344
24	Charoen Pokphand Indonesia Tbk	2024	42.791.000.000.000	31,387
25	Japfa Comfeed Indonesia Tbk	2018	24.827.355.000.000	30,843
25	Japfa Comfeed Indonesia Tbk	2019	26.650.895.000.000	30,914
25	Japfa Comfeed Indonesia Tbk	2020	25.951.760.000.000	30,887
25	Japfa Comfeed Indonesia Tbk	2021	28.589.656.000.000	30,984
25	Japfa Comfeed Indonesia Tbk	2022	32.690.887.000.000	31,118
25	Japfa Comfeed Indonesia Tbk	2023	34.109.431.000.000	31,161
25	Japfa Comfeed Indonesia Tbk	2024	34.666.283.000.000	31,177
26	Indonesia Fibreboard Industry Tbk	2018	1.109.580.114.885	27,735
26	Indonesia Fibreboard Industry Tbk	2019	1.101.538.734.976	27,728
26	Indonesia Fibreboard Industry Tbk	2020	1.074.238.575.525	27,703
26	Indonesia Fibreboard Industry Tbk	2021	1.158.730.182.419	27,778
26	Indonesia Fibreboard Industry Tbk	2022	1.746.807.361.866	28,189
26	Indonesia Fibreboard Industry Tbk	2023	1.894.388.459.807	28,270
26	Indonesia Fibreboard Industry Tbk	2024	1.753.404.635.182	28,193
27	Kedawang Setia Industrial Tbk	2018	1.391.416.464.512	27,961
27	Kedawang Setia Industrial Tbk	2019	1.253.650.408.375	27,857
27	Kedawang Setia Industrial Tbk	2020	1.245.707.236.962	27,851
27	Kedawang Setia Industrial Tbk	2021	1.353.868.759.222	27,934
27	Kedawang Setia Industrial Tbk	2022	1.289.211.450.108	27,885
27	Kedawang Setia Industrial Tbk	2023	1.128.518.916.364	27,752
27	Kedawang Setia Industrial Tbk	2024	1.132.009.903.123	27,755
28	Suparma Tbk	2018	2.282.845.632.924	28,456
28	Suparma Tbk	2019	2.372.130.750.775	28,495
28	Suparma Tbk	2020	2.316.065.006.133	28,471
28	Suparma Tbk	2021	2.746.153.295.147	28,641
28	Suparma Tbk	2022	3.239.231.499.990	28,806
28	Suparma Tbk	2023	3.303.922.519.911	28,826
28	Suparma Tbk	2024	3.392.686.914.315	28,853
29	Astra International Tbk	2018	344.711.000.000.000	33,474
29	Astra International Tbk	2019	351.958.000.000.000	33,495
29	Astra International Tbk	2020	338.203.000.000.000	33,455

No	Nama Perusahaan	Tahun	Jumlah Aset	LNTA
29	Astra International Tbk	2021	367.311.000.000.000	33,537
29	Astra International Tbk	2022	413.297.000.000.000	33,655
29	Astra International Tbk	2023	445.405.000.000.000	33,730
29	Astra International Tbk	2024	472.925.000.000.000	33,790
30	Indospring Tbk	2018	2.482.337.567.967	28,540
30	Indospring Tbk	2019	2.834.422.741.208	28,673
30	Indospring Tbk	2020	2.826.260.084.696	28,670
30	Indospring Tbk	2021	3.538.818.568.392	28,895
30	Indospring Tbk	2022	3.882.465.049.707	28,987
30	Indospring Tbk	2023	4.459.381.724.679	29,126
30	Indospring Tbk	2024	4.255.811.894.871	29,079
31	Multi Prima Sejahtera Tbk	2018	301.596.448.818	26,432
31	Multi Prima Sejahtera Tbk	2019	324.916.202.729	26,507
31	Multi Prima Sejahtera Tbk	2020	337.792.393.010	26,546
31	Multi Prima Sejahtera Tbk	2021	310.880.071.852	26,463
31	Multi Prima Sejahtera Tbk	2022	337.442.939.231	26,545
31	Multi Prima Sejahtera Tbk	2023	340.615.035.973	26,554
31	Multi Prima Sejahtera Tbk	2024	372.240.835.173	26,643
32	Selamat Sempurna Tbk	2018	2.801.203.000.000	28,661
32	Selamat Sempurna Tbk	2019	3.106.981.000.000	28,765
32	Selamat Sempurna Tbk	2020	3.375.526.000.000	28,848
32	Selamat Sempurna Tbk	2021	3.868.862.000.000	28,984
32	Selamat Sempurna Tbk	2022	4.379.577.000.000	29,108
32	Selamat Sempurna Tbk	2023	4.588.818.000.000	29,155
32	Selamat Sempurna Tbk	2024	4.963.939.000.000	29,233
33	Supreme Cable Manufacturing and Commerce Tbk	2018	4.165.196.478.857	29,058
33	Supreme Cable Manufacturing and Commerce Tbk	2019	4.400.655.628.146	29,113
33	Supreme Cable Manufacturing and Commerce Tbk	2020	3.743.659.818.718	28,951
33	Supreme Cable Manufacturing and Commerce Tbk	2021	4.698.864.127.234	29,178
33	Supreme Cable Manufacturing and Commerce Tbk	2022	5.128.133.329.237	29,266
33	Supreme Cable Manufacturing and Commerce Tbk	2023	5.329.800.918.271	29,304
33	Supreme Cable Manufacturing and Commerce Tbk	2024	5.702.138.963.030	29,372
34	Wilmar Cahaya Indonesia Tbk	2018	1.168.956.042.706	27,787
34	Wilmar Cahaya Indonesia Tbk	2019	2.460.731.620.195	28,531
34	Wilmar Cahaya Indonesia Tbk	2020	1.566.673.828.068	28,080

No	Nama Perusahaan	Tahun	Jumlah Aset	LNTA
34	Wilmar Cahaya Indonesia Tbk	2021	1.697.387.196.209	28,160
34	Wilmar Cahaya Indonesia Tbk	2022	1.718.287.453.575	28,172
34	Wilmar Cahaya Indonesia Tbk	2023	1.893.560.797.758	28,269
34	Wilmar Cahaya Indonesia Tbk	2024	2.385.281.736.023	28,500
35	Delta Djakarta Tbk	2018	1.523.517.170.000	28,052
35	Delta Djakarta Tbk	2019	1.425.983.722.000	27,986
35	Delta Djakarta Tbk	2020	1.225.580.913.000	27,834
35	Delta Djakarta Tbk	2021	1.308.722.065.000	27,900
35	Delta Djakarta Tbk	2022	1.307.186.367.000	27,899
35	Delta Djakarta Tbk	2023	1.208.050.010.000	27,820
35	Delta Djakarta Tbk	2024	1.118.177.188.000	27,743
36	Indofood CBP Sukses Makmur Tbk	2018	34.367.153.000.000	31,168
36	Indofood CBP Sukses Makmur Tbk	2019	38.709.314.000.000	31,287
36	Indofood CBP Sukses Makmur Tbk	2020	103.588.325.000.000	32,271
36	Indofood CBP Sukses Makmur Tbk	2021	118.015.311.000.000	32,402
36	Indofood CBP Sukses Makmur Tbk	2022	115.305.536.000.000	32,379
36	Indofood CBP Sukses Makmur Tbk	2023	119.267.076.000.000	32,412
36	Indofood CBP Sukses Makmur Tbk	2024	126.040.905.000.000	32,468
37	Indofood Sukses Makmur Tbk	2018	96.537.796.000.000	32,201
37	Indofood Sukses Makmur Tbk	2019	96.198.559.000.000	32,197
37	Indofood Sukses Makmur Tbk	2020	163.136.516.000.000	32,726
37	Indofood Sukses Makmur Tbk	2021	179.271.840.000.000	32,820
37	Indofood Sukses Makmur Tbk	2022	180.433.300.000.000	32,826
37	Indofood Sukses Makmur Tbk	2023	186.587.957.000.000	32,860
37	Indofood Sukses Makmur Tbk	2024	201.713.313.000.000	32,938
38	Multi Bintang Indonesia Tbk	2018	2.889.501.000.000	28,692
38	Multi Bintang Indonesia Tbk	2019	2.896.950.000.000	28,695
38	Multi Bintang Indonesia Tbk	2020	2.144.616.000.000	28,394
38	Multi Bintang Indonesia Tbk	2021	2.922.017.000.000	28,703
38	Multi Bintang Indonesia Tbk	2022	3.374.502.000.000	28,847
38	Multi Bintang Indonesia Tbk	2023	3.407.442.000.000	28,857
38	Multi Bintang Indonesia Tbk	2024	3.441.088.000.000	28,867
39	Mayora Indah Tbk	2018	17.591.706.426.634	30,498
39	Mayora Indah Tbk	2019	19.037.918.806.473	30,577
39	Mayora Indah Tbk	2020	19.777.500.514.550	30,616
39	Mayora Indah Tbk	2021	19.917.653.265.528	30,623
39	Mayora Indah Tbk	2022	22.276.160.695.411	30,735
39	Mayora Indah Tbk	2023	23.870.404.962.472	30,804
39	Mayora Indah Tbk	2024	29.728.781.933.757	31,023
40	Nippon Indosari Corporindo Tbk	2018	4.393.810.380.883	29,111

No	Nama Perusahaan	Tahun	Jumlah Aset	LNTA
40	Nippon Indosari Corporindo Tbk	2019	4.682.083.844.951	29,175
40	Nippon Indosari Corporindo Tbk	2020	4.452.166.671.985	29,124
40	Nippon Indosari Corporindo Tbk	2021	4.191.284.422.677	29,064
40	Nippon Indosari Corporindo Tbk	2022	4.130.321.616.083	29,049
40	Nippon Indosari Corporindo Tbk	2023	3.943.518.425.042	29,003
40	Nippon Indosari Corporindo Tbk	2024	3.746.346.988.767	28,952
41	Sekar Laut Tbk	2018	747.293.725.435	27,340
41	Sekar Laut Tbk	2019	790.845.543.826	27,396
41	Sekar Laut Tbk	2020	773.863.042.441	27,375
41	Sekar Laut Tbk	2021	889.125.250.792	27,514
41	Sekar Laut Tbk	2022	1.033.289.474.829	27,664
41	Sekar Laut Tbk	2023	1.282.739.303.035	27,880
41	Sekar Laut Tbk	2024	1.522.025.167.907	28,051
42	Siantar Top Tbk	2018	2.631.189.810.030	28,598
42	Siantar Top Tbk	2019	2.881.563.083.954	28,689
42	Siantar Top Tbk	2020	3.448.995.059.882	28,869
42	Siantar Top Tbk	2021	3.919.243.683.748	28,997
42	Siantar Top Tbk	2022	4.590.737.849.889	29,155
42	Siantar Top Tbk	2023	5.482.234.635.262	29,333
42	Siantar Top Tbk	2024	6.762.107.188.564	29,542
43	Ultrajaya Milk Industry and Trading Company Tbk	2018	5.555.871.000.000	29,346
43	Ultrajaya Milk Industry and Trading Company Tbk	2019	6.608.422.000.000	29,519
43	Ultrajaya Milk Industry and Trading Company Tbk	2020	8.754.116.000.000	29,801
43	Ultrajaya Milk Industry and Trading Company Tbk	2021	7.406.856.000.000	29,633
43	Ultrajaya Milk Industry and Trading Company Tbk	2022	7.376.375.000.000	29,629
43	Ultrajaya Milk Industry and Trading Company Tbk	2023	7.523.956.000.000	29,649
43	Ultrajaya Milk Industry and Trading Company Tbk	2024	8.461.365.000.000	29,767
44	Gudang Garam Tbk	2018	69.097.219.000.000	31,867
44	Gudang Garam Tbk	2019	78.647.274.000.000	31,996
44	Gudang Garam Tbk	2020	78.191.409.000.000	31,990
44	Gudang Garam Tbk	2021	89.964.369.000.000	32,130
44	Gudang Garam Tbk	2022	88.562.617.000.000	32,115
44	Gudang Garam Tbk	2023	92.450.823.000.000	32,158
44	Gudang Garam Tbk	2024	84.939.276.000.000	32,073
45	Hanjaya Mandala Sampoerna Tbk	2018	46.602.420.000.000	31,473

No	Nama Perusahaan	Tahun	Jumlah Aset	LNTA
45	Hanjaya Mandala Sampoerna Tbk	2019	50.902.806.000.000	31,561
45	Hanjaya Mandala Sampoerna Tbk	2020	49.674.030.000.000	31,537
45	Hanjaya Mandala Sampoerna Tbk	2021	53.090.428.000.000	31,603
45	Hanjaya Mandala Sampoerna Tbk	2022	54.786.992.000.000	31,634
45	Hanjaya Mandala Sampoerna Tbk	2023	55.316.264.000.000	31,644
45	Hanjaya Mandala Sampoerna Tbk	2024	54.290.706.000.000	31,625
46	Wismilak Inti Makmur Tbk	2018	1.255.573.914.558	27,859
46	Wismilak Inti Makmur Tbk	2019	1.299.521.608.556	27,893
46	Wismilak Inti Makmur Tbk	2020	1.614.442.007.528	28,110
46	Wismilak Inti Makmur Tbk	2021	1.891.169.731.202	28,268
46	Wismilak Inti Makmur Tbk	2022	2.168.793.843.296	28,405
46	Wismilak Inti Makmur Tbk	2023	2.575.756.967.645	28,577
46	Wismilak Inti Makmur Tbk	2024	3.026.895.275.668	28,739
47	Darya Varia Laboratoria Tbk	2018	1.682.821.739.000	28,151
47	Darya Varia Laboratoria Tbk	2019	1.829.960.714.000	28,235
47	Darya Varia Laboratoria Tbk	2020	1.986.711.872.000	28,318
47	Darya Varia Laboratoria Tbk	2021	2.082.911.322.000	28,365
47	Darya Varia Laboratoria Tbk	2022	2.009.139.485.000	28,329
47	Darya Varia Laboratoria Tbk	2023	2.042.171.821.000	28,345
47	Darya Varia Laboratoria Tbk	2024	2.161.538.138.000	28,402
48	Merck Tbk	2018	1.263.113.689.000	27,865
48	Merck Tbk	2019	901.060.986.000	27,527
48	Merck Tbk	2020	929.901.046.000	27,558
48	Merck Tbk	2021	1.026.266.866.000	27,657
48	Merck Tbk	2022	1.037.647.240.000	27,668
48	Merck Tbk	2023	957.814.110.000	27,588
48	Merck Tbk	2024	956.936.728.000	27,587
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2018	3.337.628.000.000	28,836
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2019	3.536.898.000.000	28,894
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2020	3.849.516.000.000	28,979
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2021	4.068.970.000.000	29,034
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2022	4.081.442.000.000	29,037
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2023	3.890.706.000.000	28,990
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2024	3.939.625.000.000	29,002
50	Tempo Scan Pasific Tbk	2018	7.869.975.060.326	29,694

No	Nama Perusahaan	Tahun	Jumlah Aset	LNTA
50	Tempo Scan Pasific Tbk	2019	8.372.769.580.743	29,756
50	Tempo Scan Pasific Tbk	2020	9.104.657.533.366	29,840
50	Tempo Scan Pasific Tbk	2021	9.644.326.662.784	29,897
50	Tempo Scan Pasific Tbk	2022	11.328.974.079.150	30,058
50	Tempo Scan Pasific Tbk	2023	11.315.730.833.410	30,057
50	Tempo Scan Pasific Tbk	2024	12.489.189.257.954	30,156
51	Akasha Wira International Tbk	2018	881.275.000.000	27,505
51	Akasha Wira International Tbk	2019	822.375.000.000	27,435
51	Akasha Wira International Tbk	2020	958.791.000.000	27,589
51	Akasha Wira International Tbk	2021	1.304.108.000.000	27,897
51	Akasha Wira International Tbk	2022	1.645.582.000.000	28,129
51	Akasha Wira International Tbk	2023	2.085.182.000.000	28,366
51	Akasha Wira International Tbk	2024	2.696.874.000.000	28,623
52	Unilever Indonesia Tbk	2018	19.522.970.000.000	30,603
52	Unilever Indonesia Tbk	2019	20.649.371.000.000	30,659
52	Unilever Indonesia Tbk	2020	20.534.632.000.000	30,653
52	Unilever Indonesia Tbk	2021	19.068.532.000.000	30,579
52	Unilever Indonesia Tbk	2022	18.318.114.000.000	30,539
52	Unilever Indonesia Tbk	2023	16.664.086.000.000	30,444
52	Unilever Indonesia Tbk	2024	16.046.195.000.000	30,406
53	Integra Indocabinet Tbk	2018	4.588.497.407.410	29,155
53	Integra Indocabinet Tbk	2019	5.348.826.322.351	29,308
53	Integra Indocabinet Tbk	2020	5.856.758.922.140	29,399
53	Integra Indocabinet Tbk	2021	6.801.034.778.630	29,548
53	Integra Indocabinet Tbk	2022	6.956.345.266.754	29,571
53	Integra Indocabinet Tbk	2023	7.662.921.147.367	29,667
53	Integra Indocabinet Tbk	2024	7.840.691.438.646	29,690
54	Hartadinata Abadi Tbk	2018	1.537.031.552.479	28,061
54	Hartadinata Abadi Tbk	2019	2.311.190.054.987	28,469
54	Hartadinata Abadi Tbk	2020	2.830.686.417.461	28,672
54	Hartadinata Abadi Tbk	2021	3.478.074.220.547	28,877
54	Hartadinata Abadi Tbk	2022	3.849.086.552.639	28,979
54	Hartadinata Abadi Tbk	2023	5.029.463.481.305	29,246
54	Hartadinata Abadi Tbk	2024	5.959.783.480.127	29,416

Lampiran 4. Tabel Volatilitas Arus Kas

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
1	Indocement Tunggul Prakasa Tbk	2018	1.984.532.000.000	27.788.562.000.000	0,023
1	Indocement Tunggul Prakasa Tbk	2019	3.530.772.000.000	27.707.749.000.000	0,023
1	Indocement Tunggul Prakasa Tbk	2020	3.538.011.000.000	27.344.672.000.000	0,023
1	Indocement Tunggul Prakasa Tbk	2021	2.606.707.000.000	26.136.114.000.000	0,025
1	Indocement Tunggul Prakasa Tbk	2022	2.401.773.000.000	25.706.169.000.000	0,025
1	Indocement Tunggul Prakasa Tbk	2023	3.485.045.000.000	29.649.645.000.000	0,022
1	Indocement Tunggul Prakasa Tbk	2024	3.348.053.000.000	30.420.006.000.000	0,021
2	Semen Baturaja Tbk	2018	64.469.290.000	5.538.079.503.000	0,024
2	Semen Baturaja Tbk	2019	87.929.949.000	5.571.270.204.000	0,024
2	Semen Baturaja Tbk	2020	352.300.803.000	5.737.175.560.000	0,023
2	Semen Baturaja Tbk	2021	171.566.369.000	5.271.953.697.000	0,025
2	Semen Baturaja Tbk	2022	411.196.927.000	5.211.248.525.000	0,025
2	Semen Baturaja Tbk	2023	296.497.994.000	4.856.730.638.000	0,027
2	Semen Baturaja Tbk	2024	182.542.229.000	4.907.686.845.000	0,027
3	Semen Indonesia (Persero) Tbk	2018	4.459.340.000.000	50.783.836.000.000	0,022
3	Semen Indonesia (Persero) Tbk	2019	5.608.931.000.000	79.807.067.000.000	0,014
3	Semen Indonesia (Persero) Tbk	2020	7.221.931.000.000	78.006.244.000.000	0,014
3	Semen Indonesia (Persero) Tbk	2021	6.893.908.000.000	81.766.327.000.000	0,014
3	Semen Indonesia (Persero) Tbk	2022	6.037.529.000.000	82.960.012.000.000	0,013
3	Semen Indonesia (Persero) Tbk	2023	5.745.360.000.000	81.820.529.000.000	0,014
3	Semen Indonesia (Persero) Tbk	2024	4.243.539.000.000	76.993.082.000.000	0,015
4	Wijaya Karya Beton	2018	733.378.642.718	8.881.778.299.672	0,050
4	Wijaya Karya Beton	2019	1.126.052.429.214	10.337.895.087.207	0,043

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
4	Wijaya Karya Beton	2020	803.263.880.033	8.509.017.299.594	0,052
4	Wijaya Karya Beton	2021	35.025.515.989	9.082.511.044.439	0,049
4	Wijaya Karya Beton	2022	25.538.790.864	9.447.528.704.261	0,047
4	Wijaya Karya Beton	2023	95.468.547.670	7.631.670.664.176	0,058
4	Wijaya Karya Beton	2024	262.019.067.045	7.194.688.328.878	0,062
5	Arwana Citramulia Tbk	2018	356.764.910.588	1.652.905.985.730	0,060
5	Arwana Citramulia Tbk	2019	368.988.791.699	1.799.137.069.343	0,055
5	Arwana Citramulia Tbk	2020	419.903.184.489	1.970.340.289.520	0,050
5	Arwana Citramulia Tbk	2021	499.071.136.681	2.243.523.072.803	0,044
5	Arwana Citramulia Tbk	2022	465.550.947.703	2.578.868.615.545	0,038
5	Arwana Citramulia Tbk	2023	344.011.362.465	2.620.491.657.384	0,038
5	Arwana Citramulia Tbk	2024	620.902.589.832	2.661.363.620.207	0,037
6	Mark Dynamics Indonesia Tbk	2018	50.917.211.634	318.080.326.465	0,372
6	Mark Dynamics Indonesia Tbk	2019	48.078.774.049	441.254.067.741	0,268
6	Mark Dynamics Indonesia Tbk	2020	218.921.380.562	719.726.855.599	0,164
6	Mark Dynamics Indonesia Tbk	2021	331.696.205.583	1.078.458.868.349	0,110
6	Mark Dynamics Indonesia Tbk	2022	205.457.685.653	1.005.368.365.991	0,118
6	Mark Dynamics Indonesia Tbk	2023	234.322.148.589	951.550.724.256	0,124
6	Mark Dynamics Indonesia Tbk	2024	340.628.159.478	955.841.009.395	0,124
7	Mulia Industrindo Tbk	2018	227.388.878.000	5.263.726.099.000	0,050
7	Mulia Industrindo Tbk	2019	175.969.808.000	5.758.102.626.000	0,046
7	Mulia Industrindo Tbk	2020	399.139.103.000	5.745.215.496.000	0,046
7	Mulia Industrindo Tbk	2021	873.062.045.000	6.121.601.356.000	0,043
7	Mulia Industrindo Tbk	2022	796.189.896.000	6.806.945.264.000	0,039
7	Mulia Industrindo Tbk	2023	467.768.657.000	7.017.221.425.000	0,038

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
7	Mulia Industrindo Tbk	2024	477.052.730.000	7.047.137.434.000	0,037
8	Betonjaya Manunggal Tbk	2018	25.560.227.579	217.362.960.011	0,077
8	Betonjaya Manunggal Tbk	2019	25.034.751.120	230.561.123.774	0,072
8	Betonjaya Manunggal Tbk	2020	20.339.707.649	234.905.016.318	0,071
8	Betonjaya Manunggal Tbk	2021	10.891.668.200	270.669.540.064	0,062
8	Betonjaya Manunggal Tbk	2022	62.155.863.732	344.552.996.651	0,048
8	Betonjaya Manunggal Tbk	2023	15.806.393.961	361.613.066.667	0,046
8	Betonjaya Manunggal Tbk	2024	27.619.665.411	396.703.729.801	0,042
9	Steel Pipe Industry of Indonesia Tbk	2018	(374.759.000.000)	6.494.070.000.000	0,064
9	Steel Pipe Industry of Indonesia Tbk	2019	461.351.000.000	6.424.507.000.000	0,065
9	Steel Pipe Industry of Indonesia Tbk	2020	350.585.000.000	6.076.604.000.000	0,069
9	Steel Pipe Industry of Indonesia Tbk	2021	(110.281.000.000)	7.097.322.000.000	0,059
9	Steel Pipe Industry of Indonesia Tbk	2022	(31.546.000.000)	7.405.931.000.000	0,057
9	Steel Pipe Industry of Indonesia Tbk	2023	201.569.000.000	7.971.708.000.000	0,053
9	Steel Pipe Industry of Indonesia Tbk	2024	893.058.000.000	8.295.427.000.000	0,050
10	Aneka Gas Industri Tbk	2018	311.207.000.000	6.647.755.000.000	0,022
10	Aneka Gas Industri Tbk	2019	411.801.000.000	7.021.882.000.000	0,021
10	Aneka Gas Industri Tbk	2020	364.251.000.000	7.121.458.000.000	0,021
10	Aneka Gas Industri Tbk	2021	605.946.000.000	8.164.599.000.000	0,018
10	Aneka Gas Industri Tbk	2022	522.544.000.000	8.041.989.000.000	0,018
10	Aneka Gas Industri Tbk	2023	659.194.000.000	7.797.759.000.000	0,019
10	Aneka Gas Industri Tbk	2024	273.248.000.000	8.005.185.000.000	0,019
11	Budi Starch and Sweetener Tbk	2018	26.016.000.000	3.392.980.000.000	0,050
11	Budi Starch and Sweetener Tbk	2019	27.140.000.000	2.999.767.000.000	0,056
11	Budi Starch and Sweetener Tbk	2020	193.682.000.000	2.963.007.000.000	0,057

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
11	Budi Starch and Sweetener Tbk	2021	233.809.000.000	2.993.218.000.000	0,056
11	Budi Starch and Sweetener Tbk	2022	31.245.000.000	3.173.651.000.000	0,053
11	Budi Starch and Sweetener Tbk	2023	190.851.000.000	3.327.846.000.000	0,050
11	Budi Starch and Sweetener Tbk	2024	(257.923.000.000)	3.817.011.000.000	0,044
12	Duta Pertiwi Nusantara Tbk	2018	(12.882.144.526)	322.185.012.261	0,045
12	Duta Pertiwi Nusantara Tbk	2019	2.120.773.193	318.141.387.900	0,045
12	Duta Pertiwi Nusantara Tbk	2020	11.665.655.173	317.310.718.779	0,046
12	Duta Pertiwi Nusantara Tbk	2021	403.641.929	362.242.571.405	0,040
12	Duta Pertiwi Nusantara Tbk	2022	20.535.102.844	405.675.831.614	0,036
12	Duta Pertiwi Nusantara Tbk	2023	26.010.676.685	347.048.791.589	0,042
12	Duta Pertiwi Nusantara Tbk	2024	24.428.066.212	358.002.002.817	0,040
13	Ekadharma International Tbk	2018	61.219.347.295	853.267.454.400	0,074
13	Ekadharma International Tbk	2019	115.559.223.532	968.234.349.565	0,066
13	Ekadharma International Tbk	2020	231.776.954.118	1.081.979.820.386	0,059
13	Ekadharma International Tbk	2021	46.049.269.613	1.165.564.745.263	0,054
13	Ekadharma International Tbk	2022	96.207.941.831	1.221.291.885.832	0,052
13	Ekadharma International Tbk	2023	92.498.834.399	1.247.265.694.706	0,051
13	Ekadharma International Tbk	2024	53.967.105.852	1.294.783.334.986	0,049
14	Colorpak Indonesia Tbk	2018	(12.939.966.355)	708.588.285.620	0,101
14	Colorpak Indonesia Tbk	2019	5.606.898.827	691.512.231.303	0,104
14	Colorpak Indonesia Tbk	2020	81.582.595.214	648.203.498.284	0,110
14	Colorpak Indonesia Tbk	2021	118.592.289.234	774.026.897.674	0,092
14	Colorpak Indonesia Tbk	2022	(72.729.585.515)	759.845.633.795	0,094
14	Colorpak Indonesia Tbk	2023	117.113.937.642	776.502.261.248	0,092
14	Colorpak Indonesia Tbk	2024	24.438.464.359	801.657.692.915	0,089

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
15	Lautan Luas Tbk	2018	97.124.000.000	6.318.441.000.000	0,037
15	Lautan Luas Tbk	2019	513.701.000.000	5.863.204.000.000	0,040
15	Lautan Luas Tbk	2020	828.596.000.000	5.514.332.000.000	0,042
15	Lautan Luas Tbk	2021	437.946.000.000	6.217.987.000.000	0,037
15	Lautan Luas Tbk	2022	281.622.000.000	6.094.139.000.000	0,038
15	Lautan Luas Tbk	2023	583.302.000.000	5.628.540.000.000	0,041
15	Lautan Luas Tbk	2024	362.380.000.000	6.060.384.000.000	0,038
16	Intan Wijaya International Tbk	2018	12.092.574.806	391.362.697.956	0,058
16	Intan Wijaya International Tbk	2019	11.868.109.959	405.445.049.452	0,056
16	Intan Wijaya International Tbk	2020	50.984.249.774	444.865.800.672	0,051
16	Intan Wijaya International Tbk	2021	(15.592.688.230)	510.698.600.200	0,045
16	Intan Wijaya International Tbk	2022	16.216.277.209	496.010.534.463	0,046
16	Intan Wijaya International Tbk	2023	37.774.238.378	492.567.875.766	0,046
16	Intan Wijaya International Tbk	2024	41.594.298.898	518.498.732.033	0,044
17	Emdeki Utama Tbk	2018	29.393.000.000	914.065.000.000	0,026
17	Emdeki Utama Tbk	2019	40.998.000.000	923.795.000.000	0,026
17	Emdeki Utama Tbk	2020	62.326.000.000	973.684.000.000	0,025
17	Emdeki Utama Tbk	2021	29.843.000.000	985.400.000.000	0,024
17	Emdeki Utama Tbk	2022	(506.000.000)	1.045.929.000.000	0,023
17	Emdeki Utama Tbk	2023	65.730.000.000	1.064.547.000.000	0,022
17	Emdeki Utama Tbk	2024	60.600.000.000	1.039.991.000.000	0,023
18	Madusari Murni Indah Tbk	2018	219.820.613.000	1.868.245.599.000	0,054
18	Madusari Murni Indah Tbk	2019	33.521.038.000	1.872.712.715.000	0,054
18	Madusari Murni Indah Tbk	2020	(70.614.886.000)	2.279.580.714.000	0,044
18	Madusari Murni Indah Tbk	2021	90.776.248.000	2.275.216.679.000	0,044

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
18	Madusari Murni Indah Tbk	2022	127.219.093.000	2.182.945.756.000	0,046
18	Madusari Murni Indah Tbk	2023	(41.412.855.000)	2.019.929.220.000	0,050
18	Madusari Murni Indah Tbk	2024	106.512.599.000	1.932.495.722.000	0,052
19	Indo Acidatama Tbk	2018	31.387.997.000	686.777.211.000	0,112
19	Indo Acidatama Tbk	2019	10.927.791.000	779.246.858.000	0,099
19	Indo Acidatama Tbk	2020	5.784.321.000	906.846.895.000	0,085
19	Indo Acidatama Tbk	2021	76.373.971.000	860.162.908.000	0,089
19	Indo Acidatama Tbk	2022	24.091.201.000	876.602.301.000	0,088
19	Indo Acidatama Tbk	2023	36.606.819.000	936.697.851.000	0,082
19	Indo Acidatama Tbk	2024	(163.436.115.000)	1.135.428.989.000	0,068
20	Champion Pacific Indonesia Tbk	2018	2.010.760.208	570.197.810.698	0,115
20	Champion Pacific Indonesia Tbk	2019	110.401.909.570	617.594.780.669	0,107
20	Champion Pacific Indonesia Tbk	2020	76.495.883.364	665.863.417.235	0,099
20	Champion Pacific Indonesia Tbk	2021	58.598.795.292	809.371.584.010	0,081
20	Champion Pacific Indonesia Tbk	2022	30.505.529.896	863.638.556.466	0,076
20	Champion Pacific Indonesia Tbk	2023	205.332.860.626	908.807.798.500	0,072
20	Champion Pacific Indonesia Tbk	2024	100.721.480.383	971.684.549.297	0,068
21	Impack Pratama Industri Tbk	2018	43.232.569.972	2.370.198.817.803	0,087
21	Impack Pratama Industri Tbk	2019	136.558.916.453	2.501.132.856.219	0,083
21	Impack Pratama Industri Tbk	2020	226.954.878.020	2.697.100.062.756	0,077
21	Impack Pratama Industri Tbk	2021	245.457.033.236	2.858.166.022.131	0,072
21	Impack Pratama Industri Tbk	2022	228.972.246.510	3.435.475.875.401	0,060
21	Impack Pratama Industri Tbk	2023	630.650.515.634	4.105.362.087.706	0,050
21	Impack Pratama Industri Tbk	2024	503.653.249.285	4.467.461.028.990	0,046
22	Panca Budi Idaman Tbk	2018	(259.927.455.000)	2.295.734.967.000	0,132

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
22	Panca Budi Idaman Tbk	2019	550.462.013.000	2.338.919.728.000	0,129
22	Panca Budi Idaman Tbk	2020	536.058.768.000	2.421.301.079.000	0,125
22	Panca Budi Idaman Tbk	2021	142.033.597.000	2.795.959.663.000	0,108
22	Panca Budi Idaman Tbk	2022	209.776.561.000	3.040.363.137.000	0,099
22	Panca Budi Idaman Tbk	2023	508.731.232.000	3.196.352.644.000	0,095
22	Panca Budi Idaman Tbk	2024	499.885.577.000	3.583.499.263.000	0,084
23	Tunas Alfin Tbk	2018	29.787.392.473	984.597.771.989	0,042
23	Tunas Alfin Tbk	2019	27.401.453.041	1.329.083.050.439	0,031
23	Tunas Alfin Tbk	2020	64.823.265.195	1.474.472.516.166	0,028
23	Tunas Alfin Tbk	2021	24.146.878.930	1.569.929.936.844	0,026
23	Tunas Alfin Tbk	2022	(9.549.425.914)	1.797.280.792.145	0,023
23	Tunas Alfin Tbk	2023	116.556.475.561	1.733.867.453.375	0,024
23	Tunas Alfin Tbk	2024	73.766.257.613	1.835.883.981.058	0,023
24	Charoen Pokphand Indonesia Tbk	2018	5.035.954.000.000	27.645.118.000.000	0,047
24	Charoen Pokphand Indonesia Tbk	2019	3.400.173.000.000	29.353.041.000.000	0,044
24	Charoen Pokphand Indonesia Tbk	2020	4.845.575.000.000	31.159.291.000.000	0,042
24	Charoen Pokphand Indonesia Tbk	2021	2.121.905.000.000	35.446.051.000.000	0,037
24	Charoen Pokphand Indonesia Tbk	2022	1.673.887.000.000	39.847.545.000.000	0,033
24	Charoen Pokphand Indonesia Tbk	2023	3.146.254.000.000	40.970.800.000.000	0,032
24	Charoen Pokphand Indonesia Tbk	2024	4.305.814.000.000	42.791.000.000.000	0,030
25	Japfa Comfeed Indonesia Tbk	2018	1.845.259.000.000	24.827.355.000.000	0,060
25	Japfa Comfeed Indonesia Tbk	2019	1.891.217.000.000	26.650.895.000.000	0,056
25	Japfa Comfeed Indonesia Tbk	2020	4.099.440.000.000	25.951.760.000.000	0,057
25	Japfa Comfeed Indonesia Tbk	2021	701.246.000.000	28.589.656.000.000	0,052
25	Japfa Comfeed Indonesia Tbk	2022	1.426.749.000.000	32.690.887.000.000	0,046

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
25	Japfa Comfeed Indonesia Tbk	2023	2.371.932.000.000	34.109.431.000.000	0,044
25	Japfa Comfeed Indonesia Tbk	2024	4.860.422.000.000	34.666.283.000.000	0,043
26	Indonesia Fibreboard Industry Tbk	2018	70.177.024.418	1.109.580.114.885	0,097
26	Indonesia Fibreboard Industry Tbk	2019	111.539.817.419	1.101.538.734.976	0,098
26	Indonesia Fibreboard Industry Tbk	2020	181.770.905.674	1.074.238.575.525	0,101
26	Indonesia Fibreboard Industry Tbk	2021	147.318.415.196	1.158.730.182.419	0,093
26	Indonesia Fibreboard Industry Tbk	2022	89.461.979.883	1.746.807.361.866	0,062
26	Indonesia Fibreboard Industry Tbk	2023	125.624.899.667	1.894.388.459.807	0,057
26	Indonesia Fibreboard Industry Tbk	2024	389.994.375.988	1.753.404.635.182	0,062
27	Kedawung Setia Industrial Tbk	2018	88.557.902.537	1.391.416.464.512	0,081
27	Kedawung Setia Industrial Tbk	2019	258.033.801.758	1.253.650.408.375	0,090
27	Kedawung Setia Industrial Tbk	2020	92.471.853.714	1.245.707.236.962	0,090
27	Kedawung Setia Industrial Tbk	2021	(52.893.077.540)	1.353.868.759.222	0,083
27	Kedawung Setia Industrial Tbk	2022	98.074.670.511	1.289.211.450.108	0,087
27	Kedawung Setia Industrial Tbk	2023	265.802.541.410	1.128.518.916.364	0,099
27	Kedawung Setia Industrial Tbk	2024	63.016.621.079	1.132.009.903.123	0,099
28	Suparma Tbk	2018	224.285.334.887	2.282.845.632.924	0,132
28	Suparma Tbk	2019	112.951.558.985	2.372.130.750.775	0,127
28	Suparma Tbk	2020	461.152.765.894	2.316.065.006.133	0,130
28	Suparma Tbk	2021	791.805.681.957	2.746.153.295.147	0,110
28	Suparma Tbk	2022	919.207.028.563	3.239.231.499.990	0,093
28	Suparma Tbk	2023	686.668.155.424	3.303.922.519.911	0,091
28	Suparma Tbk	2024	710.802.871.156	3.392.686.914.315	0,089
29	Astra International Tbk	2018	27.692.000.000.000	344.711.000.000.000	0,024
29	Astra International Tbk	2019	19.186.000.000.000	351.958.000.000.000	0,024

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
29	Astra International Tbk	2020	37.683.000.000.000	338.203.000.000.000	0,025
29	Astra International Tbk	2021	38.252.000.000.000	367.311.000.000.000	0,023
29	Astra International Tbk	2022	37.342.000.000.000	413.297.000.000.000	0,020
29	Astra International Tbk	2023	33.746.000.000.000	445.405.000.000.000	0,019
29	Astra International Tbk	2024	45.029.000.000.000	472.925.000.000.000	0,018
30	Indospring Tbk	2018	133.733.783.003	2.482.337.567.967	0,032
30	Indospring Tbk	2019	155.508.121.580	2.834.422.741.208	0,028
30	Indospring Tbk	2020	308.807.847.299	2.826.260.084.696	0,028
30	Indospring Tbk	2021	300.168.615.080	3.538.818.568.392	0,022
30	Indospring Tbk	2022	290.588.668.566	3.882.465.049.707	0,020
30	Indospring Tbk	2023	322.281.756.850	4.459.381.724.679	0,018
30	Indospring Tbk	2024	305.780.117.618	4.255.811.894.871	0,019
31	Multi Prima Sejahtera Tbk	2018	(15.037.977.639)	301.596.448.818	0,069
31	Multi Prima Sejahtera Tbk	2019	16.077.052.533	324.916.202.729	0,064
31	Multi Prima Sejahtera Tbk	2020	16.264.824.363	337.792.393.010	0,062
31	Multi Prima Sejahtera Tbk	2021	1.705.694.178	310.880.071.852	0,067
31	Multi Prima Sejahtera Tbk	2022	(19.965.136.674)	337.442.939.231	0,062
31	Multi Prima Sejahtera Tbk	2023	21.595.180.785	340.615.035.973	0,061
31	Multi Prima Sejahtera Tbk	2024	38.769.215.039	372.240.835.173	0,056
32	Selamat Sempurna Tbk	2018	542.647.000.000	2.801.203.000.000	0,101
32	Selamat Sempurna Tbk	2019	677.867.000.000	3.106.981.000.000	0,091
32	Selamat Sempurna Tbk	2020	944.369.000.000	3.375.526.000.000	0,084
32	Selamat Sempurna Tbk	2021	493.121.000.000	3.868.862.000.000	0,073
32	Selamat Sempurna Tbk	2022	1.063.865.000.000	4.379.577.000.000	0,065
32	Selamat Sempurna Tbk	2023	1.116.893.000.000	4.588.818.000.000	0,062

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
32	Selamat Sempurna Tbk	2024	1.176.379.000.000	4.963.939.000.000	0,057
33	Supreme Cable Manufacturing and Commerce Tbk	2018	(133.493.168.560)	4.165.196.478.857	0,116
33	Supreme Cable Manufacturing and Commerce Tbk	2019	128.284.278.362	4.400.655.628.146	0,110
33	Supreme Cable Manufacturing and Commerce Tbk	2020	1.205.839.336.898	3.743.659.818.718	0,129
33	Supreme Cable Manufacturing and Commerce Tbk	2021	51.530.388.796	4.698.864.127.234	0,103
33	Supreme Cable Manufacturing and Commerce Tbk	2022	(293.619.328.630)	5.128.133.329.237	0,094
33	Supreme Cable Manufacturing and Commerce Tbk	2023	297.483.912.496	5.329.800.918.271	0,091
33	Supreme Cable Manufacturing and Commerce Tbk	2024	192.982.025.021	5.702.138.963.030	0,085
34	Wilmar Cahaya Indonesia Tbk	2018	287.259.686.428	1.168.956.042.706	0,209
34	Wilmar Cahaya Indonesia Tbk	2019	453.147.999.966	2.460.731.620.195	0,099
34	Wilmar Cahaya Indonesia Tbk	2020	171.295.450.196	1.566.673.828.068	0,156
34	Wilmar Cahaya Indonesia Tbk	2021	(91.481.686.113)	1.697.387.196.209	0,144
34	Wilmar Cahaya Indonesia Tbk	2022	11.867.530.566	1.718.287.453.575	0,142
34	Wilmar Cahaya Indonesia Tbk	2023	542.472.806.836	1.893.560.797.758	0,129
34	Wilmar Cahaya Indonesia Tbk	2024	(18.117.428.606)	2.385.281.736.023	0,102
35	Delta Djakarta Tbk	2018	342.493.551.000	1.523.517.170.000	0,052
35	Delta Djakarta Tbk	2019	274.364.533.000	1.425.983.722.000	0,055
35	Delta Djakarta Tbk	2020	246.905.899.000	1.225.580.913.000	0,064
35	Delta Djakarta Tbk	2021	335.398.629.000	1.308.722.065.000	0,060
35	Delta Djakarta Tbk	2022	196.829.126.000	1.307.186.367.000	0,060

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
35	Delta Djakarta Tbk	2023	135.317.376.000	1.208.050.010.000	0,065
35	Delta Djakarta Tbk	2024	177.516.395.000	1.118.177.188.000	0,071
36	Indofood CBP Sukses Makmur Tbk	2018	4.653.375.000.000	34.367.153.000.000	0,081
36	Indofood CBP Sukses Makmur Tbk	2019	7.398.161.000.000	38.709.314.000.000	0,072
36	Indofood CBP Sukses Makmur Tbk	2020	9.336.780.000.000	103.588.325.000.000	0,027
36	Indofood CBP Sukses Makmur Tbk	2021	7.989.039.000.000	118.015.311.000.000	0,024
36	Indofood CBP Sukses Makmur Tbk	2022	8.804.494.000.000	115.305.536.000.000	0,024
36	Indofood CBP Sukses Makmur Tbk	2023	12.415.005.000.000	119.267.076.000.000	0,023
36	Indofood CBP Sukses Makmur Tbk	2024	12.454.982.000.000	126.040.905.000.000	0,022
37	Indofood Sukses Makmur Tbk	2018	5.935.829.000.000	96.537.796.000.000	0,042
37	Indofood Sukses Makmur Tbk	2019	13.344.494.000.000	96.198.559.000.000	0,042
37	Indofood Sukses Makmur Tbk	2020	13.855.497.000.000	163.136.516.000.000	0,025
37	Indofood Sukses Makmur Tbk	2021	14.692.641.000.000	179.271.840.000.000	0,023
37	Indofood Sukses Makmur Tbk	2022	13.587.686.000.000	180.433.300.000.000	0,022
37	Indofood Sukses Makmur Tbk	2023	18.460.624.000.000	186.587.957.000.000	0,022
37	Indofood Sukses Makmur Tbk	2024	17.507.956.000.000	201.713.313.000.000	0,020
38	Multi Bintang Indonesia Tbk	2018	1.412.515.000.000	2.889.501.000.000	0,113
38	Multi Bintang Indonesia Tbk	2019	1.334.524.000.000	2.896.950.000.000	0,113
38	Multi Bintang Indonesia Tbk	2020	872.649.000.000	2.144.616.000.000	0,153
38	Multi Bintang Indonesia Tbk	2021	1.168.005.000.000	2.922.017.000.000	0,112
38	Multi Bintang Indonesia Tbk	2022	1.490.060.000.000	3.374.502.000.000	0,097
38	Multi Bintang Indonesia Tbk	2023	1.018.862.000.000	3.407.442.000.000	0,096
38	Multi Bintang Indonesia Tbk	2024	1.861.583.000.000	3.441.088.000.000	0,095
39	Mayora Indah Tbk	2018	459.273.241.788	17.591.706.426.634	0,115
39	Mayora Indah Tbk	2019	3.303.864.262.119	19.037.918.806.473	0,106

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
39	Mayora Indah Tbk	2020	3.715.832.449.186	19.777.500.514.550	0,102
39	Mayora Indah Tbk	2021	1.041.955.003.348	19.917.653.265.528	0,102
39	Mayora Indah Tbk	2022	1.619.570.638.186	22.276.160.695.411	0,091
39	Mayora Indah Tbk	2023	5.259.181.989.696	23.870.404.962.472	0,085
39	Mayora Indah Tbk	2024	(463.359.496.912)	29.728.781.933.757	0,068
40	Nippon Indosari Corporindo Tbk	2018	295.922.456.326	4.393.810.380.883	0,032
40	Nippon Indosari Corporindo Tbk	2019	479.788.528.325	4.682.083.844.951	0,030
40	Nippon Indosari Corporindo Tbk	2020	486.591.578.118	4.452.166.671.985	0,032
40	Nippon Indosari Corporindo Tbk	2021	643.601.152.274	4.191.284.422.677	0,034
40	Nippon Indosari Corporindo Tbk	2022	726.581.686.414	4.130.321.616.083	0,034
40	Nippon Indosari Corporindo Tbk	2023	618.793.076.443	3.943.518.425.042	0,036
40	Nippon Indosari Corporindo Tbk	2024	589.054.429.752	3.746.346.988.767	0,038
41	Sekar Laut Tbk	2018	14.653.378.405	747.293.725.435	0,057
41	Sekar Laut Tbk	2019	55.384.490.788	790.845.543.826	0,054
41	Sekar Laut Tbk	2020	99.975.050.847	773.863.042.441	0,055
41	Sekar Laut Tbk	2021	127.778.774.118	889.125.250.792	0,048
41	Sekar Laut Tbk	2022	16.414.344.843	1.033.289.474.829	0,041
41	Sekar Laut Tbk	2023	52.666.663.139	1.282.739.303.035	0,033
41	Sekar Laut Tbk	2024	31.998.869.831	1.522.025.167.907	0,028
42	Siantar Top Tbk	2018	245.006.975.842	2.631.189.810.030	0,112
42	Siantar Top Tbk	2019	499.922.010.752	2.881.563.083.954	0,103
42	Siantar Top Tbk	2020	926.245.668.352	3.448.995.059.882	0,086
42	Siantar Top Tbk	2021	624.883.019.222	3.919.243.683.748	0,076
42	Siantar Top Tbk	2022	677.186.311.780	4.590.737.849.889	0,064
42	Siantar Top Tbk	2023	1.040.203.617.434	5.482.234.635.262	0,054

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
42	Siantar Top Tbk	2024	1.028.899.613.407	6.762.107.188.564	0,044
43	Ultrajaya Milk Industry and Trading Company Tbk	2018	575.823.000.000	5.555.871.000.000	0,080
43	Ultrajaya Milk Industry and Trading Company Tbk	2019	1.096.817.000.000	6.608.422.000.000	0,067
43	Ultrajaya Milk Industry and Trading Company Tbk	2020	1.217.063.000.000	8.754.116.000.000	0,051
43	Ultrajaya Milk Industry and Trading Company Tbk	2021	1.414.447.000.000	7.406.856.000.000	0,060
43	Ultrajaya Milk Industry and Trading Company Tbk	2022	259.846.000.000	7.376.375.000.000	0,060
43	Ultrajaya Milk Industry and Trading Company Tbk	2023	1.396.298.000.000	7.523.956.000.000	0,059
43	Ultrajaya Milk Industry and Trading Company Tbk	2024	1.261.583.000.000	8.461.365.000.000	0,052
44	Gudang Garam Tbk	2018	11.224.700.000.000	69.097.219.000.000	0,065
44	Gudang Garam Tbk	2019	11.174.403.000.000	78.647.274.000.000	0,057
44	Gudang Garam Tbk	2020	17.477.714.000.000	78.191.409.000.000	0,058
44	Gudang Garam Tbk	2021	5.325.167.000.000	89.964.369.000.000	0,050
44	Gudang Garam Tbk	2022	9.867.984.000.000	88.562.617.000.000	0,051
44	Gudang Garam Tbk	2023	4.409.263.000.000	92.450.823.000.000	0,049
44	Gudang Garam Tbk	2024	6.527.071.000.000	84.939.276.000.000	0,053
45	Hanjaya Mandala Sampoerna Tbk	2018	20.193.483.000.000	46.602.420.000.000	0,122
45	Hanjaya Mandala Sampoerna Tbk	2019	17.145.967.000.000	50.902.806.000.000	0,111
45	Hanjaya Mandala Sampoerna Tbk	2020	11.953.039.000.000	49.674.030.000.000	0,114
45	Hanjaya Mandala Sampoerna Tbk	2021	10.302.406.000.000	53.090.428.000.000	0,107
45	Hanjaya Mandala Sampoerna Tbk	2022	7.355.336.000.000	54.786.992.000.000	0,104

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
45	Hanjaya Mandala Sampoerna Tbk	2023	6.282.144.000.000	55.316.264.000.000	0,103
45	Hanjaya Mandala Sampoerna Tbk	2024	5.164.072.000.000	54.290.706.000.000	0,104
46	Wismilak Inti Makmur Tbk	2018	140.978.069.476	1.255.573.914.558	0,127
46	Wismilak Inti Makmur Tbk	2019	199.249.244.086	1.299.521.608.556	0,122
46	Wismilak Inti Makmur Tbk	2020	215.554.537.768	1.614.442.007.528	0,099
46	Wismilak Inti Makmur Tbk	2021	181.246.163.814	1.891.169.731.202	0,084
46	Wismilak Inti Makmur Tbk	2022	300.474.180.409	2.168.793.843.296	0,073
46	Wismilak Inti Makmur Tbk	2023	(199.191.542.964)	2.575.756.967.645	0,062
46	Wismilak Inti Makmur Tbk	2024	156.885.162.702	3.026.895.275.668	0,053
47	Darya Varia Laboratoria Tbk	2018	26.628.428.000	1.682.821.739.000	0,100
47	Darya Varia Laboratoria Tbk	2019	272.538.844.000	1.829.960.714.000	0,092
47	Darya Varia Laboratoria Tbk	2020	106.583.179.000	1.986.711.872.000	0,084
47	Darya Varia Laboratoria Tbk	2021	435.163.996.000	2.082.911.322.000	0,081
47	Darya Varia Laboratoria Tbk	2022	(16.060.100.000)	2.009.139.485.000	0,084
47	Darya Varia Laboratoria Tbk	2023	109.185.785.000	2.042.171.821.000	0,082
47	Darya Varia Laboratoria Tbk	2024	331.762.800.000	2.161.538.138.000	0,078
48	Merck Tbk	2018	168.964.859.000	1.263.113.689.000	0,111
48	Merck Tbk	2019	(210.843.887.000)	901.060.986.000	0,155
48	Merck Tbk	2020	71.983.458.000	929.901.046.000	0,150
48	Merck Tbk	2021	169.814.591.000	1.026.266.866.000	0,136
48	Merck Tbk	2022	110.323.210.000	1.037.647.240.000	0,135
48	Merck Tbk	2023	203.874.886.000	957.814.110.000	0,146
48	Merck Tbk	2024	55.711.527.000	956.936.728.000	0,146
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2018	846.389.000.000	3.337.628.000.000	0,043

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2019	836.914.000.000	3.536.898.000.000	0,040
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2020	1.035.754.000.000	3.849.516.000.000	0,037
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2021	1.199.317.000.000	4.068.970.000.000	0,035
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2022	1.107.137.000.000	4.081.442.000.000	0,035
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2023	1.055.394.000.000	3.890.706.000.000	0,036
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2024	1.150.929.000.000	3.939.625.000.000	0,036
50	Tempo Scan Pasific Tbk	2018	389.088.123.975	7.869.975.060.326	0,058
50	Tempo Scan Pasific Tbk	2019	889.775.270.261	8.372.769.580.743	0,054
50	Tempo Scan Pasific Tbk	2020	982.698.939.026	9.104.657.533.366	0,050
50	Tempo Scan Pasific Tbk	2021	689.652.508.330	9.644.326.662.784	0,047
50	Tempo Scan Pasific Tbk	2022	485.838.424.444	11.328.974.079.150	0,040
50	Tempo Scan Pasific Tbk	2023	1.199.458.669.278	11.315.730.833.410	0,040
50	Tempo Scan Pasific Tbk	2024	1.714.658.232.893	12.489.189.257.954	0,036
51	Akasha Wira International Tbk	2018	146.588.000.000	881.275.000.000	0,144
51	Akasha Wira International Tbk	2019	184.462.000.000	822.375.000.000	0,155
51	Akasha Wira International Tbk	2020	230.679.000.000	958.791.000.000	0,133
51	Akasha Wira International Tbk	2021	308.341.000.000	1.304.108.000.000	0,097
51	Akasha Wira International Tbk	2022	312.748.000.000	1.645.582.000.000	0,077
51	Akasha Wira International Tbk	2023	459.648.000.000	2.085.182.000.000	0,061
51	Akasha Wira International Tbk	2024	471.800.000.000	2.696.874.000.000	0,047
52	Unilever Indonesia Tbk	2018	8.161.127.000.000	19.522.970.000.000	0,083

No	Nama Perusahaan	Tahun	Arus Kas Operasi	Jumlah Aset	VAK
52	Unilever Indonesia Tbk	2019	8.669.069.000.000	20.649.371.000.000	0,078
52	Unilever Indonesia Tbk	2020	8.363.993.000.000	20.534.632.000.000	0,079
52	Unilever Indonesia Tbk	2021	7.902.091.000.000	19.068.532.000.000	0,085
52	Unilever Indonesia Tbk	2022	8.061.314.000.000	18.318.114.000.000	0,088
52	Unilever Indonesia Tbk	2023	7.118.088.000.000	16.664.086.000.000	0,097
52	Unilever Indonesia Tbk	2024	3.959.982.000.000	16.046.195.000.000	0,101
53	Integra Indocabinet Tbk	2018	414.427.984.259	4.588.497.407.410	0,054
53	Integra Indocabinet Tbk	2019	406.185.848.934	5.348.826.322.351	0,046
53	Integra Indocabinet Tbk	2020	95.687.138.290	5.856.758.922.140	0,042
53	Integra Indocabinet Tbk	2021	51.752.783.777	6.801.034.778.630	0,036
53	Integra Indocabinet Tbk	2022	88.059.422.068	6.956.345.266.754	0,036
53	Integra Indocabinet Tbk	2023	(316.830.032.240)	7.662.921.147.367	0,032
53	Integra Indocabinet Tbk	2024	190.925.260.808	7.840.691.438.646	0,032
54	Hartadinata Abadi Tbk	2018	21.877.704.684	1.537.031.552.479	0,256
54	Hartadinata Abadi Tbk	2019	224.887.295.509	2.311.190.054.987	0,170
54	Hartadinata Abadi Tbk	2020	646.779.056.291	2.830.686.417.461	0,139
54	Hartadinata Abadi Tbk	2021	398.559.548.486	3.478.074.220.547	0,113
54	Hartadinata Abadi Tbk	2022	31.235.728.934	3.849.086.552.639	0,102
54	Hartadinata Abadi Tbk	2023	(394.209.765.259)	5.029.463.481.305	0,078
54	Hartadinata Abadi Tbk	2024	(423.584.251.291)	5.959.783.480.127	0,066

Lampiran 5. Tabel Volatilitas Penjualan

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
1	Indocement Tunggol Prakasa Tbk	2018	15.190.283.000.000	27.788.562.000.000	0,058
1	Indocement Tunggol Prakasa Tbk	2019	15.939.348.000.000	27.707.749.000.000	0,058
1	Indocement Tunggol Prakasa Tbk	2020	14.184.322.000.000	27.344.672.000.000	0,059
1	Indocement Tunggol Prakasa Tbk	2021	14.771.906.000.000	26.136.114.000.000	0,062
1	Indocement Tunggol Prakasa Tbk	2022	16.328.278.000.000	25.706.169.000.000	0,063
1	Indocement Tunggol Prakasa Tbk	2023	17.949.756.000.000	29.649.645.000.000	0,055
1	Indocement Tunggol Prakasa Tbk	2024	18.548.734.000.000	30.420.006.000.000	0,053
2	Semen Baturaja Tbk	2018	1.995.807.528.000	5.538.079.503.000	0,026
2	Semen Baturaja Tbk	2019	1.999.516.771.000	5.571.270.204.000	0,026
2	Semen Baturaja Tbk	2020	1.721.907.150.000	5.737.175.560.000	0,025
2	Semen Baturaja Tbk	2021	1.751.585.770.000	5.271.953.697.000	0,027
2	Semen Baturaja Tbk	2022	1.881.767.356.000	5.211.248.525.000	0,028
2	Semen Baturaja Tbk	2023	2.040.679.390.000	4.856.730.638.000	0,030
2	Semen Baturaja Tbk	2024	2.091.352.268.000	4.907.686.845.000	0,029
3	Semen Indonesia (Persero) Tbk	2018	30.687.626.000.000	50.783.836.000.000	0,060
3	Semen Indonesia (Persero) Tbk	2019	40.368.107.000.000	79.807.067.000.000	0,038
3	Semen Indonesia (Persero) Tbk	2020	35.171.668.000.000	78.006.244.000.000	0,039
3	Semen Indonesia (Persero) Tbk	2021	36.702.301.000.000	81.766.327.000.000	0,037
3	Semen Indonesia (Persero) Tbk	2022	36.378.597.000.000	82.960.012.000.000	0,037
3	Semen Indonesia (Persero) Tbk	2023	38.651.360.000.000	81.820.529.000.000	0,037
3	Semen Indonesia (Persero) Tbk	2024	36.186.127.000.000	76.993.082.000.000	0,039
4	Wijaya Karya Beton	2018	6.930.628.258.854	8.881.778.299.672	0,133
4	Wijaya Karya Beton	2019	7.083.384.467.587	10.337.895.087.207	0,115
4	Wijaya Karya Beton	2020	4.803.359.291.718	8.509.017.299.594	0,139
4	Wijaya Karya Beton	2021	4.458.987.837.356	9.082.511.044.439	0,130
4	Wijaya Karya Beton	2022	6.003.788.032.167	9.447.528.704.261	0,125

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
4	Wijaya Karya Beton	2023	4.203.170.642.940	7.631.670.664.176	0,155
4	Wijaya Karya Beton	2024	4.896.024.340.364	7.194.688.328.878	0,165
5	Arwana Citramulia Tbk	2018	1.971.478.070.171	1.652.905.985.730	0,154
5	Arwana Citramulia Tbk	2019	2.151.801.131.686	1.799.137.069.343	0,141
5	Arwana Citramulia Tbk	2020	2.211.743.593.136	1.970.340.289.520	0,129
5	Arwana Citramulia Tbk	2021	2.554.880.982.584	2.243.523.072.803	0,113
5	Arwana Citramulia Tbk	2022	2.586.665.297.217	2.578.868.615.545	0,099
5	Arwana Citramulia Tbk	2023	2.447.442.037.597	2.620.491.657.384	0,097
5	Arwana Citramulia Tbk	2024	2.632.310.100.626	2.661.363.620.207	0,095
6	Mark Dynamics Indonesia Tbk	2018	325.472.602.675	318.080.326.465	0,987
6	Mark Dynamics Indonesia Tbk	2019	361.544.998.431	441.254.067.741	0,712
6	Mark Dynamics Indonesia Tbk	2020	565.439.688.892	719.726.855.599	0,436
6	Mark Dynamics Indonesia Tbk	2021	1.193.506.756.539	1.078.458.868.349	0,291
6	Mark Dynamics Indonesia Tbk	2022	823.656.040.401	1.005.368.365.991	0,312
6	Mark Dynamics Indonesia Tbk	2023	559.468.977.416	951.550.724.256	0,330
6	Mark Dynamics Indonesia Tbk	2024	909.986.179.510	955.841.009.395	0,329
7	Mulia Industrindo Tbk	2018	5.576.944.266.000	5.263.726.099.000	0,123
7	Mulia Industrindo Tbk	2019	3.887.075.800.000	5.758.102.626.000	0,113
7	Mulia Industrindo Tbk	2020	3.736.112.780.000	5.745.215.496.000	0,113
7	Mulia Industrindo Tbk	2021	4.450.121.257.000	6.121.601.356.000	0,106
7	Mulia Industrindo Tbk	2022	5.073.812.958.000	6.806.945.264.000	0,095
7	Mulia Industrindo Tbk	2023	4.806.411.306.000	7.017.221.425.000	0,092
7	Mulia Industrindo Tbk	2024	4.417.035.469.000	7.047.137.434.000	0,092
8	Betonjaya Manunggal Tbk	2018	117.489.192.060	217.362.960.011	0,067
8	Betonjaya Manunggal Tbk	2019	122.325.708.570	230.561.123.774	0,064
8	Betonjaya Manunggal Tbk	2020	113.551.660.060	234.905.016.318	0,062
8	Betonjaya Manunggal Tbk	2021	112.730.081.720	270.669.540.064	0,054
8	Betonjaya Manunggal Tbk	2022	152.170.646.020	344.552.996.651	0,043

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
8	Betonjaya Manunggal Tbk	2023	139.549.203.760	361.613.066.667	0,041
8	Betonjaya Manunggal Tbk	2024	128.025.738.500	396.703.729.801	0,037
9	Steel Pipe Industry of Indonesia Tbk	2018	4.467.590.000.000	6.494.070.000.000	0,155
9	Steel Pipe Industry of Indonesia Tbk	2019	4.885.875.000.000	6.424.507.000.000	0,157
9	Steel Pipe Industry of Indonesia Tbk	2020	3.775.530.000.000	6.076.604.000.000	0,166
9	Steel Pipe Industry of Indonesia Tbk	2021	5.378.808.000.000	7.097.322.000.000	0,142
9	Steel Pipe Industry of Indonesia Tbk	2022	6.255.945.000.000	7.405.931.000.000	0,136
9	Steel Pipe Industry of Indonesia Tbk	2023	6.455.329.000.000	7.971.708.000.000	0,127
9	Steel Pipe Industry of Indonesia Tbk	2024	6.118.364.000.000	8.295.427.000.000	0,122
10	Aneka Gas Industri Tbk	2018	2.073.258.000.000	6.647.755.000.000	0,052
10	Aneka Gas Industri Tbk	2019	2.203.617.000.000	7.021.882.000.000	0,049
10	Aneka Gas Industri Tbk	2020	2.188.179.000.000	7.121.458.000.000	0,048
10	Aneka Gas Industri Tbk	2021	2.738.813.000.000	8.164.599.000.000	0,042
10	Aneka Gas Industri Tbk	2022	2.612.464.000.000	8.041.989.000.000	0,043
10	Aneka Gas Industri Tbk	2023	2.822.745.000.000	7.797.759.000.000	0,044
10	Aneka Gas Industri Tbk	2024	2.907.675.000.000	8.005.185.000.000	0,043
11	Budi Starch and Sweetener Tbk	2018	2.647.193.000.000	3.392.980.000.000	0,160
11	Budi Starch and Sweetener Tbk	2019	3.003.768.000.000	2.999.767.000.000	0,181
11	Budi Starch and Sweetener Tbk	2020	2.725.866.000.000	2.963.007.000.000	0,184
11	Budi Starch and Sweetener Tbk	2021	3.374.782.000.000	2.993.218.000.000	0,182
11	Budi Starch and Sweetener Tbk	2022	3.382.326.000.000	3.173.651.000.000	0,171
11	Budi Starch and Sweetener Tbk	2023	3.944.953.000.000	3.327.846.000.000	0,163
11	Budi Starch and Sweetener Tbk	2024	4.009.264.000.000	3.817.011.000.000	0,142
12	Duta Pertiwi Nusantara Tbk	2018	143.382.081.850	322.185.012.261	0,123
12	Duta Pertiwi Nusantara Tbk	2019	118.917.403.800	318.141.387.900	0,125
12	Duta Pertiwi Nusantara Tbk	2020	96.644.910.643	317.310.718.779	0,125
12	Duta Pertiwi Nusantara Tbk	2021	147.210.449.631	362.242.571.405	0,110
12	Duta Pertiwi Nusantara Tbk	2022	200.912.586.007	405.675.831.614	0,098

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
12	Duta Pertiwi Nusantara Tbk	2023	116.200.535.501	347.048.791.589	0,115
12	Duta Pertiwi Nusantara Tbk	2024	79.445.621.700	358.002.002.817	0,111
13	Ekadharma International Tbk	2018	739.578.860.399	853.267.454.400	0,110
13	Ekadharma International Tbk	2019	758.299.364.555	968.234.349.565	0,097
13	Ekadharma International Tbk	2020	671.540.878.728	1.081.979.820.386	0,086
13	Ekadharma International Tbk	2021	629.879.334.779	1.165.564.745.263	0,080
13	Ekadharma International Tbk	2022	614.476.876.092	1.221.291.885.832	0,077
13	Ekadharma International Tbk	2023	518.358.927.118	1.247.265.694.706	0,075
13	Ekadharma International Tbk	2024	530.431.613.239	1.294.783.334.986	0,072
14	Colorpak Indonesia Tbk	2018	780.611.848.800	708.588.285.620	0,066
14	Colorpak Indonesia Tbk	2019	816.412.755.904	691.512.231.303	0,068
14	Colorpak Indonesia Tbk	2020	772.341.730.795	648.203.498.284	0,072
14	Colorpak Indonesia Tbk	2021	838.133.850.430	774.026.897.674	0,061
14	Colorpak Indonesia Tbk	2022	830.942.437.933	759.845.633.795	0,062
14	Colorpak Indonesia Tbk	2023	806.306.849.977	776.502.261.248	0,060
14	Colorpak Indonesia Tbk	2024	913.901.474.488	801.657.692.915	0,059
15	Lautan Luas Tbk	2018	7.076.493.000.000	6.318.441.000.000	0,125
15	Lautan Luas Tbk	2019	6.534.734.000.000	5.863.204.000.000	0,134
15	Lautan Luas Tbk	2020	5.592.338.000.000	5.514.332.000.000	0,143
15	Lautan Luas Tbk	2021	6.635.544.000.000	6.217.987.000.000	0,127
15	Lautan Luas Tbk	2022	7.879.115.000.000	6.094.139.000.000	0,129
15	Lautan Luas Tbk	2023	7.316.902.000.000	5.628.540.000.000	0,140
15	Lautan Luas Tbk	2024	7.722.382.000.000	6.060.384.000.000	0,130
16	Intan Wijaya International Tbk	2018	367.961.600.950	391.362.697.956	0,151
16	Intan Wijaya International Tbk	2019	381.433.524.206	405.445.049.452	0,146
16	Intan Wijaya International Tbk	2020	394.017.538.408	444.865.800.672	0,133
16	Intan Wijaya International Tbk	2021	520.716.778.853	510.698.600.200	0,116
16	Intan Wijaya International Tbk	2022	478.206.615.319	496.010.534.463	0,119

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
16	Intan Wijaya International Tbk	2023	378.122.098.586	492.567.875.766	0,120
16	Intan Wijaya International Tbk	2024	390.526.567.041	518.498.732.033	0,114
17	Emdeki Utama Tbk	2018	399.193.000.000	914.065.000.000	0,064
17	Emdeki Utama Tbk	2019	349.579.000.000	923.795.000.000	0,064
17	Emdeki Utama Tbk	2020	349.983.000.000	973.684.000.000	0,060
17	Emdeki Utama Tbk	2021	397.308.000.000	985.400.000.000	0,060
17	Emdeki Utama Tbk	2022	486.876.000.000	1.045.929.000.000	0,056
17	Emdeki Utama Tbk	2023	470.700.000.000	1.064.547.000.000	0,055
17	Emdeki Utama Tbk	2024	344.460.000.000	1.039.991.000.000	0,056
18	Madusari Murni Indah Tbk	2018	1.190.490.137.000	1.868.245.599.000	0,094
18	Madusari Murni Indah Tbk	2019	1.122.522.594.000	1.872.712.715.000	0,094
18	Madusari Murni Indah Tbk	2020	1.472.641.715.000	2.279.580.714.000	0,077
18	Madusari Murni Indah Tbk	2021	1.612.054.076.000	2.275.216.679.000	0,078
18	Madusari Murni Indah Tbk	2022	1.515.319.792.000	2.182.945.756.000	0,081
18	Madusari Murni Indah Tbk	2023	1.448.228.617.000	2.019.929.220.000	0,087
18	Madusari Murni Indah Tbk	2024	1.370.052.641.000	1.932.495.722.000	0,091
19	Indo Acidatama Tbk	2018	600.986.872.000	686.777.211.000	0,280
19	Indo Acidatama Tbk	2019	684.464.392.000	779.246.858.000	0,247
19	Indo Acidatama Tbk	2020	890.996.866.000	906.846.895.000	0,212
19	Indo Acidatama Tbk	2021	907.832.649.000	860.162.908.000	0,224
19	Indo Acidatama Tbk	2022	977.707.591.000	876.602.301.000	0,219
19	Indo Acidatama Tbk	2023	1.026.705.444.000	936.697.851.000	0,205
19	Indo Acidatama Tbk	2024	1.153.788.430.000	1.135.428.989.000	0,169
20	Champion Pacific Indonesia Tbk	2018	777.316.506.801	570.197.810.698	0,215
20	Champion Pacific Indonesia Tbk	2019	776.541.441.414	617.594.780.669	0,198
20	Champion Pacific Indonesia Tbk	2020	739.402.296.030	665.863.417.235	0,184
20	Champion Pacific Indonesia Tbk	2021	970.111.806.482	809.371.584.010	0,151
20	Champion Pacific Indonesia Tbk	2022	1.083.672.730.660	863.638.556.466	0,142

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
20	Champion Pacific Indonesia Tbk	2023	857.775.074.318	908.807.798.500	0,135
20	Champion Pacific Indonesia Tbk	2024	869.134.742.614	971.684.549.297	0,126
21	Impack Pratama Industri Tbk	2018	1.395.298.815.177	2.370.198.817.803	0,424
21	Impack Pratama Industri Tbk	2019	1.495.759.701.262	2.501.132.856.219	0,402
21	Impack Pratama Industri Tbk	2020	1.797.514.877.242	2.697.100.062.756	0,373
21	Impack Pratama Industri Tbk	2021	2.227.367.211.794	2.858.166.022.131	0,352
21	Impack Pratama Industri Tbk	2022	2.808.698.656.787	3.435.475.875.401	0,293
21	Impack Pratama Industri Tbk	2023	3.630.700.574.969	4.105.362.087.706	0,245
21	Impack Pratama Industri Tbk	2024	3.877.933.381.099	4.467.461.028.990	0,225
22	Panca Budi Idaman Tbk	2018	4.353.287.585.000	2.295.734.967.000	0,197
22	Panca Budi Idaman Tbk	2019	4.632.864.612.000	2.338.919.728.000	0,194
22	Panca Budi Idaman Tbk	2020	3.870.552.460.000	2.421.301.079.000	0,187
22	Panca Budi Idaman Tbk	2021	4.441.512.773.000	2.795.959.663.000	0,162
22	Panca Budi Idaman Tbk	2022	5.030.424.255.000	3.040.363.137.000	0,149
22	Panca Budi Idaman Tbk	2023	4.703.224.343.000	3.196.352.644.000	0,142
22	Panca Budi Idaman Tbk	2024	5.245.897.681.000	3.583.499.263.000	0,126
23	Tunas Alfin Tbk	2018	741.055.147.778	984.597.771.989	0,228
23	Tunas Alfin Tbk	2019	924.654.057.926	1.329.083.050.439	0,169
23	Tunas Alfin Tbk	2020	1.022.101.048.870	1.474.472.516.166	0,152
23	Tunas Alfin Tbk	2021	1.047.891.188.545	1.569.929.936.844	0,143
23	Tunas Alfin Tbk	2022	1.318.100.566.433	1.797.280.792.145	0,125
23	Tunas Alfin Tbk	2023	1.262.896.271.398	1.733.867.453.375	0,129
23	Tunas Alfin Tbk	2024	1.343.155.786.865	1.835.883.981.058	0,122
24	Charoen Pokphand Indonesia Tbk	2018	53.957.604.000.000	27.645.118.000.000	0,286
24	Charoen Pokphand Indonesia Tbk	2019	58.634.502.000.000	29.353.041.000.000	0,269
24	Charoen Pokphand Indonesia Tbk	2020	42.518.782.000.000	31.159.291.000.000	0,254
24	Charoen Pokphand Indonesia Tbk	2021	51.698.249.000.000	35.446.051.000.000	0,223
24	Charoen Pokphand Indonesia Tbk	2022	56.867.544.000.000	39.847.545.000.000	0,198

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
24	Charoen Pokphand Indonesia Tbk	2023	61.615.850.000.000	40.970.800.000.000	0,193
24	Charoen Pokphand Indonesia Tbk	2024	67.477.992.000.000	42.791.000.000.000	0,185
25	Japfa Comfeed Indonesia Tbk	2018	36.228.261.000.000	24.827.355.000.000	0,307
25	Japfa Comfeed Indonesia Tbk	2019	38.872.084.000.000	26.650.895.000.000	0,286
25	Japfa Comfeed Indonesia Tbk	2020	36.964.948.000.000	25.951.760.000.000	0,294
25	Japfa Comfeed Indonesia Tbk	2021	44.878.300.000.000	28.589.656.000.000	0,267
25	Japfa Comfeed Indonesia Tbk	2022	48.972.085.000.000	32.690.887.000.000	0,233
25	Japfa Comfeed Indonesia Tbk	2023	51.175.898.000.000	34.109.431.000.000	0,224
25	Japfa Comfeed Indonesia Tbk	2024	55.800.849.000.000	34.666.283.000.000	0,220
26	Indonesia Fibreboard Industry Tbk	2018	608.680.140.771	1.109.580.114.885	0,204
26	Indonesia Fibreboard Industry Tbk	2019	669.713.224.904	1.101.538.734.976	0,205
26	Indonesia Fibreboard Industry Tbk	2020	682.021.210.514	1.074.238.575.525	0,211
26	Indonesia Fibreboard Industry Tbk	2021	714.581.513.385	1.158.730.182.419	0,195
26	Indonesia Fibreboard Industry Tbk	2022	867.146.336.664	1.746.807.361.866	0,129
26	Indonesia Fibreboard Industry Tbk	2023	986.989.741.727	1.894.388.459.807	0,119
26	Indonesia Fibreboard Industry Tbk	2024	1.243.651.017.803	1.753.404.635.182	0,129
27	Kedawung Setia Industrial Tbk	2018	2.327.951.625.610	1.391.416.464.512	0,110
27	Kedawung Setia Industrial Tbk	2019	2.234.941.093.110	1.253.650.408.375	0,122
27	Kedawung Setia Industrial Tbk	2020	1.923.089.935.410	1.245.707.236.962	0,122
27	Kedawung Setia Industrial Tbk	2021	2.241.085.126.185	1.353.868.759.222	0,113
27	Kedawung Setia Industrial Tbk	2022	2.352.412.014.545	1.289.211.450.108	0,118
27	Kedawung Setia Industrial Tbk	2023	2.127.671.804.507	1.128.518.916.364	0,135
27	Kedawung Setia Industrial Tbk	2024	2.068.240.926.757	1.132.009.903.123	0,135
28	Suparma Tbk	2018	2.389.268.903.462	2.282.845.632.924	0,138
28	Suparma Tbk	2019	2.514.161.429.045	2.372.130.750.775	0,133
28	Suparma Tbk	2020	2.151.494.981.968	2.316.065.006.133	0,136
28	Suparma Tbk	2021	2.794.452.671.851	2.746.153.295.147	0,115
28	Suparma Tbk	2022	3.138.054.094.849	3.239.231.499.990	0,097

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
28	Suparma Tbk	2023	2.658.520.983.180	3.303.922.519.911	0,095
28	Suparma Tbk	2024	2.729.636.216.867	3.392.686.914.315	0,093
29	Astra International Tbk	2018	239.205.000.000.000	344.711.000.000.000	0,162
29	Astra International Tbk	2019	237.166.000.000.000	351.958.000.000.000	0,159
29	Astra International Tbk	2020	175.046.000.000.000	338.203.000.000.000	0,165
29	Astra International Tbk	2021	233.485.000.000.000	367.311.000.000.000	0,152
29	Astra International Tbk	2022	301.379.000.000.000	413.297.000.000.000	0,135
29	Astra International Tbk	2023	316.565.000.000.000	445.405.000.000.000	0,126
29	Astra International Tbk	2024	330.920.000.000.000	472.925.000.000.000	0,118
30	Indospring Tbk	2018	2.400.062.227.790	2.482.337.567.967	0,326
30	Indospring Tbk	2019	2.091.491.715.532	2.834.422.741.208	0,285
30	Indospring Tbk	2020	1.626.190.564.290	2.826.260.084.696	0,286
30	Indospring Tbk	2021	3.008.688.064.066	3.538.818.568.392	0,229
30	Indospring Tbk	2022	3.642.215.794.469	3.882.465.049.707	0,208
30	Indospring Tbk	2023	3.802.563.221.254	4.459.381.724.679	0,181
30	Indospring Tbk	2024	3.165.028.322.638	4.255.811.894.871	0,190
31	Multi Prima Sejahtera Tbk	2018	95.212.682.098	301.596.448.818	0,105
31	Multi Prima Sejahtera Tbk	2019	88.357.595.957	324.916.202.729	0,097
31	Multi Prima Sejahtera Tbk	2020	103.066.288.012	337.792.393.010	0,093
31	Multi Prima Sejahtera Tbk	2021	120.475.047.471	310.880.071.852	0,102
31	Multi Prima Sejahtera Tbk	2022	172.638.332.781	337.442.939.231	0,094
31	Multi Prima Sejahtera Tbk	2023	137.411.829.907	340.615.035.973	0,093
31	Multi Prima Sejahtera Tbk	2024	153.766.517.418	372.240.835.173	0,085
32	Selamat Sempurna Tbk	2018	3.933.353.000.000	2.801.203.000.000	0,259
32	Selamat Sempurna Tbk	2019	3.935.811.000.000	3.106.981.000.000	0,234
32	Selamat Sempurna Tbk	2020	3.233.693.000.000	3.375.526.000.000	0,215
32	Selamat Sempurna Tbk	2021	4.162.931.000.000	3.868.862.000.000	0,188
32	Selamat Sempurna Tbk	2022	4.894.164.000.000	4.379.577.000.000	0,166

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
32	Selamat Sempurna Tbk	2023	5.108.399.000.000	4.588.818.000.000	0,158
32	Selamat Sempurna Tbk	2024	5.164.985.000.000	4.963.939.000.000	0,146
33	Supreme Cable Manufacturing and Commerce Tbk	2018	5.160.182.004.111	4.165.196.478.857	0,179
33	Supreme Cable Manufacturing and Commerce Tbk	2019	5.701.072.391.797	4.400.655.628.146	0,169
33	Supreme Cable Manufacturing and Commerce Tbk	2020	4.620.736.359.547	3.743.659.818.718	0,199
33	Supreme Cable Manufacturing and Commerce Tbk	2021	5.020.992.336.635	4.698.864.127.234	0,158
33	Supreme Cable Manufacturing and Commerce Tbk	2022	5.469.205.561.730	5.128.133.329.237	0,145
33	Supreme Cable Manufacturing and Commerce Tbk	2023	5.823.016.502.106	5.329.800.918.271	0,140
33	Supreme Cable Manufacturing and Commerce Tbk	2024	6.939.147.619.476	5.702.138.963.030	0,131
34	Wilmar Cahaya Indonesia Tbk	2018	3.629.327.583.572	1.168.956.042.706	1,534
34	Wilmar Cahaya Indonesia Tbk	2019	3.120.937.098.980	2.460.731.620.195	0,729
34	Wilmar Cahaya Indonesia Tbk	2020	3.634.297.273.749	1.566.673.828.068	1,145
34	Wilmar Cahaya Indonesia Tbk	2021	5.359.440.530.374	1.697.387.196.209	1,057
34	Wilmar Cahaya Indonesia Tbk	2022	6.143.759.424.928	1.718.287.453.575	1,044
34	Wilmar Cahaya Indonesia Tbk	2023	6.337.428.625.946	1.893.560.797.758	0,947
34	Wilmar Cahaya Indonesia Tbk	2024	8.002.904.770.455	2.385.281.736.023	0,752
35	Delta Djakarta Tbk	2018	893.006.350.000	1.523.517.170.000	0,076
35	Delta Djakarta Tbk	2019	827.136.727.000	1.425.983.722.000	0,082
35	Delta Djakarta Tbk	2020	546.336.411.000	1.225.580.913.000	0,095
35	Delta Djakarta Tbk	2021	681.205.785.000	1.308.722.065.000	0,089
35	Delta Djakarta Tbk	2022	778.744.315.000	1.307.186.367.000	0,089

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
35	Delta Djakarta Tbk	2023	736.838.613.000	1.208.050.010.000	0,096
35	Delta Djakarta Tbk	2024	646.763.576.000	1.118.177.188.000	0,104
36	Indofood CBP Sukses Makmur Tbk	2018	38.413.407.000.000	34.367.153.000.000	0,390
36	Indofood CBP Sukses Makmur Tbk	2019	42.296.703.000.000	38.709.314.000.000	0,346
36	Indofood CBP Sukses Makmur Tbk	2020	46.641.048.000.000	103.588.325.000.000	0,129
36	Indofood CBP Sukses Makmur Tbk	2021	56.803.733.000.000	118.015.311.000.000	0,114
36	Indofood CBP Sukses Makmur Tbk	2022	64.797.516.000.000	115.305.536.000.000	0,116
36	Indofood CBP Sukses Makmur Tbk	2023	67.909.901.000.000	119.267.076.000.000	0,112
36	Indofood CBP Sukses Makmur Tbk	2024	72.597.188.000.000	126.040.905.000.000	0,106
37	Indofood Sukses Makmur Tbk	2018	73.394.728.000.000	96.537.796.000.000	0,187
37	Indofood Sukses Makmur Tbk	2019	76.592.955.000.000	96.198.559.000.000	0,188
37	Indofood Sukses Makmur Tbk	2020	81.731.469.000.000	163.136.516.000.000	0,111
37	Indofood Sukses Makmur Tbk	2021	99.345.618.000.000	179.271.840.000.000	0,101
37	Indofood Sukses Makmur Tbk	2022	110.830.272.000.000	180.433.300.000.000	0,100
37	Indofood Sukses Makmur Tbk	2023	111.703.611.000.000	186.587.957.000.000	0,097
37	Indofood Sukses Makmur Tbk	2024	115.786.525.000.000	201.713.313.000.000	0,090
38	Multi Bintang Indonesia Tbk	2018	3.649.615.000.000	2.889.501.000.000	0,305
38	Multi Bintang Indonesia Tbk	2019	3.771.405.000.000	2.896.950.000.000	0,304
38	Multi Bintang Indonesia Tbk	2020	1.238.101.000.000	2.144.616.000.000	0,411
38	Multi Bintang Indonesia Tbk	2021	2.473.681.000.000	2.922.017.000.000	0,302
38	Multi Bintang Indonesia Tbk	2022	3.114.907.000.000	3.374.502.000.000	0,261
38	Multi Bintang Indonesia Tbk	2023	3.322.282.000.000	3.407.442.000.000	0,259
38	Multi Bintang Indonesia Tbk	2024	3.383.969.000.000	3.441.088.000.000	0,256
39	Mayora Indah Tbk	2018	24.060.802.395.725	17.591.706.426.634	0,253
39	Mayora Indah Tbk	2019	25.026.739.472.547	19.037.918.806.473	0,234
39	Mayora Indah Tbk	2020	24.476.953.742.651	19.777.500.514.550	0,225
39	Mayora Indah Tbk	2021	27.904.558.322.183	19.917.653.265.528	0,224
39	Mayora Indah Tbk	2022	30.669.405.967.404	22.276.160.695.411	0,200

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
39	Mayora Indah Tbk	2023	31.485.008.185.525	23.870.404.962.472	0,187
39	Mayora Indah Tbk	2024	36.072.949.285.930	29.728.781.933.757	0,150
40	Nippon Indosari Corporindo Tbk	2018	2.766.545.866.684	4.393.810.380.883	0,100
40	Nippon Indosari Corporindo Tbk	2019	3.337.022.314.624	4.682.083.844.951	0,094
40	Nippon Indosari Corporindo Tbk	2020	3.212.034.546.032	4.452.166.671.985	0,099
40	Nippon Indosari Corporindo Tbk	2021	3.287.623.237.457	4.191.284.422.677	0,105
40	Nippon Indosari Corporindo Tbk	2022	3.935.182.048.668	4.130.321.616.083	0,107
40	Nippon Indosari Corporindo Tbk	2023	3.820.532.634.926	3.943.518.425.042	0,112
40	Nippon Indosari Corporindo Tbk	2024	3.932.169.542.456	3.746.346.988.767	0,118
41	Sekar Laut Tbk	2018	1.045.029.834.378	747.293.725.435	0,561
41	Sekar Laut Tbk	2019	1.281.116.255.236	790.845.543.826	0,530
41	Sekar Laut Tbk	2020	1.253.700.810.596	773.863.042.441	0,541
41	Sekar Laut Tbk	2021	1.356.846.112.540	889.125.250.792	0,471
41	Sekar Laut Tbk	2022	1.539.310.803.104	1.033.289.474.829	0,405
41	Sekar Laut Tbk	2023	1.794.345.306.509	1.282.739.303.035	0,327
41	Sekar Laut Tbk	2024	2.293.274.190.663	1.522.025.167.907	0,275
42	Siantar Top Tbk	2018	2.826.957.323.397	2.631.189.810.030	0,307
42	Siantar Top Tbk	2019	3.512.509.168.853	2.881.563.083.954	0,280
42	Siantar Top Tbk	2020	3.846.300.254.825	3.448.995.059.882	0,234
42	Siantar Top Tbk	2021	4.241.856.914.012	3.919.243.683.748	0,206
42	Siantar Top Tbk	2022	4.931.553.771.470	4.590.737.849.889	0,176
42	Siantar Top Tbk	2023	4.767.207.433.046	5.482.234.635.262	0,147
42	Siantar Top Tbk	2024	4.959.939.533.239	6.762.107.188.564	0,119
43	Ultrajaya Milk Industry and Trading Company Tbk	2018	5.472.882.000.000	5.555.871.000.000	0,230
43	Ultrajaya Milk Industry and Trading Company Tbk	2019	6.241.419.000.000	6.608.422.000.000	0,193

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
43	Ultrajaya Milk Industry and Trading Company Tbk	2020	5.967.362.000.000	8.754.116.000.000	0,146
43	Ultrajaya Milk Industry and Trading Company Tbk	2021	6.616.642.000.000	7.406.856.000.000	0,172
43	Ultrajaya Milk Industry and Trading Company Tbk	2022	7.656.252.000.000	7.376.375.000.000	0,173
43	Ultrajaya Milk Industry and Trading Company Tbk	2023	8.302.741.000.000	7.523.956.000.000	0,170
43	Ultrajaya Milk Industry and Trading Company Tbk	2024	8.874.202.000.000	8.461.365.000.000	0,151
44	Gudang Garam Tbk	2018	95.707.663.000.000	69.097.219.000.000	0,170
44	Gudang Garam Tbk	2019	110.523.819.000.000	78.647.274.000.000	0,149
44	Gudang Garam Tbk	2020	114.477.311.000.000	78.191.409.000.000	0,150
44	Gudang Garam Tbk	2021	124.881.266.000.000	89.964.369.000.000	0,130
44	Gudang Garam Tbk	2022	124.682.692.000.000	88.562.617.000.000	0,132
44	Gudang Garam Tbk	2023	118.952.997.000.000	92.450.823.000.000	0,127
44	Gudang Garam Tbk	2024	98.655.483.000.000	84.939.276.000.000	0,138
45	Hanjaya Mandala Sampoerna Tbk	2018	106.741.891.000.000	46.602.420.000.000	0,195
45	Hanjaya Mandala Sampoerna Tbk	2019	106.055.176.000.000	50.902.806.000.000	0,179
45	Hanjaya Mandala Sampoerna Tbk	2020	92.425.210.000.000	49.674.030.000.000	0,183
45	Hanjaya Mandala Sampoerna Tbk	2021	98.874.784.000.000	53.090.428.000.000	0,171
45	Hanjaya Mandala Sampoerna Tbk	2022	111.211.321.000.000	54.786.992.000.000	0,166
45	Hanjaya Mandala Sampoerna Tbk	2023	115.983.384.000.000	55.316.264.000.000	0,164
45	Hanjaya Mandala Sampoerna Tbk	2024	117.880.017.000.000	54.290.706.000.000	0,168
46	Wismilak Inti Makmur Tbk	2018	1.405.384.153.405	1.255.573.914.558	1,185
46	Wismilak Inti Makmur Tbk	2019	1.393.574.099.760	1.299.521.608.556	1,145
46	Wismilak Inti Makmur Tbk	2020	1.994.066.771.177	1.614.442.007.528	0,922

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
46	Wismilak Inti Makmur Tbk	2021	2.733.691.702.981	1.891.169.731.202	0,787
46	Wismilak Inti Makmur Tbk	2022	3.704.350.294.106	2.168.793.843.296	0,686
46	Wismilak Inti Makmur Tbk	2023	4.874.784.628.824	2.575.756.967.645	0,578
46	Wismilak Inti Makmur Tbk	2024	4.750.889.829.726	3.026.895.275.668	0,491
47	Darya Varia Laboratoria Tbk	2018	1.699.657.296.000	1.682.821.739.000	0,071
47	Darya Varia Laboratoria Tbk	2019	1.813.020.278.000	1.829.960.714.000	0,065
47	Darya Varia Laboratoria Tbk	2020	1.829.699.557.000	1.986.711.872.000	0,060
47	Darya Varia Laboratoria Tbk	2021	1.900.893.602.000	2.082.911.322.000	0,057
47	Darya Varia Laboratoria Tbk	2022	1.917.041.442.000	2.009.139.485.000	0,059
47	Darya Varia Laboratoria Tbk	2023	1.890.887.506.000	2.042.171.821.000	0,058
47	Darya Varia Laboratoria Tbk	2024	2.087.601.399.000	2.161.538.138.000	0,055
48	Merck Tbk	2018	611.958.076.000	1.263.113.689.000	0,166
48	Merck Tbk	2019	744.634.530.000	901.060.986.000	0,233
48	Merck Tbk	2020	655.847.125.000	929.901.046.000	0,226
48	Merck Tbk	2021	1.064.394.815.000	1.026.266.866.000	0,205
48	Merck Tbk	2022	1.124.599.738.000	1.037.647.240.000	0,203
48	Merck Tbk	2023	961.433.965.000	957.814.110.000	0,220
48	Merck Tbk	2024	1.036.747.709.000	956.936.728.000	0,220
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2018	2.763.292.000.000	3.337.628.000.000	0,142
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2019	3.067.434.000.000	3.536.898.000.000	0,134
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2020	3.335.411.000.000	3.849.516.000.000	0,123
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2021	4.020.980.000.000	4.068.970.000.000	0,116
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2022	3.865.523.000.000	4.081.442.000.000	0,116

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2023	3.565.930.000.000	3.890.706.000.000	0,122
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2024	3.919.084.000.000	3.939.625.000.000	0,120
50	Tempo Scan Pasific Tbk	2018	10.088.118.830.780	7.869.975.060.326	0,164
50	Tempo Scan Pasific Tbk	2019	10.993.842.057.747	8.372.769.580.743	0,154
50	Tempo Scan Pasific Tbk	2020	10.968.402.090.246	9.104.657.533.366	0,142
50	Tempo Scan Pasific Tbk	2021	11.234.443.003.639	9.644.326.662.784	0,134
50	Tempo Scan Pasific Tbk	2022	12.254.369.318.120	11.328.974.079.150	0,114
50	Tempo Scan Pasific Tbk	2023	13.119.784.555.987	11.315.730.833.410	0,114
50	Tempo Scan Pasific Tbk	2024	13.654.570.829.747	12.489.189.257.954	0,103
51	Akasha Wira International Tbk	2018	804.302.000.000	881.275.000.000	0,529
51	Akasha Wira International Tbk	2019	834.330.000.000	822.375.000.000	0,567
51	Akasha Wira International Tbk	2020	673.364.000.000	958.791.000.000	0,486
51	Akasha Wira International Tbk	2021	935.075.000.000	1.304.108.000.000	0,357
51	Akasha Wira International Tbk	2022	1.290.992.000.000	1.645.582.000.000	0,283
51	Akasha Wira International Tbk	2023	1.525.445.000.000	2.085.182.000.000	0,224
51	Akasha Wira International Tbk	2024	1.956.431.000.000	2.696.874.000.000	0,173
52	Unilever Indonesia Tbk	2018	41.802.073.000.000	19.522.970.000.000	0,144
52	Unilever Indonesia Tbk	2019	42.922.563.000.000	20.649.371.000.000	0,136
52	Unilever Indonesia Tbk	2020	42.972.474.000.000	20.534.632.000.000	0,137
52	Unilever Indonesia Tbk	2021	39.545.959.000.000	19.068.532.000.000	0,147
52	Unilever Indonesia Tbk	2022	41.218.881.000.000	18.318.114.000.000	0,153
52	Unilever Indonesia Tbk	2023	38.611.401.000.000	16.664.086.000.000	0,168
52	Unilever Indonesia Tbk	2024	35.138.643.000.000	16.046.195.000.000	0,175
53	Integra Indocabinet Tbk	2018	2.101.477.235.890	4.588.497.407.410	0,285
53	Integra Indocabinet Tbk	2019	2.136.286.045.964	5.348.826.322.351	0,245
53	Integra Indocabinet Tbk	2020	2.929.365.354.072	5.856.758.922.140	0,223

No	Nama Perusahaan	Tahun	Penjualan	Jumlah Aset	VP
53	Integra Indocabinet Tbk	2021	5.416.331.556.250	6.801.034.778.630	0,192
53	Integra Indocabinet Tbk	2022	4.526.699.532.441	6.956.345.266.754	0,188
53	Integra Indocabinet Tbk	2023	2.186.033.911.377	7.662.921.147.367	0,171
53	Integra Indocabinet Tbk	2024	2.791.657.523.872	7.840.691.438.646	0,167
54	Hartadinata Abadi Tbk	2018	2.745.593.297.236	1.537.031.552.479	3,768
54	Hartadinata Abadi Tbk	2019	3.235.522.159.813	2.311.190.054.987	2,506
54	Hartadinata Abadi Tbk	2020	4.138.626.813.254	2.830.686.417.461	2,046
54	Hartadinata Abadi Tbk	2021	5.237.905.426.180	3.478.074.220.547	1,665
54	Hartadinata Abadi Tbk	2022	6.918.453.560.506	3.849.086.552.639	1,505
54	Hartadinata Abadi Tbk	2023	12.857.028.724.562	5.029.463.481.305	1,151
54	Hartadinata Abadi Tbk	2024	18.228.628.989.765	5.959.783.480.127	0,972

Lampiran 6. Tabel *Book Tax Differences*

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
1	Indocement Tunggal Prakasa Tbk	2018	1.400.822.000.000	608.157.000.000	42.220.400.000.000	0,019
1	Indocement Tunggal Prakasa Tbk	2019	2.274.427.000.000	1.495.853.000.000	41.602.030.000.000	0,019
1	Indocement Tunggal Prakasa Tbk	2020	2.148.328.000.000	1.780.669.000.000	41.198.546.500.000	0,009
1	Indocement Tunggal Prakasa Tbk	2021	2.234.002.000.000	1.639.056.000.000	39.808.450.000.000	0,015
1	Indocement Tunggal Prakasa Tbk	2022	2.289.309.000.000	1.802.428.000.000	38.774.226.000.000	0,013
1	Indocement Tunggal Prakasa Tbk	2023	2.396.348.000.000	1.711.146.000.000	42.502.729.500.000	0,016
1	Indocement Tunggal Prakasa Tbk	2024	2.463.018.000.000	1.128.800.000.000	45.244.828.500.000	0,029
2	Semen Baturaja Tbk	2018	145.356.709.000	(30.785.656.000)	7.829.376.998.500	0,022
2	Semen Baturaja Tbk	2019	86.572.265.000	(86.313.984.000)	8.323.714.605.000	0,021
2	Semen Baturaja Tbk	2020	36.467.602.000	(144.210.483.000)	8.439.857.984.000	0,021
2	Semen Baturaja Tbk	2021	68.907.521.000	(48.824.573.000)	8.373.152.408.500	0,014
2	Semen Baturaja Tbk	2022	115.267.044.000	81.996.196.000	7.877.577.959.500	0,004
2	Semen Baturaja Tbk	2023	162.583.378.000	-	7.639.613.844.000	0,021
2	Semen Baturaja Tbk	2024	171.792.721.000	12.757.940.000	7.310.574.060.500	0,022

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
3	Semen Indonesia (Persero) Tbk	2018	4.104.959.000.000	1.457.699.000.000	74.460.568.213.000	0,036
3	Semen Indonesia (Persero) Tbk	2019	3.195.775.000.000	1.469.291.000.000	90.687.369.500.000	0,019
3	Semen Indonesia (Persero) Tbk	2020	3.488.650.000.000	1.860.394.000.000	118.810.189.000.000	0,014
3	Semen Indonesia (Persero) Tbk	2021	3.537.704.000.000	1.827.317.000.000	118.889.407.500.000	0,014
3	Semen Indonesia (Persero) Tbk	2022	3.298.835.000.000	1.055.874.000.000	123.246.333.000.000	0,018
3	Semen Indonesia (Persero) Tbk	2023	3.303.760.000.000	(235.339.000.000)	123.870.276.500.000	0,029
3	Semen Indonesia (Persero) Tbk	2024	1.251.199.000.000	(826.323.000.000)	120.317.070.000.000	0,017
4	Wijaya Karya Beton	2018	619.251.303.685	521.150.141.973	11.508.865.244.879	0,009
4	Wijaya Karya Beton	2019	626.270.544.710	400.612.431.917	14.050.725.843.276	0,016
4	Wijaya Karya Beton	2020	130.504.809.969	44.177.362.459	14.592.403.737.004	0,006
4	Wijaya Karya Beton	2021	81.345.295.821	-	13.050.272.821.814	0,006
4	Wijaya Karya Beton	2022	249.506.092.196	161.037.354.000	13.806.275.396.570	0,006
4	Wijaya Karya Beton	2023	42.833.016.211	126.886.694.000	13.263.364.036.349	(0,006)
4	Wijaya Karya Beton	2024	87.480.681.385	53.343.373.000	11.229.014.828.615	0,003
5	Arwana Citramulia Tbk	2018	211.729.940.176	14.773.245.000	2.427.799.554.438	0,081

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
5	Arwana Citramulia Tbk	2019	291.607.365.374	21.419.869.000	2.552.474.520.402	0,106
5	Arwana Citramulia Tbk	2020	420.626.406.830	25.442.376.000	2.784.307.214.103	0,142
5	Arwana Citramulia Tbk	2021	609.653.614.511	35.810.378.000	3.092.101.825.922	0,186
5	Arwana Citramulia Tbk	2022	746.096.093.997	42.091.575.000	3.532.957.380.576	0,199
5	Arwana Citramulia Tbk	2023	575.667.695.985	30.534.719.000	3.889.114.444.237	0,140
5	Arwana Citramulia Tbk	2024	547.992.893.943	24.339.864.000	3.951.173.467.488	0,133
6	Mark Dynamics Indonesia Tbk	2018	111.210.294.119	119.077.662.000	386.639.738.527	(0,020)
6	Mark Dynamics Indonesia Tbk	2019	118.687.394.018	125.447.657.613	538.707.360.336	(0,013)
6	Mark Dynamics Indonesia Tbk	2020	186.691.686.387	169.679.812.791	801.117.495.541	0,021
6	Mark Dynamics Indonesia Tbk	2021	505.578.068.397	492.267.742.593	1.258.956.289.774	0,011
6	Mark Dynamics Indonesia Tbk	2022	317.066.207.437	316.313.500.001	1.581.143.051.345	0,000
6	Mark Dynamics Indonesia Tbk	2023	200.837.770.656	209.747.330.795	1.481.143.728.119	(0,006)
6	Mark Dynamics Indonesia Tbk	2024	367.072.526.955	361.027.179.631	1.429.471.228.954	0,004
7	Mulia Industrindo Tbk	2018	264.824.823.000	(10.008.786.000)	7.818.548.657.500	0,035
7	Mulia Industrindo Tbk	2019	187.176.793.000	(3.462.802.000)	8.142.777.412.000	0,023

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
7	Mulia Industrindo Tbk	2020	120.544.205.000	(6.967.489.000)	8.630.710.374.000	0,015
7	Mulia Industrindo Tbk	2021	828.830.394.000	1.357.613.000	8.806.016.174.000	0,094
7	Mulia Industrindo Tbk	2022	1.092.813.462.000	58.049.253.000	9.525.073.988.000	0,109
7	Mulia Industrindo Tbk	2023	717.739.341.000	47.882.118.000	10.315.555.976.500	0,065
7	Mulia Industrindo Tbk	2024	400.889.660.000	15.938.027.000	10.540.790.142.000	0,037
8	Betonjaya Manunggal Tbk	2018	34.236.874.970	22.658.241.507	292.183.130.448	0,040
8	Betonjaya Manunggal Tbk	2019	2.890.115.839	5.301.688.182	332.643.521.898	(0,007)
8	Betonjaya Manunggal Tbk	2020	4.697.219.006	536.676.820	348.013.631.933	0,012
8	Betonjaya Manunggal Tbk	2021	12.564.074.567	11.345.813.912	370.239.786.350	0,003
8	Betonjaya Manunggal Tbk	2022	42.166.915.057	10.834.953.687	442.946.038.390	0,071
8	Betonjaya Manunggal Tbk	2023	19.001.229.253	6.688.434.000	525.359.529.985	0,023
8	Betonjaya Manunggal Tbk	2024	30.201.350.077	2.202.704.000	559.964.931.568	0,050
9	Steel Pipe Industry of Indonesia Tbk	2018	59.640.000.000	108.625.000.000	9.516.400.000.000	(0,005)
9	Steel Pipe Industry of Indonesia Tbk	2019	233.293.000.000	295.655.000.000	9.706.323.500.000	(0,006)
9	Steel Pipe Industry of Indonesia Tbk	2020	155.068.000.000	218.014.000.000	9.462.809.000.000	(0,007)
9	Steel Pipe Industry of Indonesia Tbk	2021	659.402.000.000	729.145.000.000	9.625.265.000.000	(0,007)

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
9	Steel Pipe Industry of Indonesia Tbk	2022	393.231.000.000	399.423.000.000	10.800.287.500.000	(0,001)
9	Steel Pipe Industry of Indonesia Tbk	2023	640.584.000.000	710.576.000.000	11.391.785.000.000	(0,006)
9	Steel Pipe Industry of Indonesia Tbk	2024	675.589.000.000	727.819.000.000	12.119.421.500.000	(0,004)
10	Aneka Gas Industri Tbk	2018	147.639.000.000	26.500.000.000	9.727.420.500.000	0,012
10	Aneka Gas Industri Tbk	2019	138.137.000.000	29.689.000.000	10.158.696.000.000	0,011
10	Aneka Gas Industri Tbk	2020	96.179.000.000	(70.452.000.000)	10.582.611.000.000	0,016
10	Aneka Gas Industri Tbk	2021	275.898.000.000	(67.319.000.000)	11.203.757.500.000	0,031
10	Aneka Gas Industri Tbk	2022	138.850.000.000	(79.522.000.000)	12.185.593.500.000	0,018
10	Aneka Gas Industri Tbk	2023	213.223.000.000	(96.307.000.000)	11.940.868.500.000	0,026
10	Aneka Gas Industri Tbk	2024	115.059.000.000	(84.530.000.000)	11.800.351.500.000	0,017
11	Budi Starch and Sweetener Tbk	2018	71.781.000.000	1.109.000.000	4.635.946.000.000	0,015
11	Budi Starch and Sweetener Tbk	2019	83.905.000.000	23.028.000.000	4.892.863.500.000	0,012
11	Budi Starch and Sweetener Tbk	2020	69.312.000.000	17.424.000.000	4.481.270.500.000	0,012
11	Budi Starch and Sweetener Tbk	2021	113.965.000.000	73.544.000.000	4.459.616.000.000	0,009
11	Budi Starch and Sweetener Tbk	2022	116.031.000.000	95.886.000.000	4.580.043.500.000	0,004

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
11	Budi Starch and Sweetener Tbk	2023	127.311.000.000	131.962.000.000	4.837.574.000.000	(0,001)
11	Budi Starch and Sweetener Tbk	2024	84.992.000.000	174.798.000.000	5.236.351.500.000	(0,017)
12	Duta Pertiwi Nusantara Tbk	2018	12.347.569.714	11.288.344.000	469.583.680.091	0,002
12	Duta Pertiwi Nusantara Tbk	2019	5.302.563.264	6.961.687.000	481.255.706.211	(0,003)
12	Duta Pertiwi Nusantara Tbk	2020	4.461.029.495	(321.632.000)	476.796.747.290	0,010
12	Duta Pertiwi Nusantara Tbk	2021	28.186.888.107	23.445.425.882	498.432.004.482	0,010
12	Duta Pertiwi Nusantara Tbk	2022	34.552.481.023	33.338.946.508	565.080.487.212	0,002
12	Duta Pertiwi Nusantara Tbk	2023	19.012.945.056	12.759.171.939	579.200.227.409	0,011
12	Duta Pertiwi Nusantara Tbk	2024	15.366.332.671	5.024.402.383	526.049.792.998	0,020
13	Ekadharma International Tbk	2018	101.455.415.901	97.754.489.000	1.224.401.373.372	0,003
13	Ekadharma International Tbk	2019	111.834.501.956	107.452.715.000	1.337.384.629.183	0,003
13	Ekadharma International Tbk	2020	123.522.654.770	112.580.607.000	1.509.224.259.758	0,007
13	Ekadharma International Tbk	2021	137.720.156.180	109.470.060.000	1.664.762.193.018	0,017
13	Ekadharma International Tbk	2022	97.911.441.932	85.134.980.000	1.776.210.688.179	0,007
13	Ekadharma International Tbk	2023	87.372.045.333	72.113.953.000	1.844.924.733.185	0,008
13	Ekadharma International Tbk	2024	81.618.652.526	64.171.679.000	1.894.657.362.199	0,009

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
14	Colorpak Indonesia Tbk	2018	32.364.663.354	756.476	941.993.158.451	0,034
14	Colorpak Indonesia Tbk	2019	55.527.213.822	4.269.209	1.054.344.401.272	0,053
14	Colorpak Indonesia Tbk	2020	51.893.851.190	63.558.377.220	1.015.613.980.445	(0,011)
14	Colorpak Indonesia Tbk	2021	50.989.197.783	15.697.481.343	1.035.216.947.121	0,034
14	Colorpak Indonesia Tbk	2022	38.575.884.987	5.880.123.236	1.153.949.714.572	0,028
14	Colorpak Indonesia Tbk	2023	65.281.918.531	33.074.089.000	1.148.096.764.419	0,028
14	Colorpak Indonesia Tbk	2024	69.336.471.583	33.205.612.000	1.177.331.107.706	0,031
15	Lautan Luas Tbk	2018	308.160.000.000	128.058.000.000	8.928.552.500.000	0,020
15	Lautan Luas Tbk	2019	304.273.000.000	110.281.000.000	9.250.043.000.000	0,021
15	Lautan Luas Tbk	2020	197.745.000.000	(82.682.000.000)	8.620.370.000.000	0,033
15	Lautan Luas Tbk	2021	440.608.000.000	114.229.000.000	8.623.325.500.000	0,038
15	Lautan Luas Tbk	2022	440.630.000.000	223.543.000.000	9.265.056.500.000	0,023
15	Lautan Luas Tbk	2023	233.840.000.000	(51.397.000.000)	8.908.409.000.000	0,032
15	Lautan Luas Tbk	2024	313.251.000.000	(32.311.000.000)	8.658.732.000.000	0,040
16	Intan Wijaya International Tbk	2018	22.040.417.272	24.731.568.000	499.469.739.308	(0,005)
16	Intan Wijaya International Tbk	2019	18.037.062.772	20.486.364.000	594.085.222.682	(0,004)

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
16	Intan Wijaya International Tbk	2020	38.393.758.749	41.062.557.000	627.877.949.788	(0,004)
16	Intan Wijaya International Tbk	2021	13.788.739.152	16.135.101.000	700.215.100.772	(0,003)
16	Intan Wijaya International Tbk	2022	31.504.050.176	37.067.366.000	758.703.867.432	(0,007)
16	Intan Wijaya International Tbk	2023	22.667.633.835	24.234.540.000	742.294.472.346	(0,002)
16	Intan Wijaya International Tbk	2024	32.267.679.523	28.434.343.000	751.817.241.783	0,005
17	Emdeki Utama Tbk	2018	44.033.000.000	22.640.000.000	1.324.483.500.000	0,016
17	Emdeki Utama Tbk	2019	42.486.000.000	24.299.000.000	1.375.962.500.000	0,013
17	Emdeki Utama Tbk	2020	50.096.000.000	33.965.000.000	1.410.637.000.000	0,011
17	Emdeki Utama Tbk	2021	47.045.000.000	32.286.000.000	1.466.384.000.000	0,010
17	Emdeki Utama Tbk	2022	49.055.000.000	36.878.000.000	1.508.364.500.000	0,008
17	Emdeki Utama Tbk	2023	61.524.000.000	47.170.000.000	1.578.202.500.000	0,009
17	Emdeki Utama Tbk	2024	35.355.000.000	15.953.000.000	1.584.542.500.000	0,012
18	Madusari Murni Indah Tbk	2018	129.117.520.000	49.544.000	2.451.739.475.500	0,053
18	Madusari Murni Indah Tbk	2019	82.408.851.000	322.673.000	2.804.601.956.500	0,029
18	Madusari Murni Indah Tbk	2020	105.501.929.000	1.545.570.000	3.012.503.072.000	0,035
18	Madusari Murni Indah Tbk	2021	58.980.604.000	433.288.000	3.417.189.053.500	0,017

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
18	Madusari Murni Indah Tbk	2022	43.820.498.000	8.105.000	3.366.689.557.000	0,013
18	Madusari Murni Indah Tbk	2023	120.215.570.000	4.471.000	3.192.910.366.000	0,038
18	Madusari Murni Indah Tbk	2024	33.238.541.000	4.782.000	2.986.177.081.000	0,011
19	Indo Acidatama Tbk	2018	50.845.763.000	45.215.966.000	996.115.059.500	0,006
19	Indo Acidatama Tbk	2019	57.029.659.000	51.729.252.000	1.076.400.640.000	0,005
19	Indo Acidatama Tbk	2020	61.027.867.000	54.104.184.000	1.232.670.305.500	0,006
19	Indo Acidatama Tbk	2021	32.257.288.000	24.510.977.000	1.336.928.349.000	0,006
19	Indo Acidatama Tbk	2022	44.423.333.000	33.267.335.000	1.298.464.058.500	0,009
19	Indo Acidatama Tbk	2023	74.791.679.000	72.838.535.000	1.344.951.226.500	0,001
19	Indo Acidatama Tbk	2024	29.558.472.000	21.263.400.000	1.504.412.345.500	0,006
20	Champion Pacific Indonesia Tbk	2018	61.747.960.127	18.174.117.000	798.121.496.923	0,055
20	Champion Pacific Indonesia Tbk	2019	83.534.447.014	25.199.779.500	878.995.201.033	0,066
20	Champion Pacific Indonesia Tbk	2020	83.166.786.329	21.644.665.000	950.526.489.287	0,065
20	Champion Pacific Indonesia Tbk	2021	135.948.996.651	34.891.447.000	1.070.549.209.240	0,094
20	Champion Pacific Indonesia Tbk	2022	133.379.287.740	32.241.108.238	1.241.190.862.243	0,081

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
20	Champion Pacific Indonesia Tbk	2023	71.540.980.396	17.492.696.000	1.318.042.455.716	0,041
20	Champion Pacific Indonesia Tbk	2024	90.996.452.739	19.919.162.020	1.394.650.073.149	0,051
21	Impack Pratama Industri Tbk	2018	117.459.959.119	25.334.568.000	3.479.776.902.385	0,026
21	Impack Pratama Industri Tbk	2019	133.973.045.799	34.641.256.000	3.620.765.245.913	0,027
21	Impack Pratama Industri Tbk	2020	175.476.928.095	104.455.115.000	3.849.682.887.597	0,018
21	Impack Pratama Industri Tbk	2021	254.899.864.963	112.984.832.000	4.126.183.073.822	0,034
21	Impack Pratama Industri Tbk	2022	414.206.408.712	172.357.046.000	4.575.903.959.832	0,053
21	Impack Pratama Industri Tbk	2023	597.990.982.148	148.547.037.000	5.488.156.919.254	0,082
21	Impack Pratama Industri Tbk	2024	725.297.598.613	137.258.022.000	6.339.092.602.201	0,093
22	Panca Budi Idaman Tbk	2018	385.050.642.000	24.237.931.000	2.966.772.086.500	0,122
22	Panca Budi Idaman Tbk	2019	297.821.465.000	16.730.467.000	3.465.194.831.000	0,081
22	Panca Budi Idaman Tbk	2020	489.217.622.000	12.042.438.000	3.549.570.267.500	0,134
22	Panca Budi Idaman Tbk	2021	531.121.667.000	14.316.963.000	3.819.280.910.500	0,135
22	Panca Budi Idaman Tbk	2022	453.472.989.000	28.118.399.000	4.316.141.231.500	0,099
22	Panca Budi Idaman Tbk	2023	479.222.205.000	29.728.505.000	4.638.539.459.000	0,097

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
22	Panca Budi Idaman Tbk	2024	620.588.676.000	44.855.765.000	4.988.102.275.500	0,115
23	Tunas Alfin Tbk	2018	70.378.904.432	64.154.485.000	1.413.539.874.512	0,004
23	Tunas Alfin Tbk	2019	39.529.863.107	41.047.933.000	1.649.139.297.209	(0,001)
23	Tunas Alfin Tbk	2020	28.621.059.866	29.575.117.000	2.066.319.308.522	(0,000)
23	Tunas Alfin Tbk	2021	31.098.991.418	13.853.631.000	2.259.437.484.588	0,008
23	Tunas Alfin Tbk	2022	59.508.181.386	31.369.730.000	2.468.570.332.917	0,011
23	Tunas Alfin Tbk	2023	48.683.302.778	44.583.433.000	2.664.214.518.833	0,002
23	Tunas Alfin Tbk	2024	23.542.746.878	17.144.336.000	2.651.809.443.904	0,002
24	Charoen Pokphand Indonesia Tbk	2018	5.907.351.000.000	3.092.084.000.000	38.345.152.000.000	0,073
24	Charoen Pokphand Indonesia Tbk	2019	4.595.238.000.000	4.952.037.000.000	42.321.638.500.000	(0,008)
24	Charoen Pokphand Indonesia Tbk	2020	4.767.698.000.000	5.141.113.000.000	44.932.686.500.000	(0,008)
24	Charoen Pokphand Indonesia Tbk	2021	4.633.546.000.000	4.980.701.000.000	48.882.316.500.000	(0,007)
24	Charoen Pokphand Indonesia Tbk	2022	3.537.180.000.000	6.171.083.000.000	55.369.823.500.000	(0,048)
24	Charoen Pokphand Indonesia Tbk	2023	2.996.885.000.000	5.157.592.000.000	60.332.945.000.000	(0,036)
24	Charoen Pokphand Indonesia Tbk	2024	5.256.354.000.000	4.608.814.000.000	62.366.300.000.000	0,010

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
25	Japfa Comfeed Indonesia Tbk	2018	3.089.839.000.000	2.361.876.000.000	33.502.547.500.000	0,022
25	Japfa Comfeed Indonesia Tbk	2019	2.572.708.000.000	2.512.262.000.000	38.152.802.500.000	0,002
25	Japfa Comfeed Indonesia Tbk	2020	1.679.091.000.000	1.626.419.000.000	39.626.775.000.000	0,001
25	Japfa Comfeed Indonesia Tbk	2021	2.793.847.000.000	2.362.241.000.000	40.246.588.000.000	0,011
25	Japfa Comfeed Indonesia Tbk	2022	1.954.529.000.000	2.090.967.000.000	44.935.099.500.000	(0,003)
25	Japfa Comfeed Indonesia Tbk	2023	1.261.237.000.000	1.026.509.000.000	49.745.602.500.000	0,005
25	Japfa Comfeed Indonesia Tbk	2024	4.241.472.000.000	1.763.595.000.000	51.442.572.500.000	0,048
26	Indonesia Fibreboard Industry Tbk	2018	70.661.944.027	46.708.303.000	1.610.748.231.788	0,015
26	Indonesia Fibreboard Industry Tbk	2019	77.497.232.119	81.518.961.000	1.660.349.482.373	(0,002)
26	Indonesia Fibreboard Industry Tbk	2020	96.157.039.365	107.514.032.000	1.638.658.022.739	(0,007)
26	Indonesia Fibreboard Industry Tbk	2021	105.591.061.431	113.391.604.000	1.653.603.666.735	(0,005)
26	Indonesia Fibreboard Industry Tbk	2022	124.832.922.027	132.188.354.000	2.032.133.863.352	(0,004)
26	Indonesia Fibreboard Industry Tbk	2023	129.817.088.099	135.173.705.000	2.694.001.591.770	(0,002)
26	Indonesia Fibreboard Industry Tbk	2024	229.821.617.124	234.088.429.000	2.771.090.777.398	(0,002)
27	Kedawung Setia Industrial Tbk	2018	103.955.745.914	(15.962.491.774)	2.023.999.959.872	0,059

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
27	Kedawang Setia Industrial Tbk	2019	94.926.825.515	(14.124.025.955)	2.018.241.668.700	0,054
27	Kedawang Setia Industrial Tbk	2020	82.952.707.385	(14.840.015.965)	1.876.504.026.856	0,052
27	Kedawang Setia Industrial Tbk	2021	94.013.184.924	1.286.254.000	1.922.641.616.573	0,048
27	Kedawang Setia Industrial Tbk	2022	108.084.354.815	(25.807.362.242)	1.998.474.484.276	0,067
27	Kedawang Setia Industrial Tbk	2023	95.037.226.645	(61.565.475.767)	1.853.470.908.290	0,084
27	Kedawang Setia Industrial Tbk	2024	125.236.015.506	(72.349.511.755)	1.694.523.867.926	0,117
28	Suparma Tbk	2018	109.673.317.782	40.470.674.390	3.317.083.671.576	0,021
28	Suparma Tbk	2019	176.640.361.124	87.201.295.452	3.468.911.008.312	0,026
28	Suparma Tbk	2020	195.503.438.222	104.798.447.777	3.530.163.253.842	0,026
28	Suparma Tbk	2021	377.509.626.634	184.470.149.148	3.689.141.653.707	0,052
28	Suparma Tbk	2022	431.445.937.156	261.033.932.850	4.365.769.045.142	0,039
28	Suparma Tbk	2023	237.848.824.987	127.035.152.326	4.891.192.759.946	0,023
28	Suparma Tbk	2024	134.443.027.842	68.678.458.869	5.000.265.977.069	0,013
29	Astra International Tbk	2018	34.995.000.000.000	3.040.000.000.000	468.001.500.000.000	0,068
29	Astra International Tbk	2019	34.054.000.000.000	2.356.000.000.000	520.690.000.000.000	0,061

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
29	Astra International Tbk	2020	21.741.000.000.000	-	521.059.500.000.000	0,042
29	Astra International Tbk	2021	32.350.000.000.000	2.192.000.000.000	521.858.500.000.000	0,058
29	Astra International Tbk	2022	50.390.000.000.000	3.504.000.000.000	573.959.500.000.000	0,082
29	Astra International Tbk	2023	54.729.000.000.000	3.086.000.000.000	635.999.500.000.000	0,081
29	Astra International Tbk	2024	53.159.000.000.000	2.325.000.000.000	681.867.500.000.000	0,075
30	Indospring Tbk	2018	147.982.768.771	152.236.294.000	3.675.786.121.833	(0,001)
30	Indospring Tbk	2019	130.070.871.745	72.853.766.000	3.899.548.938.571	0,015
30	Indospring Tbk	2020	75.316.440.467	67.465.185.000	4.247.552.783.556	0,002
30	Indospring Tbk	2021	242.304.340.714	188.373.244.000	4.595.669.368.892	0,012
30	Indospring Tbk	2022	297.078.323.642	211.299.032.000	5.480.051.093.246	0,016
30	Indospring Tbk	2023	252.841.423.314	165.246.981.000	6.112.155.912.047	0,014
30	Indospring Tbk	2024	111.239.691.966	92.860.021.000	6.587.287.672.115	0,003
31	Multi Prima Sejahtera Tbk	2018	35.132.528.263	8.506.384.000	418.914.722.739	0,064
31	Multi Prima Sejahtera Tbk	2019	31.375.178.612	3.175.206.000	464.054.550.183	0,061
31	Multi Prima Sejahtera Tbk	2020	8.395.696.968	7.350.316.000	493.812.399.234	0,002
31	Multi Prima Sejahtera Tbk	2021	25.483.321.670	10.284.373.000	493.232.428.936	0,031
31	Multi Prima Sejahtera Tbk	2022	31.770.915.490	22.096.597.000	479.601.541.468	0,020

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
31	Multi Prima Sejahtera Tbk	2023	29.080.423.957	19.157.223.000	507.750.457.218	0,020
31	Multi Prima Sejahtera Tbk	2024	38.728.733.791	21.514.330.000	526.735.453.560	0,033
32	Selamat Sempurna Tbk	2018	828.281.000.000	493.199.000.000	3.843.942.500.000	0,087
32	Selamat Sempurna Tbk	2019	822.042.000.000	506.567.000.000	4.354.693.500.000	0,072
32	Selamat Sempurna Tbk	2020	684.268.000.000	414.214.000.000	4.794.744.000.000	0,056
32	Selamat Sempurna Tbk	2021	922.168.000.000	554.207.000.000	5.309.957.000.000	0,069
32	Selamat Sempurna Tbk	2022	1.172.002.000.000	710.316.000.000	6.058.650.500.000	0,076
32	Selamat Sempurna Tbk	2023	1.301.727.000.000	774.053.000.000	6.673.986.000.000	0,079
32	Selamat Sempurna Tbk	2024	1.401.877.000.000	834.940.000.000	7.070.787.500.000	0,080
33	Supreme Cable Manufacturing and Commerce Tbk	2018	343.024.583.828	301.706.047.000	6.096.842.829.135	0,007
33	Supreme Cable Manufacturing and Commerce Tbk	2019	413.405.348.304	370.729.948.000	6.365.524.292.930	0,007
33	Supreme Cable Manufacturing and Commerce Tbk	2020	304.057.871.487	251.491.256.000	6.272.485.537.505	0,008
33	Supreme Cable Manufacturing and Commerce Tbk	2021	175.817.309.688	125.789.983.000	6.093.091.882.335	0,008

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
33	Supreme Cable Manufacturing and Commerce Tbk	2022	150.684.715.596	116.032.800.000	7.262.930.791.853	0,005
33	Supreme Cable Manufacturing and Commerce Tbk	2023	296.471.551.962	266.535.335.000	7.793.033.788.373	0,004
33	Supreme Cable Manufacturing and Commerce Tbk	2024	377.052.484.393	358.176.668.000	8.180.870.399.786	0,002
34	Wilmar Cahaya Indonesia Tbk	2018	123.394.812.359	108.905.194.725	1.977.114.465.854	0,007
34	Wilmar Cahaya Indonesia Tbk	2019	285.132.249.695	260.122.563.016	2.399.321.852.804	0,010
34	Wilmar Cahaya Indonesia Tbk	2020	232.864.791.126	200.652.552.406	3.244.068.534.229	0,010
34	Wilmar Cahaya Indonesia Tbk	2021	236.334.817.214	214.554.249.111	2.415.367.426.173	0,009
34	Wilmar Cahaya Indonesia Tbk	2022	283.149.105.983	271.449.319.972	2.556.530.922.997	0,005
34	Wilmar Cahaya Indonesia Tbk	2023	195.807.621.110	178.222.646.326	2.665.067.852.454	0,007
34	Wilmar Cahaya Indonesia Tbk	2024	412.748.681.710	394.145.911.375	3.086.201.665.770	0,006
35	Delta Djakarta Tbk	2018	441.248.118.000	445.142.609.000	2.102.601.350.000	(0,002)
35	Delta Djakarta Tbk	2019	412.437.215.000	370.490.719.000	2.236.509.031.000	0,019

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
35	Delta Jakarta Tbk	2020	164.704.480.000	175.481.391.000	2.038.774.178.500	(0,005)
35	Delta Jakarta Tbk	2021	240.865.871.000	283.627.627.000	1.879.941.945.500	(0,023)
35	Delta Jakarta Tbk	2022	294.211.660.000	327.757.822.000	1.962.315.248.500	(0,017)
35	Delta Jakarta Tbk	2023	251.130.452.000	272.460.586.000	1.911.211.372.000	(0,011)
35	Delta Jakarta Tbk	2024	181.357.141.000	206.288.402.000	1.767.138.604.000	(0,014)
36	Indofood CBP Sukses Makmur Tbk	2018	6.446.785.000.000	6.312.759.000.000	48.803.090.500.000	0,003
36	Indofood CBP Sukses Makmur Tbk	2019	7.436.972.000.000	6.723.171.000.000	53.721.810.000.000	0,013
36	Indofood CBP Sukses Makmur Tbk	2020	9.958.647.000.000	9.012.998.000.000	90.503.476.500.000	0,010
36	Indofood CBP Sukses Makmur Tbk	2021	9.935.232.000.000	5.432.101.000.000	162.595.980.500.000	0,028
36	Indofood CBP Sukses Makmur Tbk	2022	7.525.385.000.000	3.906.136.000.000	175.668.079.000.000	0,021
36	Indofood CBP Sukses Makmur Tbk	2023	11.444.693.000.000	9.661.446.000.000	174.939.074.000.000	0,010
36	Indofood CBP Sukses Makmur Tbk	2024	11.499.337.000.000	7.538.410.000.000	182.287.528.500.000	0,022
37	Indofood Sukses Makmur Tbk	2018	7.446.966.000.000	974.751.000.000	136.208.386.000.000	0,048
37	Indofood Sukses Makmur Tbk	2019	8.749.397.000.000	1.849.680.000.000	144.637.075.500.000	0,048
37	Indofood Sukses Makmur Tbk	2020	12.426.334.000.000	1.802.034.000.000	177.766.817.000.000	0,060

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
37	Indofood Sukses Makmur Tbk	2021	14.456.085.000.000	1.207.459.000.000	252.772.436.000.000	0,052
37	Indofood Sukses Makmur Tbk	2022	12.318.765.000.000	1.760.126.000.000	269.488.490.000.000	0,039
37	Indofood Sukses Makmur Tbk	2023	15.615.384.000.000	2.269.070.000.000	273.727.278.500.000	0,049
37	Indofood Sukses Makmur Tbk	2024	17.039.782.000.000	1.457.282.000.000	287.444.613.500.000	0,054
38	Multi Bintang Indonesia Tbk	2018	1.671.912.000.000	1.494.337.000.000	3.954.828.500.000	0,045
38	Multi Bintang Indonesia Tbk	2019	1.626.612.000.000	1.141.861.000.000	4.337.976.000.000	0,112
38	Multi Bintang Indonesia Tbk	2020	396.470.000.000	409.501.000.000	3.969.258.000.000	(0,003)
38	Multi Bintang Indonesia Tbk	2021	877.781.000.000	745.863.000.000	3.605.624.500.000	0,037
38	Multi Bintang Indonesia Tbk	2022	1.246.487.000.000	1.113.487.000.000	4.609.268.000.000	0,029
38	Multi Bintang Indonesia Tbk	2023	1.397.720.000.000	1.010.403.000.000	5.078.223.000.000	0,076
38	Multi Bintang Indonesia Tbk	2024	1.447.924.000.000	1.106.710.000.000	5.127.986.000.000	0,067
39	Mayora Indah Tbk	2018	2.381.942.198.855	903.691.957.048	23.711.703.013.568	0,062
39	Mayora Indah Tbk	2019	2.704.466.581.011	938.617.483.261	27.110.665.829.871	0,065
39	Mayora Indah Tbk	2020	2.683.890.279.936	1.424.237.213.962	28.926.669.063.748	0,044
39	Mayora Indah Tbk	2021	1.549.648.556.686	556.203.721.240	29.736.327.147.314	0,033
39	Mayora Indah Tbk	2022	2.506.057.517.934	1.545.015.054.789	31.055.733.613.234	0,031

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
39	Mayora Indah Tbk	2023	4.093.715.832.812	2.452.878.164.593	34.211.363.176.647	0,048
39	Mayora Indah Tbk	2024	3.881.094.493.336	1.665.643.450.400	38.734.795.929.351	0,057
40	Nippon Indosari Corporindo Tbk	2018	186.936.324.915	169.026.704.137	6.756.478.899.853	0,003
40	Nippon Indosari Corporindo Tbk	2019	347.098.820.613	393.554.717.645	6.734.852.303.359	(0,007)
40	Nippon Indosari Corporindo Tbk	2020	160.357.537.779	5.909.420.315	6.908.167.180.944	0,022
40	Nippon Indosari Corporindo Tbk	2021	376.045.893.335	343.460.411.449	6.547.808.883.324	0,005
40	Nippon Indosari Corporindo Tbk	2022	572.782.719.985	542.858.784.401	6.256.445.230.719	0,005
40	Nippon Indosari Corporindo Tbk	2023	427.990.685.263	420.257.786.390	6.102.080.828.604	0,001
40	Nippon Indosari Corporindo Tbk	2024	468.944.996.208	460.297.621.924	5.816.691.919.426	0,001
41	Sekar Laut Tbk	2018	39.567.679.343	30.321.060.772	1.009.931.072.928	0,009
41	Sekar Laut Tbk	2019	56.782.206.578	31.796.804.372	1.142.716.497.348	0,022
41	Sekar Laut Tbk	2020	55.673.983.557	29.749.770.033	1.177.777.065.047	0,022
41	Sekar Laut Tbk	2021	101.725.399.549	34.144.591.706	1.218.425.667.837	0,055
41	Sekar Laut Tbk	2022	92.439.536.022	33.716.913.196	1.405.769.988.207	0,042
41	Sekar Laut Tbk	2023	97.118.384.008	45.871.687.416	1.674.659.126.347	0,031

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
41	Sekar Laut Tbk	2024	151.442.413.569	76.899.090.141	2.043.751.886.989	0,036
42	Siantar Top Tbk	2018	324.694.650.175	296.843.510.252	3.658.027.348.211	0,008
42	Siantar Top Tbk	2019	607.043.293.422	595.597.822.320	4.071.971.352.007	0,003
42	Siantar Top Tbk	2020	773.607.195.121	799.607.700.540	4.606.060.613.895	(0,006)
42	Siantar Top Tbk	2021	765.188.720.115	732.611.678.201	5.408.616.901.756	0,006
42	Siantar Top Tbk	2022	756.723.520.605	744.618.474.611	6.214.612.608.693	0,002
42	Siantar Top Tbk	2023	1.102.640.346.668	1.027.612.770.853	7.331.855.167.520	0,010
42	Siantar Top Tbk	2024	1.509.020.656.369	1.159.629.435.826	8.863.288.229.544	0,039
43	Ultrajaya Milk Industry and Trading Company Tbk	2018	949.018.000.000	928.403.000.000	7.953.831.500.000	0,003
43	Ultrajaya Milk Industry and Trading Company Tbk	2019	1.375.359.000.000	1.277.040.000.000	8.860.082.000.000	0,011
43	Ultrajaya Milk Industry and Trading Company Tbk	2020	1.421.517.000.000	1.295.278.000.000	10.985.480.000.000	0,011
43	Ultrajaya Milk Industry and Trading Company Tbk	2021	1.541.932.000.000	1.446.874.000.000	12.457.544.000.000	0,008
43	Ultrajaya Milk Industry and Trading Company Tbk	2022	1.288.998.000.000	1.355.999.000.000	11.095.043.500.000	(0,006)
43	Ultrajaya Milk Industry and Trading Company Tbk	2023	1.507.285.000.000	1.329.945.000.000	11.138.353.000.000	0,016
43	Ultrajaya Milk Industry and Trading Company Tbk	2024	1.506.963.000.000	1.424.511.000.000	11.754.638.500.000	0,007

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
44	Gudang Garam Tbk	2018	10.479.242.000.000	10.503.744.000.000	101.308.539.500.000	(0,000)
44	Gudang Garam Tbk	2019	14.487.736.000.000	13.830.577.000.000	108.420.856.000.000	0,006
44	Gudang Garam Tbk	2020	9.663.133.000.000	8.745.029.000.000	117.742.978.500.000	0,008
44	Gudang Garam Tbk	2021	7.286.846.000.000	6.331.369.000.000	123.173.593.500.000	0,008
44	Gudang Garam Tbk	2022	3.646.521.000.000	4.167.003.000.000	134.245.677.500.000	(0,004)
44	Gudang Garam Tbk	2023	6.860.816.000.000	5.563.698.000.000	134.788.028.500.000	0,010
44	Gudang Garam Tbk	2024	1.400.554.000.000	2.467.749.000.000	134.920.461.000.000	(0,008)
45	Hanjaya Mandala Sampoerna Tbk	2018	17.961.269.000.000	17.133.357.000.000	66.442.273.000.000	0,012
45	Hanjaya Mandala Sampoerna Tbk	2019	18.259.423.000.000	17.149.362.000.000	72.053.823.000.000	0,015
45	Hanjaya Mandala Sampoerna Tbk	2020	11.161.466.000.000	11.463.904.000.000	75.739.821.000.000	(0,004)
45	Hanjaya Mandala Sampoerna Tbk	2021	9.152.166.000.000	9.011.077.000.000	76.219.244.000.000	0,002
45	Hanjaya Mandala Sampoerna Tbk	2022	8.273.059.000.000	9.319.570.000.000	80.483.924.000.000	(0,013)
45	Hanjaya Mandala Sampoerna Tbk	2023	10.311.213.000.000	10.252.347.000.000	82.445.124.000.000	0,001
45	Hanjaya Mandala Sampoerna Tbk	2024	8.685.617.000.000	8.699.835.000.000	82.461.617.000.000	(0,000)
46	Wisnilak Inti Makmur Tbk	2018	70.730.637.719	20.016.236.000	1.853.499.050.320	0,027

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
46	Wismilak Inti Makmur Tbk	2019	42.874.167.628	(11.853.779.000)	1.905.334.718.836	0,029
46	Wismilak Inti Makmur Tbk	2020	215.214.468.586	-	2.106.742.612.320	0,102
46	Wismilak Inti Makmur Tbk	2021	214.884.126.122	9.220.882.000	2.560.026.873.129	0,080
46	Wismilak Inti Makmur Tbk	2022	319.471.051.042	37.023.130.000	2.975.566.652.850	0,095
46	Wismilak Inti Makmur Tbk	2023	634.835.802.093	253.608.824.000	3.456.672.327.119	0,110
46	Wismilak Inti Makmur Tbk	2024	376.735.017.309	332.155.091.000	4.089.204.605.479	0,011
47	Darya Varia Laboratoria Tbk	2018	272.843.904.000	288.155.943.000	2.482.297.016.500	(0,006)
47	Darya Varia Laboratoria Tbk	2019	301.250.035.000	335.055.804.000	2.597.802.096.000	(0,013)
47	Darya Varia Laboratoria Tbk	2020	214.069.167.000	283.755.593.000	2.823.316.650.000	(0,025)
47	Darya Varia Laboratoria Tbk	2021	211.793.627.000	307.581.447.000	3.028.167.533.000	(0,032)
47	Darya Varia Laboratoria Tbk	2022	201.073.217.000	249.490.796.000	3.087.481.064.500	(0,016)
47	Darya Varia Laboratoria Tbk	2023	191.638.258.000	242.216.711.000	3.030.225.395.500	(0,017)
47	Darya Varia Laboratoria Tbk	2024	209.757.819.000	289.246.612.000	3.122.940.890.000	(0,025)
48	Merck Tbk	2018	50.208.396.000	1.635.224.820.000	1.478.563.388.500	(1,072)
48	Merck Tbk	2019	125.899.182.000	107.283.616.000	1.713.644.182.000	0,011
48	Merck Tbk	2020	105.999.860.000	126.479.930.000	1.366.011.509.000	(0,015)
48	Merck Tbk	2021	190.499.576.000	216.439.901.000	1.443.034.479.000	(0,018)

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
48	Merck Tbk	2022	237.778.369.000	245.132.641.000	1.545.090.486.000	(0,005)
48	Merck Tbk	2023	203.132.986.000	240.123.884.000	1.516.554.295.000	(0,024)
48	Merck Tbk	2024	195.064.747.000	235.295.558.000	1.436.282.474.000	(0,028)
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2018	867.837.000.000	754.418.000.000	4.827.012.000.000	0,023
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2019	1.073.835.000.000	908.318.000.000	5.106.077.000.000	0,032
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2020	1.199.548.000.000	1.113.731.000.000	5.461.656.000.000	0,016
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2021	1.613.231.000.000	1.404.840.000.000	5.884.001.000.000	0,035
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2022	1.419.852.000.000	1.239.888.000.000	6.109.691.000.000	0,029
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2023	1.219.539.000.000	1.118.739.000.000	6.026.795.000.000	0,017
49	Industri Jamu dan Farmasi Sido Muncul Tbk	2024	1.510.133.000.000	1.294.826.000.000	5.860.518.500.000	0,037
50	Tempo Scan Pasific Tbk	2018	727.700.178.905	241.102.317.000	11.369.887.839.184	0,043
50	Tempo Scan Pasific Tbk	2019	796.220.911.472	204.781.750.000	12.056.359.850.698	0,049
50	Tempo Scan Pasific Tbk	2020	1.064.448.534.874	264.024.511.000	12.925.098.347.426	0,062
50	Tempo Scan Pasific Tbk	2021	1.098.370.417.471	277.710.490.000	13.926.820.864.758	0,059
50	Tempo Scan Pasific Tbk	2022	1.329.822.971.089	554.690.233.000	15.308.813.702.359	0,051

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
50	Tempo Scan Pasific Tbk	2023	1.603.164.196.972	600.076.719.000	16.986.839.495.855	0,059
50	Tempo Scan Pasific Tbk	2024	1.935.506.621.742	689.208.170.000	17.560.325.462.387	0,071
51	Akasha Wira International Tbk	2018	70.060.000.000	39.919.000.000	1.280.873.500.000	0,024
51	Akasha Wira International Tbk	2019	110.179.000.000	79.004.000.000	1.292.462.500.000	0,024
51	Akasha Wira International Tbk	2020	167.919.000.000	162.374.000.000	1.301.770.500.000	0,004
51	Akasha Wira International Tbk	2021	337.828.000.000	326.523.000.000	1.610.845.000.000	0,007
51	Akasha Wira International Tbk	2022	464.308.000.000	460.700.000.000	2.126.899.000.000	0,002
51	Akasha Wira International Tbk	2023	503.664.000.000	499.891.000.000	2.688.173.000.000	0,001
51	Akasha Wira International Tbk	2024	667.728.000.000	651.029.000.000	3.433.619.000.000	0,005
52	Unilever Indonesia Tbk	2018	12.148.087.000.000	12.433.660.000.000	28.667.898.000.000	(0,010)
52	Unilever Indonesia Tbk	2019	9.901.772.000.000	9.714.451.000.000	29.847.655.500.000	0,006
52	Unilever Indonesia Tbk	2020	9.206.869.000.000	9.481.715.000.000	30.916.687.000.000	(0,009)
52	Unilever Indonesia Tbk	2021	7.496.592.000.000	7.635.376.000.000	30.068.898.000.000	(0,005)
52	Unilever Indonesia Tbk	2022	6.993.803.000.000	7.435.261.000.000	28.227.589.000.000	(0,016)
52	Unilever Indonesia Tbk	2023	6.201.876.000.000	6.291.875.000.000	26.650.157.000.000	(0,003)

No	Nama Perusahaan	Tahun	Laba Komersial	Laba Fiskal	Aset Rata-Rata	BTD
52	Unilever Indonesia Tbk	2024	4.350.424.000.000	4.517.123.000.000	24.687.183.500.000	(0,007)
53	Integra Indocabinet Tbk	2018	324.612.407.710	134.659.998.000	6.137.250.837.046	0,031
53	Integra Indocabinet Tbk	2019	283.704.289.385	183.785.263.000	7.262.910.568.586	0,014
53	Integra Indocabinet Tbk	2020	433.714.455.615	194.623.896.000	8.277.205.783.421	0,029
53	Integra Indocabinet Tbk	2021	704.423.183.701	160.386.278.000	9.257.276.311.455	0,059
53	Integra Indocabinet Tbk	2022	233.829.930.377	136.580.426.000	10.279.207.412.007	0,009
53	Integra Indocabinet Tbk	2023	135.007.797.582	7.121.604.000	10.787.805.840.438	0,012
53	Integra Indocabinet Tbk	2024	202.391.280.442	62.651.481.000	11.583.266.866.690	0,012
54	Hartadinata Abadi Tbk	2018	165.784.070.062	172.083.590.000	2.186.963.118.570	(0,003)
54	Hartadinata Abadi Tbk	2019	200.120.811.411	203.417.526.000	2.692.626.579.973	(0,001)
54	Hartadinata Abadi Tbk	2020	218.204.833.971	213.361.242.000	3.726.533.263.718	0,001
54	Hartadinata Abadi Tbk	2021	248.165.327.819	230.792.225.000	4.569.723.527.735	0,004
54	Hartadinata Abadi Tbk	2022	326.183.131.521	288.559.552.000	5.402.617.496.867	0,007
54	Hartadinata Abadi Tbk	2023	396.158.030.726	371.321.624.000	6.363.818.293.292	0,004
54	Hartadinata Abadi Tbk	2024	567.083.271.565	522.074.737.000	8.009.355.221.369	0,006

Lampiran 7. Tabel Tabulasi

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
1	2018	Indocement Tunggul Prakasa Tbk	INTP	1.145.937.000.000	0,164	30,956	0,023	0,058	0,019
1	2019	Indocement Tunggul Prakasa Tbk	INTP	1.835.305.000.000	0,167	30,953	0,023	0,058	0,019
1	2020	Indocement Tunggul Prakasa Tbk	INTP	1.806.337.000.000	0,189	30,940	0,023	0,059	0,009
1	2021	Indocement Tunggul Prakasa Tbk	INTP	1.788.496.000.000	0,211	30,894	0,025	0,062	0,015
1	2022	Indocement Tunggul Prakasa Tbk	INTP	1.842.434.000.000	0,239	30,878	0,025	0,063	0,013
1	2023	Indocement Tunggul Prakasa Tbk	INTP	1.950.266.000.000	0,293	31,020	0,022	0,055	0,016
1	2024	Indocement Tunggul Prakasa Tbk	INTP	2.007.947.000.000	0,273	31,046	0,021	0,053	0,029
2	2018	Semen Baturaja Tbk	SMBR	76.074.721.000	0,373	29,343	0,024	0,026	0,022
2	2019	Semen Baturaja Tbk	SMBR	30.073.855.000	0,375	29,349	0,024	0,026	0,021
2	2020	Semen Baturaja Tbk	SMBR	10.981.673.000	0,406	29,378	0,023	0,025	0,021
2	2021	Semen Baturaja Tbk	SMBR	46.705.891.000	0,431	29,293	0,025	0,027	0,014
2	2022	Semen Baturaja Tbk	SMBR	94.827.889.000	0,408	29,282	0,025	0,028	0,004
2	2023	Semen Baturaja Tbk	SMBR	121.572.505.000	0,349	29,211	0,027	0,030	0,021
2	2024	Semen Baturaja Tbk	SMBR	129.253.093.000	0,334	29,222	0,027	0,029	0,022

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
3	2018	Semen Indonesia (Persero) Tbk	SMGR	3.085.704.000.000	0,358	31,559	0,022	0,060	0,036
3	2019	Semen Indonesia (Persero) Tbk	SMGR	2.371.233.000.000	0,550	32,011	0,014	0,038	0,019
3	2020	Semen Indonesia (Persero) Tbk	SMGR	2.674.343.000.000	0,520	31,988	0,014	0,039	0,014
3	2021	Semen Indonesia (Persero) Tbk	SMGR	2.117.236.000.000	0,454	32,035	0,014	0,037	0,014
3	2022	Semen Indonesia (Persero) Tbk	SMGR	2.499.083.000.000	0,401	32,049	0,013	0,037	0,018
3	2023	Semen Indonesia (Persero) Tbk	SMGR	2.295.601.000.000	0,388	32,036	0,014	0,037	0,029
3	2024	Semen Indonesia (Persero) Tbk	SMGR	771.674.000.000	0,346	31,975	0,015	0,039	0,017
4	2018	Wijaya Karya Beton Tbk	WTON	486.640.174.453	0,647	29,815	0,050	0,133	0,009
4	2019	Wijaya Karya Beton Tbk	WTON	510.711.733.403	0,661	29,967	0,043	0,115	0,016
4	2020	Wijaya Karya Beton Tbk	WTON	123.147.079.420	0,602	29,772	0,052	0,139	0,006
4	2021	Wijaya Karya Beton Tbk	WTON	81.433.957.569	0,616	29,837	0,049	0,130	0,006
4	2022	Wijaya Karya Beton Tbk	WTON	171.060.047.099	0,615	29,877	0,047	0,125	0,006
4	2023	Wijaya Karya Beton Tbk	WTON	19.816.764.969	0,525	29,663	0,058	0,155	(0,006)
4	2024	Wijaya Karya Beton Tbk	WTON	64.199.505.001	0,488	29,604	0,062	0,165	0,003
5	2018	Arwana Citramulia Tbk	ARNA	158.207.798.602	0,337	28,134	0,060	0,154	0,081

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
5	2019	Arwana Citramulia Tbk	ARNA	217.675.239.509	0,346	28,218	0,055	0,141	0,106
5	2020	Arwana Citramulia Tbk	ARNA	326.241.511.507	0,338	28,309	0,050	0,129	0,142
5	2021	Arwana Citramulia Tbk	ARNA	475.983.374.390	0,299	28,439	0,044	0,113	0,186
5	2022	Arwana Citramulia Tbk	ARNA	581.557.410.601	0,289	28,578	0,038	0,099	0,199
5	2023	Arwana Citramulia Tbk	ARNA	449.080.121.387	0,292	28,594	0,038	0,097	0,140
5	2024	Arwana Citramulia Tbk	ARNA	429.538.297.212	0,295	28,610	0,037	0,095	0,133
6	2018	Mark Dynamics Indonesia Tbk	MARK	81.905.439.662	0,253	26,486	0,372	0,987	(0,020)
6	2019	Mark Dynamics Indonesia Tbk	MARK	88.002.544.535	0,322	26,813	0,268	0,712	(0,013)
6	2020	Mark Dynamics Indonesia Tbk	MARK	144.194.690.952	0,431	27,302	0,164	0,436	0,021
6	2021	Mark Dynamics Indonesia Tbk	MARK	392.149.133.254	0,310	27,707	0,110	0,291	0,011
6	2022	Mark Dynamics Indonesia Tbk	MARK	243.093.147.629	0,161	27,636	0,118	0,312	0,000
6	2023	Mark Dynamics Indonesia Tbk	MARK	156.038.746.839	0,117	27,581	0,124	0,330	(0,006)
6	2024	Mark Dynamics Indonesia Tbk	MARK	286.574.334.945	0,099	27,586	0,124	0,329	0,004
7	2018	Mulia Industrindo Tbk	MLIA	189.082.238.000	0,574	29,292	0,050	0,123	0,035
7	2019	Mulia Industrindo Tbk	MLIA	126.773.341.000	0,560	29,382	0,046	0,113	0,023

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
7	2020	Mulia Industrindo Tbk	MLIA	55.089.347.000	0,534	29,379	0,046	0,113	0,015
7	2021	Mulia Industrindo Tbk	MLIA	652.406.101.000	0,432	29,443	0,043	0,106	0,094
7	2022	Mulia Industrindo Tbk	MLIA	853.707.145.000	0,341	29,549	0,039	0,095	0,109
7	2023	Mulia Industrindo Tbk	MLIA	562.628.681.000	0,293	29,579	0,038	0,092	0,065
7	2024	Mulia Industrindo Tbk	MLIA	311.074.075.000	0,240	29,584	0,037	0,092	0,037
8	2018	Betonjaya Manunggal Tbk	BTON	27.812.712.161	0,157	26,105	0,077	0,067	0,040
8	2019	Betonjaya Manunggal Tbk	BTON	1.367.612.129	0,201	26,164	0,072	0,064	(0,007)
8	2020	Betonjaya Manunggal Tbk	BTON	4.486.083.939	0,197	26,182	0,071	0,062	0,012
8	2021	Betonjaya Manunggal Tbk	BTON	9.635.958.498	0,269	26,324	0,062	0,054	0,003
8	2022	Betonjaya Manunggal Tbk	BTON	39.902.398.961	0,309	26,566	0,048	0,043	0,071
8	2023	Betonjaya Manunggal Tbk	BTON	17.530.452.618	0,289	26,614	0,046	0,041	0,023
8	2024	Betonjaya Manunggal Tbk	BTON	29.612.354.901	0,295	26,706	0,042	0,037	0,050
9	2018	Steel Pipe Industry of Indonesia Tbk	ISSP	48.741.000.000	0,551	29,502	0,064	0,155	(0,005)
9	2019	Steel Pipe Industry of Indonesia Tbk	ISSP	185.694.000.000	0,518	29,491	0,065	0,157	(0,006)
9	2020	Steel Pipe Industry of Indonesia Tbk	ISSP	175.835.000.000	0,451	29,435	0,069	0,166	(0,007)
9	2021	Steel Pipe Industry of Indonesia Tbk	ISSP	486.061.000.000	0,466	29,591	0,059	0,142	(0,007)

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
9	2022	Steel Pipe Industry of Indonesia Tbk	ISSP	305.849.000.000	0,440	29,633	0,057	0,136	(0,001)
9	2023	Steel Pipe Industry of Indonesia Tbk	ISSP	498.059.000.000	0,421	29,707	0,053	0,127	(0,006)
9	2024	Steel Pipe Industry of Indonesia Tbk	ISSP	530.063.000.000	0,392	29,747	0,050	0,122	(0,004)
10	2018	Aneka Gas Industri Tbk	AGII	114.374.000.000	0,526	29,525	0,022	0,052	0,012
10	2019	Aneka Gas Industri Tbk	AGII	103.431.000.000	0,530	29,580	0,021	0,049	0,011
10	2020	Aneka Gas Industri Tbk	AGII	99.862.000.000	0,525	29,594	0,021	0,048	0,016
10	2021	Aneka Gas Industri Tbk	AGII	211.485.000.000	0,561	29,731	0,018	0,042	0,031
10	2022	Aneka Gas Industri Tbk	AGII	103.896.000.000	0,540	29,716	0,018	0,043	0,018
10	2023	Aneka Gas Industri Tbk	AGII	169.814.000.000	0,522	29,685	0,019	0,044	0,026
10	2024	Aneka Gas Industri Tbk	AGII	110.196.000.000	0,527	29,711	0,019	0,043	0,017
11	2018	Budi Starch and Sweetener Tbk	BUDI	50.467.000.000	0,639	28,853	0,050	0,160	0,015
11	2019	Budi Starch and Sweetener Tbk	BUDI	64.021.000.000	0,572	28,730	0,056	0,181	0,012
11	2020	Budi Starch and Sweetener Tbk	BUDI	67.093.000.000	0,554	28,717	0,057	0,184	0,012
11	2021	Budi Starch and Sweetener Tbk	BUDI	91.723.000.000	0,536	28,727	0,056	0,182	0,009
11	2022	Budi Starch and Sweetener Tbk	BUDI	93.065.000.000	0,545	28,786	0,053	0,171	0,004

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
11	2023	Budi Starch and Sweetener Tbk	BUDI	102.542.000.000	0,522	28,833	0,050	0,163	(0,001)
11	2024	Budi Starch and Sweetener Tbk	BUDI	67.848.000.000	0,576	28,970	0,044	0,142	(0,017)
12	2018	Duta Pertiwi Nusantara Tbk	DPNS	9.380.137.352	0,138	26,498	0,045	0,123	0,002
12	2019	Duta Pertiwi Nusantara Tbk	DPNS	3.937.685.121	0,113	26,486	0,045	0,125	(0,003)
12	2020	Duta Pertiwi Nusantara Tbk	DPNS	2.400.715.154	0,102	26,483	0,046	0,125	0,010
12	2021	Duta Pertiwi Nusantara Tbk	DPNS	22.723.655.893	0,150	26,616	0,040	0,110	0,010
12	2022	Duta Pertiwi Nusantara Tbk	DPNS	27.428.849.986	0,187	26,729	0,036	0,098	0,002
12	2023	Duta Pertiwi Nusantara Tbk	DPNS	16.075.555.664	0,044	26,573	0,042	0,115	0,011
12	2024	Duta Pertiwi Nusantara Tbk	DPNS	14.314.568.798	0,063	26,604	0,040	0,111	0,020
13	2018	Ekadharma International Tbk	EKAD	74.045.187.763	0,151	27,472	0,074	0,110	0,003
13	2019	Ekadharma International Tbk	EKAD	77.402.572.552	0,119	27,599	0,066	0,097	0,003
13	2020	Ekadharma International Tbk	EKAD	95.929.070.814	0,120	27,710	0,059	0,086	0,007
13	2021	Ekadharma International Tbk	EKAD	108.490.477.354	0,116	27,784	0,054	0,080	0,017
13	2022	Ekadharma International Tbk	EKAD	78.079.793.270	0,089	27,831	0,052	0,077	0,007
13	2023	Ekadharma International Tbk	EKAD	74.066.662.444	0,080	27,852	0,051	0,075	0,008
13	2024	Ekadharma International Tbk	EKAD	64.555.896.338	0,080	27,889	0,049	0,072	0,009

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
14	2018	Colorpak Indonesia Tbk	CLPI	31.538.833.680	0,360	27,287	0,101	0,066	0,034
14	2019	Colorpak Indonesia Tbk	CLPI	36.143.042.190	0,319	27,262	0,104	0,068	0,053
14	2020	Colorpak Indonesia Tbk	CLPI	36.208.015.525	0,244	27,197	0,110	0,072	(0,011)
14	2021	Colorpak Indonesia Tbk	CLPI	42.901.553.168	0,346	27,375	0,092	0,061	0,034
14	2022	Colorpak Indonesia Tbk	CLPI	35.436.588.834	0,313	27,356	0,094	0,062	0,028
14	2023	Colorpak Indonesia Tbk	CLPI	52.708.357.739	0,284	27,378	0,092	0,060	0,028
14	2024	Colorpak Indonesia Tbk	CLPI	56.141.226.436	0,285	27,410	0,089	0,059	0,031
15	2018	Lautan Luas Tbk	LTLS	233.141.000.000	0,664	29,474	0,037	0,125	0,020
15	2019	Lautan Luas Tbk	LTLS	225.747.000.000	0,632	29,400	0,040	0,134	0,021
15	2020	Lautan Luas Tbk	LTLS	118.196.000.000	0,586	29,338	0,042	0,143	0,033
15	2021	Lautan Luas Tbk	LTLS	305.732.000.000	0,560	29,458	0,037	0,127	0,038
15	2022	Lautan Luas Tbk	LTLS	340.580.000.000	0,510	29,438	0,038	0,129	0,023
15	2023	Lautan Luas Tbk	LTLS	167.445.000.000	0,472	29,359	0,041	0,140	0,032
15	2024	Lautan Luas Tbk	LTLS	217.175.000.000	0,483	29,433	0,038	0,130	0,040
16	2018	Intan Wijaya International Tbk	INCI	16.675.673.703	0,182	26,693	0,058	0,151	(0,005)
16	2019	Intan Wijaya International Tbk	INCI	13.811.736.623	0,161	26,728	0,056	0,146	(0,004)

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
16	2020	Intan Wijaya International Tbk	INCI	30.071.380.873	0,171	26,821	0,051	0,133	(0,004)
16	2021	Intan Wijaya International Tbk	INCI	11.036.924.395	0,257	26,959	0,045	0,116	(0,003)
16	2022	Intan Wijaya International Tbk	INCI	24.502.371.311	0,159	26,930	0,046	0,119	(0,007)
16	2023	Intan Wijaya International Tbk	INCI	17.498.891.900	0,114	26,923	0,046	0,120	(0,002)
16	2024	Intan Wijaya International Tbk	INCI	25.848.073.393	0,117	26,974	0,044	0,114	0,005
17	2018	Emdeki Utama Tbk	MDKI	33.788.000.000	0,090	27,541	0,026	0,064	0,016
17	2019	Emdeki Utama Tbk	MDKI	32.859.000.000	0,097	27,552	0,026	0,064	0,013
17	2020	Emdeki Utama Tbk	MDKI	40.085.000.000	0,086	27,604	0,025	0,060	0,011
17	2021	Emdeki Utama Tbk	MDKI	38.851.000.000	0,081	27,616	0,024	0,060	0,010
17	2022	Emdeki Utama Tbk	MDKI	38.417.000.000	0,101	27,676	0,023	0,056	0,008
17	2023	Emdeki Utama Tbk	MDKI	48.407.000.000	0,094	27,694	0,022	0,055	0,009
17	2024	Emdeki Utama Tbk	MDKI	28.687.000.000	0,063	27,670	0,023	0,056	0,012
18	2018	Madusari Murni Indah Tbk	MOLI	94.243.997.000	0,378	28,256	0,054	0,094	0,053
18	2019	Madusari Murni Indah Tbk	MOLI	60.910.956.000	0,369	28,258	0,054	0,094	0,029
18	2020	Madusari Murni Indah Tbk	MOLI	79.288.256.000	0,390	28,455	0,044	0,077	0,035
18	2021	Madusari Murni Indah Tbk	MOLI	38.800.766.000	0,343	28,453	0,044	0,078	0,017

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
18	2022	Madusari Murni Indah Tbk	MOLI	11.310.348.000	0,310	28,412	0,046	0,081	0,013
18	2023	Madusari Murni Indah Tbk	MOLI	94.137.935.000	0,331	28,334	0,050	0,087	0,038
18	2024	Madusari Murni Indah Tbk	MOLI	17.751.696.000	0,299	28,290	0,052	0,091	0,011
19	2018	Indo Acidatama Tbk	SRSN	38.735.092.000	0,304	27,255	0,112	0,280	0,006
19	2019	Indo Acidatama Tbk	SRSN	42.829.128.000	0,340	27,382	0,099	0,247	0,005
19	2020	Indo Acidatama Tbk	SRSN	44.152.245.000	0,352	27,533	0,085	0,212	0,006
19	2021	Indo Acidatama Tbk	SRSN	26.542.985.000	0,293	27,480	0,089	0,224	0,006
19	2022	Indo Acidatama Tbk	SRSN	33.640.328.000	0,249	27,499	0,088	0,219	0,009
19	2023	Indo Acidatama Tbk	SRSN	58.018.151.000	0,241	27,566	0,082	0,205	0,001
19	2024	Indo Acidatama Tbk	SRSN	22.501.564.000	0,350	27,758	0,068	0,169	0,006
20	2018	Champion Pacific Indonesia Tbk	IGAR	44.672.438.405	0,153	27,069	0,115	0,215	0,055
20	2019	Champion Pacific Indonesia Tbk	IGAR	60.836.752.751	0,131	27,149	0,107	0,198	0,066
20	2020	Champion Pacific Indonesia Tbk	IGAR	83.166.786.329	0,109	27,224	0,099	0,184	0,065
20	2021	Champion Pacific Indonesia Tbk	IGAR	104.034.299.846	0,146	27,420	0,081	0,151	0,094
20	2022	Champion Pacific Indonesia Tbk	IGAR	102.314.374.301	0,089	27,484	0,076	0,142	0,081
20	2023	Champion Pacific Indonesia Tbk	IGAR	56.643.469.840	0,085	27,535	0,072	0,135	0,041

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
20	2024	Champion Pacific Indonesia Tbk	IGAR	72.474.414.750	0,080	27,602	0,068	0,126	0,051
21	2018	Impack Pratama Industri Tbk	IMPC	105.523.929.164	0,421	28,494	0,087	0,424	0,026
21	2019	Impack Pratama Industri Tbk	IMPC	93.145.200.039	0,437	28,548	0,083	0,402	0,027
21	2020	Impack Pratama Industri Tbk	IMPC	115.805.324.362	0,456	28,623	0,077	0,373	0,018
21	2021	Impack Pratama Industri Tbk	IMPC	188.611.979.146	0,409	28,681	0,072	0,352	0,034
21	2022	Impack Pratama Industri Tbk	IMPC	312.502.049.594	0,352	28,865	0,060	0,293	0,053
21	2023	Impack Pratama Industri Tbk	IMPC	457.813.811.415	0,360	29,043	0,050	0,245	0,082
21	2024	Impack Pratama Industri Tbk	IMPC	542.503.691.259	0,520	29,128	0,046	0,225	0,093
22	2018	Panca Budi Idaman Tbk	PBID	297.628.915.000	0,327	28,462	0,132	0,197	0,122
22	2019	Panca Budi Idaman Tbk	PBID	223.626.619.000	0,287	28,481	0,129	0,194	0,081
22	2020	Panca Budi Idaman Tbk	PBID	373.653.845.000	0,203	28,515	0,125	0,187	0,134
22	2021	Panca Budi Idaman Tbk	PBID	416.209.347.000	0,179	28,659	0,108	0,162	0,135
22	2022	Panca Budi Idaman Tbk	PBID	354.901.190.000	0,195	28,743	0,099	0,149	0,099
22	2023	Panca Budi Idaman Tbk	PBID	375.985.161.000	0,177	28,793	0,095	0,142	0,097
22	2024	Panca Budi Idaman Tbk	PBID	487.171.548.000	0,174	28,907	0,084	0,126	0,115
23	2018	Tunas Alfin Tbk	TALF	43.976.734.000	0,179	27,615	0,042	0,228	0,004
23	2019	Tunas Alfin Tbk	TALF	27.456.246.966	0,241	27,916	0,031	0,169	(0,001)

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
23	2020	Tunas Alfin Tbk	TALF	18.488.700.221	0,308	28,019	0,028	0,152	(0,000)
23	2021	Tunas Alfin Tbk	TALF	22.437.585.810	0,333	28,082	0,026	0,143	0,008
23	2022	Tunas Alfin Tbk	TALF	44.313.085.815	0,340	28,217	0,023	0,125	0,011
23	2023	Tunas Alfin Tbk	TALF	38.451.208.502	0,298	28,181	0,024	0,129	0,002
23	2024	Tunas Alfin Tbk	TALF	18.454.156.184	0,329	28,239	0,023	0,122	0,002
24	2018	Charoen Pokphand Indonesia Tbk	CPIN	4.551.485.000.000	0,299	30,950	0,047	0,286	0,073
24	2019	Charoen Pokphand Indonesia Tbk	CPIN	3.632.174.000.000	0,282	31,010	0,044	0,269	(0,008)
24	2020	Charoen Pokphand Indonesia Tbk	CPIN	3.845.833.000.000	0,251	31,070	0,042	0,254	(0,008)
24	2021	Charoen Pokphand Indonesia Tbk	CPIN	3.619.010.000.000	0,290	31,199	0,037	0,223	(0,007)
24	2022	Charoen Pokphand Indonesia Tbk	CPIN	2.930.357.000.000	0,339	31,316	0,033	0,198	(0,048)
24	2023	Charoen Pokphand Indonesia Tbk	CPIN	2.318.088.000.000	0,340	31,344	0,032	0,193	(0,036)
24	2024	Charoen Pokphand Indonesia Tbk	CPIN	3.711.601.000.000	0,292	31,387	0,030	0,185	0,010
25	2018	Japfa Comfeed Indonesia Tbk	JPFA	2.088.188.000.000	0,566	30,843	0,060	0,307	0,022
25	2019	Japfa Comfeed Indonesia Tbk	JPFA	1.793.914.000.000	0,554	30,914	0,056	0,286	0,002
25	2020	Japfa Comfeed Indonesia Tbk	JPFA	1.221.904.000.000	0,560	30,887	0,057	0,294	0,001

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
25	2021	Japfa Comfeed Indonesia Tbk	JPFA	2.130.896.000.000	0,542	30,984	0,052	0,267	0,011
25	2022	Japfa Comfeed Indonesia Tbk	JPFA	1.490.931.000.000	0,582	31,118	0,046	0,233	(0,003)
25	2023	Japfa Comfeed Indonesia Tbk	JPFA	945.922.000.000	0,585	31,161	0,044	0,224	0,005
25	2024	Japfa Comfeed Indonesia Tbk	JPFA	3.212.338.000.000	0,522	31,177	0,043	0,220	0,048
26	2018	Indonesia Fibreboard Industry Tbk	IFII	59.892.740.046	0,311	27,735	0,097	0,204	0,015
26	2019	Indonesia Fibreboard Industry Tbk	IFII	59.266.142.810	0,117	27,728	0,098	0,205	(0,002)
26	2020	Indonesia Fibreboard Industry Tbk	IFII	73.585.850.462	0,070	27,703	0,101	0,211	(0,007)
26	2021	Indonesia Fibreboard Industry Tbk	IFII	82.349.452.240	0,065	27,778	0,093	0,195	(0,005)
26	2022	Indonesia Fibreboard Industry Tbk	IFII	97.118.215.205	0,346	28,189	0,062	0,129	(0,004)
26	2023	Indonesia Fibreboard Industry Tbk	IFII	100.902.985.814	0,356	28,270	0,057	0,119	(0,002)
26	2024	Indonesia Fibreboard Industry Tbk	IFII	179.025.233.782	0,255	28,193	0,062	0,129	(0,002)
27	2018	Kedawung Setia Industrial Tbk	KDSI	76.761.902.211	0,601	27,961	0,081	0,110	0,059
27	2019	Kedawung Setia Industrial Tbk	KDSI	64.090.903.507	0,515	27,857	0,090	0,122	0,054
27	2020	Kedawung Setia Industrial Tbk	KDSI	60.178.290.460	0,467	27,851	0,090	0,122	0,052

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
27	2021	Kedawung Setia Industrial Tbk	KDSI	69.347.927.958	0,482	27,934	0,083	0,113	0,048
27	2022	Kedawung Setia Industrial Tbk	KDSI	76.150.458.446	0,428	27,885	0,087	0,118	0,067
27	2023	Kedawung Setia Industrial Tbk	KDSI	79.466.168.302	0,305	27,752	0,099	0,135	0,084
27	2024	Kedawung Setia Industrial Tbk	KDSI	84.917.579.155	0,271	27,755	0,099	0,135	0,117
28	2018	Suparma Tbk	SPMA	82.232.722.269	0,444	28,456	0,132	0,138	0,021
28	2019	Suparma Tbk	SPMA	131.005.670.940	0,419	28,495	0,127	0,133	0,026
28	2020	Suparma Tbk	SPMA	162.524.650.713	0,339	28,471	0,130	0,136	0,026
28	2021	Suparma Tbk	SPMA	294.325.560.054	0,339	28,641	0,110	0,115	0,052
28	2022	Suparma Tbk	SPMA	336.138.349.494	0,337	28,806	0,093	0,097	0,039
28	2023	Suparma Tbk	SPMA	178.658.341.906	0,298	28,826	0,091	0,095	0,023
28	2024	Suparma Tbk	SPMA	104.838.993.586	0,297	28,853	0,089	0,093	0,013
29	2018	Astra International Tbk	ASII	27.372.000.000.000	0,494	33,474	0,024	0,162	0,068
29	2019	Astra International Tbk	ASII	26.621.000.000.000	0,469	33,495	0,024	0,159	0,061
29	2020	Astra International Tbk	ASII	18.571.000.000.000	0,422	33,455	0,025	0,165	0,042
29	2021	Astra International Tbk	ASII	25.586.000.000.000	0,413	33,537	0,023	0,152	0,058
29	2022	Astra International Tbk	ASII	40.420.000.000.000	0,410	33,655	0,020	0,135	0,082

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
29	2023	Astra International Tbk	ASII	44.501.000.000.000	0,438	33,730	0,019	0,126	0,081
29	2024	Astra International Tbk	ASII	43.424.000.000.000	0,426	33,790	0,018	0,118	0,075
30	2018	Indospring Tbk	INDS	110.686.883.366	0,116	28,540	0,032	0,326	(0,001)
30	2019	Indospring Tbk	INDS	101.465.560.351	0,092	28,673	0,028	0,285	0,015
30	2020	Indospring Tbk	INDS	58.751.009.229	0,093	28,670	0,028	0,286	0,002
30	2021	Indospring Tbk	INDS	169.216.979.058	0,191	28,895	0,022	0,229	0,012
30	2022	Indospring Tbk	INDS	224.736.392.575	0,232	28,987	0,020	0,208	0,016
30	2023	Indospring Tbk	INDS	190.521.282.654	0,217	29,126	0,018	0,181	0,014
30	2024	Indospring Tbk	INDS	80.931.437.348	0,174	29,079	0,019	0,190	0,003
31	2018	Multi Prima Sejahtera Tbk	LPIN	32.755.830.588	0,093	26,432	0,069	0,105	0,064
31	2019	Multi Prima Sejahtera Tbk	LPIN	29.918.519.921	0,067	26,507	0,064	0,097	0,061
31	2020	Multi Prima Sejahtera Tbk	LPIN	6.732.478.855	0,082	26,546	0,062	0,093	0,002
31	2021	Multi Prima Sejahtera Tbk	LPIN	23.408.672.795	0,086	26,463	0,067	0,102	0,031
31	2022	Multi Prima Sejahtera Tbk	LPIN	26.673.231.906	0,097	26,545	0,062	0,094	0,020
31	2023	Multi Prima Sejahtera Tbk	LPIN	18.965.513.901	0,067	26,554	0,061	0,093	0,020
31	2024	Multi Prima Sejahtera Tbk	LPIN	34.199.077.526	0,082	26,643	0,056	0,085	0,033
32	2018	Selamat Sempurna Tbk	SMSM	633.550.000.000	0,232	28,661	0,101	0,259	0,087

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
32	2019	Selamat Sempurna Tbk	SMSM	638.676.000.000	0,214	28,765	0,091	0,234	0,072
32	2020	Selamat Sempurna Tbk	SMSM	539.116.000.000	0,215	28,848	0,084	0,215	0,056
32	2021	Selamat Sempurna Tbk	SMSM	728.263.000.000	0,247	28,984	0,073	0,188	0,069
32	2022	Selamat Sempurna Tbk	SMSM	935.944.000.000	0,242	29,108	0,065	0,166	0,076
32	2023	Selamat Sempurna Tbk	SMSM	1.038.295.000.000	0,206	29,155	0,062	0,158	0,079
32	2024	Selamat Sempurna Tbk	SMSM	1.117.900.000.000	0,209	29,233	0,057	0,146	0,080
33	2018	Supreme Cable Manufacturing and Commerce Tbk	SCCO	253.995.332.656	0,301	29,058	0,116	0,179	0,007
33	2019	Supreme Cable Manufacturing and Commerce Tbk	SCCO	303.593.922.331	0,286	29,113	0,110	0,169	0,007
33	2020	Supreme Cable Manufacturing and Commerce Tbk	SCCO	238.152.486.485	0,125	28,951	0,129	0,199	0,008
33	2021	Supreme Cable Manufacturing and Commerce Tbk	SCCO	141.762.816.916	0,063	29,178	0,103	0,158	0,008
33	2022	Supreme Cable Manufacturing and Commerce Tbk	SCCO	106.708.261.439	0,078	29,266	0,094	0,145	0,005
33	2023	Supreme Cable Manufacturing and Commerce Tbk	SCCO	237.535.948.534	0,074	29,304	0,091	0,140	0,004

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
33	2024	Supreme Cable Manufacturing and Commerce Tbk	SCCO	294.688.555.961	0,058	29,372	0,085	0,131	0,002
34	2018	Wilmar Cahaya Indonesia Tbk	CEKA	92.649.656.775	0,165	27,787	0,209	1,534	0,007
34	2019	Wilmar Cahaya Indonesia Tbk	CEKA	215.459.200.242	0,106	28,531	0,099	0,729	0,010
34	2020	Wilmar Cahaya Indonesia Tbk	CEKA	181.812.593.992	0,195	28,080	0,156	1,145	0,010
34	2021	Wilmar Cahaya Indonesia Tbk	CEKA	187.066.990.085	0,183	28,160	0,144	1,057	0,009
34	2022	Wilmar Cahaya Indonesia Tbk	CEKA	220.704.543.072	0,098	28,172	0,142	1,044	0,005
34	2023	Wilmar Cahaya Indonesia Tbk	CEKA	153.574.779.624	0,133	28,269	0,129	0,947	0,007
34	2024	Wilmar Cahaya Indonesia Tbk	CEKA	324.942.516.449	0,200	28,500	0,102	0,752	0,006
35	2018	Delta Djakarta Tbk	DLTA	338.129.985.000	0,157	28,052	0,052	0,076	(0,002)
35	2019	Delta Djakarta Tbk	DLTA	317.815.177.000	0,149	27,986	0,055	0,082	0,019
35	2020	Delta Djakarta Tbk	DLTA	123.465.762.000	0,168	27,834	0,064	0,095	(0,005)
35	2021	Delta Djakarta Tbk	DLTA	187.992.998.000	0,228	27,900	0,060	0,089	(0,023)
35	2022	Delta Djakarta Tbk	DLTA	230.065.807.000	0,234	27,899	0,060	0,089	(0,017)
35	2023	Delta Djakarta Tbk	DLTA	199.611.841.000	0,227	27,820	0,065	0,096	(0,011)
35	2024	Delta Djakarta Tbk	DLTA	142.367.399.000	0,240	27,743	0,071	0,104	(0,014)

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
36	2018	Indofood CBP Sukses Makmur Tbk	ICBP	4.658.781.000.000	0,339	31,168	0,081	0,390	0,003
36	2019	Indofood CBP Sukses Makmur Tbk	ICBP	5.360.029.000.000	0,311	31,287	0,072	0,346	0,013
36	2020	Indofood CBP Sukses Makmur Tbk	ICBP	7.418.574.000.000	0,514	32,271	0,027	0,129	0,010
36	2021	Indofood CBP Sukses Makmur Tbk	ICBP	7.911.943.000.000	0,534	32,402	0,024	0,114	0,028
36	2022	Indofood CBP Sukses Makmur Tbk	ICBP	5.722.194.000.000	0,502	32,379	0,024	0,116	0,021
36	2023	Indofood CBP Sukses Makmur Tbk	ICBP	8.465.123.000.000	0,479	32,412	0,023	0,112	0,010
36	2024	Indofood CBP Sukses Makmur Tbk	ICBP	8.813.377.000.000	0,468	32,468	0,022	0,106	0,022
37	2018	Indofood Sukses Makmur Tbk	INDF	4.961.851.000.000	0,483	32,201	0,042	0,187	0,048
37	2019	Indofood Sukses Makmur Tbk	INDF	5.902.729.000.000	0,437	32,197	0,042	0,188	0,048
37	2020	Indofood Sukses Makmur Tbk	INDF	8.752.066.000.000	0,515	32,726	0,025	0,111	0,060
37	2021	Indofood Sukses Makmur Tbk	INDF	11.229.695.000.000	0,515	32,820	0,023	0,101	0,052
37	2022	Indofood Sukses Makmur Tbk	INDF	9.192.569.000.000	0,481	32,826	0,022	0,100	0,039
37	2023	Indofood Sukses Makmur Tbk	INDF	11.493.733.000.000	0,462	32,860	0,022	0,097	0,049
37	2024	Indofood Sukses Makmur Tbk	INDF	13.077.496.000.000	0,460	32,938	0,020	0,090	0,054

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
38	2018	Multi Bintang Indonesia Tbk	MLBI	1.224.807.000.000	0,596	28,692	0,113	0,305	0,045
38	2019	Multi Bintang Indonesia Tbk	MLBI	1.206.059.000.000	0,604	28,695	0,113	0,304	0,112
38	2020	Multi Bintang Indonesia Tbk	MLBI	324.915.000.000	0,440	28,394	0,153	0,411	(0,003)
38	2021	Multi Bintang Indonesia Tbk	MLBI	665.850.000.000	0,624	28,703	0,112	0,302	0,037
38	2022	Multi Bintang Indonesia Tbk	MLBI	924.906.000.000	0,682	28,847	0,097	0,261	0,029
38	2023	Multi Bintang Indonesia Tbk	MLBI	1.066.467.000.000	0,592	28,857	0,096	0,259	0,076
38	2024	Multi Bintang Indonesia Tbk	MLBI	1.142.246.000.000	0,617	28,867	0,095	0,256	0,067
39	2018	Mayora Indah Tbk	MYOR	1.760.434.280.304	0,514	30,498	0,115	0,253	0,062
39	2019	Mayora Indah Tbk	MYOR	2.051.404.206.764	0,480	30,577	0,106	0,234	0,065
39	2020	Mayora Indah Tbk	MYOR	2.098.168.514.645	0,430	30,616	0,102	0,225	0,044
39	2021	Mayora Indah Tbk	MYOR	1.211.052.647.953	0,430	30,623	0,102	0,224	0,033
39	2022	Mayora Indah Tbk	MYOR	1.970.064.538.149	0,424	30,735	0,091	0,200	0,031
39	2023	Mayora Indah Tbk	MYOR	3.244.872.091.221	0,360	30,804	0,085	0,187	0,048
39	2024	Mayora Indah Tbk	MYOR	3.067.667.675.407	0,425	31,023	0,068	0,150	0,057
40	2018	Nippon Indosari Corporindo Tbk	ROTI	127.171.436.363	0,336	29,111	0,032	0,100	0,003
40	2019	Nippon Indosari Corporindo Tbk	ROTI	236.518.557.420	0,339	29,175	0,030	0,094	(0,007)

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
40	2020	Nippon Indosari Corporindo Tbk	ROTI	168.610.282.478	0,275	29,124	0,032	0,099	0,022
40	2021	Nippon Indosari Corporindo Tbk	ROTI	283.602.993.676	0,315	29,064	0,034	0,105	0,005
40	2022	Nippon Indosari Corporindo Tbk	ROTI	432.247.722.254	0,351	29,049	0,034	0,107	0,005
40	2023	Nippon Indosari Corporindo Tbk	ROTI	333.300.420.963	0,393	29,003	0,036	0,112	0,001
40	2024	Nippon Indosari Corporindo Tbk	ROTI	362.195.698.480	0,384	28,952	0,038	0,118	0,001
41	2018	Sekar Laut Tbk	SKLT	31.954.131.252	0,546	27,340	0,057	0,561	0,009
41	2019	Sekar Laut Tbk	SKLT	44.943.627.900	0,519	27,396	0,054	0,530	0,022
41	2020	Sekar Laut Tbk	SKLT	42.520.246.722	0,474	27,375	0,055	0,541	0,022
41	2021	Sekar Laut Tbk	SKLT	84.524.160.228	0,391	27,514	0,048	0,471	0,055
41	2022	Sekar Laut Tbk	SKLT	74.865.302.076	0,428	27,664	0,041	0,405	0,042
41	2023	Sekar Laut Tbk	SKLT	78.089.597.225	0,363	27,880	0,033	0,327	0,031
41	2024	Sekar Laut Tbk	SKLT	119.048.716.890	0,399	28,051	0,028	0,275	0,036
42	2018	Siantar Top Tbk	STTP	255.088.886.019	0,374	28,598	0,112	0,307	0,008
42	2019	Siantar Top Tbk	STTP	482.590.522.840	0,255	28,689	0,103	0,280	0,003
42	2020	Siantar Top Tbk	STTP	628.628.879.549	0,225	28,869	0,086	0,234	(0,006)

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
42	2021	Siantar Top Tbk	STTP	617.573.766.863	0,158	28,997	0,076	0,206	0,006
42	2022	Siantar Top Tbk	STTP	624.524.005.786	0,144	29,155	0,064	0,176	0,002
42	2023	Siantar Top Tbk	STTP	917.794.022.711	0,116	29,333	0,054	0,147	0,010
42	2024	Siantar Top Tbk	STTP	1.314.430.773.948	0,091	29,542	0,044	0,119	0,039
43	2018	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	701.607.000.000	0,141	29,346	0,080	0,230	0,003
43	2019	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	1.035.865.000.000	0,144	29,519	0,067	0,193	0,011
43	2020	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	1.109.666.000.000	0,454	29,801	0,051	0,146	0,011
43	2021	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	1.276.793.000.000	0,306	29,633	0,060	0,172	0,008
43	2022	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	965.486.000.000	0,211	29,629	0,060	0,173	(0,006)
43	2023	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	1.186.161.000.000	0,111	29,649	0,059	0,170	0,016
43	2024	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	1.153.916.000.000	0,122	29,767	0,052	0,151	0,007
44	2018	Gudang Garam Tbk	GGRM	7.793.068.000.000	0,347	31,867	0,065	0,170	(0,000)
44	2019	Gudang Garam Tbk	GGRM	10.880.704.000.000	0,352	31,996	0,057	0,149	0,006
44	2020	Gudang Garam Tbk	GGRM	7.647.729.000.000	0,252	31,990	0,058	0,150	0,008
44	2021	Gudang Garam Tbk	GGRM	5.605.321.000.000	0,341	32,130	0,050	0,130	0,008

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
44	2022	Gudang Garam Tbk	GGRM	2.779.742.000.000	0,347	32,115	0,051	0,132	(0,004)
44	2023	Gudang Garam Tbk	GGRM	5.324.516.000.000	0,342	32,158	0,049	0,127	0,010
44	2024	Gudang Garam Tbk	GGRM	980.804.000.000	0,271	32,073	0,053	0,138	(0,008)
45	2018	Hanjaya Mandala Sampoerna Tbk	HMSP	13.538.418.000.000	0,241	31,473	0,122	0,195	0,012
45	2019	Hanjaya Mandala Sampoerna Tbk	HMSP	13.721.513.000.000	0,299	31,561	0,111	0,179	0,015
45	2020	Hanjaya Mandala Sampoerna Tbk	HMSP	8.581.378.000.000	0,391	31,537	0,114	0,183	(0,004)
45	2021	Hanjaya Mandala Sampoerna Tbk	HMSP	7.137.097.000.000	0,450	31,603	0,107	0,171	0,002
45	2022	Hanjaya Mandala Sampoerna Tbk	HMSP	6.323.744.000.000	0,486	31,634	0,104	0,166	(0,013)
45	2023	Hanjaya Mandala Sampoerna Tbk	HMSP	8.096.811.000.000	0,460	31,644	0,103	0,164	0,001
45	2024	Hanjaya Mandala Sampoerna Tbk	HMSP	6.645.774.000.000	0,478	31,625	0,104	0,168	(0,000)
46	2018	Wismilak Inti Makmur Tbk	WIIM	51.142.850.919	0,199	27,859	0,127	1,185	0,027
46	2019	Wismilak Inti Makmur Tbk	WIIM	27.328.091.481	0,205	27,893	0,122	1,145	0,029
46	2020	Wismilak Inti Makmur Tbk	WIIM	172.506.562.986	0,265	28,110	0,099	0,922	0,102
46	2021	Wismilak Inti Makmur Tbk	WIIM	176.877.010.231	0,303	28,268	0,084	0,787	0,080
46	2022	Wismilak Inti Makmur Tbk	WIIM	249.644.129.079	0,308	28,405	0,073	0,686	0,095

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
46	2023	Wismilak Inti Makmur Tbk	WIIM	494.729.174.306	0,283	28,577	0,062	0,578	0,110
46	2024	Wismilak Inti Makmur Tbk	WIIM	298.713.465.870	0,367	28,739	0,053	0,491	0,011
47	2018	Darya Varia Laboratoria Tbk	DVLA	200.651.968.000	0,287	28,151	0,100	0,071	(0,006)
47	2019	Darya Varia Laboratoria Tbk	DVLA	221.783.249.000	0,286	28,235	0,092	0,065	(0,013)
47	2020	Darya Varia Laboratoria Tbk	DVLA	162.072.984.000	0,332	28,318	0,084	0,060	(0,025)
47	2021	Darya Varia Laboratoria Tbk	DVLA	146.505.337.000	0,332	28,365	0,081	0,057	(0,032)
47	2022	Darya Varia Laboratoria Tbk	DVLA	149.375.011.000	0,301	28,329	0,084	0,059	(0,016)
47	2023	Darya Varia Laboratoria Tbk	DVLA	146.336.365.000	0,312	28,345	0,082	0,058	(0,017)
47	2024	Darya Varia Laboratoria Tbk	DVLA	156.147.303.000	0,330	28,402	0,078	0,055	(0,025)
48	2018	Merck Tbk	MERK	37.377.736.000	0,590	27,865	0,111	0,166	(1,072)
48	2019	Merck Tbk	MERK	78.256.797.000	0,341	27,527	0,155	0,233	0,011
48	2020	Merck Tbk	MERK	71.902.263.000	0,341	27,558	0,150	0,226	(0,015)
48	2021	Merck Tbk	MERK	131.660.834.000	0,333	27,657	0,136	0,205	(0,018)
48	2022	Merck Tbk	MERK	179.837.759.000	0,270	27,668	0,135	0,203	(0,005)
48	2023	Merck Tbk	MERK	178.240.003.000	0,169	27,588	0,146	0,220	(0,024)
48	2024	Merck Tbk	MERK	153.463.416.000	0,156	27,587	0,146	0,220	(0,028)
49	2018	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	663.849.000.000	0,130	28,836	0,043	0,142	0,023

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
49	2019	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	807.689.000.000	0,130	28,894	0,040	0,134	0,032
49	2020	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	934.016.000.000	0,163	28,979	0,037	0,123	0,016
49	2021	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	1.260.898.000.000	0,147	29,034	0,035	0,116	0,035
49	2022	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	1.104.714.000.000	0,141	29,037	0,035	0,116	0,029
49	2023	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	950.648.000.000	0,130	28,990	0,036	0,122	0,017
49	2024	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	1.171.026.000.000	0,115	29,002	0,036	0,120	0,037
50	2018	Tempo Scan Pasific Tbk	TSPC	540.378.145.887	0,310	29,694	0,058	0,164	0,043
50	2019	Tempo Scan Pasific Tbk	TSPC	595.154.912.874	0,308	29,756	0,054	0,154	0,049
50	2020	Tempo Scan Pasific Tbk	TSPC	834.369.751.682	0,300	29,840	0,050	0,142	0,062
50	2021	Tempo Scan Pasific Tbk	TSPC	877.817.637.643	0,287	29,897	0,047	0,134	0,059
50	2022	Tempo Scan Pasific Tbk	TSPC	1.037.527.882.044	0,334	30,058	0,040	0,114	0,051
50	2023	Tempo Scan Pasific Tbk	TSPC	1.250.247.953.060	0,287	30,057	0,040	0,114	0,059
50	2024	Tempo Scan Pasific Tbk	TSPC	1.548.405.297.394	0,267	30,156	0,036	0,103	0,071
51	2018	Akasha Wira International Tbk	ADES	52.958.000.000	0,453	27,505	0,144	0,529	0,024
51	2019	Akasha Wira International Tbk	ADES	83.885.000.000	0,309	27,435	0,155	0,567	0,024

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
51	2020	Akasha Wira International Tbk	ADES	135.789.000.000	0,269	27,589	0,133	0,486	0,004
51	2021	Akasha Wira International Tbk	ADES	265.758.000.000	0,256	27,897	0,097	0,357	0,007
51	2022	Akasha Wira International Tbk	ADES	364.972.000.000	0,189	28,129	0,077	0,283	0,002
51	2023	Akasha Wira International Tbk	ADES	395.798.000.000	0,170	28,366	0,061	0,224	0,001
51	2024	Akasha Wira International Tbk	ADES	527.368.000.000	0,163	28,623	0,047	0,173	0,005
52	2018	Unilever Indonesia Tbk	UNVR	9.109.445.000.000	0,612	30,603	0,083	0,144	(0,010)
52	2019	Unilever Indonesia Tbk	UNVR	7.392.837.000.000	0,744	30,659	0,078	0,136	0,006
52	2020	Unilever Indonesia Tbk	UNVR	7.163.536.000.000	0,760	30,653	0,079	0,137	(0,009)
52	2021	Unilever Indonesia Tbk	UNVR	5.758.148.000.000	0,773	30,579	0,085	0,147	(0,005)
52	2022	Unilever Indonesia Tbk	UNVR	5.364.761.000.000	0,782	30,539	0,088	0,153	(0,016)
52	2023	Unilever Indonesia Tbk	UNVR	4.800.940.000.000	0,797	30,444	0,097	0,168	(0,003)
52	2024	Unilever Indonesia Tbk	UNVR	3.368.693.000.000	0,866	30,406	0,101	0,175	(0,007)
53	2018	Integra Indocabinet Tbk	WOOD	242.010.106.249	0,466	29,155	0,054	0,285	0,031
53	2019	Integra Indocabinet Tbk	WOOD	218.064.313.042	0,512	29,308	0,046	0,245	0,014
53	2020	Integra Indocabinet Tbk	WOOD	314.366.052.372	0,495	29,399	0,042	0,223	0,029
53	2021	Integra Indocabinet Tbk	WOOD	535.295.612.635	0,464	29,548	0,036	0,192	0,059

No	Tahun	Perusahaan	Kode	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
53	2022	Integra Indocabinet Tbk	WOOD	177.124.125.126	0,459	29,571	0,036	0,188	0,009
53	2023	Integra Indocabinet Tbk	WOOD	94.594.423.482	0,437	29,667	0,032	0,171	0,012
53	2024	Integra Indocabinet Tbk	WOOD	154.570.604.646	0,429	29,690	0,032	0,167	0,012
54	2018	Hartadinata Abadi Tbk	HRTA	123.393.863.438	0,289	28,061	0,256	3,768	(0,003)
54	2019	Hartadinata Abadi Tbk	HRTA	149.990.636.633	0,476	28,469	0,170	2,506	(0,001)
54	2020	Hartadinata Abadi Tbk	HRTA	170.679.197.734	0,521	28,672	0,139	2,046	0,001
54	2021	Hartadinata Abadi Tbk	HRTA	194.432.397.219	0,564	28,877	0,113	1,665	0,004
54	2022	Hartadinata Abadi Tbk	HRTA	254.127.589.783	0,552	28,979	0,102	1,505	0,007
54	2023	Hartadinata Abadi Tbk	HRTA	306.268.555.595	0,608	29,246	0,078	1,151	0,004
54	2024	Hartadinata Abadi Tbk	HRTA	442.720.027.499	0,606	29,416	0,066	0,972	0,006

Lampiran 8. Hasil olah data Eviews 12

STATISTIK DESKRIPTIF

	PL	SOLVABILITAS	LNTA	VAK	VP	BTD
Mean	1.710	0.332	29.047	0.066	0.223	0.020
Median	2.000	0.320	28.834	0.056	0.142	0.012
Maximum	4.450	0.866	33.789	0.371	3.767	0.199
Minimum	1.370	0.044	26.104	0.013	0.025	-1.071
Std. Dev.	4.980	0.165	1.621	0.041	0.324	0.065
Probability	0.000	0.004	0.000	0.000	0.000	0.000
Observations	378	378	378	378	378	378

CEM

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-5.870	4.000	-14.666	0.000
SOLVABILITAS	-4.570	1.310	-3.492	0.000
LNTA	2.070	1.390	14.860	0.000
VAK	2.060	5.930	3.482	0.000
VP	-7.510	6.860	-1.095	0.273
BTD	4.520	1.250	3.601	0.000
SOLVABILITAS*BTD	8.010	2.550	3.139	0.001
VAK*BTD	-8.360	1.300	-6.445	0.000
Root MSE	3.580	R-squared		0.481
Mean dependent var	1.710	Adjusted R-squared		0.472
S.D. dependent var	4.980	S.E. of regression		3.620
Akaike info criterion	60.693	Sum squared resid		4.850
Schwarz criterion	60.776	Log likelihood		-11463.00
Hannan-Quinn criter.	60.726	F-statistic		49.157
Durbin-Watson stat	0.137	Prob (F-statistic)		0.000

FEM

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-6.860	2.590	-2.647	0.008
SOLVABILITAS	-1.700	1.400	-1.208	0.227
LNTA	2.400	8.780	2.731	0.006
VAK	1.620	9.990	1.619	0.106
VP	-2.050	9.210	-0.222	0.824
BTD	2.440	1.100	2.221	0.027
SOLVABILITAS*BTD	4.960	2.290	0.216	0.828
VAK*BTD	-2.460	1.130	-2.171	0.030

Effects Specification

Cross-section fixed (dummy variables)

Root MSE	1.440	R-squared	0.915
Mean dependent var	1.710	Adjusted R-squared	0.899
S.D. dependent var	4.980	S.E. of regression	1.580
Akaike info criterion	59.158	Sum squared resid	7.890
Schwarz criterion	59.793	Log likelihood	-11120.03
Hannan-Quinn criter.	59.410	F-statistic	57.314
Durbin-Watson stat	0.699	Prob (F-statistic)	0.000

REM

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-5.920	8.920	-6.641	0.000
SOLVABILITAS	-2.060	1.300	-1.587	0.113
LNTA	2.080	3.030	6.867	0.000
VAK	1.390	6.550	2.114	0.035
VP	-3.040	8.150	-0.373	0.709
BTD	2.630	1.030	2.554	0.011
SOLVABILITAS*BTD	1.430	2.130	0.672	0.501
VAK*BTD	-3.140	9.960	-3.151	0.001

Weighted Statistics

Root MSE	1.560	R-squared	0.647
Mean dependent var	2.940	Adjusted R-squared	0.641
S.D. dependent var	1.720	S.E. of regression	1.570
Sum squared resid	9.170	F-statistic	11.353
Durbin-Watson stat	0.603	Prob (F-statistic)	0.000

Unweighted Statistics

R-squared	0.455	Mean dependent var	1.710
Sum squared resid	5.090	Durbin-Watson stat	0.108

R-SQUARE

Descriptions	Coefficient of determination
R-squared	0.647
Adjusted R-squared	0.641

ANALISIS REGRESI DATA PANEL DAN UJI T

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-5.920	8.920	-6.641	0.000
SOLVABILITAS	-2.060	1.300	-1.587	0.113
LNTA	2.080	3.030	6.867	0.000
VAK	1.390	6.550	2.114	0.035
VP	-3.040	8.150	-0.373	0.709
R-squared	0.647	F-statistic		11.353
Adjusted R-squared	0.641	Prob (F-statistic)		0.000

CHOW (Memilih Model FEM Karena Nilai Prob. < 0,05)

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	30.736	(53,317)	0.000
Cross-section Chi-square	685.939	53	0.000

HAUSMAN (Memilih Model REM Karena Nilai Prob. > 0,05)

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	5.241	7	0.630

LM TEST (Memilih Model REM Karena Nilai Prob. < 0,05)

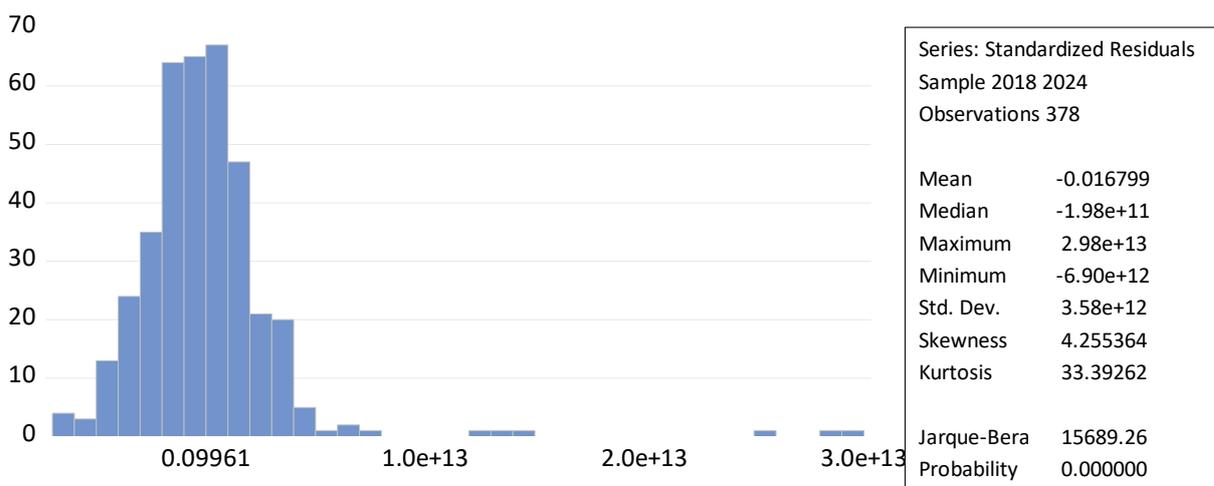
Lagrange Multiplier Tests for Random Effects

Null hypotheses: No effects

Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided (all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	702.375 (0.000)	2.283 (0.130)	704.659 (0.000)

NORMALITAS (Data Terdistribusi Tidak Normal Karena Nilai Probability < 0,05)



HETEROSKEDASTISITAS (Terjadi Gejala Karena Nilai Prob. > 0,05)

Heteroskedasticity Test: Glejser

Null hypothesis: Homoskedasticity

F-statistic	1.237	Prob. F (5,172)	0.293
Obs*R-squared	6.180	Prob. Chi-Square (5)	0.289
Scaled explained SS	8.064	Prob. Chi-Square (5)	0.152

MULTIKOLINEARITAS (Tidak Terjadi Gejala Karena Nilai VIF < 10)

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	1.750	455.243	NA
SOLVABILITAS	1.790	6.432	1.283
LNTA	2.120	466.911	1.447
VAK	3.640	5.797	1.595
VP	5.180	2.091	1.418
BTD	9.060	1.114	1.018

AUTOKORELASI (Terjadi Gejala Autokorelasi Karena Nilai Prob. < 0,05)

Breusch-Godfrey Serial Correlation LM Test:

Null hypothesis: No serial correlation at up to 2 lags

F-statistic	275.896	Prob. F (2,370)	0.000
Obs*R-squared	226.274	Prob. Chi-Square (2)	0.000

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Data Pribadi

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Pendidikan Formal

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 2007 - 2010 : SMPN 92, Jakarta
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Pekerjaan

2017 - 2021 : Kantor Akuntan Publik Heliantono & Rekan
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Pengalaman Organisasi

2007 - 2010 : Anggota Ekstrakurikuler *Basketball* SMPN 92
 2010 - 2013 : Anggota Ekstrakurikuler *Basketball* SMK Pusaka 1
 2013 - 2014 : Anggota Divisi Litbang UKMJ Akuntansi STIE
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