

## Lampiran 1

## Daftar Populasi dan Sampel Penelitian

No	Kode	Nama Perusahaan	Kriteria			Sampel
			1	2	3	
1	AGAR	Asia Sejahtera Tbk	x	x	x	
2	AIMS	Akbar Indo Makmur Stimec Tbk	x	x	x	
3	AKRA	AKR Corporindo Tbk	√	√	√	1
4	APII	Arita Prima Indonesia Tbk	√	√	√	2
5	AYLS	Agro Yasa Lestari Tbk	x	x	x	
6	BLUE	Berkah Prima Perkasa Tbk	x	x	x	
7	BMSR	Bintang Mitra Semestaraya Tbk	√	√	√	3
8	BOGA	Bintang Oto Global Tbk	x	x	x	
9	CARS	Industri dan Perdagangan Bintr Tbk	x	x	x	
10	CLPI	Colorpak Indonesia Tbk	√	√	√	4
11	CNKO	Exploitasi Energi Indonesia Tbk	x	x	x	
12	DPUM	Dua Putra Utama Makmur Tbk	√	√	x	
13	DWGL	Dwi Guna Laksana Tbk	√	√	√	5
14	EPMT	Enseval Putera Megatrading Tbk	√	√	√	6
15	FISH	FKS Multi Ageo Tbk	√	√	√	7
16	HADE	Himalaya Energi Perkasa Tbk	√	√	x	
17	HDIT	Hensel Davest Indonesia Tbk	x	x	x	
18	HEXA	Hexindo Adiperkasa Tbk	√	√	√	8
19	HKMU	HK Metals Utama Tbk	√	√	√	9
20	INPS	Indah Praksarsa Sentosa Tbk	√	√	√	10
21	INTA	Intraco Penta Tbk	√	√	x	
22	INTD	Inter Delta Tbk	√	√	√	11
23	IRRA	Itama Renoraya Tbk	x	x	x	
24	KAYU	Darmi Bersaudara Tbk	x	x	x	
25	KMDS	Kurniamitra Duta Sentosa Tbk	x	x	x	
26	KOBX	Kobexindo Tractors Tbk	√	√	x	
27	KONI	Perdana Bangun Pusaka Tbk	x	x	x	
28	LTLS	Lautan Luas Tbk	√	√	√	12
29	MDRN	Modern Internasional Tbk	x	x	x	
30	MICE	Multi Indocitra Tbk	√	√	√	13
31	MPMX	Mitra Pinasthika Mustika Tbk	√	√	x	
32	OKAS	Ancora Indonesia Resource Tbk	x	x	x	
33	OPMS	Optima Prima Metal Sinergi Tbk	x	x	x	
34	PMJS	Putra Mandiri Jembar Tbk	x	x	x	
35	SDPC	Milennium Pharmacon International Tbk	√	√	√	14
36	SGER	Sumber Global Energy Tbk	x	x	x	
37	SPTO	Surya Pertiwi Tbk	√	√	√	15

38	SQMI	Renuka Coalindo Tbk	√	√	x	
39	SUGI	Sugih Energy Tbk	x	x	x	
40	TFAS	Telefast Indonesia Tbk	x	x	x	
41	TGKA	Tigaraksa Satria Tbk	√	√	x	
42	TIRA	Tira Austenite Tbk	x	x	x	
43	TRIL	Triwira Insanlestari Tbk	√	√	x	
44	TURI	Tunas Ridean Tbk	√	√	x	
45	UNTR	United Tractors Tbk	√	√	x	
46	WAPO	Wahana Pronatural Tbk	√	√	x	
47	WICO	Wicaksana Overseas Interntion Tbk	√	√	x	
48	ZBRA	Zebra Nusantra Tbk	√	√	x	

Sumber: [www.idx.co.id](http://www.idx.co.id)

Table Rekap Sampel

No.	Keterangan	Jumlah Perusahaan
1.	Total perusahaan yang menjadi populasi	48
2.	Perusahaan yang tidak mempublikasikan LK pada tahun penelitian, tidak konsisten menggunakan 1 metode penilaian persediaan dan tidak menyajikan informasi secara lengkap	19
3.	Perusahaan yang tidak menyediakan informasi yang dibutuhkan secara lengkap	14
4.	Perusahaan yang memenuhi kriterie menjadi sampel	15
	<b>Jumlah sampel akhir</b>	<b>15</b>
	<b>Tahun pengamatan x triwulanan ( 3 x 4 )</b>	<b>12</b>
	<b>Jumlah</b>	<b>180</b>

Sumber : data diolah 2022

## Lampiran 2

## Rekap Data Tahun 2019

Kode Perusahaan	no.	Triwulan 1					no.	Triwulan 2					no.	Triwulan 3					no.	Triwulan 4				
		X1	X2	X3	X4	y		X1	X2	X3	X4	y		X1	X2	X3	X4	y		X1	X2	X3	X4	y
AKRA	1	1,45	12,04	23,66	0,09	0	16	1,37	0,09	23,67	0,17	0	31	1,45	0,67	23,68	0,08	0	46	1,24	12,19	23,79	0,09	0
APII	2	1,71	0,15	26,85	0,60	1	17	1,75	7,44	26,86	0,62	1	32	1,87	0,64	26,86	1,65	1	47	1,61	0,36	26,92	0,60	1
BMSR	3	1,75	0,09	27,05	0,06	0	18	1,68	12,32	27,08	0,06	0	33	1,47	2,00	27,23	0,05	0	48	1,50	2,13	27,16	0,00	0
CLPI	5	2,48	0,95	27,25	0,14	0	20	2,23	1,08	27,29	0,13	0	35	2,48	2,00	27,24	0,12	0	50	2,51	5,67	27,26	0,13	0
DWGL	8	1,25	0,11	21,20	0,05	1	23	1,20	0,50	20,64	0,07	1	38	0,94	2,00	20,65	0,05	1	53	1,35	46,18	20,58	0,06	1
EPMT	9	2,70	1,34	29,80	0,11	1	24	3,25	0,69	29,71	0,11	1	39	2,95	2,00	29,76	0,11	1	54	2,89	5,61	20,94	0,11	1
FISH	10	1,37	1,85	19,72	0,05	0	25	1,18	0,54	20,04	0,05	0	40	1,34	0,67	19,65	0,05	0	55	1,18	4,28	19,87	0,05	0
HEXA	4	131,18	3,52	27,19	0,16	0	19	92,53	0,26	27,22	0,48	0	34	63,89	2,00	27,23	0,15	0	49	92,53	13,89	27,24	0,10	0
HKMU	6	0,60	7,15	21,11	0,04	1	21	0,72	0,19	21,29	0,07	1	36	0,48	0,79	21,30	0,08	1	51	0,45	13,32	21,22	0,08	1
INPS	11	0,32	17,54	26,91	0,19	1	26	0,32	0,06	26,91	0,18	1	41	0,36	0,63	26,91	0,19	1	56	0,37	26,63	26,89	0,21	1
INTD	7	1,72	0,25	28,38	0,09	1	22	1,67	3,62	28,37	0,04	1	37	1,50	0,62	28,29	0,47	1	52	1,72	1,09	28,24	1,00	1
LTLS	12	0,98	2,41	15,67	0,18	0	27	0,94	0,45	15,64	0,19	0	42	0,92	0,69	15,59	0,19	0	57	0,84	5,41	15,58	0,20	0
MICE	15	2,98	5,12	26,76	0,10	0	30	3,17	0,19	26,71	0,10	0	45	2,63	0,59	26,79	0,10	0	60	1,53	7,72	28,78	1,00	0
SDPC	13	1,16	0,02	27,88	0,08	1	28	1,15	40,91	27,89	0,09	1	43	1,16	0,66	27,86	0,09	1	58	1,15	129,77	27,84	0,08	1
SPTO	14	1,71	1,10	28,60	0,27	0	29	1,74	1,01	28,61	0,26	0	44	1,62	0,64	28,28	0,23	0	59	1,46	3,00	28,71	0,25	0

Sumber : Data diolah oleh excel, 2022

## Lampiran 3

## Rekap Data Tahun 2020

Kode Perusahaan	no.	Triwulan 1					no.	Triwulan 2					no.	Triwulan 3					no.	Triwulan 4				
		X1	X2	X3	X4	y		X1	X2	X3	X4	y		X1	X2	X3	X4	y		X1	X2	X3	X4	y
AKRA	61	1,26	10,02	23,80	0,04	0	76	1,43	16,76	23,64	0,05	0	91	1,46	29,76	23,63	0,11	0	106	1,58	15,03	23,65	0,12	0
APII	62	1,57	0,17	26,95	0,56	1	77	1,61	0,29	26,95	0,59	1	92	1,63	0,45	26,98	0,56	1	107	1,79	0,38	26,96	0,58	1
BMSR	63	1,30	0,11	27,35	0,06	0	78	1,30	0,12	27,08	0,06	0	93	1,25	0,10	27,14	0,07	0	108	1,15	0,12	27,28	0,08	0
CLPI	65	2,47	1,03	27,29	0,13	0	80	2,55	1,56	27,30	0,14	0	95	3,02	2,43	27,21	0,14	0	110	4,40	6,70	27,20	0,15	0
DWGL	68	0,88	1,46	20,52	0,12	1	83	0,91	1,57	20,48	0,13	1	98	0,94	1,79	20,52	0,12	1	113	0,89	34,23	20,37	0,14	1
EPMT	69	2,44	1,34	29,89	0,12	1	84	3,45	1,62	29,75	0,11	1	99	2,95	1,73	29,82	0,11	1	114	0,03	5,63	20,94	0,11	1
FISH	70	1,26	1,88	19,77	0,06	0	85	1,24	3,12	19,75	0,05	0	100	1,24	5,06	19,77	0,05	0	115	1,21	4,22	19,90	0,06	0
HEXA	64	3,75	2,89	27,32	0,14	0	79	3,51	5,49	27,30	0,14	0	94	3,52	8,09	27,30	0,11	0	109	3,51	12,34	29,59	0,06	0
HKMU	66	0,37	6,11	21,11	0,13	1	81	0,37	16,20	21,10	0,12	1	96	0,38	19,85	21,13	0,62	1	111	0,24	20,08	20,83	0,12	1
INPS	71	0,31	4,99	26,88	0,21	1	86	0,30	9,68	26,88	0,21	1	101	0,33	1,20	26,86	0,21	1	116	0,24	11,92	26,84	0,19	1
INTD	67	4,71	0,14	28,21	1,61	1	82	4,48	0,29	28,20	0,67	1	97	4,69	0,44	28,13	0,70	1	112	4,48	0,53	28,11	0,89	1
LTLS	72	0,80	1,70	15,70	0,21	0	87	0,84	3,19	15,61	0,21	0	102	0,95	5,14	15,58	0,21	0	117	0,98	8,52	15,52	0,21	0
MICE	75	1,51	2,22	27,30	0,08	0	90	1,65	5,17	27,14	0,09	0	105	1,46	8,02	27,16	0,09	0	120	1,33	6,54	27,24	0,08	0
SDPC	73	1,14	0,03	27,91	0,09	1	88	1,16	0,06	27,91	0,09	1	103	1,17	0,09	27,80	0,09	1	118	1,14	799,55	27,78	0,08	1
SPTO	74	1,41	0,97	28,38	0,23	0	89	1,45	1,51	28,27	0,25	0	104	1,50	2,79	28,27	0,26	0	119	1,44	2,48	28,74	0,28	0

Sumber : Data diolah oleh excel, 2022

## Lampiran 4

## Rekap Data Tahun 2021

Kode Perusahaan	no.	Triwulan 1					no.	Triwulan 2					no.	Triwulan 3					no.	Triwulan 4				
		X1	X2	X3	X4	y		X1	X2	X3	X4	y		X1	X2	X3	X4	y		X1	X2	X3	X4	y
AKRA	121	1,54	9,31	23,71	0,1	0	136	1,47	18,97	23,73	0,10	0	151	1,42	36,79	23,78	0,09	0	166	1,29	9,81	23,88	0,09	0
APIO	122	1,87	0,14	26,98	0,56	1	137	1,93	0,30	26,98	0,56	1	152	1,99	0,46	27,00	0,56	1	167	1,85	0,38	27,02	0,57	1
BMSR	123	1,12	1,09	27,45	0,07	0	138	1,14	0,11	27,47	0,08	0	153	1,18	0,11	27,46	0,09	0	168	1,40	0,11	27,61	0,09	0
CLPI	125	2,91	0,94	27,29	0,14	0	140	2,45	0,44	27,39	0,12	0	155	3,00	2,00	27,25	0,12	0	170	2,46	10,03	27,20	1,00	0
DWGL	128	0,92	1,90	20,53	0,08	1	143	0,85	2,19	20,56	0,08	1	158	0,79	2,27	20,76	0,09	1	173	0,93	0,47	20,94	0,08	1
EPMT	129	2,95	1,37	29,89	0,13	1	144	2,87	1,65	29,85	0,11	1	159	2,74	1,76	29,91	0,11	1	174	1,02	5,84	20,94	0,11	1
FISH	130	1,30	2,29	19,80	0,07	0	145	1,33	1,00	19,80	0,06	0	160	1,47	5,42	19,85	0,05	0	175	1,33	4,81	19,90	1,00	0
HEXA	124	6,51	6,58	27,34	0,10	0	139	5,50	14,82	27,35	0,10	0	154	5,58	22,73	27,35	0,61	0	169	5,50	0,38	27,36	0,61	0
HKMU	126	0,30	14,33	20,94	0,10	1	141	0,26	25,25	20,87	0,11	1	156	0,30	31,64	20,90	0,13	1	171	0,32	25,68	20,91	0,14	1
INPS	131	0,28	5,67	26,86	0,22	1	146	0,34	12,79	26,82	0,20	1	161	0,23	19,91	26,82	0,20	1	176	0,13	18,09	26,75	0,16	1
INTD	127	4,46	0,22	28,00	0,71	1	142	4,27	55,44	27,98	0,77	1	157	4,41	0,66	27,99	0,12	1	172	4,46	18,37	28,00	0,12	1
LTLS	132	1,02	2,50	15,54	0,21	0	147	0,97	5,30	15,55	0,20	0	162	1,03	8,63	15,55	0,19	0	177	1,14	23,17	15,64	0,20	0
MICE	135	1,22	3,15	27,36	0,07	0	150	1,16	5,70	27,36	0,08	0	165	1,10	9,33	27,43	0,07	0	180	1,05	8,62	27,14	0,08	0
SDPC	133	1,10	0,03	27,82	0,08	1	148	1,14	0,06	27,86	0,08	1	163	1,13	0,08	27,97	0,08	1	178	1,14	286,78	27,82	0,08	1
SPTO	134	1,59	1,13	28,39	0,29	0	149	1,47	2,34	28,37	0,28	0	164	1,62	3,23	28,43	0,26	0	179	1,62	3,27	28,78	0,28	0

## Lampiran 5

## Indikator Rasio Lancar Tahun 2019 (Aktiva Lancar dan Utang Lancar)

NO.	KODE PERUSAHAAN	2019							
		TRIWULAN 1		TRIWULAN 2		TRIWULAN 3		TRIWULAN 4	
		AKTIVA LANCAR	UTANG LANCAR	AKTIVA LANCAR	UTANG LANCAR	AKTIVA LANCAR	UTANG LANCAR	AKTIVA LANCAR	UTANG LANCAR
1	AKRA	Rp 9.852.114.703	Rp 6.787.405.986	Rp 9.771.382.469	Rp 7.147.214.119	Rp 9.889.229.393	Rp 6.800.892.710	Rp 10.777.639.192	Rp 8.712.526.231
2	APII	Rp 271.335.062.449	Rp 158.421.542.991	Rp 274.771.677.168	Rp 156.705.193.278	Rp 279.364.709.298	Rp 149.060.449.628	Rp 277.538.146.400	Rp 172.681.301.594
3	BMSR	Rp 510.619.135.494	Rp 292.327.318.653	Rp 532.054.006.244	Rp 316.573.997.242	Rp 570.021.648.527	Rp 387.877.335.548	Rp 513.595.870.057	Rp 343.509.001.933
4	CLPI	Rp 503.515.314.862	Rp 202.710.371.615	Rp 543.371.092.525	Rp 243.633.173.821	Rp 511.605.940.480	Rp 206.134.511.864	Rp 523.533.024.832	Rp 208.394.575.715
5	DWGL	Rp 1.540.086.621	Rp 1.228.637.916	Rp 857.475.017	Rp 715.207.780	Rp 546.967.411	Rp 579.147.067	Rp 783.448.756	Rp 580.165.222
6	EPMT	Rp7.274.456.430.450	Rp2.689.470.156.079	Rp6.553.637.243.968	Rp2.017.950.606.387	Rp7.240.019.405.904	Rp2.453.677.628.797	Rp7.120.602.478.197	Rp2.463.953.517.223
7	FISH	Rp 269.151.509	Rp 195.759.854	Rp 402.228.134	Rp 340.283.089	Rp 235.198.692	Rp 175.296.902	Rp 307.407.397	Rp 260.746.372
8	HKMU	Rp 1.806.930.255	Rp 3.030.540.157	Rp 1.021.287.103	Rp 1.422.957.456	Rp 1.046.891.987	Rp 2.202.788.583	Rp 807.439.077	Rp 1.793.934.043
9	HEXA	Rp 163.478.476.574	Rp 1.246.231.212	Rp 178.394.534.030	Rp 1.927.949.130	Rp 163.292.733.498	Rp 2.555.811.419	Rp 178.394.534.030	Rp 1.927.949.130
10	INPS	Rp 65.403.422.709	Rp 206.598.115.710	Rp 65.672.844.641	Rp 207.541.404.201	Rp 76.225.652.120	Rp 209.078.088.544	Rp 74.724.532.294	Rp 203.206.140.876
11	INTD	Rp1.104.660.991.776	Rp 643.620.877.261	Rp1.082.434.956.262	Rp 646.625.645.438	Rp 976.898.250.210	Rp 653.299.387.343	Rp1.104.660.991.776	Rp 643.620.877.261
12	LTLS	Rp 2.859.952.000	Rp 2.905.449.000	Rp 2.686.983.000	Rp 2.872.330.000	Rp 2.464.903.000	Rp 2.680.742.000	Rp 2.508.089	Rp 2.971.594
13	MICE	Rp 369.945.353.158	Rp 124.280.124.037	Rp 344.991.644.731	Rp 108.906.930.112	Rp 379.833.816.490	Rp 144.603.633.971	Rp 643.568.004.520	Rp 421.129.759.476
14	SDPC	Rp1.182.193.633.142	Rp1.020.952.987.981	Rp1.182.209.006.813	Rp1.026.730.792.844	Rp1.153.601.797.487	Rp 996.499.169.331	Rp1.110.540.241.160	Rp 966.343.568.608
15	SPTO	Rp1.232.335.595.598	Rp 721.831.966.926	Rp1.163.804.248.551	Rp 668.257.232.461	Rp1.222.740.951.386	Rp 752.467.036.875	Rp1.190.788.666.084	Rp 813.554.028.073

## Lampiran 6

## Indikator Rasio Lancar Tahun 2020 (Aktiva Lancar dan Utang Lancar)

NO.	KODE PERUSAHAAN	2020							
		TRIWULAN 1		TRIWULAN 2		TRIWULAN 3		TRIWULAN 4	
		AKTIVA LANCAR	UTANG LANCAR	AKTIVA LANCAR	UTANG LANCAR	AKTIVA LANCAR	UTANG LANCAR	AKTIVA LANCAR	UTANG LANCAR
1	AKRA	Rp 10.552.173.564	Rp 8.387.586.457	Rp 7.933.100.946	Rp 5.565.894.318	Rp 7.671.589.961	Rp 5.252.950.627	Rp 8.042.418.506	Rp 5.102.110.055
2	APII	Rp 280.440.002.023	Rp 178.631.889.837	Rp 278.627.586.839	Rp 172.655.293.440	Rp 291.673.639.268	Rp 179.356.853.196	Rp 290.537.022.291	Rp 162.664.484.708
3	BMSR	Rp 624.300.300.018	Rp 479.422.412.969	Rp 440.861.623.287	Rp 338.854.874.081	Rp 460.400.204.254	Rp 366.874.782.441	Rp 573.371.912.476	Rp 497.735.678.708
4	CLPI	Rp 535.763.725.435	Rp 217.333.956.338	Rp 564.757.765.068	Rp 221.871.274.034	Rp 506.924.005.350	Rp 167.799.760.045	Rp 499.529.633.293	Rp 143.567.813.066
5	DWGL	Rp 485.118.644	Rp 551.435.839	Rp 511.888.221	Rp 559.565.265	Rp 546.967.411	Rp 579.147.067	Rp 461.471.836	Rp 518.544.125
6	EPMT	Rp7.917.219.514.199	Rp3.238.219.235.614	Rp6.960.128.003.014	Rp2.019.701.131.596	Rp7.240.019.405.904	Rp2.453.677.628.797	Rp 68.391.773.710	Rp2.533.986.369.290
7	FISH	Rp 275.242.379	Rp 218.535.206	Rp 254.478.863	Rp 205.272.612	Rp 268.805.020	Rp 217.586.317	Rp 318.359.007	Rp 263.134.605
8	HKMU	Rp 653.652.994	Rp 1.755.931.556	Rp 653.965.493	Rp 1.774.050.835	Rp 710.714.317	Rp 1.860.761.394	Rp 421.671.344	Rp 1.777.594.073
9	HEXA	Rp 227.601.497.434	Rp 60.647.374.935	Rp 214.436.328.058	Rp 61.048.580.601	Rp 212.217.474.850	Rp 60.241.292.509	Rp 214.436.328.058	Rp 61.048.580.601
10	INPS	Rp 63.661.845.900	Rp 203.406.451.610	Rp 60.782.883.967	Rp 204.742.316.072	Rp 61.846.402.323	Rp 188.219.595.878	Rp 46.267.175.738	Rp 195.683.515.705
11	INTD	Rp 725.374.179.341	Rp 154.158.704.408	Rp 700.546.451.301	Rp 156.452.605.980	Rp 589.643.820.017	Rp 125.751.078.053	Rp 700.546.451.301	Rp 156.452.605.980
12	LTLS	Rp 2.864.005.000	Rp 3.576.925.000	Rp 2.621.398.000	Rp 3.114.435.000	Rp 2.412.213.000	Rp 2.538.102.000	Rp 2.138.024	Rp 2.189.930
13	MICE	Rp 668.821.286.940	Rp 444.105.840.971	Rp 556.814.450.455	Rp 336.472.604.248	Rp 542.976.936.493	Rp 372.993.405.923	Rp 594.790.929.582	Rp 446.454.025.409
14	SDPC	Rp1.195.776.855.493	Rp1.045.408.017.678	Rp1.103.592.127.627	Rp 953.542.828.380	Rp1.063.453.249.329	Rp 911.602.321.172	Rp1.028.893.089.973	Rp 903.258.283.864
15	SPTO	Rp1.200.555.433.110	Rp 849.973.347.631	Rp 923.992.881.393	Rp 635.194.255.600	Rp 998.529.589.853	Rp 663.679.222.107	Rp1.041.712.652.187	Rp 723.308.486.604

## Lampiran 7

## Indikator Rasio Lancar Tahun 2021(Aktiva Lancar dan Utang Lancar)

NO.	KODE PERUSAHAAN	2021							
		TRIWULAN 1		TRIWULAN 2		TRIWULAN 3		TRIWULAN 4	
		AKTIVA LANCAR	UTANG LANCAR	AKTIVA LANCAR	UTANG LANCAR	AKTIVA LANCAR	UTANG LANCAR	AKTIVA LANCAR	UTANG LANCAR
1	AKRA	Rp 9.247.432.441	Rp 5.988.824.391	Rp 9.625.371.255	Rp 6.546.444.909	Rp10.528.583.741	Rp7.435.385.872	Rp12.022.678.362	Rp 9.306.841.393
2	APII	Rp307.299.292.850	Rp164.430.401.404	Rp299.078.087.188	Rp154.911.027.482	Rp306.332.455.641	Rp154.098.090.387	Rp307.335.545.064	Rp165.727.263.794
3	BMSR	Rp696.499.380.163	Rp621.599.478.870	Rp715.958.992.747	Rp628.346.009.126	Rp710.474.303.113	Rp604.064.877.728	Rp844.001.455.742	Rp601.013.420.572
4	CLPI	Rp563.360.476.502	Rp193.417.528.456	Rp642.205.895.712	Rp262.160.575.957	Rp540.660.620.960	Rp180.282.526.864	Rp631.445.915.088	Rp256.851.200.245
5	DWGL	Rp 583.005.271	Rp 633.510.389	Rp 609.379.334	Rp 715.277.577	Rp 679.746.713	Rp 857.395.413	Rp 731.140.448	Rp 786.246.008
6	EPMT	Rp7.952.777.989.114	Rp2.692.707.148.622	Rp7.562.743.688.646	Rp2.634.438.016.792	Rp8.172.122.595.826	Rp2.981.693.156.726	Rp2.812.487.195.074	Rp2.767.290.257.087
7	FISH	Rp 276.818.337	Rp 212.530.343	Rp 400.390.029	Rp 300.938.419	Rp 292.233.081	Rp 198.549.720	Rp 383.261.985	Rp 288.273.046
8	HKMU	Rp 562.261.065	Rp 1.888.724.721	Rp 482.528.623	Rp 1.857.139.482	Rp 533.863.128	Rp 1.779.473.734	Rp 557.796.856	Rp 1.717.108.630
9	HEXA	Rp 181.079.602.558	Rp 27.804.240.401	Rp 187.069.896.537	Rp 33.992.884.781	Rp 190.246.771.878	Rp 34.082.751.426	Rp 187.069.896.537	Rp 33.992.884.781
10	INPS	Rp 55.897.739.906	Rp 198.098.758.235	Rp 67.724.036.718	Rp 199.577.308.918	Rp 47.609.357.818	Rp 203.514.302.389	Rp 38.529.570.168	Rp 295.685.032.740
11	INTD	Rp 387.861.039.120	Rp 86.944.365.888	Rp 369.825.293.743	Rp 86.626.774.070	Rp 380.888.332.732	Rp 86.459.487.223	Rp 387.861.039.120	Rp 86.944.365.888
12	LTLS	Rp 2.235.039.000	Rp 2.200.017.000	Rp 2.294.663.000	Rp 2.364.184.000	Rp 2.424.272.000	Rp 2.350.325.000	Rp 2.772.844	Rp 2.438.070
13	MICE	Rp 679.991.152.286	Rp 559.498.443.846	Rp 778.946.235.068	Rp 670.726.567.180	Rp 731.663.230.875	Rp 666.026.927.446	Rp 528.831.600.136	Rp 502.058.732.263
14	SDPC	Rp1.076.776.626.651	Rp 974.540.200.111	Rp1.133.463.031.637	Rp 993.391.859.078	Rp1.277.627.200.294	Rp1.130.796.541.337	Rp1.070.304.631.909	Rp 942.588.716.838
15	SPTO	Rp1.226.727.259.086	Rp 772.755.622.967	Rp1.183.490.368.142	Rp 806.124.335.783	Rp1.271.982.500.798	Rp 782.793.395.116	Rp1.285.604.554.744	Rp 792.813.597.840



## Lampiran 8

## Indikator Perputaran Persediaan Tahun 2019 (HPP dan Rata-rata Persediaan)

NO.	KODE PERUSAHAAN	2019							
		TRIWULAN 1		TRIWULAN 2		TRIWULAN 3		TRIWULAN 4	
		HARGA POKOK PENJUALAN	RATA - RATA PERSEDIAAN	HARGA POKOK PENJUALAN	RATA - RATA PERSEDIAAN	HARGA POKOK PENJUALAN	RATA - RATA PERSEDIAAN	HARGA POKOK PENJUALAN	RATA - RATA PERSEDIAAN
1	AKRA	Rp 104.790.306	Rp 8.703.376	Rp 185.226.926	Rp 92.613.469	Rp 275.137.242	Rp 137.568.621	Rp 19.810.516.040	Rp 1.625.084.908
2	APII	Rp 24.505.424.155	Rp 167.034.064.665	Rp 44.913.173.702	Rp 22.456.586.851	Rp 70.279.505.974	Rp 35.139.752.991	Rp 97.996.322.205	Rp 271.583.699.175
3	BMSR	Rp 32.693.364.700	Rp 353.685.218.997	Rp 57.405.862.428	Rp 28.702.931.214	Rp 86.946.092.597	Rp 43.473.046.305	Rp2.740.599.293.901	Rp1.288.946.724.932
4	CLPI	Rp181.649.184.980	Rp 191.708.467.340	Rp 354.571.265.844	Rp 177.285.632.922	Rp 542.891.351.712	Rp 271.445.675.857	Rp 713.942.666.563	Rp 125.870.686.666
5	DWGL	Rp344.774.860.000	Rp 190.477.813.000	Rp 757.010.593.000	Rp 378.505.296.500	Rp1.119.897.214.000	Rp 559.948.607.000	Rp 1.614.838.836	Rp 34.971.407
6	EPMT	Rp4.531.936.985.421	Rp3.385.917.212.698	Rp9.792.176.000.571	Rp4.896.088.000.286	Rp14.641.367.865.248	Rp7.320.683.932.624	Rp19.771.990.916.170	Rp3.522.238.426.174
7	FISH	Rp 238.551.507	Rp 129.245.151	Rp 475.398.634	Rp 237.699.318	Rp 708.385.459	Rp 354.192.730	Rp 970.159.075	Rp 226.417.267
8	HEXA	Rp1.047.487.405.169	Rp 297.621.465.903	Rp2.264.740.820.805	Rp1.132.370.410.404	Rp 3.417.821.678.027	Rp1.708.910.839.014	Rp 6.735.345.455.976	Rp 484.943.998.119
9	HKMU	Rp 548.326.143	Rp 76.689.936	Rp 800.499.196	Rp 400.249.602	Rp 1.011.698.445	Rp 505.849.223	Rp 1.125.752.036	Rp 84.494.916
10	INPS	Rp 53.383.408.021	Rp 3.043.880.239	Rp 108.727.235.179	Rp 54.363.617.598	Rp 172.873.280.919	Rp 86.436.640.460	Rp 227.705.269.252	Rp 8.550.884.061
11	INTD	Rp 132.554.326.830	Rp 530.436.134.394	Rp 293.019.779.697	Rp 146.509.889.849	Rp 475.251.298.304	Rp 237.625.649.154	Rp 768.545.896.697	Rp 702.749.217.928
12	LTLS	Rp 1.364.949	Rp 566.797	Rp 2.524.008	Rp 1.262.005	Rp 3.671.516	Rp 1.835.758	Rp 5.253.452	Rp 971.410
13	MICE	Rp 267.250.171.760	Rp 52.211.626.021	Rp 564.099.732.935	Rp 282.049.866.470	Rp 961.620.748.030	Rp 480.810.374.015	Rp 1.693.554.680.390	Rp 219.294.844.890
14	SDPC	Rp 11.425.634.313	Rp 506.851.179.686	Rp 24.780.274.244	Rp 12.390.137.122	Rp 37.311.232.097	Rp 18.655.616.069	Rp 2.497.998.546.107	Rp 1.924.942.920
15	SPTO	Rp 419.414.508.222	Rp 382.325.809.202	Rp 760.014.156.855	Rp 380.007.078.428	Rp 1.187.021.447.662	Rp 593.510.723.832	Rp 1.707.724.761.821	Rp 569.023.736.283

## Lampiran 9

## Perputaran Persediaan Tahun 2020 (HPP dan Rata-rata Persediaan)

NO.	KODE PERUSAHAAN	2020							
		TRIWULAN 1		TRIWULAN 2		TRIWULAN 3		TRIWULAN 4	
		HARGA POKOK PENJUALAN	RATA - RATA PERSEDIAAN	HARGA POKOK PENJUALAN	RATA - RATA PERSEDIAAN	HARGA POKOK PENJUALAN	RATA - RATA PERSEDIAAN	HARGA POKOK PENJUALAN	RATA - RATA PERSEDIAAN
1	AKRA	Rp 79.479.076	Rp 7.934.724	Rp 134.183.467	Rp 8.004.533	Rp 201.261.293	Rp 6.763.548	Rp 15.668.008.065	Rp 1.042.102.413
2	APII	Rp 29.968.153.360	Rp 177.654.718.689	Rp 51.752.846.898	Rp 179.669.723.101	Rp 83.322.556.080	Rp 184.780.391.889	Rp 105.037.449.253	Rp 278.435.079.894
3	BMSR	Rp 33.715.712.761	Rp 313.608.448.170	Rp 61.679.075.189	Rp 533.036.940.721	Rp 83.028.129.711	Rp 795.628.964.945	Rp 61.679.075.189	Rp 533.036.940.721
4	CLPI	Rp 180.831.029.594	Rp 176.020.645.523	Rp 348.203.467.186	Rp 223.415.319.691	Rp 497.011.482.504	Rp 204.125.448.519	Rp 660.279.703.244	Rp 98.608.848.673
5	DWGL	Rp 214.406.091.000	Rp 147.028.036.500	Rp 521.269.992.000	Rp 332.700.737.500	Rp 763.695.230.000	Rp 425.469.138.500	Rp 1.133.346.417	Rp 33.108.310
6	EPMT	Rp 4.929.552.224.733	Rp 3.665.273.956.783	Rp 10.257.214.305.964	Rp 6.328.616.291.386	Rp 15.083.122.266.336	Rp 8.741.150.132.222	Rp 20.086.788.571.564	Rp 3.565.667.673.242
7	FISH	Rp 243.561.485	Rp 129.518.493	Rp 435.658.416	Rp 139.525.563	Rp 653.999.303	Rp 129.150.683	Rp 931.583.745	Rp 220.575.678
8	HEXA	Rp 969.996.402.443	Rp 335.701.383.139	Rp 1.300.117.827.410	Rp 237.003.129.545	Rp 1.744.712.043.308	Rp 215.612.280.243	Rp 4.412.604.449.352	Rp 357.649.369.948
9	HKMU	Rp 141.187.514	Rp 23.106.705	Rp 387.037.989	Rp 23.887.606	Rp 614.158.784	Rp 30.943.531	Rp 774.205.581	Rp 38.548.728
10	INPS	Rp 34.610.407.761	Rp 6.937.612.386	Rp 58.684.217.573	Rp 6.064.186.699	Rp 88.658.140.192	Rp 6.182.107.031	Rp 120.239.819.472	Rp 10.086.014.290
11	INTD	Rp 49.698.064.314	Rp 359.078.547.572	Rp 94.881.128.226	Rp 332.131.245.166	Rp 161.751.497.285	Rp 371.664.967.685	Rp 259.204.089.925	Rp 485.813.147.476
12	LTLS	Rp 1.108.539	Rp 653.791	Rp 2.057.653	Rp 644.133	Rp 2.948.406	Rp 573.947	Rp 4.417.520	Rp 518.329
13	MICE	Rp 781.117.993.632	Rp 351.876.336.964	Rp 1.442.049.957.774	Rp 278.684.406.546	Rp 2.137.994.504.373	Rp 266.421.476.690	Rp 2.842.951.459.588	Rp 434.900.266.302
14	SDPC	Rp 14.664.199.029	Rp 441.856.148.791	Rp 27.574.045.903	Rp 460.384.457.232	Rp 38.715.313.119	Rp 416.351.292.012	Rp 2.421.934.897.535	Rp 3.029.117.036
15	SPTO	Rp 394.869.971.497	Rp 406.922.216.988	Rp 610.636.527.890	Rp 405.042.797.148	Rp 965.082.689.545	Rp 345.559.203.257	Rp 1.373.145.699.210	Rp 553.834.520.655

## Lampiran 10

## Perputaran Persediaan Tahun 2021 (HPP dan Rata-rata Persediaan)

NO.	KODE PERUSAHAAN	2021							
		TRIWULAN 1		TRIWULAN 2		TRIWULAN 3		TRIWULAN 4	
		HARGA POKOK PENJUALAN	RATA - RATA PERSEDIAAN	HARGA POKOK PENJUALAN	RATA - RATA PERSEDIAAN	HARGA POKOK PENJUALAN	RATA - RATA PERSEDIAAN	HARGA POKOK PENJUALAN	RATA - RATA PERSEDIAAN
1	AKRA	Rp 95.914.699	Rp 10.304.729	Rp 219.412.199	Rp 11.566.409	Rp 358.394.429	Rp 9.742.195	Rp 23.413.909.898	Rp 2.385.717.312
2	APII	Rp 26.853.832.188	Rp 186.904.012.801	Rp 55.756.730.649	Rp 188.194.287.177	Rp 87.187.199.353	Rp 188.326.148.108	Rp 108.092.657.082	Rp 285.217.452.527
3	BMSR	Rp 36.620.121.271	Rp 33.737.510.029	Rp 73.780.769.988	Rp 664.690.036.848	Rp 105.453.393.619	Rp 970.379.490.025	Rp 73.780.769.988	Rp 664.690.036.848
4	CLPI	Rp 176.780.765.846	Rp 188.616.474.558	Rp 382.251.774.678	Rp 859.035.218.603	Rp 548.203.796.311	Rp 274.331.470.517	Rp 739.929.538.466	Rp 73.777.403.872
5	DWGL	Rp 443.556.582.000	Rp 234.010.971.500	Rp 984.794.284.000	Rp 450.553.644.500	Rp 1.468.662.365.000	Rp 646.590.048.500	Rp 21.212.827	Rp 44.795.461
6	EPMT	Rp 5.049.039.168.104	Rp 3.688.062.797.902	Rp 10.842.725.324.843	Rp 6.584.408.732.492	Rp 16.688.382.230.539	Rp 9.506.629.069.512	Rp 22.868.622.170.810	Rp 3.918.055.512.359
7	FISH	Rp 273.174.457	Rp 119.251.623	Rp 88.287.381	Rp 88.287.381	Rp 836.647.480	Rp 154.315.096	Rp 1.167.511.640	Rp 242.895.058
8	HEXA	Rp 727.514.793.805	Rp 110.638.558.539	Rp 1.521.269.569.457	Rp 102.660.693.551	Rp 2.604.810.909.852	Rp 114.581.090.507	Rp 79.445.097.655	Rp 208.661.346.517
9	HKMU	Rp 255.965.818	Rp 17.866.441	Rp 440.419.718	Rp 17.443.271	Rp 623.388.941	Rp 19.699.534	Rp 846.597.397	Rp 32.965.838
10	INPS	Rp 29.476.884.622	Rp 5.202.499.394	Rp 65.685.898.031	Rp 5.135.222.198	Rp 96.995.203.033	Rp 4.872.504.004	Rp 131.538.571.690	Rp 7.272.576.851
11	INTD	Rp 46.756.283.973	Rp 209.014.028.804	Rp 93.316.077.545	Rp 1.683.152.875	Rp 114.869.400.004	Rp 173.580.370.755	Rp 46.756.283.973	Rp 2.544.809.331
12	LTLS	Rp 1.090.153	Rp 435.656	Rp 2.276.712	Rp 429.485	Rp 3.508.297	Rp 406.498	Rp 5.335.909	Rp 230.284
13	MICE	Rp 626.224.316.299	Rp 198.659.287.449	Rp 1.308.412.077.267	Rp 229.530.187.470	Rp 1.885.445.613.815	Rp 202.016.798.551	Rp 2.366.548.212.602	Rp 274.635.533.512
14	SDPC	Rp 13.742.507.135	Rp 412.707.802.638	Rp 27.683.666.617	Rp 432.633.371.956	Rp 42.722.837.685	Rp 556.577.194.564	Rp 2.747.094.995.795	Rp 9.578.978.999
15	SPTO	Rp 381.271.361.124	Rp 338.889.510.300	Rp 711.500.165.432	Rp 304.071.115.380	Rp 1.113.998.769.770	Rp 344.510.563.515	Rp 1.601.268.586.960	Rp 488.963.401.546

Lampiran 11

Indikator Ukuran Perusahaan ( Total Aktiva)

NO.	KODE PERUSAHAAN	2019				2020				2021			
		TRIWULAN 1	TRIWULAN 2	TRIWULAN 3	TRIWULAN 4	TRIWULAN 1	TRIWULAN 2	TRIWULAN 3	TRIWULAN 4	TRIWULAN 1	TRIWULAN 2	TRIWULAN 3	TRIWULAN 4
1	AKRA	Rp 18.908.865.424	Rp 19.043.081.481	Rp 19.313.873.695	Rp 21.409.046.173	Rp 21.585.843.716	Rp 18.553.634.067	Rp 18.357.361.617	Rp 18.683.572.815	Rp 19.885.275.096	Rp 20.289.126.194	Rp 21.311.391.665	Rp 23.508.585.736
2	APII	Rp456.850.232.370	Rp460.513.852.935	Rp462.583.334.791	Rp490.860.655.716	Rp505.556.510.166	Rp 506.048.861.387	Rp 520.271.999.160	Rp512.220.639.129	Rp 523.717.833.609	Rp 523.092.743.236	Rp 531.914.332.657	Rp 542.329.085.650
3	BMSR	Rp559.039.833.868	Rp578.515.936.144	Rp671.527.373.851	Rp622.051.446.965	Rp756.984.166.787	Rp 577.347.360.083	Rp 614.812.647.797	Rp706.288.449.539	Rp 830.959.161.726	Rp 848.332.506.238	Rp 842.211.067.879	Rp 977.129.726.928
4	CLPI	Rp679.923.835.864	Rp708.823.285.518	Rp679.513.214.332	Rp691.512.231.303	Rp712.008.839.087	Rp 717.528.627.323	Rp 657.271.917.180	Rp648.203.498.284	Rp 713.588.732.384	Rp 787.943.251.766	Rp 685.450.610.087	Rp 648.203.498.284
5	DWGL	Rp 1.604.570.578	Rp 923.497.052	Rp 928.650.266	Rp 863.888.032	Rp 813.393.900	Rp 783.794.333	Rp 818.811.998	Rp 703.672.417	Rp 821.411.193	Rp 851.617.594	Rp 1.042.048.968	Rp 1.245.705.842
6	EPMT	Rp8.706.333.831.863	Rp7.977.316.930.704	Rp8.374.210.477.725	Rp 1.245.705.842	Rp9.608.893.116.274	Rp8.353.666.731.885	Rp8.923.731.111.768	Rp 1.245.705.842	Rp9.604.482.310.085	Rp9.186.660.743.842	Rp9.776.981.028.965	Rp 1.245.705.842
7	FISH	Rp 365.696.972	Rp 505.146.626	Rp 341.513.005	Rp 426.269.039	Rp 384.829.418	Rp 377.212.319	Rp 386.591.896	Rp 440.917.819	Rp 397.111.836	Rp 397.111.836	Rp 418.705.927	Rp 440.917.819
8	HEXA	Rp 644.751.521.072	Rp 660.002.261.417	Rp 669.806.695.097	Rp674.297.301.827	Rp 733.710.429.712	Rp 721.011.493.213	Rp 718.671.325.687	Rp7.091.725.396.266	Rp 746.593.689.971	Rp 751.306.060.693	Rp 754.482.936.034	Rp 762.927.304.752
9	HKMU	Rp 1.467.488.622	Rp 1.768.895.529	Rp 1.776.103.064	Rp 1.635.154.338	Rp 1.476.989.693	Rp 1.456.865.980	Rp 1.507.960.723	Rp 1.110.213.240	Rp 1.245.068.619	Rp 1.159.911.193	Rp 1.190.487.628	Rp 1.206.842.636
10	INPS	Rp 486.147.076.918	Rp 486.238.153.489	Rp 484.730.461.856	Rp478.788.186.515	Rp 472.382.480.647	Rp 469.972.828.032	Rp 464.089.935.244	Rp 453.895.243.881	Rp 464.089.935.244	Rp 446.418.646.659	Rp 446.418.646.659	Rp415.503.803.268
11	INTD	Rp2.124.103.959.346	Rp2.091.387.461.614	Rp1.939.214.715.171	Rp1.843.982.530.852	Rp1.787.799.316.271	Rp1.761.158.841.375	Rp1.642.773.348.496	Rp1.620.826.394.628	Rp1.442.670.927.871	Rp1.421.638.140.850	Rp1.435.861.288.543	Rp1.452.943.610.628
12	LTLS	Rp 6.380.992	Rp 6.192.560	Rp 5.920.577	Rp 5.863.204	Rp 6.555.438	Rp 6.029.827	Rp 5.821.463	Rp 5.524.302	Rp 5.635.612	Rp 5.647.598	Rp 5.660.177	Rp 6.226.014
13	MICE	Rp 419.490.050.593	Rp 396.195.417.032	Rp 430.199.093.246	Rp3.143.458.650.849	Rp 720.131.403.830	Rp 610.265.426.196	Rp 621.381.999.677	Rp 677.619.067.915	Rp 763.413.426.943	Rp 763.413.426.943	Rp 816.895.680.021	Rp 613.344.238.692
14	SDPC	Rp1.283.230.610.661	Rp1.289.456.537.016	Rp1.261.907.887.070	Rp1.230.844.175.984	Rp1.317.402.180.528	Rp1.317.402.180.528	Rp1.180.629.080.557	Rp1.164.826.486.522	Rp1.211.431.270.008	Rp1.256.934.722.554	Rp1.398.918.432.791	Rp1.206.385.542.888
15	SPTO	Rp2.636.460.516.353	Rp2.665.461.972.536	Rp1.905.278.443.685	Rp2.935.612.669.587	Rp2.123.422.965.602	Rp1.886.831.732.538	Rp1.886.831.732.538	Rp3.035.584.618.693	Rp2.129.311.413.186	Rp2.095.804.798.652	Rp2.226.139.092.689	Rp3.143.458.650.849

## Lampiran 12

## Indikator Margin Laba Kotor Tahun 2019 (Laba Kotor dan Penjualan Bersih )

NO.	KODE PERUSAHAAN	2019							
		Triwulan 1		Triwulan 2		Triwulan 3		Triwulan 4	
		Laba kotor	Penjualan Bersih	Laba kotor	Penjualan Bersih	Laba kotor	Penjualan Bersih	Laba kotor	Penjualan Bersih
1	AKRA	Rp 432.975.765	Rp 5.037.501.930	Rp 837.421.537	Rp 5.037.501.930	Rp 1.284.862.809	Rp 15.118.955.809	Rp 1.892.121.533	Rp 21.702.637.573
2	APII	Rp 37.491.041.107	Rp 61.996.465.262	Rp 71.748.825.319	Rp 116.661.999.021	Rp 178.560.718.803	Rp 108.281.212.829	Rp 144.765.371.794	Rp 242.761.693.999
3	BMSR	Rp 51.293.182.505	Rp 791.356.985.200	Rp 82.443.364.714	Rp 1.428.795.952.074	Rp 121.195.175.280	Rp 2.217.699.821.956	Rp 169.365.162.427	Rp 2.909.964.456.328
4	CLPI	Rp 28.435.474.054	Rp 210.084.659.034	Rp 51.571.549.420	Rp 406.142.815.264	Rp 72.789.639.889	Rp 615.680.991.601	Rp 102.470.089.341	Rp 816.412.755.904
5	DWGL	Rp 21.141.982	Rp 425.846.119	Rp 63.630.213	Rp 943.117.044	Rp 69.931.694	Rp 1.375.921.721	Rp 109.397.771	Rp 1.724.236.607
6	EPMT	Rp576.578.350.208	Rp .108.515.335.629	Rp 1.213.294.312.711	Rp 11.005.470.313.282	Rp1.839.407.853.333	Rp 16.480.775.718.581	Rp2.454.921.569.778	Rp 22.226.912.485.948
7	FISH	Rp 13.307.113	Rp 251.858.620	Rp 25.958.072	Rp 501.356.706	Rp 37.907.531	Rp 746.292.990	Rp 52.033.871	Rp 1.022.192.946
8	HEXA	Rp281.774.791.029	Rp1.775.400.110.657	Rp 1.775.400.110.657	Rp 3.683.733.462.196	Rp 799.654.297.922	Rp 5.509.242.950.734	Rp 723.866.601.869	Rp 7.459.212.057.845
9	HKMU	Rp 25.402.396	Rp 573.728.539	Rp 61.469.590	Rp 861.968.786	Rp 84.462.456	Rp 1.096.160.901	Rp 95.022.738	Rp 1.220.774.774
10	INPS	Rp 18.194.643.309	Rp 93.707.407.823	Rp 35.602.607.108	Rp 192.748.820.092	Rp 58.944.185.501	Rp 302.497.137.803	Rp 82.934.096.077	Rp 404.550.079.953
11	INTD	Rp 13.285.634.192	Rp 145.839.961.022	Rp 11.160.996.133	Rp 281.858.783.564	Rp 152.169.054.072	Rp 323.082.244.233	Rp 383.848.609.787	Rp 384.697.286.910
12	LTLS	Rp 323.632	Rp 1.803.349	Rp 635.054	Rp 3.378.895	Rp 948.966	Rp 4.942.777	Rp 1.281.282	Rp 6.534.734
13	MICE	Rp 29.393.500.192	Rp 296.643.671.952	Rp 63.247.954.592	Rp 627.347.687.527	Rp 105.308.579.069	Rp 1.066.929.327.099	Rp2.238.536.055.114	Rp 2.238.536.055.114
14	SDPC	Rp 57.304.630.669	Rp 677.888.909.917	Rp 117.333.114.950	Rp 1.344.308.130.973	Rp 174.148.865.764	Rp 2.026.758.535.294	Rp 228.756.867.377	Rp 2.726.755.413.484
15	SPTO	Rp156.106.644.931	Rp 578.912.185.880	Rp 272.779.057.865	Rp 1.039.500.811.069	Rp 361.071.732.454	Rp 1.580.653.092.513	Rp 558.518.047.583	Rp 2.266.242.809.404

## Lampiran 13

## Indikator Margin Laba Kotor Tahun 2020 (Laba Kotor dan Penjualan Bersih )

NO.	KODE PERUSAHAAN	2020							
		Triwulan 1		Triwulan 2		Triwulan 3		Triwulan 4	
		Laba kotor	Penjualan Bersih	Laba kotor	Penjualan Bersih	Laba kotor	Penjualan Bersih	Laba kotor	Penjualan Bersih
1	AKRA	Rp 557.729.871	Rp 15.118.955.809	Rp 521.973.058	Rp 10.001.111.800	Rp 1.473.594.264	Rp 13.863.006.134	Rp 2.047.920.046	Rp 17.491.507.353
2	APII	Rp 38.807.826.688	Rp 68.775.980.048	Rp 73.031.496.320	Rp 124.784.343.218	Rp 107.861.232.069	Rp 191.183.788.149	Rp 143.893.531.346	Rp 248.930.980.599
3	BMSR	Rp 42.806.177.566	Rp 705.356.670.792	Rp 67.704.943.646	Rp 1.202.004.781.494	Rp 123.291.913.537	Rp 1.824.638.104.297	Rp 204.476.615.000	Rp 2.597.432.424.347
4	CLPI	Rp 27.672.618.326	Rp 208.503.647.920	Rp 54.956.569.908	Rp 403.160.037.094	Rp 81.241.001.091	Rp 578.252.483.595	Rp 112.062.027.551	Rp 772.341.730.795
5	DWGL	Rp 36.988.750	Rp 304.780.444	Rp 97.539.702	Rp 749.803.989	Rp 153.006.690	Rp 1.231.630.480	Rp 183.186.103	Rp 1.316.532.520
6	EPMT	Rp 644.637.074.605	Rp 5.574.189.299.338	Rp 1.244.564.673.130	Rp 11.501.778.979.094	Rp 1.785.733.359.485	Rp 16.868.855.625.821	Rp 2.458.630.797.075	Rp 22.545.419.368.639
7	FISH	Rp 15.642.004	Rp 259.203.489	Rp 24.074.495	Rp 459.732.911	Rp 36.228.865	Rp 690.228.168	Rp 58.167.811	Rp 989.751.556
8	HEXA	Rp 217.080.843.251	Rp 1.541.534.559.070	Rp 316.128.119.183	Rp 2.247.987.598.332	Rp 351.279.841.730	Rp 3.057.082.648.177	Rp 259.323.514.681	Rp 4.153.280.934.671
9	HKMU	Rp 20.427.438	Rp 161.614.952	Rp 54.505.211	Rp 441.543.200	Rp 441.543.200	Rp 708.330.248	Rp 110.369.779	Rp 884.575.360
10	INPS	Rp 15.063.464.946	Rp 70.816.467.272	Rp 26.340.448.306	Rp 124.876.801.761	Rp 39.168.981.305	Rp 190.633.800.617	Rp 49.173.608.393	Rp 255.667.054.258
11	INTD	Rp 30.661.640.407	Rp 19.036.423.907	Rp 38.221.950.407	Rp 56.659.177.819	Rp 66.554.692.725	Rp 95.196.804.560	Rp 122.087.671.161	Rp 137.116.418.764
12	LTLS	Rp 331.266	Rp 1.554.168	Rp 599.042	Rp 2.881.186	Rp 875.566	Rp 4.212.851	Rp 1.174.818	Rp 5.592.338
13	MICE	Rp 72.075.010.864	Rp 853.193.004.496	Rp 146.026.610.014	Rp 1.588.076.567.788	Rp 201.938.529.290	Rp 2.339.933.033.663	Rp 254.243.002.346	Rp 3.097.194.461.934
14	SDPC	Rp 68.015.303.592	Rp 785.280.980.062	Rp 118.329.132.993	Rp 1.350.009.712.175	Rp 169.877.204.706	Rp 1.950.600.951.828	Rp 221.691.607.877	Rp 2.643.626.505.412
15	SPTO	Rp 123.800.098.700	Rp 531.629.607.079	Rp 208.492.056.273	Rp 834.926.199.658	Rp 335.338.610.254	Rp 1.310.206.433.365	Rp 537.844.200.427	Rp 1.910.989.899.637

## Lampiran 14

## Indikator Margin Laba Kotor Tahun 2021 (Laba Kotor dan Penjualan Bersih )

NO.	KODE PERUSAHAAN	2021							
		Triwulan 1		Triwulan 2		Triwulan 3		Triwulan 4	
		Laba kotor	Penjualan Bersih	Laba kotor	Penjualan Bersih	Laba kotor	Penjualan Bersih	Laba kotor	Penjualan Bersih
1	AKRA	Rp 634.772.172	Rp 6.345.471.603	Rp 1.092.277.239	Rp 10.592.653.571	Rp 1.578.022.758	Rp 17.073.018.887	Rp 2.293.159.002	Rp 25.463.445.015
2	APII	Rp 34.113.786.497	Rp 60.967.618.685	Rp 72.078.310.039	Rp 127.835.040.688	Rp 109.388.904.887	Rp 196.576.104.240	Rp 144.356.267.824	Rp 252.448.924.906
3	BMSR	Rp 51.031.723.606	Rp 762.402.045.734	Rp 119.151.111.607	Rp 1.522.311.955.290	Rp 191.173.316.511	Rp 2.237.385.690.179	Rp 297.483.370.956	Rp 3.309.550.194.031
4	CLPI	Rp 29.895.498.993	Rp 206.676.264.839	Rp 50.203.910.953	Rp 432.455.685.631	Rp 71.973.730.610	Rp 620.177.526.921	Rp 772.341.730.795	Rp 772.341.730.795
5	DWGL	Rp 39.391.247	Rp 482.947.829	Rp 81.711.547	Rp 1.066.505.831	Rp 153.541.417	Rp 1.622.203.782	Rp 176.263.546	Rp 2.297.546.339
6	EPMT	Rp 726.662.544.947	Rp 5.775.701.713.051	Rp 2.128.270.262.849	Rp 18.816.652.493.388	Rp 2.128.270.262.849	Rp 18.816.652.493.388	Rp 2.805.134.594.827	Rp 25.673.756.765.637
7	FISH	Rp 19.750.618	Rp 292.925.075	Rp 34.066.126	Rp 574.953.265	Rp 46.983.176	Rp 883.630.656	Rp 989.751.556	Rp 989.751.556
8	HEXA	Rp 104.536.550.189	Rp 1.068.689.629.336	Rp 226.466.349.380	Rp 2.181.152.396.356	Rp 2.181.152.396.356	Rp 3.587.440.084.355	Rp 2.181.152.396.356	Rp 3.587.440.084.355
9	HKMU	Rp 29.603.569	Rp 285.569.387	Rp 53.494.129	Rp 493.913.847	Rp 91.209.961	Rp 714.598.902	Rp 133.728.834	Rp 980.326.231
10	INPS	Rp 15.053.188.530	Rp 68.811.328.122	Rp 28.796.055.308	Rp 142.269.887.314	Rp 41.843.859.228	Rp 210.378.441.977	Rp 43.583.291.560	Rp 276.523.184.119
11	INTD	Rp 19.457.556.364	Rp 27.298.727.609	Rp 40.547.485.699	Rp 52.768.591.845	Rp 11.889.819.242	Rp 102.979.580.762	Rp 8.775.694.575	Rp 70.669.403.080
12	LTLS	Rp 307.582	Rp 1.492.576	Rp 603.455	Rp 3.076.211	Rp 902.870	Rp 4.727.516	Rp 1.299.635	Rp 6.635.544
13	MICE	Rp 48.475.667.873	Rp 674.699.984.172	Rp 114.101.891.604	Rp 1.422.513.968.871	Rp 147.124.356.300	Rp 2.032.569.970.115	Rp 203.704.927.325	Rp 2.570.253.139.927
14	SDPC	Rp 55.254.028.764	Rp 683.789.031.082	Rp 115.987.379.339	Rp 1.428.421.342.701	Rp 183.581.229.893	Rp 2.271.429.685.311	Rp 241.753.570.536	Rp 2.988.848.566.331
15	SPTO	Rp 160.589.274.760	Rp 547.341.543.983	Rp 281.898.784.664	Rp 1.013.997.553.194	Rp 406.546.735.422	Rp 1.551.985.978.678	Rp 637.267.468.154	Rp 2.238.536.055.114

**Lampiran 15**

## Hasil Uji Analisis Statistik Deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
X1 (RL)	180	0.03	131.18	3.7658	14.30268
X2 (PP)	180	0.02	799.55	12.0806	63.27888
X3 (UP)	180	15.52	29.91	25.0693	3.95127
X4 (MLK)	180	0.00	1.65	0.2163	0.25763
Y (PMPP)	180	0	1	0.47	0.500
Valid N (listwise)	180				

Sumber : Data diolah oleh SPSS 22, 2022



**Lampiran 16**

## Hasil Uji Multikolinearitas

**Coefficients<sup>a</sup>**

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
rasio lancar	.986	1.014
perputaran persediaan	.989	1.011
ukuran perusahaan	.948	1.054
margin laba kotor	.961	1.040

*Sumber : Data diolah oleh SPSS 22, 2022*

**Lampiran 17**

## Hasil Uji Determinasi Cox &amp; Snell's R Square

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	199.108 <sup>a</sup>	.241	.522

*Sumber : Data diolah oleh SPSS 22, 2022*

**Lampiran 18**

## Hasil Uji Kelayakan Model Regresi

Step	Chi-square	Df	Sig.
1	4.988	8	.759

*Sumber : Data diolah oleh SPSS 22, 2022*

## Lampiran 19

### Hasil Uji Keseluruhan Model Fit

-2LogL khusus Model yang Hanya Menginput Konstanta

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	248.732	-.133
	2	248.732	-.134

*Sumber : Data diolah oleh SPSS 22, 2022*

-2LogL untuk Model dengan Konstanta dan Variabel Bebas

Iteration		-2 Log likelihood	Coefficients				
			Constant	X1	X2	X3	X4
Step 1	1	202.001	-5.617	-1.209	-.070	.320	2.420
	2	199.163	-7.235	-1.635	-.096	.417	3.197
	3	199.108	-7.474	-1.708	-.101	.432	3.330
	4	199.108	-7.479	-1.710	-.101	.433	3.333
	5	199.108	-7.479	-1.710	-.101	.433	3.333

*Sumber : Data diolah oleh SPSS 22, 2022*

## Lampiran 20

Uji Hipotesis  
Hasil Uji Secara Simultan

		Chi-square	df	Sig.
Step 1	Step	49.625	4	.000
	Block	49.625	4	.000
	Model	49.625	4	.000

*Sumber : Data diolah oleh SPSS 22, 2022*

Hasil Pengujian Secara Parsial

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 <sup>a</sup>	X1	-1.710	.385	19.722	1	.000	.181	.085	.385
	X2	-.101	.092	1.197	1	.274	.904	.754	1.083
	X3	.433	.116	13.881	1	.000	1.541	1.228	1.935
	X4	3.333	.941	12.538	1	.000	28.018	4.428	177.271
	Constant	-7.479	2.395	9.749	1	.002	.001		

*Sumber : Data diolah oleh SPSS 22, 2022*

**Lampiran 21****RIWAYAT HIDUP PENULIS****A. IDENTITAS DIRI**

1. Nama : Dini Ria Safitri
2. Tempat tanggal Lahir : Pemalang, 8 Januari 2000
3. Alamat rumah : Dukuh Tegal Gohong RT 05 RW 01  
Desa Mengori Pemalang Jawa Tengah
4. Alamat tinggal : Dukuh Tegal Gohong RT 05 RW 01  
Desa Mengori Pemalang Jawa Tengah
5. Nomor handphone : 085201940753
6. Email : [diniria08@gmail.com](mailto:diniria08@gmail.com)
7. Nama ayah : Uun Sunarya
8. Pekerjaan : Pedagang
9. Nama Ibu : Tuminah
10. Pekerjaan ibu : Pedagang

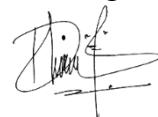
**B. RIWAYAT PENDIDIKAN**

1. SD : SD N 2 Mengori (2006-2012)
2. SMP : MTS N Pemalang (2012-2015)
3. SMA : SMK N 1 Pemalang (2015-2018)

**C. PENGALAMAN ORGANISASI**

1. PMII RAYON FEBI, anggota, 2019.

Pekalongan, 8 Desember 2022



Dini Ria Safitri



**KEMENTERIAN AGAMA REPUBLIK INDONESIA  
UNIVERSITAS ISLAM NEGERI  
K.H. ABDURRAHMAN WAHID PEKALONGAN**

Jl. Pahlawan Rowolaku Pekalongan, Telp. (0285) 412575 ext : 112 | Faks. (0285) 423418  
Website : [perpustakaan.uingusdur.ac.id](http://perpustakaan.uingusdur.ac.id) | Email : [perpustakaan@uingusdur.ac.id](mailto:perpustakaan@uingusdur.ac.id)

**LEMBAR PERNYATAAN PERSETUJUAN PUBLIKASI  
KARYA ILMIAH UNTUK KEPENTINGAN AKADEMIS**

Sebagai sivitas akademika UIN K.H. Abdurrahman Wahid Pekalongan, yang bertanda tangan di bawah ini, saya:

Nama : DINI RIA SAFITRI  
NIM : 4318108  
Prodi/Fakultas : AKUNTANSI SYARIAH / FEBI  
Email : [diniria08@gmail.com](mailto:diniria08@gmail.com)  
No. Hp : 085201940753

Demi pengembangan ilmu pengetahuan, menyetujui untuk memberikan kepada Perpustakaan UIN K.H. ABDURRAHMAN WAHID Pekalongan, Hak Bebas Royalti Non-Eksklusif atas karya ilmiah :

Tugas Akhir  Skripsi  Tesis  Desertasi  Lain-lain (.....)  
yang berjudul :

**PENGARUH RASIO LANCAR, PERPUTARAN PERSEDIAAN, UKURAN  
PERUSAHAAN, DAN MARGIN LABA KOTOR TERHADAP PEMILIHAN  
METODE PENILAIAN PERSEDIAAN PADA PERUSAHAAN PERDAGANGAN  
YANG TERLISTED DI ISSI 2019-2021**

Royalti Non-Eksklusif ini Perpustakaan UIN K.H. ABDURRAHMAN WAHID Pekalongan berhak menyimpan, mengalih-media/format-kan, mengelolanya dalam bentuk pangkalan data (database), mendistribusikannya, dan menampilkan/mempublikasikannya di Internet atau media lain secara *fulltext* untuk kepentingan akademis tanpa perlu meminta ijin dari saya selama tetap mencantumkan nama saya sebagai penulis/pencipta dan atau penerbit yang bersangkutan.

Saya bersedia untuk menanggung secara pribadi, tanpa melibatkan pihak Perpustakaan UIN K.H. ABDURRAHMAN WAHID Pekalongan, segala bentuk tuntutan hukum yang timbul atas pelanggaran Hak Cipta dalam karya ilmiah saya ini.

Demikian pernyataan ini yang saya buat dengan sebenarnya.

Pekalongan, 31 Maret 2023



**DINI RIA SAFITRI**  
NIM: 4318108