

# LAMPIRAN



## Lampiran 1

## Perhitungan Perputaran Kas

No	Kode	Tahun	Kas	Penjualan	Rata Rata Kas	Perputaran
1	AALI	2018	Rp 49.082			
		2019	Rp 383.366	Rp17.452.736	Rp 216.224	80,72 kali
		2020	Rp978.892	Rp18.807.043	Rp 681.129	27,61 kali
		2021	Rp3.896.022	Rp24.322.048	Rp 2.437.457	9,98 kali
2	ADES	2018	Rp 102.273			
		2019	Rp 129.049	Rp 834.330	Rp 115.661	7,21 kali
		2020	Rp 338.488	Rp 673.364	Rp 233.769	2,88 kali
		2021	Rp 380.237	Rp 935.075	Rp 359.363	2,60 kali
3	AGAR	2018	Rp 13.153.559.526			
		2019	Rp 4.134.748.397	Rp 381.389.700.300	Rp 8.644.153.962	44,12 kali
		2020	Rp 1.393.336.654	Rp 329.428.302.218	Rp 2.764.042.526	119,18 kali
		2021	Rp 8.208.762.636	Rp 392.655.804.739	Rp 4.801.049.645	81,79 kali
4	AISA	2018				
		2019	Rp55.065			
		2020	Rp 226.840	Rp 1.283.331	Rp 140.953	9,10 kali
		2021	Rp58.011	Rp 1.520.879	Rp 142.426	10,68 kali
5	ALTO	2018	Rp 3.844.646.054			
		2019	Rp 2.979.885.392	Rp 343.971.642.312	Rp 3.412.265.723	100,80 kali
		2020	Rp 24.388.817.920	Rp 321.502.485.934	Rp 13.684.351.656	23,49 kali
		2021	Rp 15.903.784.073	Rp 366.966.569.109	Rp 20.146.300.997	18,22 kali

6	ANDI	2018	Rp 38.432.315.226			
		2019	Rp 70.196.220.548	Rp 311.779.628.307	Rp 54.314.267.887	5,74 kali
		2020	Rp 8.892.148.246	Rp 160.214.446.632	Rp 39.544.184.397	4,05 kali
		2021	Rp 9.978.623.434	Rp 346.364.995.418	Rp 9.435.385.840	36,71 kali
7	ANJT	2018	Rp 421.235.069.076			
		2019	Rp 255.670.574.790	Rp 1.803.008.972.331	Rp 338.452.821.933	5,33 kali
		2020	Rp 222.967.552.104	Rp 2.303.053.171.725	Rp 239.319.063.447	9,62 kali
		2021	Rp 385.344.724.065	Rp 3.787.827.459.237	Rp 304.156.138.085	12,45 kali
8	BEEF	2018	Rp 3.073.876.726			
		2019	Rp 15.526.651.145	Rp 1.307.725.839.943	Rp 9.300.263.936	140,61 kali
		2020	Rp 7.322.645.382	Rp 728.034.316.374	Rp 11.424.648.264	63,72 kali
		2021	Rp 1.219.882.252	Rp 142.314.782.595	Rp 4.271.263.817	33,32 kali
9	BISI	2018	Rp94.489			
		2019	Rp 195.165	Rp 2.272.410	Rp 144.827	15,69 kali
		2020	Rp 602.271	Rp 1.812.762	Rp 398.718	4,55 kali
		2021	Rp 1.095.398	Rp 2.015.138	Rp 848.835	2,37 kali
10	BTEK	2018	Rp 2.998.324.380			
		2019	Rp 6.892.629.464	Rp 697.914.218.244	Rp 4.945.476.922	141,12 kali
		2020	Rp 3.941.140.398	Rp 1.013.029.439.944	Rp 5.416.884.931	187,01 kali

		2021	Rp 5.318.658.600	Rp 146.942.545.316	Rp 4.629.899.499	31,74 kali
11	BUDI	2018	Rp53.134			
		2019	Rp24.208	Rp 3.003.768	Rp 38.671	77,67 kali
		2020	Rp64.022	Rp 2.725.866	Rp 44.115	61,79 kali
		2021	Rp60.029	Rp 3.374.782	Rp 62.026	54,41 kali
12	BWPT	2018	Rp21.498			
		2019	Rp32.347	Rp 2.512.784	Rp 26.923	93,33 kali
		2020	Rp41.459	Rp 2.198.666	Rp 36.903	59,58 kali
		2021	Rp 103.577	Rp 2.938.338	Rp 72.518	40,52 kali
13	CAMP	2018	Rp 281.133.628.265			
		2019	Rp 348.062.973.183	Rp 1.028.952.947.818	Rp 314.598.300.724	3,27 kali
		2020	Rp 478.735.929.325	Rp 956.634.474.111	Rp 413.399.451.254	2,31 kali
		2021	Rp 610.486.190.679	Rp 1.019.133.657.275	Rp 544.611.060.002	1,87 kali
14	CEKA	2018	Rp 1.010.163.064			
		2019	Rp 366.378.768.108	Rp 3.120.937.098.980	Rp 183.694.465.586	16,99 kali
		2020	Rp 441.806.177.838	Rp 3.634.297.273.749	Rp 404.092.472.973	8,99 kali
		2021	Rp 234.899.763.801	Rp 5.359.440.530.374	Rp 338.352.970.820	24,25 kali
15	CLEO	2018	Rp 2.681.860.260			
		2019	Rp 6.843.501.828	Rp 1.088.679.619.907	Rp 4.762.681.044	228,59 kali
		2020	Rp 22.890.468.010	Rp 972.634.784.176	Rp 14.866.984.919	65,42 kali
		2021	Rp 4.761.050.331	Rp 1.103.519.743.574	Rp 13.825.759.171	79,82 kali

16	COCO	2018	Rp 260.190.289			
		2019	Rp 489.696.253	Rp 216.197.806.076	Rp 374.943.271	576,61 kali
		2020	Rp 88.644.585	Rp 171.048.708.670	Rp 289.170.419	591,52 kali
		2021	Rp 75.065.944.922	Rp 224.437.956.140	Rp 37.577.294.754	5,97 kali
17	CPIN	2018	Rp 2.803.131			
		2019	Rp 1.961.373	Rp 42.501.146	Rp 2.382.252	17,84 kali
		2020	Rp 2.677.813	Rp 42.518.782	Rp 2.319.593	18,33 kali
		2021	Rp 1.803.188	Rp 51.698.249	Rp 2.240.501	23,07 kali
18	CPRO	2018	Rp 115.297			
		2019	Rp 129.443	Rp 7.175.764	Rp 122.370	58,64 kali
		2020	Rp 301.607	Rp 7.573.506	Rp 215.525	35,14 kali
		2021	Rp 98.125	Rp 8.028.078	Rp 199.866	40,17 kali
19	CSRA	2018	Rp 105.034.399.505			
		2019	Rp 27.186.232.247	Rp 492.295.715.775	Rp 66.110.315.876	7,45 kali
		2020	Rp 41.851.641.273	Rp 607.253.410.714	Rp 34.518.936.760	17,59 kali
		2021	Rp 365.501.446.520	Rp 895.867.536.708	Rp 203.676.543.897	4,40 kali
20	DLTA	2018	Rp 963.342.137			
		2019	Rp 844.219.288	Rp 827.136.727	Rp 903.780.713	,92 kali
		2020	Rp 697.228.431	Rp 546.336.411	Rp 770.723.860	,71 kali
		2021	Rp 812.799.484	Rp 681.205.785	Rp 755.013.958	,90 kali
21	DMND	2018	Rp 101.144			
		2019	Rp 100.807	Rp 6.913.792	Rp 100.976	68,47 kali
		2020	Rp 1.195.995	Rp 6.110.155	Rp 648.401	9,42 kali
		2021	Rp 1.192.996	Rp 6.973.718	Rp 1.194.496	5,84 kali

22	DPUM	2018	Rp 87.235.441.950			
		2019	Rp 1.035.983.154	Rp 384.697.286.910	Rp 44.135.712.552	8,72 kali
		2020	Rp 847.574.657	Rp 137.116.418.764	Rp 941.778.906	145,59 kali
		2021	Rp 4.681.073.824	Rp 173.845.008.546	Rp 2.764.324.241	62,89 kali
23	DSFI	2018	Rp 3.293.014.447			
		2019	Rp 7.015.310.628	Rp 476.786.004.054	Rp 5.154.162.538	92,51 kali
		2020	Rp 8.209.090.671	Rp 365.870.902.563	Rp 7.612.200.650	48,06 kali
		2021	Rp 7.904.524.829	Rp 532.522.855.555	Rp 8.056.807.750	66,10 kali
24	DSNG	2018	Rp 523.895			
		2019	Rp 270.331	Rp 5.736.684	Rp 397.113	14,45 kali
		2020	Rp 647.709	Rp 6.698.918	Rp 459.020	14,59 kali
		2021	Rp 422.378	Rp 7.124.495	Rp 535.044	13,32 kali
25	FISH	2018	Rp 1.542.547.829.412			
		2019	Rp 749.010.336.260	Rp 14.138.461.738.599	Rp 1.145.779.082.836	12,34 kali
		2020	Rp 883.920.262.800	Rp 989.751.556	Rp 816.465.299.530	,00 kali
		2021	Rp 951.003.081.400	Rp 17.544.879.053.505	Rp 917.461.672.100	19,12 kali
26	FOOD	2018	Rp 1.494.862.411			
		2019	Rp 941.393.325	Rp 126.256.859.256	Rp 1.218.127.868	103,65 kali
		2020	Rp 2.060.397.737	Rp 94.563.258.607	Rp 1.500.895.531	63,00 kali
		2021	Rp 1.711.187.519	Rp 91.560.431.563	Rp 1.885.792.628	48,55 kali

27	GZCO	2018	Rp 6.819			
		2019	Rp 137.545	Rp 385.047	Rp 72.182	5,33 kali
		2020	Rp 146.936	Rp 406.924	Rp 142.241	2,86 kali
		2021	Rp11.262	Rp 707.102	Rp 79.099	8,94 kali
28	ICBP	2018	Rp 4.726.822			
		2019	Rp 8.359.164	Rp 42.296.703	Rp 6.542.993	6,46 kali
		2020	Rp 9.535.418	Rp 46.641.048	Rp 8.947.291	5,21 kali
		2021	Rp 20.377.977	Rp 56.803.733	Rp 14.956.698	3,80 kali
29	IIKP	2018	Rp 953.052.261			
		2019	Rp 1.155.285.986	Rp 20.078.357.205	Rp 1.054.169.124	19,05 kali
		2020	Rp 1.497.420.224	Rp 15.661.470.849	Rp 1.326.353.105	11,81 kali
		2021	Rp 3.021.578.591	Rp 18.376.431.778	Rp 2.259.499.408	8,13 kali
30	IKAN	2018	Rp 1.390.297.460			
		2019	Rp 1.840.739.734	Rp 109.624.275.276	Rp 1.615.518.597	67,86 kali
		2020	Rp 741.171.957	Rp 84.646.710.437	Rp 1.290.955.846	65,57 kali
		2021	Rp 4.083.283.837	Rp 111.367.220.162	Rp 2.412.227.897	46,28 kali
31	INDF	2018	Rp 8.809.253			
		2019	Rp 13.745.118	Rp 76.592.955	Rp 11.277.186	6,79 kali
		2020	Rp 17.336.960	Rp 81.731.469	Rp 15.541.039	5,26 kali
		2021	Rp 29.478.126	Rp 99.345.618	Rp 23.407.543	4,24 kali
32	JAWA	2018	Rp 12.769.513.214			
		2019	Rp 6.172.482.989	Rp 723.317.737.664	Rp 9.470.998.102	76,37 kali
		2020	Rp 8.382.731.968	Rp 461.342.540.054	Rp 7.277.607.479	63,39 kali
		2021	Rp 12.756.061.463	Rp 843.195.153.685	Rp 10.569.396.716	79,78 kali
33	JPFA	2018	Rp 1.086.970			

		2019	Rp 937.947	Rp 38.872.084	Rp 1.012.459	38,39 kali
		2020	Rp 1.335.911	Rp 36.964.948	Rp 1.136.929	32,51 kali
		2021	Rp 1.085.116	Rp 44.878.300	Rp 1.210.514	37,07 kali
34	KEJU	2018	Rp 23.220.021.152			
		2019	Rp 188.992.680.487	Rp 978.806.205.312	Rp 106.106.350.820	9,22 kali
		2020	Rp 215.476.932.540	Rp 961.217.831.486	Rp 202.234.806.514	4,75 kali
		2021	Rp 159.541.793.979	Rp 1.042.307.144.847	Rp 187.509.363.260	5,56 kali
35	LSIP	2018	Rp 1.663.456			
		2019	Rp 1.131.575	Rp 3.699.439	Rp 1.397.516	2,65 kali
		2020	Rp 1.958.874	Rp 3.536.721	Rp 1.545.225	2,29 kali
		2021	Rp 3.367.867	Rp 4.525.473	Rp 2.663.371	1,70 kali
36	MAIN	2018	Rp 143.958.984			
		2019	Rp 120.231.147	Rp7.454.920.083	Rp 132.095.066	56,44 kali
		2020	Rp 177.544.265	Rp7.000.570.412	Rp 148.887.706	47,02 kali
		2021	Rp 179.657.572	Rp9.130.618.395	Rp 178.600.919	51,12 kali
37	MGRO	2018	Rp 114.347.888.130	Rp-		
		2019	Rp 98.502.207.941	Rp 1.953.747.315.540	Rp 106.425.048.036	17,09 kali
		2020	Rp 26.183.497.140	Rp 4.106.566.376.814	Rp 62.342.852.541	38,59 kali
		2021	Rp 90.763.070.618	Rp 7.313.139.597.522	Rp 58.473.283.879	117,31 kali
38	MLBI	2018	Rp 307.896	Rp-	Rp -	
		2019	Rp77.797	Rp 3.711.405	Rp 192.847	19,25 kali
		2020	Rp 633.253	Rp 1.985.009	Rp 355.525	5,58 kali
		2021	Rp 638.197	Rp 2.473.681	Rp 635.725	3,89 kali



39	MYOR	2018	Rp 2.495.655.019.108	Rp-	Rp -	
		2019	Rp 2.982.004.859.009	Rp 25.026.739.472.547	Rp 2.738.829.939.059	9,14 kali
		2020	Rp 3.777.791.432.101	Rp 24.476.953.742.651	Rp 3.379.898.145.555	7,24 kali
		2021	Rp 3.009.380.167.931	Rp 27.904.558.322.183	Rp 3.393.585.800.016	8,22 kali
40	PALM	2018	Rp 98.438.402	Rp-	Rp -	
		2019	Rp 54.697.298	Rp 189.158.260	Rp 76.567.850	2,47 kali
		2020	Rp 52.843.510	Rp 238.689.151	Rp 53.770.404	4,44 kali
		2021	Rp 461.368.476	Rp 316.685.911	Rp 257.105.993	1,23 kali
41	PANI	2018	Rp 25.630.189	Rp-	Rp -	
		2019	Rp 13.370.858.913	Rp 230.646.056.647	Rp 6.698.244.551	34,43 kali
		2020	Rp 4.347.108.710	Rp 180.460.605.151	Rp 8.858.983.812	20,37 kali
		2021	Rp 11.069.402	Rp 282.803.444	Rp 2.179.089.056	,13 kali
42	PCAR	2018	Rp 15.144.132.006	Rp-	Rp -	
		2019	Rp 7.158.037.870	Rp 62.720.091.934	Rp 11.151.084.938	5,62 kali
		2020	Rp 15.176.400.758	Rp 46.602.172.890	Rp 11.167.219.314	4,17 kali
		2021	Rp 1.474.223.877	Rp 161.842.458.341	Rp 8.325.312.318	19,44 kali
43	PSDN	2018	Rp 56.321.066.889			
		2019	Rp 40.265.813.238	Rp 1.224.283.552.949	Rp 48.293.440.064	25,35 kali
		2020	Rp 14.654.956.232	Rp 895.456.045.999	Rp 27.460.384.735	32,61 kali

		2021	Rp 29.564.290.172	Rp 868.091.474.069	Rp 22.109.623.202	39,26 kali
44	ROTI	2018	Rp 1.294.525.260.890	Rp-	Rp -	
		2019	Rp 1.185.910.198.515	Rp 3.337.022.314.624	Rp 1.240.217.729.703	2,69 kali
		2020	Rp 1.010.872.461.721	Rp 3.212.034.546.032	Rp 1.098.391.330.118	2,92 kali
		2021	Rp 758.901.794.493	Rp 3.287.623.237.457	Rp 884.887.128.107	3,72 kali
45	SGRO	2018	Rp 81.746.025	Rp-	Rp -	
		2019	Rp 1.164.775	Rp 3.268.127	Rp 41.455.400	,08 kali
		2020	Rp 641	Rp 3.502.227	Rp 582.708	6,01 kali
		2021	Rp 132.808	Rp 5.222.298	Rp 66.725	78,27 kali
46	SIMP	2018	Rp 2.071.459	Rp-	Rp -	
		2019	Rp 1.716.795	Rp 13.650.388	Rp 1.894.127	7,21 kali
		2020	Rp 5	Rp 14.474.700	Rp 858.400	16,86 kali
		2021	Rp 694.782	Rp 19.658.529	Rp 347.394	56,59 kali
47	SIPD	2018	Rp 186.845	Rp-	Rp -	
		2019	Rp 310.039	Rp 4.049.392	Rp 248.442	16,30 kali
		2020	Rp 228.603	Rp 4.341.295	Rp 269.321	16,12 kali
		2021	Rp 124.382	Rp 5.439.581	Rp 176.493	30,82 kali
48	SKBM	2018	Rp 268.820.928.488	Rp-	Rp -	
		2019	Rp 170.632.054.962	Rp 2.104.704.872.583	Rp 219.726.491.725	9,58 kali
		2020	Rp 176.646.721.652	Rp 3.165.530.224.724	Rp 173.639.388.307	18,23 kali
		2021	Rp 216.907.258.764	Rp 3.847.887.478.570	Rp 196.776.990.208	19,55 kali
49	SKLT	2018	Rp 20.393.369.843	Rp-	Rp -	

		2019	Rp 22.358.640.194	Rp 1.281.116.255.236	Rp 21.376.005.019	59,93 kali
		2020	Rp 71.810.853.147	Rp 1.253.700.810.596	Rp 47.084.746.671	26,63 kali
		2021	Rp 127.460.249.506	Rp 1.356.846.112.540	Rp 99.635.551.327	13,62 kali
50	SMAR	2018	Rp 648.644			
		2019	Rp 969.288	Rp 36.198.102	Rp 808.966	44,75 kali
		2020	Rp 2.823.572	Rp 40.434.346	Rp 1.896.430	21,32 kali
		2021	Rp 2.717.223	Rp 57.004.234	Rp 2.770.398	20,58 kali
51	SSMS	2018	Rp 2.304.638.750	Rp-	Rp -	
		2019	Rp 2.202.460.781	Rp3.277.806.795	Rp 2.253.549.766	1,45 kali
		2020	Rp 1.907.844.191	Rp4.011.130.559	Rp 2.055.152.486	1,95 kali
		2021	Rp 1.833.309.895	Rp5.203.100.578	Rp 1.870.577.043	2,78 kali
52	STTP	2018	Rp 64.106.808.475	Rp-	Rp -	
		2019	Rp 100.727.141.756	Rp 3.512.509.168.853	Rp 82.416.975.116	42,62 kali
		2020	Rp 143.139.894.175	Rp 3.846.300.254.825	Rp 121.933.517.966	31,54 kali
		2021	Rp 207.073.828.564	Rp 4.241.856.914.012	Rp 175.106.861.370	24,22 kali
53	TBLA	2018	Rp 224.334	Rp-	Rp -	
		2019	Rp 400.674	Rp 8.533.183	Rp 312.504	27,31 kali
		2020	Rp 479.577	Rp 10.863.256	Rp 440.126	24,68 kali
		2021	Rp 690.152	Rp 15.972.216	Rp 584.865	27,31 kali
54	TGKA	2018	Rp 249.989.569.797	Rp-	Rp -	
		2019	Rp 615.237.301.512	Rp 13.372.043.554.341	Rp 432.613.435.655	30,91 kali
		2020	Rp 1.051.601.901.692	Rp 12.488.883.541.697	Rp 833.419.601.602	14,99 kali

		2021	Rp 325.744.522.495	Rp 11.926.149.980.019	Rp 688.673.212.094	17,32 kali
55	ULTJ	2018	Rp 1.444.310	Rp-	Rp -	
		2019	Rp 2.040.591	Rp 6.241.419	Rp 1.742.451	3,58 kali
		2020	Rp 1.649.669	Rp 5.967.362	Rp 1.845.130	3,23 kali
		2021	Rp 1.598.901	Rp 6.616.642	Rp 1.624.285	4,07 kali
56	UNSP	2018	Rp53.643	Rp-	Rp -	
		2019	Rp78.895	Rp 1.984.017	Rp 66.269	29,94 kali
		2020	Rp87.465	Rp 2.506.717	Rp 83.180	30,14 kali
		2021	Rp 268.455	Rp 3.971.114	Rp 177.960	22,31 kali
57	WAPO	2018	Rp 2.981.501.422	Rp-	Rp -	
		2019	Rp 5.123.224.478	Rp 229.018.851.265	Rp 4.052.362.950	56,51 kali
		2020	Rp 5.795.700.275	Rp 227.388.566.486	Rp 5.459.462.377	41,65 kali
		2021	Rp 4.718.650.115	Rp 317.186.703.933	Rp 5.257.175.195	60,33 kali

## Lampiran 2

## Perhitungan Perputaran Piutang

No	Kode	Tahun	Piutang	Penjualan	Rata Rata Piutang	Piutang
1	AALI	2018	Rp 616.624	Rp -		
		2019	Rp 368.739	Rp 17.452.736	Rp 492.682	35,42 kali
		2020	Rp 765.849	Rp 18.807.043	Rp 567.294	33,15 kali
		2021	Rp 458.115	Rp 24.322.048	Rp 611.982	39,74 kali
2	ADES	2018	Rp 131.862	Rp -	Rp -	
		2019	Rp 134.404	Rp 834.330	Rp 133.133	6,27 kali
		2020	Rp 119.610	Rp 673.364	Rp 127.007	5,30 kali
		2021	Rp 162.895	Rp 935.075	Rp 141.253	6,62 kali
3	AGAR	2018	Rp 67.068.240.304	Rp -	Rp -	
		2019	Rp 41.204.151.582	Rp 381.389.700.300	Rp 54.136.195.943	7,05 kali
		2020	Rp 45.462.190.929	Rp 329.428.302.218	Rp 43.333.171.256	5,85 kali
		2021	Rp 26.237.238.891	Rp 392.655.804.739	Rp 35.849.714.910	10,95 kali
4	AISA	2018	Rp -	Rp -	Rp -	
		2019	Rp -	Rp -	Rp -	
		2020	Rp 260.435	Rp 1.283.331	Rp 130.218	5,48 kali
		2021	Rp 225.473	Rp 1.520.879	Rp 242.954	6,26 kali
5	ALTO	2018	Rp 49.839.466.350	Rp -	Rp -	
		2019	Rp 44.532.793.246	Rp 343.971.642.312	Rp 47.186.129.798	7,29 kali
		2020	Rp 37.287.011.454	Rp 321.502.485.934	Rp 40.909.902.350	7,86 kali
		2021	Rp 35.888.198.261	Rp 366.966.569.109	Rp 36.587.604.858	10,03 kali

6	ANDI	2018	Rp 5.725.037.500			
		2019	Rp 7.755.590.966	Rp 311.779.628.307	Rp 6.740.314.233	46,26 kali
		2020	Rp 44.522.232.532	Rp 160.214.446.632	Rp 26.138.911.749	26,25 kali
		2021	Rp 1.337.747.900	Rp 346.364.995.418	Rp 22.929.990.216	119,64 kali
7	ANJT	2018	Rp 693.130.536	Rp -	Rp -	
		2019	Rp 70.322.859.201	Rp 1.803.008.972.331	Rp 35.507.994.869	50,78 kali
		2020	Rp 15.948.123.451	Rp 2.303.053.171.725	Rp 43.135.491.326	53,39 kali
		2021	Rp 44.462.172.927	Rp 3.787.827.459.237	Rp 30.205.148.189	125,40 kali
8	BEEF	2018	Rp 96.152.809.202	Rp -	Rp -	
		2019	Rp 149.272.624.796	Rp 1.307.725.839.943	Rp 122.712.716.999	10,66 kali
		2020	Rp 82.566.419.807	Rp 728.034.316.374	Rp 115.919.522.302	6,28 kali
		2021	Rp 62.032.192.355	Rp 142.314.782.595	Rp 72.299.306.081	1,97 kali
9	BISI	2018	Rp 983.510	Rp -	Rp -	
		2019	Rp 927.501	Rp 2.272.410	Rp 955.506	2,38 kali
		2020	Rp 678.552	Rp 1.812.762	Rp 803.027	2,26 kali
		2021	Rp 537.012	Rp 2.015.138	Rp 607.782	3,32 kali
10	BTEK	2018	Rp 162.007.997.625	Rp -	Rp -	
		2019	Rp 144.495.817.850	Rp 697.914.218.244	Rp 153.251.907.738	4,55 kali

		2020	Rp 65.179.205	Rp 1.013.029.439.944	Rp 72.280.498.528	14,02 kali
		2021	Rp 19.653.382.839	Rp 146.942.545.316	Rp 9.859.281.022	14,90 kali
11	BUDI	2018	Rp 627.380	Rp -	Rp -	
		2019	Rp 568.977	Rp 3.003.768	Rp 598.179	5,02 kali
		2020	Rp 643.407	Rp 2.725.866	Rp 606.192	4,50 kali
		2021	Rp 851.982	Rp 3.374.782	Rp 747.695	4,51 kali
12	BWPT	2018	Rp 150.991	Rp -	Rp -	
		2019	Rp 110.426	Rp 2.512.784	Rp 130.709	19,22 kali
		2020	Rp 64.420	Rp 2.198.666	Rp 87.423	25,15 kali
		2021	Rp 110.426	Rp 2.938.338	Rp 87.423	33,61 kali
13	CAMP	2018	Rp 193.458.573.978	Rp -	Rp -	
		2019	Rp 182.571.429.184	Rp 1.028.952.947.818	Rp 188.015.001.581	5,47 kali
		2020	Rp 124.395.919.918	Rp 956.634.474.111	Rp 153.483.674.551	6,23 kali
		2021	Rp 110.549.359.898	Rp 1.019.133.657.275	Rp 117.472.639.908	8,68 kali
14	CEKA	2018	Rp 289.946.271.219			
		2019	Rp 358.465.058.788	Rp 3.120.937.098.980	Rp 324.205.665.004	9,63 kali
		2020	Rp 416.592.757.852	Rp 3.634.297.273.749	Rp 387.528.908.320	9,38 kali
		2021	Rp 562.910.701.537	Rp 5.359.440.530.374	Rp 489.751.729.695	10,94 kali
15	CLEO	2018	Rp 73.438.446.519	Rp -	Rp -	
		2019	Rp 113.534.853.636	Rp 1.088.679.619.907	Rp 93.486.650.078	11,65 kali

		2020	Rp 119.307.435.829	Rp 972.634.784.176	Rp 116.421.144.733	8,35 kali
		2021	Rp 125.528.965.712	Rp 1.103.519.743.574	Rp 122.418.200.771	9,01 kali
16	COCO	2018	Rp 40.818.469.727	Rp -	Rp -	
		2019	Rp 489.696.253	Rp 216.197.806.076	Rp 20.654.082.990	10,47 kali
		2020	Rp 67.725.320.270	Rp 171.048.708.670	Rp 34.107.508.262	5,01 kali
		2021	Rp 94.235.811.605	Rp 224.437.956.140	Rp 80.980.565.938	2,77 kali
17	CPIN	2018	Rp 2.777.650	Rp -	Rp -	
		2019	Rp 3.043.491	Rp 42.501.146	Rp 2.910.571	14,60 kali
		2020	Rp 1.841.008	Rp 42.518.782	Rp 2.442.250	17,41 kali
		2021	Rp 1.633.874	Rp 51.698.249	Rp 1.737.441	29,76 kali
18	CPRO	2018	Rp 692.502	Rp -	Rp -	
		2019	Rp 514.807	Rp 7.175.764	Rp 603.655	11,89 kali
		2020	Rp 477.905	Rp 7.573.506	Rp 496.356	15,26 kali
		2021	Rp 529.047	Rp 8.028.078	Rp 503.476	15,95 kali
19	CSRA	2018	Rp 2.433.377.086			
		2019	Rp 4.147.591.171	Rp 492.295.715.775	Rp 3.290.484.129	149,61 kali
		2020	Rp 5.817.799.383	Rp 607.253.410.714	Rp 4.982.695.277	121,87 kali
		2021	Rp 7.746.858.586	Rp 895.867.536.708	Rp 6.782.328.985	132,09 kali
20	DLTA	2018	Rp 156.825.348	Rp -	Rp -	
		2019	Rp 197.060.469	Rp 827.136.727	Rp 176.942.909	4,67 kali
		2020	Rp 101.780.949	Rp 546.336.411	Rp 149.420.709	3,66 kali
		2021	Rp 88.976.246	Rp 681.205.785	Rp 95.378.598	7,14 kali
21	DMND	2018	Rp 955.328	Rp -	Rp -	



		2019	Rp 1.100.578	Rp 6.913.792	Rp 1.027.953	6,73 kali
		2020	Rp 913.991	Rp 6.110.155	Rp 1.007.285	6,07 kali
		2021	Rp 993.941	Rp 6.973.718	Rp 953.966	7,31 kali
22	DPUM	2018	Rp 373.804.048.275	Rp -	Rp -	
		2019	Rp 336.382.877.376	Rp 384.697.286.910	Rp 355.093.462.826	1,08 kali
		2020	Rp 139.004.665.199	Rp 137.116.418.764	Rp 237.693.771.288	,58 kali
		2021	Rp 152.244.329.190	Rp 173.845.008.546	Rp 145.624.497.195	1,19 kali
23	DSFI	2018	Rp 65.914.511.554	Rp -	Rp -	
		2019	Rp 50.016.866.330	Rp 476.786.004.054	Rp 57.965.688.942	8,23 kali
		2020	Rp 55.249.492.414	Rp 365.870.902.563	Rp 52.633.179.372	6,95 kali
		2021	Rp 100.438.060.336	Rp 532.522.855.555	Rp 77.843.776.375	6,84 kali
24	DSNG	2018	Rp 399.128	Rp -	Rp -	
		2019	Rp 355.062	Rp 5.736.684	Rp 377.095	15,21 kali
		2020	Rp 381.764	Rp 6.698.918	Rp 368.413	18,18 kali
		2021	Rp 249.662	Rp 7.124.495	Rp 315.713	22,57 kali
25	FISH	2018	Rp 946.809.986.625	Rp -	Rp -	
		2019	Rp 961.992.441.512	Rp 14.138.461.738.599	Rp 954.401.214.069	14,81 kali
		2020	Rp 1.135.820.781.102	Rp 989.751.556	Rp 1.048.906.611.307	,00 kali
		2021	Rp 201.564.179	Rp 17.544.879.053.505	Rp 568.011.172.641	30,89 kali

26	FOOD	2018	Rp 25.724.349.362	Rp -	Rp -	
		2019	Rp 25.996.124.146	Rp 126.256.859.256	Rp 25.860.236.754	4,88 kali
		2020	Rp 14.428.829.676	Rp 94.563.258.607	Rp 20.212.476.911	4,68 kali
		2021	Rp 13.383.641.471	Rp 91.560.431.563	Rp 13.906.235.574	6,58 kali
27	GZCO	2018	Rp 2.050	Rp -	Rp -	
		2019	Rp 5.646	Rp 385.047	Rp 3.848	100,06 kali
		2020	Rp 5.954	Rp 406.924	Rp 5.800	70,16 kali
		2021	Rp 2.531	Rp 707.102	Rp 4.243	166,67 kali
28	ICBP	2018	Rp 4.128.191			
		2019	Rp 4.049.290	Rp 42.296.703	Rp 4.088.741	10,34 kali
		2020	Rp 5.273.416	Rp 46.641.048	Rp 4.661.353	10,01 kali
		2021	Rp 6.400.930	Rp 56.803.733	Rp 5.837.173	9,73 kali
29	IIKP	2018	Rp 3.247.370.000	Rp -	Rp -	
		2019	Rp 5.378.885.028	Rp 20.078.357.205	Rp 4.313.127.514	4,66 kali
		2020	Rp 3.532.229.973	Rp 15.661.470.849	Rp 4.455.557.501	3,52 kali
		2021	Rp 3.404.067.519	Rp 18.376.431.778	Rp 3.468.148.746	5,30 kali
30	IKAN	2018	Rp 19.386.910.317	Rp -	Rp -	
		2019	Rp 14.899.476.039	Rp 109.624.275.276	Rp 17.143.193.178	6,39 kali
		2020	Rp 16.693.967.180	Rp 84.646.710.437	Rp 15.796.721.610	5,36 kali
		2021	Rp 25.724.062.995	Rp 111.367.220.162	Rp 21.209.015.088	5,26 kali

31	INDF	2018	Rp 5.401.971	Rp -	Rp -	
		2019	Rp 5.406.033	Rp 76.592.955	Rp 5.404.002	14,17 kali
		2020	Rp 5.315.611	Rp 81.731.469	Rp 5.360.822	15,25 kali
		2021	Rp 7.626.041	Rp 99.345.618	Rp 6.470.826	15,35 kali
32	JAWA	2018	Rp 19.686.891.717	Rp -	Rp -	
		2019	Rp 20.219.450.221	Rp 723.317.737.664	Rp 19.953.170.969	36,25 kali
		2020	Rp 17.872.216.544	Rp 461.342.540.054	Rp 19.045.833.383	24,22 kali
		2021	Rp 22.363.508.086	Rp 843.195.153.685	Rp 20.117.862.315	41,91 kali
33	JPFA	2018	Rp 258.777	Rp -	Rp -	
		2019	Rp 1.968.043	Rp 38.872.084	Rp 1.113.410	34,91 kali
		2020	Rp 1.880.016	Rp 36.964.948	Rp 1.924.030	19,21 kali
		2021	Rp 2.357.809	Rp 44.878.300	Rp 2.118.913	21,18 kali
34	KEJU	2018	Rp 122.576.561.645	Rp -	Rp -	
		2019	Rp 136.029.196.167	Rp 978.806.205.312	Rp 129.302.878.906	7,57 kali
		2020	Rp 119.295.592.039	Rp 961.217.831.486	Rp 127.662.394.103	7,53 kali
		2021	Rp 132.808.383.537	Rp 1.042.307.144.847	Rp 126.051.987.788	8,27 kali
35	LSIP	2018	Rp 68.896	Rp -	Rp -	
		2019	Rp 367.179	Rp 3.699.439	Rp 218.038	16,97 kali
		2020	Rp 214.240	Rp 3.536.721	Rp 290.710	12,17 kali
		2021	Rp 172.396	Rp 4.525.473	Rp 193.318	23,41 kali
36	MAIN	2018	Rp 346.571.365	Rp -	Rp -	
		2019	Rp 440.344.100	Rp 7.454.920.083	Rp 393.457.733	18,95 kali
		2020	Rp 401.138.597	Rp 7.000.570.412	Rp 420.741.349	16,64 kali
		2021	Rp 505.103.864	Rp 9.130.618.395	Rp 453.121.231	20,15 kali

37	MGRO	2018	Rp 18.014.338.250	Rp -	Rp -	
		2019	Rp 27.687.493.239	Rp 1.953.747.315.540	Rp 22.850.915.745	85,50 kali
		2020	Rp 34.393.879.840	Rp 4.106.566.376.814	Rp 31.040.686.540	132,30 kali
		2021	Rp 42.984.511.527	Rp 7.313.139.597.522	Rp 38.689.195.684	189,02 kali
38	MLBI	2018	Rp 605.643	Rp -	Rp -	
		2019	Rp 860.651	Rp 3.711.405	Rp 733.147	5,06 kali
		2020	Rp 336.773	Rp 1.985.009	Rp 598.712	3,32 kali
		2021	Rp 329.199	Rp 2.473.681	Rp 332.986	7,43 kali
39	MYOR	2018	Rp 5.572.866.721.797	Rp -	Rp -	
		2019	Rp 5.901.994.049.176	Rp 25.026.739.472.547	Rp 5.737.430.385.487	4,36 kali
		2020	Rp 5.463.984.744.087	Rp 24.476.953.742.651	Rp 5.682.989.396.632	4,31 kali
		2021	Rp 5.911.803.788.723	Rp 27.904.558.322.183	Rp 5.687.894.266.405	,86 kali
40	PALM	2018	Rp 1.135.881	Rp -	Rp -	
		2019	Rp 3.547.266	Rp 189.158.260	Rp 2.341.574	80,78 kali
		2020	Rp 1.990.864	Rp 238.689.151	Rp 2.769.065	86,20 kali
		2021	#N/A	Rp 316.685.911	Rp 995.432	318,14 kali
41	PANI	2018	Rp 1.965.574.550			
		2019	Rp 1.983.868.287	Rp 230.646.056.647	Rp 1.974.721.419	116,80 kali
		2020	Rp 1.769.275	Rp 180.460.605.151	Rp 992.818.781	181,77 kali
		2021	Rp 1.385.205	Rp 282.803.444	Rp 1.577.240	179,30 kali
42	PCAR	2018	Rp 44.109.411.894	Rp -	Rp -	

		2019	Rp 48.964.487.104	Rp 62.720.091.934	Rp 46.536.949.499	1,35 kali
		2020	Rp 23.777.570.627	Rp 46.602.172.890	Rp 36.371.028.866	1,28 kali
		2021	Rp 26.827.108.965	Rp 161.842.458.341	Rp 25.302.339.796	6,40 kali
43	PSDN	2018	Rp 92.099.462.989	Rp -	Rp -	
		2019	Rp 71.799.675.436	Rp 1.224.283.552.949	Rp 81.949.569.213	14,94 kali
		2020	Rp 77.250.794.160	Rp 895.456.045.999	Rp 74.525.234.798	12,02 kali
		2021	Rp 44.300.864.978	Rp 868.091.474.069	Rp 60.775.829.569	14,28 kali
44	ROTI	2018	Rp 412.949.853.861	Rp -	Rp -	
		2019	Rp 481.573.100.686	Rp 3.337.022.314.624	Rp 447.261.477.274	7,46 kali
		2020	Rp 345.778.440.900	Rp 3.212.034.546.032	Rp 413.675.770.793	7,76 kali
		2021	Rp 379.443.448.781	Rp 3.287.623.237.457	Rp 362.610.944.841	9,07 kali
45	SGRO	2018	Rp 120.383.295	Rp -	Rp -	
		2019	Rp 130.280.763	Rp 3.268.127	Rp 125.332.029	,03 kali
		2020	Rp 333.216	Rp 3.502.227	Rp 65.306.990	,05 kali
		2021	Rp 74.838	Rp 5.222.298	Rp 204.027	25,60 kali
46	SIMP	2018	Rp 1.282.595	Rp -	Rp -	
		2019	Rp 1.209.233	Rp 13.650.388	Rp 1.245.914	10,96 kali
		2020	Rp 1.195.610	Rp 14.474.700	Rp 1.202.422	12,04 kali
		2021	Rp 1.462.993	Rp 19.658.529	Rp 1.329.302	14,79 kali
47	SIPD	2018	Rp 347.447	Rp -	Rp -	
		2019	Rp 477.138	Rp 4.049.392	Rp 412.293	9,82 kali

		2020	Rp 530.214	Rp 4.341.295	Rp 503.676	8,62 kali
		2021	Rp 660.104	Rp 5.439.581	Rp 595.159	9,14 kali
48	SKBM	2018	Rp 245.715.957.629	Rp -	Rp -	
		2019	Rp 277.933.472.039	Rp 2.104.704.872.583	Rp 261.824.714.834	8,04 kali
		2020	Rp 360.402.133.179	Rp 3.165.530.224.724	Rp 319.167.802.609	9,92 kali
		2021	Rp 451.033.593.875	Rp 3.847.887.478.570	Rp 405.717.863.527	9,48 kali
49	SKLT	2018	Rp 169.035.452.486	Rp -	Rp -	
		2019	Rp 182.138.380.540	Rp 1.281.116.255.236	Rp 175.586.916.513	7,30 kali
		2020	Rp 19.275.379.116	Rp 1.253.700.810.596	Rp 100.706.879.828	12,45 kali
		2021	Rp 159.737.697.572	Rp 1.356.846.112.540	Rp 89.506.538.344	15,16 kali
50	SMAR	2018	Rp 4.014.508	Rp -	Rp -	
		2019	Rp 3.392.664	Rp 36.198.102	Rp 3.703.586	9,77 kali
		2020	Rp 5.495.406	Rp 40.434.346	Rp 4.444.035	9,10 kali
		2021	Rp 7.801.043	Rp 57.004.234	Rp 6.648.225	8,57 kali
51	SSMS	2018	Rp 189.909.755	Rp -	Rp -	
		2019	Rp 148.936.718	Rp 3.277.806.795	Rp 169.423.237	19,35 kali
		2020	Rp 473.389.135	Rp 4.011.130.559	Rp 311.162.927	12,89 kali
		2021	Rp 453.482.496	Rp 5.203.100.578	Rp 463.435.816	11,23 kali
52	STTP	2018	Rp 422.375.898.115	Rp -	Rp -	
		2019	Rp 541.811.807.501	Rp3.512.509.168.853	Rp 482.093.852.808	7,29 kali
		2020	Rp 447.594.075.109	Rp 3.846.300.254.825	Rp 494.702.941.305	7,77 kali

		2021	Rp 475.980.801.836	Rp 4.241.856.914.012	Rp 461.787.438.473	9,19 kali
53	TBLA	2018	Rp 2.023.013	Rp -	Rp -	
		2019	Rp 1.849.628	Rp 8.533.183	Rp 1.936.321	4,41 kali
		2020	Rp 3.012.857	Rp 10.863.256	Rp 2.431.243	4,47 kali
		2021	Rp 3.456.927	Rp 15.972.216	Rp 3.234.892	4,94 kali
54	TGKA	2018	Rp 1.247.446.141.664	Rp -	Rp -	
		2019	Rp 1.122.350.372.485	Rp 13.372.043.554.341	Rp 1.184.898.257.075	11,29 kali
		2020	Rp 1.045.004.168.600	Rp 12.488.883.541.697	Rp 1.083.677.270.543	11,52 kali
		2021	Rp 1.176.001.750.071	Rp 11.926.149.980.019	Rp 1.110.502.959.336	10,74 kali
55	ULTJ	2018	Rp 530.498	Rp -	Rp -	
		2019	Rp 613.245	Rp 6.241.419	Rp 571.872	10,91 kali
		2020	Rp 563.444	Rp 5.967.362	Rp 588.345	10,14 kali
		2021	Rp 626.006	Rp 6.616.642	Rp 594.725	11,13 kali
56	UNSP	2018	Rp 198.177	Rp -	Rp -	
		2019	Rp 105.900	Rp 1.984.017	Rp 152.039	13,05 kali
		2020	Rp 40.500	Rp 2.506.717	Rp 73.200	34,24 kali
		2021	Rp 29.873	Rp 3.971.114	Rp 35.187	112,86 kali
57	WAPO	2018	Rp 8.595.654.415	Rp -	Rp -	
		2019	Rp 25.309.641.500	Rp 229.018.851.265	Rp 16.952.647.958	13,51 kali
		2020	Rp 15.158.680.136	Rp 227.388.566.486	Rp 20.234.160.818	11,24 kali
		2021	Rp 28.726.502.484	Rp 317.186.703.933	Rp 21.942.591.310	14,46 kali

## Lampiran 3

## Perputaran persediaan

No	Nama Perusahaan	Tahun	Persediaan	HPP	Rata rata Perse	Perputaran perse
1	AALI	2018	Rp 2.368.363			
		2019	Rp 1.974.035	Rp 15.308.230	Rp 2.171.199	7,05 kali
		2020	Rp 2.165.603	Rp 15.844.152	Rp 2.069.819	7,65 kali
		2021	Rp 3.023.478	Rp 19.492.034	Rp 2.594.541	7,51 kali
2	ADES	2018	Rp 109.137			
		2019	Rp 78.755	Rp 417.281	Rp 93.946	4,44 kali
		2020	Rp 80.118	Rp 330.799	Rp 79.437	4,16 kali
		2021	Rp 98.316	Rp 435.507	Rp 89.217	4,88 kali
3	AGAR	2018	Rp 455.131.533.461			
		2019	Rp 70.603.346.028	Rp 356.380.179.486	Rp 262.867.439.745	1,36 kali
		2020	Rp 65.991.307.469	Rp 308.010.991.502	Rp 68.297.326.749	4,51 kali
		2021	Rp 73.417.537.512	Rp 359.459.706.358	Rp 69.704.422.491	5,16 kali
4	AISA	2018	Rp -			
		2019	Rp 77.161			
		2020	Rp 97.080	Rp 965.172	Rp 48.540	19,88 kali
		2021	Rp 99.466	Rp 1.179.813	Rp 98.273	12,01 kali
5	ALTO	2018	Rp121.306.183.449			
		2019	Rp 115.601.575.304	Rp 302.040.144.586	Rp 118.453.879.377	2,55 kali
		2020	Rp 112.134.962.507	Rp 284.121.002.771	Rp 113.868.268.906	2,50 kali
		2021	Rp 114.346.121.020	Rp 330.905.451.303	Rp 113.240.541.764	2,92 kali



6	ANDI	2018	Rp 11.060.371.207			
		2019	Rp 6.640.034.823	Rp 249.384.272.351	Rp 8.850.203.015	28,18 kali
		2020	Rp 9.070.328.160	Rp 217.871.436.903	Rp 7.855.181.492	27,74 kali
		2021	Rp 16.227.311.781	Rp 308.195.161.023	Rp 12.648.819.971	24,37 kali
7	ANJT	2018	Rp 145.139.393.061			
		2019	Rp 162.301.946.919	Rp 1.474.303.070.538	Rp 153.720.669.990	9,59 kali
		2020	Rp 240.441.265.635	Rp 1.740.423.120.626	Rp 201.371.606.277	8,64 kali
		2021	Rp 269.642.725.393	Rp 2.357.464.467.790	Rp 255.041.995.514	9,24 kali
8	BEEF	2018	Rp 68.395.902.781			
		2019	Rp 84.711.510.548	Rp 1.123.540.746.142	Rp 76.553.706.665	14,68 kali
		2020	Rp 37.618.018.990	Rp 954.954.244.615	Rp 61.164.764.769	15,61 kali
		2021	Rp 24.689.798.004	Rp 129.509.804.063	Rp 31.153.908.497	4,16 kali
9	BISI	2018	Rp 1.111.690			
		2019	Rp 1.115.260	Rp 1.417.183	Rp 1.113.475	1,27 kali
		2020	Rp 910.144	Rp 1.124.032	Rp 1.012.702	1,11 kali
		2021	Rp 788.289	Rp 1.205.168	Rp 849.217	1,42 kali
10	BTEK	2018	Rp 586.527.323.762			
		2019	Rp 652.044.486.558	Rp 675.755.697.970	Rp 619.285.905.160	1,09 kali
		2020	Rp 128.513.461.895	Rp 1.364.881.167.697	Rp 390.278.974.227	3,50 kali

		2021	Rp 67.722.058.322	Rp 158.544.255.213	Rp 98.117.760.109	1,62 kali
11	BUDI	2018	Rp 675.596			
		2019	Rp 495.570	Rp 2.622.892	Rp 585.583	4,48 kali
		2020	Rp 511.382	Rp 2.371.651	Rp 503.476	4,71 kali
		2021	Rp 363.666	Rp 2.932.579	Rp 437.524	6,70 kali
12	BWPT	2018	Rp 434.077			
		2019	Rp 238.750	Rp 2.502.943	Rp 336.414	7,44 kali
		2020	Rp 191.089	Rp 2.143.029	Rp 214.920	9,97 kali
		2021	Rp 272.002	Rp 2.313.289	Rp 231.546	9,99 kali
13	CAMP	2018	Rp 193.458.573.978			
		2019	Rp 171.000.649.858	Rp 426.417.881.003	Rp 182.229.611.918	2,34 kali
		2020	Rp 138.318.505.104	Rp 439.655.714.828	Rp 154.659.577.481	2,84 kali
		2021	Rp 120.967.227.625	Rp 464.038.494.499	Rp 129.642.866.365	3,58 kali
14	CEKA	2018	Rp 332.754.905.703			
		2019	Rp 262.081.626.426	Rp 2.755.574.838.991	Rp 297.418.266.065	9,26 kali
		2020	Rp 326.172.666.133	Rp 3.299.157.338.979	Rp 294.127.146.280	11,22 kali
		2021	Rp 415.890.903.114	Rp 4.997.372.710.028	Rp 371.031.784.624	13,47 kali
15	CLEO	2018	Rp 94.918.120.811			
		2019	Rp 100.220.176.995	Rp 692.217.433.141	Rp 97.569.148.903	7,09 kali
		2020	Rp 101.777.866.019	Rp 562.235.507.989	Rp 100.999.021.507	5,57 kali
		2021	Rp 121.734.019.328	Rp 642.038.152.501	Rp 111.755.942.674	5,75 kali

16	COCO	2018	Rp 33.904.281.544			
		2019	Rp 57.820.845.432	Rp 180.574.517.564	Rp 45.862.563.488	3,94 kali
		2020	Rp 76.910.896.783	Rp 143.396.373.624	Rp 67.365.871.108	2,13 kali
		2021	Rp 79.881.572.808	Rp 186.111.621.563	Rp 78.396.234.796	2,37 kali
17	CPIN	2018	Rp 5.835.077			
		2019	Rp 5.718.089	Rp 34.525.979	Rp 5.776.583	5,98 kali
		2020	Rp 5.693.119	Rp 34.263.799	Rp 5.705.604	6,01 kali
		2021	Rp 7.655.165	Rp 43.559.424	Rp 6.674.142	6,53 kali
18	CPRO	2018	Rp 841.027			
		2019	Rp 770.264	Rp 5.834.064	Rp 805.646	7,24 kali
		2020	Rp 777.216	Rp 6.228.003	Rp 773.740	8,05 kali
		2021	Rp 1.082.599	Rp 6.533.173	Rp 929.908	7,03 kali
19	CSRA	2018	Rp 23.429.153.838			
		2019	Rp 24.864.026.956	Rp 300.455.411.236	Rp 24.146.590.397	12,44 kali
		2020	Rp 19.796.009.973	Rp 341.326.332.910	Rp 22.330.018.465	15,29 kali
		2021	Rp 24.918.628.687	Rp 388.135.360.514	Rp 22.357.319.330	17,36 kali
20	DLTA	2018	Rp 205.396.087			
		2019	Rp 207.460.611	Rp 230.440.697	Rp 206.428.349	1,12 kali
		2020	Rp 185.922.488	Rp 179.156.903	Rp 196.691.550	0,91 kali
		2021	Rp 173.367.092	Rp 204.614.850	Rp 179.644.790	1,14 kali
21	DMND	2018	Rp 1.375.055			
		2019	Rp 1.274.225	Rp 5.463.432	Rp 1.293.452	4,22 kali
		2020	Rp 1.312.678	Rp 4.790.950	Rp 1.364.881	3,51 kali
		2021	Rp 1.417.084	Rp 5.497.126	Rp 259.307.423.654	0,00 kali

22	DPUM	2018	Rp 518.163.430.224			
		2019	Rp 371.664.967.685	Rp 768.545.896.697	Rp 298.996.348.143	2,57 kali
		2020	Rp 226.327.728.600	Rp 259.204.089.925	Rp 182.637.334.953	1,42 kali
		2021	Rp 138.946.941.306	Rp 245.397.746.247	Rp 127.107.423.940	1,93 kali
23	DSFI	2018	Rp 115.267.906.574			
		2019	Rp 133.058.719.135	Rp 418.291.601.489	Rp 124.163.312.855	3,37 kali
		2020	Rp 125.610.411.087	Rp 327.060.923.380	Rp 129.334.565.111	2,53 kali
		2021	Rp 103.464.325.839	Rp 447.268.210.316	Rp 114.537.368.463	3,90 kali
24	DSNG	2018	Rp 870.563			
		2019	Rp 710.537	Rp 4.275.989	Rp 790.550	5,41 kali
		2020	Rp 670.395	Rp 4.947.242	Rp 690.466	7,17 kali
		2021	Rp 773.069	Rp 5.099.969	Rp 721.732	7,07 kali
25	FISH	2018	Rp 2.217.869.345.727			
		2019	Rp 2.016.148.963.976	Rp 13.615.678.134.906	Rp 2.117.009.154.852	6,43 kali
		2020	Rp 2.100.884.733.726	Rp 931.583.745	Rp 2.058.516.848.851	0,00 kali
		2021	Rp 2.167.953.873.679		Rp 2.134.419.303.703	0,00 kali
26	FOOD	2018	Rp 13.987.749.956			
		2019	Rp 11.619.347.912	Rp 74.466.313.008	Rp 12.803.548.934	5,82 kali
		2020	Rp 13.095.906.571	Rp 59.675.017.876	Rp 12.357.627.242	4,83 kali

		2021	Rp 12.581.932.662	Rp 62.727.646.984	Rp 12.838.919.617	4,89 kali
27	GZCO	2018	Rp 16.098			
		2019	Rp 13.487	Rp 623.812	Rp 16.293	38,29 kali
		2020	Rp 12.568	Rp 545.777	Rp 14.528	37,57 kali
		2021	Rp 15.660	Rp 639.544	Rp 14.114	45,31 kali
28	ICBP	2018	Rp 4.001.277			
		2019	Rp 3.840.690	Rp 27.892.690	Rp 3.920.984	7,11 kali
		2020	Rp 4.586.940	Rp 29.416.673	Rp 4.213.815	6,98 kali
		2021	Rp 5.857.217	Rp 36.526.493	Rp 5.222.079	6,99 kali
29	IIKP	2018	Rp 16.749.488.040			
		2019	Rp 20.704.061.551	Rp 26.000.284.316	Rp 18.726.774.796	1,39 kali
		2020	Rp 24.036.596.612	Rp 23.586.338.330	Rp 22.370.329.082	1,05 kali
		2021	Rp 27.164.195.669	Rp 23.870.215.513	Rp 25.600.396.141	0,93 kali
30	IKAN	2018	Rp 22.376.400.023			
		2019	Rp 23.804.898.157	Rp 89.688.302.358	Rp 23.090.649.090	3,88 kali
		2020	Rp 35.792.519.137	Rp 63.353.664.973	Rp 29.798.708.647	2,13 kali
		2021	Rp 33.179.251.950	Rp 94.701.079.119	Rp 34.485.885.544	2,75 kali
31	INDF	2018	Rp 11.644.156			
		2019	Rp 9.658.705	Rp 53.876.594	Rp 10.651.431	5,06 kali
		2020	Rp 11.150.432	Rp 54.979.425	Rp 10.404.569	5,28 kali
		2021	Rp 12.683.836	Rp 66.881.557	Rp 11.917.134	5,61 kali
32	JAWA	2018	Rp 78.873.799.255			
		2019	Rp 72.520.106.685	Rp 704.289.832.096	Rp75.696.952.970	9,30 kali

		2020	Rp 41.411.063.094	Rp 485.484.208.884	Rp 56.965.584.890	8,52 kali
		2021	Rp 95.322.423.642	Rp 761.001.765.843	Rp 68.366.743.368	11,13 kali
33	JPFA	2018	Rp 6.247.684			
		2019	Rp 5.940.206	Rp 31.000.234	Rp 6.093.945	5,09 kali
		2020	Rp 5.670.376	Rp 29.535.739	Rp 5.805.291	5,09 kali
		2021	Rp 7.713.062	Rp 36.858.209	Rp 6.691.719	5,51 kali
34	KEJU	2018	Rp 171.582.356.959			
		2019	Rp 168.211.360.663	Rp 623.784.665.515	Rp 169.896.858.811	3,67 kali
		2020	Rp 158.855.752.455	Rp 667.265.100.583	Rp 163.533.556.559	4,08 kali
		2021	Rp 194.845.187.006	Rp 705.320.179.436	Rp 176.850.469.731	3,99 kali
35	LSIP	2018	Rp 488.712			
		2019	Rp 341.851	Rp 3.137.879	Rp 415.282	7,56 kali
		2020	Rp 364.228	Rp 2.460.926	Rp 353.040	6,97 kali
		2021	Rp 367.649	Rp 2.717.099	Rp 365.939	7,43 kali
36	MAIN	2018	Rp 801.120.366			
		2019	Rp 873.515.549	Rp 6.553.235.568	Rp 837.317.958	7,83 kali
		2020	Rp 885.721.470	Rp 6.347.056.473	Rp 879.618.510	7,22 kali
		2021	Rp 1.220.824.957	Rp 8.572.738.205	Rp 1.053.273.214	8,14 kali
37	MGRO	2018	Rp 53.798.706.472			
		2019	Rp 46.919.538.490	Rp 1.767.808.433.414	Rp 50.359.122.481	35,10 kali
		2020	Rp 110.114.234.591	Rp 3.941.247.197.915	Rp 78.516.886.541	50,20 kali
		2021	Rp 429.327.199.094	Rp 6.488.088.769.186	Rp 269.720.716.843	24,05 kali

38	MLBI	2018	Rp 172.217			
		2019	Rp 165.633	Rp 1.426.351	Rp 168.925	8,44 kali
		2020	Rp 171.037	Rp 1.044.783	Rp 168.335	6,21 kali
		2021	Rp 20.824	Rp 1.111.984	Rp 95.931	11,59 kali
39	MYOR	2018	Rp 3.351.796.321.991			
		2019	Rp 2.790.633.951.514	Rp 17.109.498.526.032	Rp 3.071.215.136.753	5,57 kali
		2020	Rp 2.805.111.592.211	Rp 17.177.830.782.966	Rp 2.797.872.771.863	6,14 kali
		2021	Rp 3.034.214.212.009	Rp 20.981.574.813.780	Rp 2.919.662.902.110	7,19 kali
40	PALM	2018	Rp 11.531.770			
		2019	Rp 7.226.466	Rp 146.919.044	Rp 9.379.118	15,66 kali
		2020	Rp 6.591.951	Rp 158.606.212	Rp 6.909.209	22,96 kali
		2021	Rp -	Rp 166.543.281	Rp 3.295.976	50,53 kali
41	PANI	2018	Rp 462.960.986			
		2019	Rp 68.800.965.974	Rp 214.744.883.946	Rp 34.631.963.480	6,20 kali
		2020	Rp 49.794.488.691	Rp 164.844.653.179	Rp 59.297.727.333	2,78 kali
		2021	Rp 93.895.951	Rp 265.191.588	Rp 24.944.192.321	0,01 kali
42	PCAR	2018	Rp 13.459.099.075			
		2019	Rp 9.266.198.227	Rp 49.570.175.401	Rp 11.362.648.676	4,36 kali
		2020	Rp 9.181.447.409	Rp 37.460.653.195	Rp 9.223.822.843	4,06 kali
		2021	Rp 19.932.527.397	Rp 140.456.071.799	Rp 14.556.987.403	9,65 kali
43	PSDN	2018	Rp 213.814.837.421			

		2019	Rp 167.177.342.163	Rp 10.661.531.948.922	Rp 190.496.089.792	55,97 kali
		2020	Rp 182.218.448.859	Rp 768.310.868.739	Rp 174.697.895.511	4,40 kali
		2021	Rp 147.232.728.603	Rp 814.178.328.443	Rp 164.725.588.731	4,94 kali
44	ROTI	2018	Rp 65.127.735.601			
		2019	Rp 83.599.374.391	Rp 1.487.586.425.468	Rp 74.363.554.996	20,00 kali
		2020	Rp 103.693.623.334	Rp 1.409.870.836.152	Rp 93.646.498.863	15,06 kali
		2021	Rp 119.581.372.896	Rp 1.501.277.071.348	Rp 111.637.498.115	13,45 kali
45	SGRO	2018	Rp 438.143.117			
		2019	Rp 338.817.741	Rp 2.590.700	Rp 388.480.429	0,01 kali
		2020	Rp 419.284	Rp 2.618.314	Rp 169.618.513	0,02 kali
		2021	Rp 456.434	Rp 3.553.116	Rp 437.859	8,11 kali
46	SIMP	2018	Rp 2.428.365			
		2019	Rp 2.253.714	Rp 11.564.711	Rp 2.341.040	4,94 kali
		2020	Rp 2.671.909	Rp 11.470.153	Rp 2.462.812	4,66 kali
		2021	Rp 2.655.342	Rp 14.507.598	Rp 2.663.626	5,45 kali
47	SIPD	2018	Rp 353.359			
		2019	Rp 395.306	Rp 3.459.707	Rp 374.333	9,24 kali
		2020	Rp 668.036	Rp 3.805.701	Rp 531.671	7,16 kali
		2021	Rp 743.536	Rp 4.899.483	Rp 705.786	6,94 kali
48	SKBM	2018	Rp 302.148.568.290			
		2019	Rp 410.800.635.623	Rp 1.837.650.335.553	Rp 356.474.601.957	5,16 kali
		2020	Rp 388.035.141.921	Rp 2.850.011.161.450	Rp 399.417.888.772	7,14 kali



		2021	Rp 176.646.721.652	Rp 3.316.793.099.791	Rp 282.340.931.787	11,75 kali
49	SKLT	2018	Rp 154.839.960.751			
		2019	Rp 161.904.003.569	Rp 957.200.088.005	Rp 158.371.982.160	6,04 kali
		2020	Rp 146.698.971.577	Rp 920.111.473.686	Rp 154.301.487.573	5,96 kali
		2021	Rp 135.057.215.504	Rp 979.016.594.096	Rp 140.878.093.541	6,95 kali
50	SMAR	2018	Rp 4.890.020			
		2019	Rp 4.758.718	Rp 32.285.538	Rp 4.824.369	6,69 kali
		2020	Rp 4.516.475	Rp 34.557.130	Rp 4.637.597	7,45 kali
		2021	Rp 7.410.243	Rp 46.047.334	Rp 5.963.359	7,72 kali
51	SSMS	2018	Rp 253.269.069			
		2019	Rp 255.061.319	Rp 2.268.335.019	Rp 254.165.194	8,92 kali
		2020	Rp 314.888.575	Rp 2.213.911.519	Rp 284.974.947	7,77 kali
		2021	Rp 352.610.739	Rp 2.997.583.995	Rp 333.749.657	8,98 kali
52	STTP	2018	Rp 313.291.338.820			
		2019	Rp 316.826.909.348	Rp.25.594.762.655.555	Rp 315.059.124.084	81,24 kali
		2020	Rp 291.378.253.517	Rp 2.766.101.376.253	Rp 304.102.581.433	9,10 kali
		2021	Rp 339.743.039.394	Rp 3.209.530.695.002	Rp 315.560.646.456	10,17 kali
53	TBLA	2018	Rp 2.273.320			
		2019	Rp 2.184.021	Rp 6.438.390	Rp 2.228.671	2,89 kali
		2020	Rp 2.301.858	Rp 8.239.389	Rp 2.242.940	3,67 kali
		2021	Rp 2.568.577	Rp 12.832.503	Rp 2.435.218	5,27 kali
54	TGKA	2018	Rp 1.353.686.343.242			
		2019	Rp 752.559.027.509	Rp 11.691.107.341.759	Rp 1.053.122.685.376	11,10 kali

		2020	Rp 643.852.616.236	Rp 10.806.684.751.704	Rp 698.205.821.873	15,48 kali
		2021	Rp 905.217.754.055	Rp 10.410.532.187.393	Rp 774.535.185.146	13,44 kali
55	ULTJ	2018	Rp 708.773			
		2019	Rp 987.927	Rp 1.856.450	Rp 848.350	2,19 kali
		2020	Rp 924.639	Rp 2.107.993	Rp 956.283	2,20 kali
		2021	Rp 681.983	Rp 2.988.820	Rp 803.311	3,72 kali
56	UNSP	2018	Rp 192.561			
		2019	Rp 189.197	Rp 1.856.540	Rp 190.879	9,73 kali
		2020	Rp 203.975	Rp 2.107.993	Rp 196.586	10,72 kali
		2021	Rp 318.600	Rp 2.988.820	Rp 261.288	11,44 kali
57	WAPO	2018	Rp 20.073.462.634			
		2019	Rp 19.647.417.508	Rp 223.877.609.367	Rp 19.860.440.071	11,27 kali
		2020	Rp 19.239.222.924	Rp 225.664.526.692	Rp 19.443.320.216	11,61 kali
		2021	Rp 16.910.015.343	Rp 312.909.081.659	Rp 18.074.619.134	17,31 kali

## Lampiran 4

## Perhitungan ROA

No	Nama Perusahaan	Tahun	Laba Bersih	Total Aset	ROA
1	AALI	2019	Rp 243.629	Rp 26.974.124	1%
		2020	Rp 893.779	Rp 27.781.231	3%
		2021	Rp 2.067.362	Rp 30.399.906	7%
2	ADES	2019	Rp 83.885	Rp 822.375	10%
		2020	Rp 135.789	Rp 958.791	14%
		2021	Rp 265.758	Rp 1.304.108	20%
3	AGAR	2019	Rp 440.076.144	Rp 195.333.157.570	0%
		2020	Rp 764.674.863	Rp 171.126.264.401	0%
		2021	Rp 2.165.784.223	Rp 179.189.557.684	1%
4	AISA	2019			
		2020	Rp 1.204.972	Rp 2.011.557	60%
		2021	Rp 8.771	Rp 1.761.634	0%
5	ALTO	2019	Rp 5.579.723.214	Rp 1.103.450.087.164	1%
		2020	Rp 212.496.606	Rp 1.105.874.415.256	0%
		2021	Rp 4.849.126.735	Rp 1.089.208.965.375	0%
6	ANDI	2019	Rp 12.492.217.169	Rp 487.338.794.012	3%
		2020	Rp 10.170.233.789	Rp 479.224.284.289	2%
		2021	Rp 5.628.014.552	Rp 482.681.352.132	1%
7	ANTJ	2019	Rp 4.558.192	Rp 625.708.104	1%
		2020	Rp 2.210.825	Rp 636.143.812	0%
		2021	Rp 39.681.460	Rp 652.650.362	6%
8	BEEF	2019	Rp 35.224.933.047	Rp 905.821.030.739	4%
		2020	Rp 350.736.124.757	Rp 677.803.886.415	10%

		2021	Rp 181.441.958.103	Rp 673.480.916.520	27%
9	BISI	2019	Rp 414.575	Rp 2.941.056	14%
		2020	Rp 632.488	Rp 2.914.979	22%
		2021	Rp 460.176	Rp 3.132.202	1%
10	BTEK	2019	Rp 83.843.800.594	Rp 4.975.248.130.342	2%
		2020	Rp 509.507.890.912	Rp 4.223.727.970.626	12%
		2021	Rp 106.511.989.327	Rp 4.173.043.810.054	3%
11	BUDI	2019	Rp 64.021	Rp 2.999.767	2%
		2020	Rp 67.093	Rp 2.963.007	2%
		2021	Rp 91.723	Rp 2.993.218	3%
12	BWPT	2019	Rp 1.167.471	Rp 15.796.470	7%
		2020	Rp 1.108.389	Rp 15.060.968	7%
		2021	Rp 1.417.294	Rp 12.045.048	12%
13	CAMP	2019	Rp 76.758.829.457	Rp 1.057.529.235.986	7%
		2020	Rp 44.045.828.312	Rp 1.086.873.666.641	4%
		2021	Rp 100.066.615.090	Rp 1.147.260.611.703	9%
14	CEKA	2019	Rp 274.640.420.999	Rp 1.393.079.542.074	20%
		2020	Rp 207.543.083.141	Rp 1.566.673.828.068	13%
		2021	Rp 227.163.546.573	Rp 1.697.387.196.209	13%
15	CLEO	2019	Rp 130.756.461.708	Rp 1.245.144.303.719	11%

		2020	Rp 132.772.234.495	Rp 1.310.940.121.622	10%
		2021	Rp 180.711.667.020	Rp 1.348.181.576.319	13%
16	COCO	2019	Rp 23.454.240.953	Rp 250.442.587.742	9%
		2020	Rp 16.085.021.916	Rp 263.754.414.443	6%
		2021	Rp 24.873.612.788	Rp 370.684.311.428	7%
17	CPIN	2019	Rp 4.946.322	Rp 29.109.408	17%
		2020	Rp 5.137.882	Rp 31.159.291	16%
		2021	Rp 4.934.364	Rp 35.446.051	14%
18	CPRO	2019	Rp 400.824	Rp 6.000.259	7%
		2020	Rp 618.321	Rp 6.326.293	10%
		2021	Rp 821.783	Rp 6.448.014	13%
19	CSRA	2019	Rp 29.160.679.173	Rp 1.368.558.366.490	2%
		2020	Rp 72.366.649.338	Rp 1.398.568.521.297	5%
		2021	Rp 259.650.288.797	Rp 1.753.240.850.009	15%
20	DLTA	2019	Rp 317.815.177	Rp 1.425.983.722	22%
		2020	Rp 123.465.762	Rp 1.225.580.913	10%
		2021	Rp 187.992.998	Rp 1.308.722.065	14%
21	DMND	2019	Rp 366.863	Rp 5.570.651	7%
		2020	Rp 265.589	Rp 5.680.638	5%
		2021	Rp 351.470	Rp 6.297.287	6%
22	DPUM	2019	Rp 334.841.525.599	Rp 1.820.802.086.894	18%
		2020	Rp 374.932.077.813	Rp 1.468.546.602.990	26%
		2021	Rp 79.591.406.148	Rp 1.388.166.745.320	6%
23	DSFI	2019	Rp 8.460.708.045	Rp 391.479.346.685	2%

		2020	Rp 5.869.581.850	Rp 373.757.193.361	2%
		2021	Rp 14.571.697.139	Rp 391.754.830.323	4%
24	DSNG	2019	Rp 178.164	Rp 11.620.821	2%
		2020	Rp 478.171	Rp 14.151.383	3%
		2021	Rp 739.649	Rp 13.712.160	5%
25	FISH	2019	Rp 11.343.554	Rp 426.269.039	3%
		2020	Rp 19.476.235	Rp 440.917.819	4%
		2021	Rp 29.237.100	Rp 510.855.939	6%
26	FOOD	2019	Rp 3.284.546.880	Rp 118.586.648.946	3%
		2020	Rp 8.832.558.145	Rp 113.192.236.191	8%
		2021	Rp 10.126.414.796	Rp 106.495.352.963	10%
27	GZCO	2019	Rp 584.490	Rp 1.946.438	30%
		2020	Rp 182.592	Rp 2.143.393	9%
		2021	Rp 14.269	Rp 2.034.452	1%
28	ICBP	2019	Rp 5.360.029	Rp 38.709.314	14%
		2020	Rp 7.418.574	Rp 103.588.325	7%
		2021	Rp 7.900.282	Rp 118.066.628	7%
29	IIKP	2019	Rp 13.127.269.185	Rp 384.481.206.140	3%
		2020	Rp 20.535.335.752	Rp 343.139.482.249	6%
		2021	Rp 17.740.789.375	Rp 299.295.229.177	6%
30	IKAN	2019	Rp 12.645.636.729	Rp 95.848.982.883	13%
		2020	Rp 4.318.556.617	Rp 132.538.615.751	3%
		2021	Rp 4.347.000.004	Rp 129.081.871.589	3%
31	INDF	2019	Rp 1.634.302	Rp 96.198.559	2%
		2020	Rp 1.805.109	Rp 102.662.235	2%
		2021	Rp 11.203.585	Rp 179.356.153	6%
32	JAWA	2019	Rp 48.821.638.150	Rp 3.489.766.816.128	1%
		2020	Rp 79.643.921.101	Rp 3.493.727.182.127	2%

		2021	Rp 29.513.648.148	Rp 3.566.231.393.023	1%
33	JPFA	2019	Rp 1.793.914	Rp 26.650.895	7%
		2020	Rp 1.221.904	Rp 25.951.760	5%
		2021	Rp 2.130.896	Rp 28.589.656	7%
34	KEJU	2019	Rp 98.047.666.413	Rp 666.313.386.673	15%
		2020	Rp 121.000.016.429	Rp 674.806.910.037	18%
		2021	Rp 144.700.268.968	Rp 767.726.284.113	19%
35	LSIP	2019	Rp 252.630	Rp 10.225.322	2%
		2020	Rp 695.490	Rp 10.922.768	6%
		2021	Rp 990.445	Rp 11.851.182	8%
36	MAIN	2019	Rp 152.425.111	Rp 4.648.577.041	3%
		2020	Rp 38.953.042	Rp 4.674.206.873	1%
		2021	Rp 60.376.485	Rp 5.436.745.210	1%
37	MGRO	2019	Rp 25.609.796.031	Rp 1.360.106.993.113	2%
		2020	Rp 49.586.190.616	Rp 1.433.953.996.487	3%
		2021	Rp 89.783.282.574	Rp 1.820.202.594.748	5%
38	MLBI	2019	Rp 1.206.059	Rp 2.896.950	42%
		2020	Rp 285.617	Rp 2.907.425	10%
		2021	Rp 655.850	Rp 2.922.017	22%
39	MYOR	2019	Rp 3.172.264.551.034	Rp 19.037.918.806.473	17%
		2020	Rp 2.830.928.194.155	Rp 19.777.500.574.550	14%
		2021	Rp 1.772.315.914.155	Rp 19.917.653.265.528	9%
40	PALM	2019	Rp 70.726.016	Rp 2.330.315.741	3%

		2020	Rp 1.993.621.170	Rp 4.043.604.072	49%
		2021	Rp 2.014.375.452	Rp 5.867.669.837	34%
41	PANI	2019	Rp 1.236.402.757	Rp 119.708.955.785	1%
		2020	Rp 224.178.056	Rp 98.191.210.595	0%
		2021	Rp 1.680.076	Rp 163.913.597	1%
42	PCAR	2019	Rp 10.257.599.104	Rp 124.735.506.556	8%
		2020	Rp 15.957.991.606	Rp 103.351.122.210	15%
		2021	Rp 1.278.943.527	Rp 108.995.625.626	1%
43	PSDN	2019	Rp 25.762.573.884	Rp 763.492.320.252	3%
		2020	Rp 52.304.824.027	Rp 765.375.539.783	7%
		2021	Rp 81.182.064.990	Rp 708.894.784.885	11%
44	ROTI	2019	Rp 356.929.646.877	Rp 4.682.083.844.951	8%
		2020	Rp 255.296.143.146	Rp 4.452.166.671.985	0%
		2021	Rp 409.672.487.176	Rp 4.191.284.422.677	10%
45	SGRO	2019	Rp 39.996	Rp 9.446.943	0%
		2020	Rp 191.747	Rp 9.744.680	2%
		2021	Rp 814.715	Rp 9.751.365	8%
46	SIMP	2019	Rp 642.202	Rp 34.910.838	2%
		2020	Rp 340.285	Rp 35.395.264	1%
		2021	Rp 1.333.747	Rp 35.979.302	4%
47	SIPD	2019	Rp 207.539	Rp 2.470.793	8%
		2020	Rp 145.401	Rp 25.592.850	1%
		2021	Rp 15.065	Rp 2.794.113	1%
48	SKBM	2019	Rp 957.169.058	Rp 1.820.383.352.811	0%
		2020	Rp 5.415.741.808	Rp 1.768.660.546.754	0%



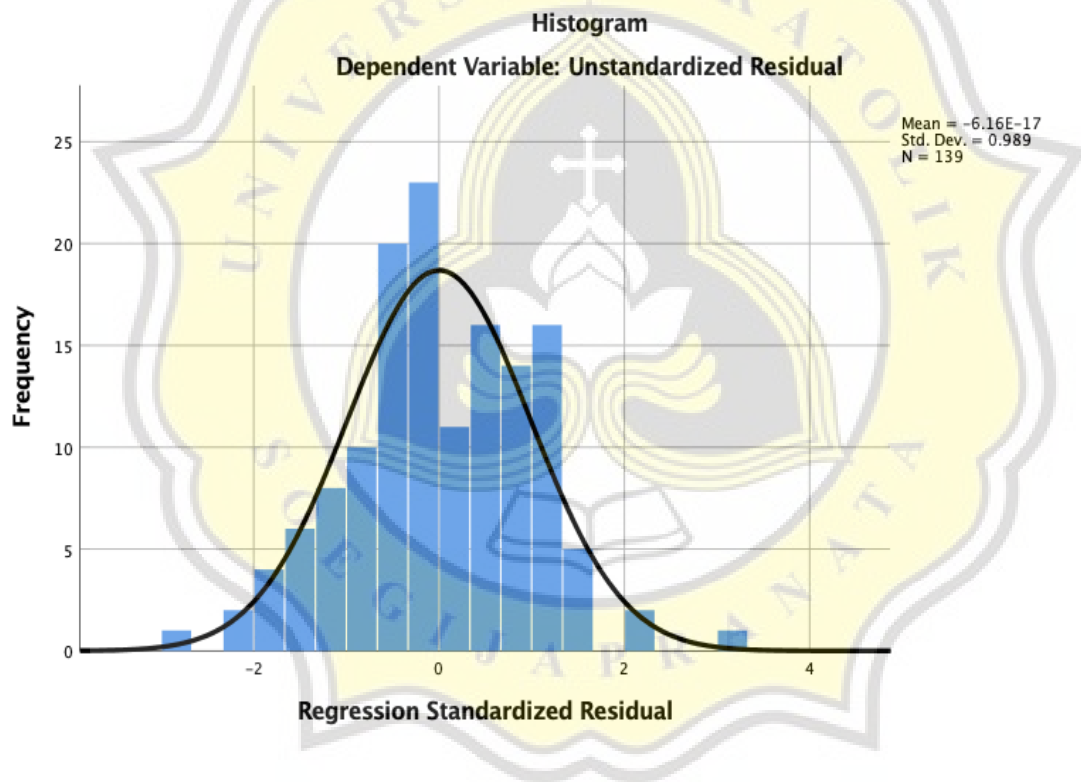
		2021	Rp 29.707.421.605	Rp 1.970.428.120.056	2%
49	SKLT	2019	Rp 44.943.627.900	Rp 790.845.543.826	6%
		2020	Rp 42.520.246.722	Rp 773.863.042.440	5%
		2021	Rp 84.524.160.228	Rp 889.125.250.792	10%
50	SMAR	2019	Rp 898.698	Rp 27.787.527	3%
		2020	Rp 1.539.798	Rp 35.026.171	4%
		2021	Rp 2.829.418	Rp 40.345.003	7%
51	SSMS	2019	Rp 12.081.959	Rp 11.845.204.657	0%
		2020	Rp 580.854.940	Rp 12.775.930.059	5%
		2021	Rp 1.526.870.874	Rp 13.850.610.076	11%
52	STTP	2019	Rp 482.590.522.840	Rp 2.881.563.083.954	17%
		2020	Rp 628.628.879.549	Rp 3.448.995.059.882	18%
		2021	Rp 617.573.766.863	Rp 3.919.243.683.748	16%
53	TBLA	2019	Rp 661.034	Rp 17.363.003	4%
		2020	Rp 680.730	Rp 19.431.293	4%
		2021	Rp 791.916	Rp 21.084.017	4%
54	TGKA	2019	Rp 428.418.484.105	Rp 2.995.872.438.975	14%
		2020	Rp 478.561.152.411	Rp 3.361.956.197.960	14%
		2021	Rp 481.109.483.989	Rp 3.403.961.007.490	14%
55	ULTJ	2019	Rp 1.264.394	Rp 6.608.422	19%
		2020	Rp 1.364.261	Rp 8.754.116	16%
		2021	Rp 1.276.793	Rp 7.406.856	17%
56	UNSP	2019	Rp 4.893.138	Rp 8.399.862	58%
		2020	Rp 945.115	Rp 7.576.090	12%

		2021	Rp 117.509	Rp 8.258.457	1%
57	WAPO	2019	Rp 4.004.056.813	Rp 107.757.084.046	4%
		2020	Rp 25.683.331.527	Rp 92.627.105.867	28%
		2021	Rp 2.754.270.373	Rp 100.505.085.001	3%

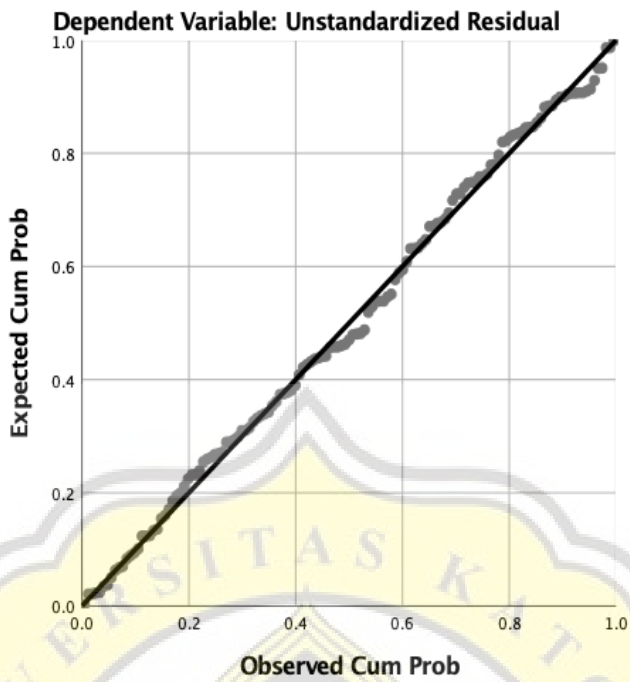


Hasil Output Penelitian

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Per Kas	170	0,001	591,515	37,70123	69,907991
Per Piu	170	0,001	318,139	25,26073	43,737579
Per Perse	170	0,000	81,238	9,01152	10,773039
Dummy	170	0,000	1,000	0,67059	0,471388
ROA	170	0,000	0,599	0,08710	0,096397
Valid N (listwise)	170				



**Normal P-P Plot of Regression Standardized Residual**



<b>Coefficients<sup>a</sup></b>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Perputaran Kas	0,989	1,011
	Perputaran Piutang	0,435	2,299
	Perputaran Persediaan	0,433	2,308
	Dummy Pandemi	0,981	1,019

a. Dependent Variable: ROA

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N	139	
Normal Parameters <sup>a,b</sup>	Mean	0,0000000
	Std. Deviation	0,11823223
Most Extreme Differences	Absolute	0,045
	Positive	0,045
	Negative	-0,039
Test Statistic	0,045	
Asymp. Sig. (2-tailed)	.200 <sup>c,d</sup>	

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Per Kas	0,934	1,070
	Per Piu	0,880	1,136
	Per Perse	0,897	1,115
	Dummy	0,959	1,043

- a. Dependent Variable: ROA

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.291 <sup>a</sup>	0,084	0,056	0,085995	1,806

a. Predictors: (Constant), Lag\_Y, Per Kas, Per Perse, Dummy, Per Piu

b. Dependent Variable: ROA

b. Dependent Variable: ROA

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.284 <sup>a</sup>	0,081	0,059	12,58839

a. Predictors: (Constant), Dummy Pandemi, Perputaran Piutang, Perputaran Kas, Perputaran Persediaan\

1.

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,027	0,118		8,684	0,000
	Per Kas	-0,001	0,001	-0,078	-1,010	0,314
	Per Piu	0,002	0,001	0,137	1,554	0,122
	Per Perse	0,000	0,006	0,003	0,036	0,971
	Dummy	-0,172	0,121	-0,111	-1,427	0,155

a. Dependent Variable: ABS\_RES2

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.175 <sup>a</sup>	0,031	0,007	0,096049

a. Predictors: (Constant), Dummy, Per Perse, Per Kas, Per Piu

b. Dependent Variable: ROA

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,078	0,016		4,981	0,000
	Per Kas	-8,594E-05	0,000	-0,062	-0,806	0,422
	Per Piu	0,000	0,000	-0,080	-0,919	0,359
	Per Perse	0,002	0,001	0,182	2,080	0,039
	Dummy	0,003	0,016	0,017	0,217	0,829

a. Dependent Variable: ROA

# HASIL PLAGIASI

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