

Lampiran Tabel 4.1

Daftar Nama Perusahaan Manufaktur Sub Makanan Dan Minuman yang terdaftar dibursa Efek Indonesia Periode tahun 2018-2020 dan Sesuai Kriteria Sampel.

NO	KODE	NAMA PERUSAHAAN
1	ADES	Akasha Wira International Tbk
2	ALTO	Tri Banyan Tira Tbk
3	BTEK	Bumi Teknokultura Unggul
4	BUDI	Budi Starch & Sweetener Tbk
5	CAMP	Campina Ice Cream Industry Tbk
6	CEKA	Wilmar Cahaya Indonesia Tbk
7	CLEO	Sariguna Primatirta Tbk
8	DLTA	Delta Djakarta Tbk
9	GOOD	Garudafood Putra Putri Jaya Tbk
10	HOKI	Buyung Poetra Sembada Tbk
11	ICBP	Indofood CBP Sukses Makmur Tbk
12	IIKP	Inti Agri Resources TBK
13	INDF	Indofood Sukses Makmur Tbk
14	MLBI	Multi Bintang Indonesia Tbk
15	MYOR	Mayora Indah Tbk
16	PANI	Pratama Abadi Nusa Industri Tbk
17	PCAR	Prima Cakrawala Abadi Tbk
18	PSDN	Prasidha Aneka Niaga Tbk
19	ROTI	Nippon Indosari Corpindo Tbk
20	SKBM	Sekar Bumi Tbk
21	SKLT	Sekar Laut Tbk
22	STTP	Siantar Top Tbk
23	TBLA	Tunas Baru Lampung Tbk
24	ULTJ	Ultra Jaya Milk Industri & Trading Company Tbk
25	FOOD	Sentra Food Indonesia Tbk
26	KEJU	Mulia Boga Raya Tbk
27	COCO	Wahana Interfood Nusantara Tbk
28	DMND	Diamon Food Indonesia Tbk
29	IKAN	Era Mandiri Cemerlang Tbk
30	PSGO	Palma Serasih Tbk

Sumber : www.idx.co.id , diolah 2022

Lampiran Tabel 4.2**kategori indikator fraud**

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	Tahun	F-Score
1	ADES	Akasha Wira International Tbk	2018	2,184
			2019	2,871
			2020	2,956
2	ALTO	Tri Banyan Tira Tbk	2018	1,278
			2019	1,330
			2020	1,269
3	BTEK	Bumi Teknokultura Unggul Tbk	2018	3,029
			2019	1,597
			2020	450,453
4	BUDI	Budi Starch & Sweetener Tbk	2018	1,035
			2019	1,559
			2020	1,470
5	CAMP	Campina Ice Cream Industry Tbk	2018	4,139
			2019	4,089
			2020	3,924
6	CEKA	Wilmar Cahaya Indonesia Tbk	2018	3,943
			2019	3,445

			2020	3,501
7	CLEO	Sariguna Primatirta Tbk	2018	3,039
			2019	2,104
			2020	2,459
8	DLTA	Delta Djakarta Tbk	2018	3,816
			2019	3,897
			2020	3,510
9	GOOD	Garudafood Putra Putri Jaya Tbk	2018	4,491
			2019	2,112
			2020	1,658
10	HOKI	Buyung Poetra Sembada Tbk	2018	3,559
			2019	3,597
			2020	3,363
11	ICBP	Indofood CBP Sukses Makmur Tbk	2018	3,010
			2019	3,024
			2020	1,902
12	IIKP	Inti Agri Resources TBK	2018	3,829
			2019	3,342
			2020	3,852
13	INDF	Indofood Sukses Makmur Tbk	2018	2,077
			2019	2,193

			2020	1,891
14	MLBI	Multi Bintang Indonesia Tbk	2018	0,869
			2019	0,970
			2020	1,292
15	MYOR	Mayora Indah Tbk	2018	1,936
			2019	2,086
			2020	1,815
16	PANI	Pratama Abadi Nusa Industri Tbk	2018	0,756
			2019	1,919
			2020	1,682
17	PCAR	Prima Cakrawala Abadi Tbk	2018	3,608
			2019	3,078
			2020	2,749
18	PSDN	Prasidha Aneka Niaga Tbk	2018	1,293
			2019	0,521
			2020	0,296
19	ROTI	Nippon Indosari Corpindo Tbk	2018	2,584
			2019	2,273
			2020	2,713
20	SKBM	Sekar Bumi Tbk	2018	2,274
			2019	2,294

			2020	2,226
21	SKLT	Sekar Laut Tbk	2018	1,914
			2019	2,052
			2020	2,199
22	STTP	Siantar Top Tbk	2018	2,367
			2019	3,066
			2020	2,964
23	TBLA	Tunas Baru Lampung Tbk	2018	1,179
			2019	1,194
			2020	1,052
24	ULTJ	Ultra Jaya Milk Industri & Trading Company Tbk	2018	3,657
			2019	3,645
			2020	2,040
25	FOOD	Sentra Food Indonesia Tbk	2018	2,295
			2019	2,584
			2020	1,735
26	KEJU	Mulia Boga Raya Tbk	2018	3,364
			2019	2,903
			2020	2,804
27	COCO	Wahana Interfood Nusantara Tbk	2018	0,910
			2019	1,821

			2020	1,770
28	DMND	Diamon Food Indonesia Tbk	2018	3,353
			2019	2,441
			2020	3,761
29	IKAN	Era Mandiri Cemerlang Tbk	2018	0,195
			2019	0,935
			2020	1,678
30	PSGO	Palma Serasih Tbk	2018	-0,074
			2019	0,696
			2020	1,517

Sumber: www.idx.co.id diolah, (2022)

Lampiran Hasil Olah data spss

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	90	-,15	,42	,0566	,09696
ACHANGE	90	822374,00	19777500514461,00	1672088136644,3782	3551512281229,22600
LEVERANGE	90	,10	,90	,4833	,19901
TATA	90	-183156060536,00	2098168514645,00	121847964879,0888	368530239538,73096
PICTURECEO	90	2,00	6,00	4,1444	1,13732
FCSORE	90	737203,00	934916200,00	248312432,6667	174200844,70700
Valid N (listwise)	90				

Regression

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,395 ^a	,156	,106	164713136,02497

a. Predictors: (Constant), PICTURECEO, TATA, LEVERANGE, ROA, ACHANGE

b. Dependent Variable: FCSORE

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression 4218331093491 28000,000	5	8436662186982 5600,000	3,110	,013 ^b
	Residual 2278955043051 076860,000	84	2713041717917 9488,000		
	Total 2700788152400 204800,000	89			

a. Dependent Variable: FCSORE

b. Predictors: (Constant), PICTURECEO, TATA, LEVERANGE, ROA, ACHANGE

Coefficients^a

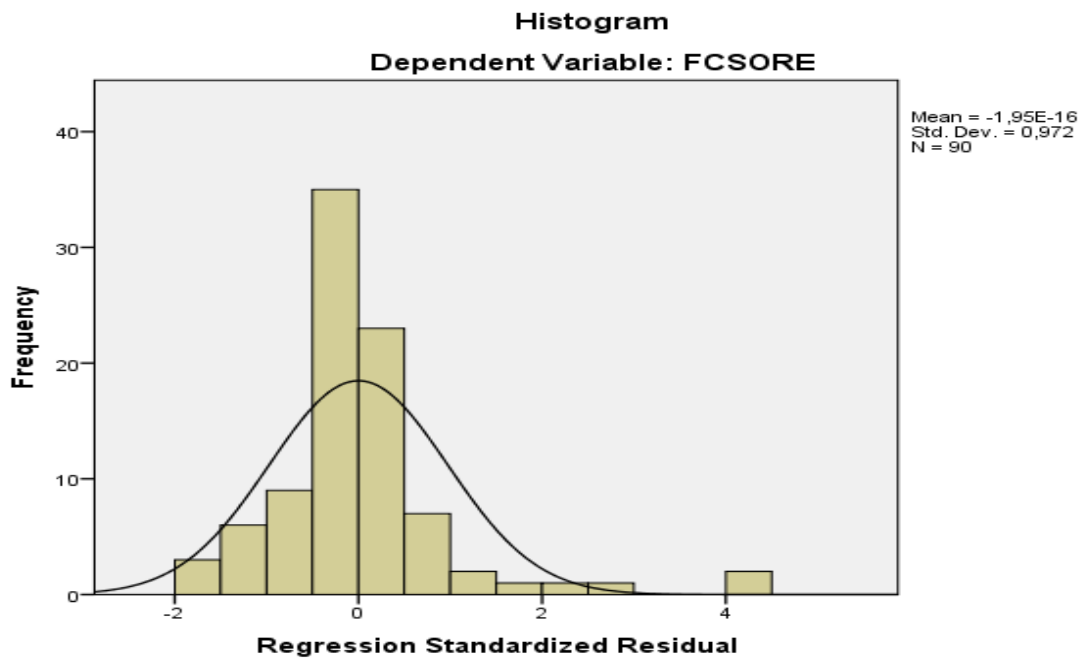
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	253584396,011	82510905,972		3,073	,003
	ROA	333883335,227	204275902,375	,186	1,634	,106
	ACHANGE	-1,588E-005	,000	-,324	-1,062	,291
	LEVERANGE	-163602368,264	94887325,754	-,187	-1,724	,088
	TATA	,000	,000	,263	,857	,394
	PICTURECEO	15993762,425	15939849,345	,104	1,003	,319

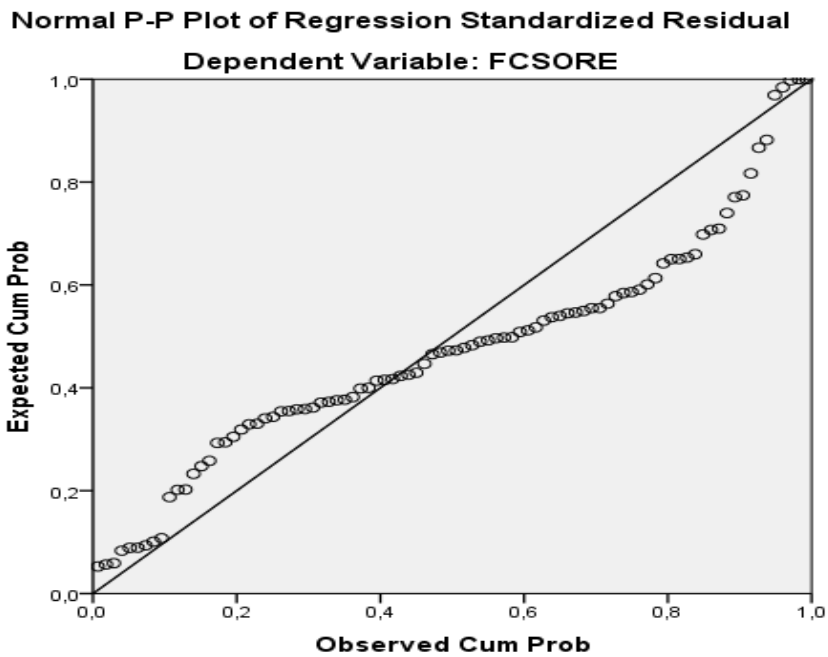
a. Dependent Variable: FCSORE

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	60528544,0000	395857088,000 0	248312432,666 7	68845463,5967 8	90
Residual	- 266798848,000 00	700462016,000 00	,00000	160019487,684 39	90
Std. Predicted Value	-2,728	2,143	,000	1,000	90
Std. Residual	-1,620	4,253	,000	,972	90

a. Dependent Variable: FCSORE





One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		90
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	160019487,684 39470
Most Extreme Differences	Absolute	,180
	Positive	,180
	Negative	-,121
Kolmogorov-Smirnov Z		1,710
Asymp. Sig. (2-tailed)		,006

a. Test distribution is Normal.

b. Calculated from data.

Coefficients^a

Model	Collinearity Statistics		
	Tolerance	VIF	
1	ROA	,777	1,287
	ACHANGE	,108	9,257
	LEVERAGE	,855	1,170
	TATA	,106	9,407
	PICTURECEO	,928	1,078

Coefficient Correlations^a

Model		PICTURECEO	TATA	LEVERAGE	
1	Correlations	PICTURECEO	1,000	,038	,010
		TATA	,038	1,000	,212
		LEVERAGE	,010	,212	1,000
		ROA	-,251	-,278	,230
		ACHANGE	-,020	-,944	-,225
1	Covariances	PICTURECEO	2540787971364	87,004	1555496044980
		TATA	41,940	87,004	2918,866
		LEVERAGE	1555496044980	2918,866	9003604588686
		ROA	4,264	-	754,000
		ACHANGE	-	8165470872793	4456728176258
		63,900	-8238,208	721,000	
		-4,653	-2,052E-009	-318,693	

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	ROA	ACHANGE
1	1	3,680	1,000	,00	,02	,00
	2	1,426	1,607	,00	,01	,02
	3	,722	2,258	,00	,67	,00
	4	,098	6,139	,03	,25	,01
	5	,046	8,925	,01	,06	,95
	6	,028	11,439	,96	,00	,01

Collinearity Diagnostics^a

Model	Dimension	Variance Proportions		
		LEVERANGE	TATA	PICTURECEO
1	1	,01	,00	,00
	2	,01	,03	,00
	3	,02	,00	,00
	4	,66	,01	,23
	5	,06	,94	,02
	6	,24	,02	,74

a. Dependent Variable: FCSORE

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,395 ^a	,156	,106	164713136,024 97

a. Predictors: (Constant), PICTURECEO, TATA, LEVERANGE, ROA, ACHANGE

b. Dependent Variable: FCSORE

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4218331093491 28000,000	5	8436662186982 5600,000	3,110	,013 ^b
	Residual	2278955043051 076860,000	84	2713041717917 9488,000		
	Total	2700788152400 204800,000	89			

a. Dependent Variable: FCSORE

b. Predictors: (Constant), PICTURECEO, TATA, LEVERANGE, ROA, ACHANGE

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	253584396,011	82510905,972		3,073	,003
ROA	333883335,227	204275902,375	,186	1,634	,106
ACHANGE	-1,588E-005	,000	-,324	-1,062	,291
LEVERANGE	-163602368,264	94887325,754	-,187	-1,724	,088
TATA	,000	,000	,263	,857	,394
PICTURECEO	15993762,425	15939849,345	,104	1,003	,319

a. Dependent Variable: FCSORE

Residuals Statistics^a

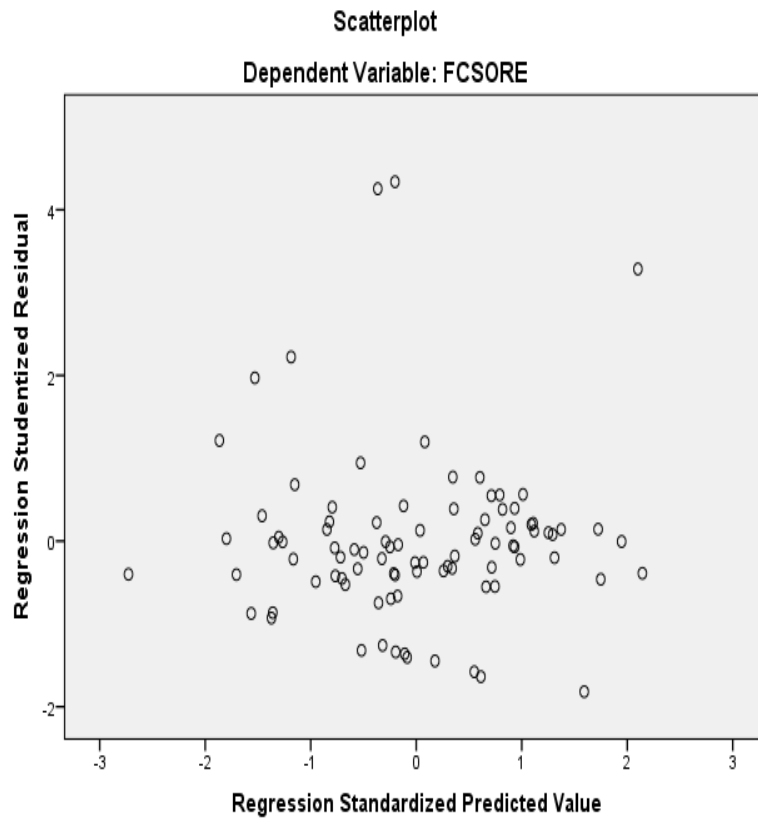
	Minimum	Maximum	Mean	Std. Deviation
Predicted Value	60528544,0000	395857088,0000	248312432,6667	68845463,59678
Std. Predicted Value	-2,728	2,143	,000	1,000
Standard Error of Predicted Value	21145452,000	97827408,000	39335538,082	16258754,951
Adjusted Predicted Value	73522984,0000	440142848,0000	247395745,8729	70620510,98521
Residual	-266798848,0000	700462016,0000	,00000	160019487,68439
Std. Residual	-1,620	4,253	,000	,972
Stud. Residual	-1,817	4,339	,003	1,012
Deleted Residual	-343181152,0000	729220224,0000	916686,79377	174353841,59915

Stud. Deleted Residual	-1,843	4,897	,017	1,076
Mahal. Distance	,478	30,406	4,944	5,736
Cook's Distance	,000	,529	,016	,061
Centered Leverage Value	,005	,342	,056	,064

Residuals Statistics^a

	N
Predicted Value	90
Std. Predicted Value	90
Standard Error of Predicted Value	90
Adjusted Predicted Value	90
Residual	90
Std. Residual	90
Stud. Residual	90
Deleted Residual	90
Stud. Deleted Residual	90
Mahal. Distance	90
Cook's Distance	90
Centered Leverage Value	90

a. Dependent Variable: FCSORE



Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,395 ^a	,156	,106	164713136,02497

a. Predictors: (Constant), PICTURECEO, TATA, LEVERANGE, ROA, ACHANGE

b. Dependent Variable: FCSORE

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression 28000,000	5	8436662186982 5600,000	3,110	,013 ^b
	Residual 076860,000	84	2713041717917 9488,000		
	Total 204800,000	89	2700788152400		

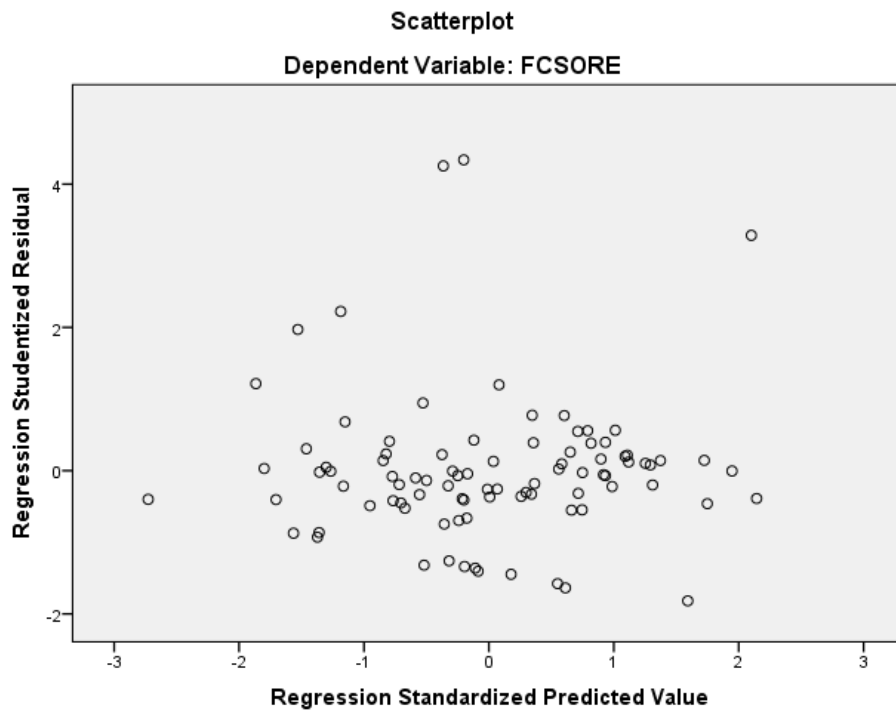
a. Dependent Variable: FCSORE

b. Predictors: (Constant), PICTURECEO, TATA, LEVERANGE, ROA, ACHANGE

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	253584396,011	82510905,972		3,073	,003
	ROA	333883335,227	204275902,375	,186	1,634	,106
	ACHANGE	-1,588E-005	,000	-,324	-1,062	,291
	LEVERANGE	-163602368,264	94887325,754	-,187	-1,724	,088
	TATA	,000	,000	,263	,857	,394
	PICTURECEO	15993762,425	15939849,345	,104	1,003	,319

a. Dependent Variable: FCSORE



- a. Dependent Variable: abs
- b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,344 ^a	,118	,066	121856217,946 82

- a. Predictors: (Constant), PICTURECEO, TATA, LEVERANGE, ROA, ACHANGE
- b. Dependent Variable: abs

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	1669171479602 89856,000	5	3338342959205 7968,000	2,248	,057 ^b
	Residual	1247310779593 383940,000	84	1484893785230 2190,000		
	Total	1414227927553 673730,000	89			

a. Dependent Variable: abs

b. Predictors: (Constant), PICTURECEO, TATA, LEVERANGE, ROA, ACHANGE

Coefficients^a

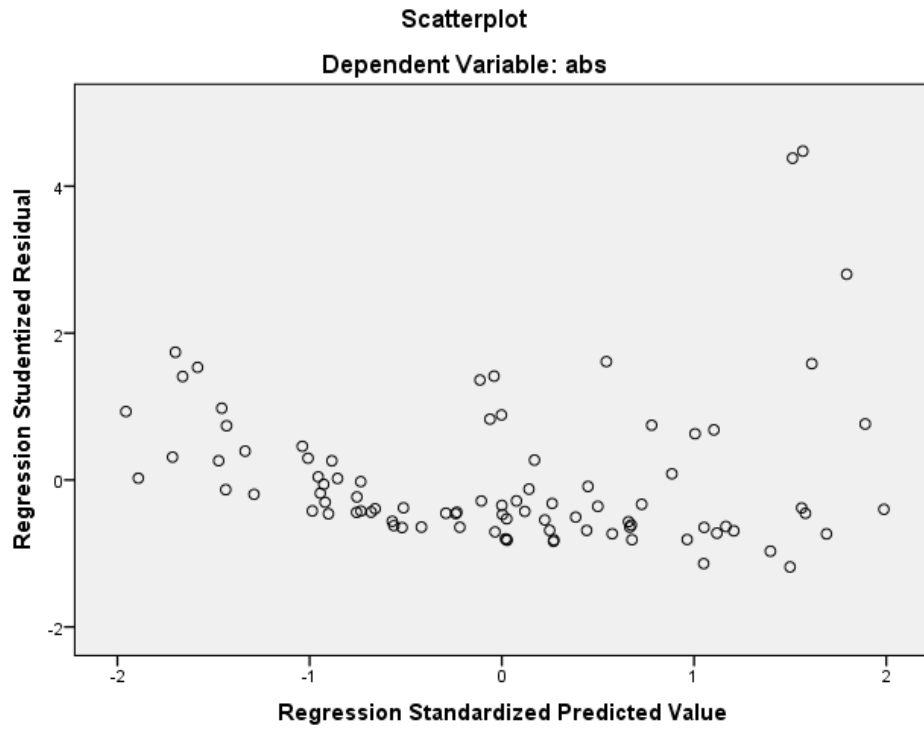
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-52832232,609	61042289,545		-,866	,389
	ROA	35622079,643	151125098,349	,027	,236	,814
	ACHANGE	-1,579E-005	,000	-,445	-1,427	,157
	LEVERANGE	200167461,583	70198473,094	,316	2,851	,005
	TATA	,000	,000	,336	1,070	,288
	PICTURECEO	15555894,683	11792439,891	,140	1,319	,191

a. Dependent Variable: abs

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation
Predicted Value	13330127,0000	184109904,000 0	98020809,3268	43306738,1892 0
Std. Predicted Value	-1,956	1,988	,000	1,000
Standard Error of Predicted Value	15643590,000	72373568,000	29100774,943	12028369,046
Adjusted Predicted Value	-5549817,5000	188411808,000 0	96566731,4582	44112815,9113 0
Residual	- 140926784,000 00	534625312,000 00	,00000	118383815,872 78
Std. Residual	-1,157	4,387	,000	,972
Stud. Residual	-1,183	4,477	,006	1,006
Deleted Residual	- 147569520,000 00	556574912,000 00	1454077,86862	127343643,432 52
Stud. Deleted Residual	-1,186	5,099	,022	1,072
Mahal. Distance	,478	30,406	4,944	5,736
Cook's Distance	,000	,384	,013	,046
Centered Leverage Value	,005	,342	,056	,064

a. Dependent Variable: abs



Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,395 ^a	,156	,106	164713136,024 97	2,149

a. Predictors: (Constant), PICTURECEO, TATA, LEVERANGE, ROA, ACHANGE

b. Dependent Variable: FCSORE

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression 4218331093491 28000,000	5	8436662186982 5600,000	3,110	,013 ^b
	Residual 2278955043051 076860,000	84	2713041717917 9488,000		
	Total 2700788152400 204800,000	89			

a. Dependent Variable: FCSORE

b. Predictors: (Constant), PICTURECEO, TATA, LEVERANGE, ROA, ACHANGE

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	253584396,011	82510905,972		3,073	,003
	ROA	333883335,227	204275902,375	,186	1,634	,106
	ACHANGE	-1,588E-005	,000	-,324	-1,062	,291
	LEVERANGE	-163602368,264	94887325,754	-,187	-1,724	,088
	TATA	,000	,000	,263	,857	,394
	PICTURECEO	15993762,425	15939849,345	,104	1,003	,319

a. Dependent Variable: FCSORE

Lampiran – Lampiran Sampel Exel Perusahaan Manufaktur IDX (exel)

POPULASI					
NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	2018	2019	2020
Sub sektor makanan dan minuman					
1	ADES	Akasha Wira International Tbk	OK	OK	OKE
2	ALTO	Tri Banyan Tira Tbk	OK	OK	OKE
3	BTEK	Bumi Teknokultura Unggul	OK	OK	OKE
4	BUDI	Budi Starch & Sweetener Tbk	OK	OK	OKE
5	CAMP	Campina Ice Cream Industry Tbk	OK	OK	OKE
6	CEKA	Wilmar Cahaya Indonesia Tbk	OK	OK	OKE
7	CLEO	Sariguna Primatirta Tbk	OK	OK	OKE
8	DLTA	Delta Djakarta Tbk	OK	OK	OKE
9	GOOD	Garudafood Putra Putri Jaya Tbk	OK	OK	OKE
10	HOKI	Buyung Poetra Sembada Tbk	OK	OK	OKE
11	ICBP	Indofood CBP Sukses Makmur Tbk	OK	OK	OKE
12	IIKP	Inti Agri Resources TBK	OK	OK	OKE
13	INDF	Indofood Sukses Makmur Tbk	OK	OK	OKE
14	MLBI	Multi Bintang Indonesia Tbk	OK	OK	OKE
15	MYOR	Mayora Indah Tbk	OK	OK	OKE
16	PANI	Pratama Abadi Nusa Industri Tbk	OK	OK	OKE
17	PCAR	Prima Cakrawala Abadi Tbk	OK	OK	OKE
18	PSDN	Prasidha Aneka Niaga Tbk	OK	OK	OKE
19	ROTI	Nippon Indosari Corpindo Tbk	OK	OK	OKE
20	SKBM	Sekar Bumi Tbk	OK	OK	OKE
21	SKLT	Sekar Laut Tbk	OK	OK	OKE
22	STTP	Siantar Top Tbk	OK	OK	OKE
23	TBLA	Tunas Baru Lampung Tbk	OK	OK	OKE
24	ULTJ	Ultra Jaya Milk Idustri & Tranding Company Tbk	OK	OK	OKE
25	FOOD	Sentra Food Indonesia Tbk	OK	OK	OKE
26	KEJU	Mulia Boga Raya Tbk	OK	OK	OKE
27	COCO	Wahana Interfood Nusantara Tbk	OK	OK	OKE
28	DMND	Diamon Food Indonesia Tbk	OK	OK	OKE
29	IKAN	Era Mandiri Cemerlang Tbk	OK	OK	OKE
30	PSGO	Palma Serasih Tbk	OK	OK	OKE

Lampiran X1 Variabel Target

NO	KODE	NAMA PERUSAHAAN MANUFAKTUR	Laba Bersih Setelah Pajak			ASSET			ROA		
			2018	2019	2020	2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira International Tbk	52,958	83,885	135,789	881,275	822,375	958,791	0.06009248	0.102003344	0.141625234
2	ALTO	Tri Banyan Tira Tbk	-32,871,149,269	-7,361,733,188	-10,480,232,395	1,109,843,522,344	1,103,450,087,164	1,105,874,415,256	-0.029617823	-0.00667156	-0.009476874
3	BTEK	Bumi Teknokultura Unggul	76,001,730,866	-83,843,800,594	-509,507,890,912	5,165,236,468,706	4,975,248,130,342	4,223,727,970,626	0.014714085	-0.016852185	-0.120629902
4	BUDI	Budi Starch & Sweetener Tbk	48,064	61,228	62,496	3,392,980	2,999,767	2,963,007	0.014165719	0.020410919	0.021092087
5	CAMP	Campina Ice Cream Industry Tbk	61,947,295,689	76,758,829,457	44,045,828,313	1,004,275,813,783	1,057,529,235,985	1,086,873,666,641	0.061683548	0.072583175	0.040525251
6	CEKA	Wilmar Cahaya Indonesia Tbk	92,649,656,775	215,459,200,242	181,812,593,992	1,168,956,042,706	1,393,079,542,074	1,566,673,828,068	0.079258461	0.154663961	0.116050061
7	CLEO	Sariguna Primatirta Tbk	63,262,127,839	130,756,566,406	132,772,234,495	833,933,861,594	1,245,144,303,719	1,310,940,121,622	0.075859886	0.105013183	0.101280167
8	DLTA	Delta Jakarta Tbk	338,066,751	317,899,804	124,038,395	1,384,227,944	1,292,805,083	1,225,580,913	0.24422766	0.245899253	0.101207838
9	GOOD	Garudafood Putra Putri Jaya Tbk	404,926,053,034	416,859,403,048	259,412,261,010	4,212,408,305,683	5,063,067,672,414	6,570,969,641,033	0.096126971	0.082333366	0.039478536
10	HOKI	Buyung Poetra Sembada Tbk	90,196,395,145	103,723,228,652	38,043,800,534	758,846,556,031	848,676,035,300	906,924,214,166	0.11885986	0.122217695	0.041948158
11	ICBP	Indofood CBP Sukses Makmur Tbk	4,575,799	5,038,789	6,586,907	34,367,153	38,709,314	103,588,325	0.133144546	0.130169938	0.063587349
12	IIKP	Inti Agri Resources TBK	-15,063,948,841	85,528,593,226	-41,498,387,384	298,090,648,072	384,481,206,140	343,139,482,249	-0.050534792	0.222451948	-0.120937372
13	INDF	Indofood Sukses Makmur Tbk	4,166,101	4,908,172	6,455,632	96,537,796	96,198,559	163,136,516	0.043155129	0.051021263	0.039571962
14	MLBI	Multi Bintang Indonesia Tbk	1,224,586	1,205,743	285,666	2,889,501	2,896,950	2,907,425	0.423805356	0.416211188	0.098253953
15	MYOR	Mayora Indah Tbk	1,716,355,870,266	1,987,755,412,096	2,060,631,850,945	17,591,706,426,634	19,037,918,806,473	19,777,500,514,550	0.097566196	0.104410331	0.104190712
16	PANI	Pratama Abadi Nusa Industri Tbk	650,588,929	-1,224,172,995	221,359,793	149,593,161,546	119,708,955,785	98,191,210,595	0.004349055	-0.010226244	0.002254375
17	PCAR	Prima Cakrawala Abadi Tbk	-8,385,107,333	-10,256,932,317	-15,948,619,122	117,423,511,774	124,735,506,555	103,351,122,210	-0.0714091	-0.082229452	-0.15431491
18	PSDN	Prasidha Aneka Niaga Tbk	-62,230,070,558	-47,358,222,370	-62,014,895,501	697,657,400,651	763,492,320,252	765,375,539,783	-0.08919861	-0.06202842	-0.081025447
19	ROTI	Nippon Indosari Corpindo Tbk	-62,014,895,501	301,002,075,111	215,050,714,497	4,393,810,380,883	4,682,083,844,951	4,452,166,671,985	-0.014114149	0.064288057	0.048302485
20	SKBM	Sekar Bumi Tbk	13,832,402,480	4,187,135,960	10,341,078,215	1,771,365,972,009	1,820,383,352,811	1,768,660,546,754	0.00780889	0.00230014	0.005846842
21	SKLT	Sekar Laut Tbk	32,109,766,373	44,988,552,441	42,521,324,247	747,293,725,435	790,845,543,826	773,863,042,440	0.042968066	0.056886648	0.054946834
22	STTP	Siantar Top Tbk	255,195,841,882	482,621,766,979	628,562,854,883	2,631,189,810,030	2,881,563,083,954	3,448,995,059,882	0.096988762	0.167486101	0.182245218
23	TBLA	Tunas Baru Lampung Tbk	757,740	662,827	678,029	16,339,916	17,363,003	19,431,293	0.046373555	0.038174675	0.034893664
24	ULTJ	Ultra Jaya Milk Idustri & Tranding Company Tbk	699,214	1,026,775	1,099,696	5,555,871	6,608,422	8,754,116	0.125851374	0.155373703	0.125620451
25	FOOD	Sentra Food Indonesia Tbk	1,120,208,481	1,372,317,773	-15,212,260,240	126,697,833,403	118,586,648,946	113,192,236,191	0.008841576	0.011572279	-0.134393142
26	KEJU	Mulia Boga Raya Tbk	67,479,160,972	98,047,666,143	121,000,016,429	536,474,210,503	666,313,386,673	674,806,910,037	0.125782674	0.147149477	0.179310577
27	COCO	Wahana Interfood Nusantara Tbk	3,090,956,272	7,957,208,221	2,738,128,648	162,749,739,566	250,442,587,742	263,754,414,443	0.018992081	0.031772584	0.010381357
28	DMND	Diamon Food Indonesia Tbk	315,596	364,337	200,434	4,213,314	5,570,651	5,680,638	0.074904458	0.065402948	0.035283713
29	IKAN	Era Mandiri Cemerlang Tbk	2,498,925,453	4,694,444,802	-1,087,117,567	81,315,831,386	95,848,982,883	132,538,615,751	0.030731106	0.048977513	-0.00820227
30	PSGO	Palma Serasih Tbk	-176,438,855,201	-160,987,771,716	26,500,848,572	3,357,068,735,530	3,255,607,109,573	3,401,723,398,441	-0.052557415	-0.049449386	0.007790418
TOTAL			2,524,662,860,562	3,651,011,018,937	3,108,045,034,496	46,917,486,364,019	50,679,670,317,686	52,890,775,623,747	2	2	1

Lampiran X2 Variabel Kesempatan

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	ASSET			ACHANGE		
			2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira Internasional Tbk	881,275	822,375	958,791	881,182	822,258	958,699
2	ALTO	Tri Banyan Tira Tbk	1,109,843,522,344	1,103,450,087,164	1,105,874,415,256	1,109,843,522,245	1,103,450,087,064	1,105,874,415,156
3	BTEK	Bumi Teknokultura Unggul	5,165,236,468,706	4,975,248,130,342	4,223,727,970,626	5,165,236,468,610	4,975,248,130,257	4,223,727,970,504
4	BUDI	Budi Starch & Sweetener Tbk	3,392,980	2,999,767	2,963,007	3,392,892	2,999,668	2,962,892
5	CAMP	Campina Ice Cream Industry Tbk	1,004,275,813,783	1,057,529,235,985	1,086,873,666,641	1,004,275,813,678	1,057,529,235,882	1,086,873,666,549
6	CEKA	Wilmar Cahaya Indonesia Tbk	1,168,956,042,706	1,393,079,542,074	1,566,673,828,068	1,168,956,042,587	1,393,079,541,962	1,566,673,827,993
7	CLEO	Sariguna Primatirta Tbk	833,933,861,594	1,245,144,303,719	1,310,940,121,622	833,933,861,445	1,245,144,303,614	1,310,940,121,558
8	DLTA	Delta Djakarta Tbk	1,384,227,944	1,292,805,083	1,225,580,913	1,384,227,851	1,292,804,988	1,225,580,800
9	GOOD	Garudafood Putra Putri Jaya Tbk	4,212,408,305,683	5,063,067,672,414	6,570,969,641,033	4,212,408,305,563	5,063,067,672,284	6,570,969,640,969
10	HOKI	Buyung Poetra Sembada Tbk	758,846,556,031	848,676,035,300	906,924,214,166	758,846,555,919	848,676,035,193	906,924,214,082
11	ICBP	Indofood CBP Sukses Makmur Tbk	34,367,153	38,709,314	103,588,325	34,367,040	38,709,046	103,588,292
12	IIKP	Inti Agri Resources TBK	298,090,648,072	384,481,206,140	343,139,482,249	298,090,647,943	384,481,206,051	343,139,482,162
13	INDF	Indofood Sukses Makmur Tbk	96,537,796	96,198,559	163,136,516	96,537,696	96,198,389	163,136,457
14	MLBI	Multi Bintang Indonesia Tbk	2,889,501	2,896,950	2,907,425	2,889,401	2,896,850	2,907,326
15	MYOR	Mayora Indah Tbk	17,591,706,426,634	19,037,918,806,473	19,777,500,514,550	17,591,706,426,526	19,037,918,806,369	19,777,500,514,461
16	PANI	Pratama Abadi Nusa Industri Tbk	149,593,161,546	119,708,955,785	98,191,210,595	149,593,161,466	119,708,955,703	98,191,210,443
17	PCAR	Prima Cakrawala Abadi Tbk	117,423,511,774	124,735,506,555	103,351,122,210	117,423,511,668	124,735,506,472	103,351,122,096
18	PSDN	Prasidha Aneka Niaga Tbk	697,657,400,651	763,492,320,252	765,375,539,783	697,657,400,542	763,492,320,152	765,375,539,692
19	ROTI	Nippon Indosari Corpindo Tbk	4,393,810,380,883	4,682,083,844,951	4,452,166,671,985	4,393,810,380,776	4,682,083,844,856	4,452,166,671,886
20	SKBM	Sekar Bumi Tbk	1,771,365,972,009	1,820,383,352,811	1,768,660,546,754	1,771,365,971,906	1,820,383,352,714	1,768,660,546,654
21	SKLT	Sekar Laut Tbk	747,293,725,435	790,845,543,826	773,863,042,440	747,293,725,329	790,845,543,728	773,863,042,343
22	STTP	Siantar Top Tbk	2,631,189,810,030	2,881,563,083,954	3,448,995,059,882	2,631,189,809,920	2,881,563,083,834	3,448,995,059,806
23	TBLA	Tunas Baru Lampung Tbk	16,339,916	17,363,003	19,431,293	16,339,810	17,362,891	19,431,209
24	ULTJ	Ultra Jaya Milk Idustri & Tranding Company Tbk	5,555,871	6,608,422	8,754,116	5,555,752	6,608,290	8,754,053
25	FOOD	Sentra Food Indonesia Tbk	126,697,833,403	118,586,648,946	113,192,236,191	126,697,833,309	118,586,648,851	113,192,236,079
26	KEJU	Mulia Boga Raya Tbk	536,474,210,503	666,313,386,673	674,806,910,037	536,474,210,379	666,313,386,572	674,806,909,958
27	COCO	Wahana Interfood Nusantara Tbk	162,749,739,566	250,442,587,742	263,754,414,443	162,749,739,412	250,442,587,637	263,754,414,381
28	DMND	Diamon Food Indonesia Tbk	4,213,314	5,570,651	5,680,638	4,213,182	5,570,549	5,680,564
29	IKAN	Era Mandiri Cemerlang Tbk	81,315,831,386	95,848,982,883	132,538,615,751	81,315,831,268	95,848,982,745	132,538,615,690
30	PSGO	Palma Serasih Tbk	3,357,068,735,530	3,255,607,109,573	3,401,723,398,441	3,357,068,735,433	3,255,607,109,469	3,401,723,398,342
TOTAL			46,917,486,364,019	50,679,670,317,686	52,890,775,623,747	46,917,486,360,728	50,679,670,314,337	52,890,775,621,095

Lampiran Variabel X3 Tekanan

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	Hutang			ASSET			LEV = Total Liability/total asset		
			2018	2019	2020	2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira International Tbk	399,361	254,438	258,283	881,275	822,375	958,791	0.453162747	0.309394133	0.269384047
2	ALTO	Tri Banyan Tira Tbk	722,716,844,799	722,719,563,550	732,991,334,916	1,109,843,522,344	1,103,450,087,164	1,105,874,415,256	0.651188055	0.654963529	0.662816071
3	BTEK	Bumi Teknokultura Unggul	2,904,707,799,328	2,832,632,209,365	2,561,356,330,772	5,165,236,468,706	4,975,248,130,342	4,223,727,970,626	0.562357177	0.569344912	0.606420761
4	BUDI	Budi Starch & Sweetener Tbk	2,166,496	1,714,449	1,640,851	3,392,980	2,999,767	2,963,007	0.638523068	0.571527389	0.553778982
5	CAMP	Campina Ice Cream Industry Tbk	118,853,215,128	122,136,752,135	125,161,736,939	1,004,275,813,783	1,057,529,235,985	1,086,873,666,641	0.118347185	0.115492554	0.115157576
6	CEKA	Wilmar Cahaya Indonesia Tbk	192,308,466,864	261,784,845,240	305,958,833,204	1,168,956,042,706	1,393,079,542,074	1,566,673,828,068	0.164513001	0.187918089	0.19529198
7	CLEO	Sariguna Primatirta Tbk	198,455,391,702	478,844,867,693	416,194,010,942	833,933,861,594	1,245,144,303,719	1,310,940,121,622	0.237974977	0.384569777	0.317477514
8	DLTA	Delta Jakarta Tbk	239,353,356	212,420,390	205,681,950	1,384,227,944	1,292,805,083	1,225,580,913	0.172914697	0.16430968	0.167824048
9	GOOD	Garudafood Putra Putri Jaya Tbk	1,722,999,829,003	2,297,546,907,499	3,676,532,851,880	4,212,408,305,683	5,063,067,672,414	6,570,969,641,033	0.409029634	0.453785542	0.559511465
10	HOKI	Buyung Poetra Sembada Tbk	195,678,977,792	207,108,590,481	244,363,297,557	758,846,556,031	848,676,035,300	906,924,214,166	0.257863696	0.244037279	0.269441805
11	ICBP	Indofood CBP Sukses Makmur Tbk	11,660,003	12,038,210	53,270,272	34,367,153	38,709,314	103,588,325	0.339277536	0.310990011	0.514249767
12	IIKP	Inti Agri Resources TBK	23,746,905,995	25,039,869,959	25,243,798,592	298,090,648,072	384,481,206,140	343,139,482,249	0.079663371	0.065126382	0.073567164
13	INDF	Indofood Sukses Makmur Tbk	46,620,996	41,996,071	83,998,472	96,537,796	96,198,559	163,136,516	0.482929981	0.435022061	0.514896812
14	MLBI	Multi Bintang Indonesia Tbk	1,721,965	1,750,943	1,474,019	2,889,501	2,896,950	2,907,425	0.595938537	0.60440912	0.506984359
15	MYOR	Mayora Indah Tbk	9,049,161,944,940	9,137,978,611,155	8,506,032,464,592	17,591,706,426,634	19,037,918,806,473	19,777,500,514,550	0.514399327	0.479988317	0.430086323
16	PANI	Pratama Abadi Nusa Industri Tbk	109,729,032,999	79,744,555,995	58,226,321,539	149,593,161,546	119,708,955,785	98,191,210,595	0.733516371	0.666153635	0.59298914
17	PCAR	Prima Cakrawala Abadi Tbk	28,973,210,457	40,503,414,153	39,680,888,888	117,423,511,774	124,735,506,555	103,351,122,210	0.246741134	0.324714392	0.383942506
18	PSDN	Prasidha Aneka Niaga Tbk	454,760,270,998	587,528,831,446	645,223,998,886	697,657,400,651	763,492,320,252	765,375,539,783	0.651838955	0.769528148	0.843016226
19	ROTI	Nippon Indosari Corpindo Tbk	1,476,909,260,772	1,589,486,465,854	1,224,495,624,254	4,393,810,380,883	4,682,083,844,951	4,452,166,671,985	0.336134046	0.3394827	0.275033644
20	SKBM	Sekar Bumi Tbk	730,789,419,438	784,562,971,811	806,678,887,419	1,771,365,972,009	1,820,383,352,811	1,768,660,546,754	0.412556993	0.430987776	0.456095936
21	SKLT	Sekar Laut Tbk	408,057,718,435	410,463,595,860	366,908,471,713	747,293,725,435	790,845,543,826	773,863,042,440	0.546047296	0.519018662	0.474125849
22	STTP	Siantar Top Tbk	984,801,863,078	733,556,075,974	775,696,860,738	2,631,189,810,030	2,881,563,083,954	3,448,995,059,882	0.374280054	0.254568807	0.224905182
23	TBLA	Tunas Baru Lampung Tbk	11,556,300	12,000,079	13,542,437	16,339,916	17,363,003	19,431,293	0.707243538	0.691129236	0.696939571
24	ULTJ	Ultra Jaya Milk Industri & Tranding Company Tbk	780,915	953,283	3,972,379	5,555,871	6,608,422	8,754,116	0.140556719	0.144252743	0.453772717
25	FOOD	Sentra Food Indonesia Tbk	71,727,921,873	44,535,029,072	56,950,719,933	126,697,833,403	118,586,648,946	113,192,236,191	0.566133768	0.375548424	0.50313274
26	KEJU	Mulia Boga Raya Tbk	161,689,303,541	230,619,409,786	233,905,945,919	536,474,210,503	666,313,386,673	674,806,910,037	0.3013925	0.346112527	0.346626483
27	COCO	Wahana Interfood Nusantara Tbk	112,533,274,136	141,081,394,549	151,685,431,882	162,749,739,566	250,442,587,742	263,754,414,443	0.691449795	0.563328289	0.575101017
28	DMND	Diamon Food Indonesia Tbk	1,288,051	2,287,060	1,025,042	4,213,314	5,570,651	5,680,638	0.30570971	0.410555247	0.180444873
29	IKAN	Era Mandiri Cemerlang Tbk	69,436,529,340	62,280,498,161	63,404,922,846	81,315,831,386	95,848,982,883	132,538,615,751	0.853911571	0.649777351	0.478388298
30	PSGO	Palma Serasih Tbk	2,757,063,950,240	2,078,486,201,260	2,191,495,435,706	3,357,068,735,530	3,255,607,109,573	3,401,723,398,441	0.821271224	0.63843275	0.644230932
TOTAL			22,495,416,278,940	22,868,926,075,921	23,208,553,032,822	46,917,486,364,019	50,679,670,317,686	52,890,775,623,747	13	13	13

Lampiran Variabel X5 Arogansi

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	JUMLAH FOTO PROFILE CE'O		
			2018	2019	2020
1	ADES	Akasha Wira International Tbk	5	4	3
2	ALTO	Tri Banyan Tira Tbk	5	3	5
3	BTEK	Bumi Teknokultura Unggul Tbk	1	1	1
4	BUDI	Budi Starch & Sweetener Tbk	2	5	3
5	CAMP	Campina Ice Cream Industry Tbk	5	3	5
6	CEKA	Wilmar Cahaya Indonesia Tbk	4	5	5
7	CLEO	Sariguna Primatirta Tbk	2	3	5
8	DLTA	Delta Djakarta Tbk	4	5	5
9	GOOD	Garudafood Putra Putri Jaya Tbk	5	4	5
10	HOKI	Buyung Poetra Sembada Tbk	4	5	4
11	ICBP	Indofood CBP Sukses Makmur Tbk	5	5	4
12	IIKP	Inti Agri Resources TBK	5	5	4
13	INDF	Indofood Sukses Makmur Tbk	5	5	4
14	MLBI	Multi Bintang Indonesia Tbk	5	5	5
15	MYOR	Mayora Indah Tbk	6	5	3
16	PANI	Pratama Abadi Nusa Industri Tbk	5	2	5
17	PCAR	Prima Cakrawala Abadi Tbk	2	5	5
18	PSDN	Prasidha Aneka Niaga Tbk	2	5	2
19	ROTI	Nippon Indosari Corpindo Tbk	2	5	5
20	SKBM	Sekar Bumi Tbk	4	3	5
21	SKLT	Sekar Laut Tbk	5	3	5
22	STTP	Siantar Top Tbk	4	5	3
23	TBLA	Tunas Baru Lampung Tbk	5	4	5
24	ULTJ	Ultra Jaya Milk Idustri & Tranding Company Tbk	4	5	2
25	FOOD	Sentra Food Indonesia Tbk	5	2	5
26	KEJU	Mulia Boga Raya Tbk	5	2	3
27	COCO	Wahana Interfood Nusantara Tbk	5	3	4
28	DMND	Diamon Food Indonesia Tbk	5	2	5
29	IKAN	Era Mandiri Cemerlang Tbk	5	5	5
30	PSGO	Palma Serasih Tbk	3	5	4
TOTAL			124	119	124

Perhitungan 1 Variabel Y Kualitas Akrua

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	ASET LANCAR			UTANG LANCAR			WC = CURRENT ASSET - CURENT LIABILITI		
			2018	2019	2020	2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira International Tbk	364,138	351,120	545,239	262,397	175,191	183,559	101,741	175,929	361,680
2	ALTO	Tri Banyan Tira Tbk	188,531,394,038	176,818,868,579	192,738,872,245	246,962,435,572	200,070,083,238	232,807,819,931	-58,431,041,534	-23,251,214,659	-40,068,947,686
3	BTEK	Bumi Teknokultura Unggul Tbk	1,041,085,332,081	914,969,847,759	168,698,932,005	483,324,264,340	521,992,920,131	325,157,243,458	557,761,067,741	392,976,927,628	-156,458,311,453
4	BUDI	Budi Starch & Sweetener Tbk	1,472,140	1,141,009	1,241,540	1,467,508	1,133,685	1,085,439	4,632	7,324	156,101
5	CAMP	Campina Ice Cream Industry Tbk	664,681,699,769	723,916,345,285	751,789,918,087	61,322,975,128	57,300,411,135	56,665,064,939	603,358,724,641	666,615,934,150	695,124,853,148
6	CEKA	Wilmar Cahaya Indonesia Tbk	809,166,450,672	1,067,652,078,121	1,266,586,465,994	158,255,592,250	222,440,530,626	271,641,005,590	650,910,858,422	845,211,547,495	994,945,460,404
7	CLEO	Sariguna Primatirta Tbk	198,544,322,066	240,755,729,131	254,187,665,140	121,061,155,519	204,953,165,337	147,545,013,406	77,483,166,547	35,802,563,794	106,642,651,734
8	DLTA	Delta Jakarta Tbk	1,384,227,944	1,292,805,083	1,103,831,856	192,299,843	160,587,363	147,207,676	1,191,928,101	1,132,217,720	956,624,180
9	GOOD	Garudafood Putra Putri Jaya Tbk	1,570,545,769,306	1,999,886,108,743	2,314,323,530,275	1,329,358,276,278	1,303,881,731,637	1,321,529,767,664	241,187,493,028	696,004,377,106	992,793,762,611
10	HOKI	Buyung Poetra Sembada Tbk	490,747,589,782	483,422,211,591	423,486,192,138	183,224,424,681	161,901,915,986	188,719,266,211	307,523,165,101	321,520,295,605	234,766,925,927
11	ICBP	Indofood CBP Sukses Makmur Tbk	14,121,568	16,624,925	20,716,223	7,235,398	6,556,359	9,176,164	6,886,170	10,068,566	11,540,059
12	IIKP	Inti Agri Resources TBK	21,055,644,654	123,860,216,383	101,730,652,999	22,158,317,850	1,240,719,098	1,031,391,774	-1,102,673,196	122,619,497,285	100,699,261,225
13	INDF	Indofood Sukses Makmur Tbk	33,272,618	31,403,445	38,418,238	31,204,102	24,686,862	27,975,875	2,068,516	6,716,583	10,442,363
14	MLBI	Multi Bintang Indonesia Tbk	1,228,961	1,162,802	1,189,261	1,721,965	1,750,943	1,338,441	-493,004	-588,141	-149,180
15	MYOR	Mayora Indah Tbk	12,647,858,727,872	12,776,102,781,513	12,838,729,162,094	4,764,510,387,113	3,726,359,539,201	3,475,323,711,943	7,883,348,340,759	9,049,743,242,312	9,363,405,450,151
16	PANI	Pratama Abadi Nusa Industri Tbk	109,504,732,067	91,858,799,351	72,454,604,000	91,524,875,312	61,591,309,603	40,585,764,683	17,979,856,755	30,267,489,748	31,868,839,317
17	PCAR	Prima Cakrawala Abadi Tbk	86,383,519,237	81,197,082,570	64,192,318,245	23,934,318,332	33,133,870,056	21,624,939,963	62,449,200,905	48,063,212,514	42,567,378,282
18	PSDN	Prasidha Aneka Niaga Tbk	369,067,844,907	285,684,939,859	283,695,608,058	361,013,085,421	378,030,544,728	368,958,625,142	8,054,759,486	-92,345,604,869	-85,263,017,084
19	ROTI	Nippon Indosari Corpindo Tbk	1,876,409,299,238	1,874,411,044,438	1,549,617,329,468	525,422,150,049	1,106,938,318,565	404,567,270,700	1,350,987,149,189	767,472,725,873	1,145,050,058,768
20	SKBM	Sekar Bumi Tbk	851,410,216,636	889,743,651,128	953,792,483,691	615,506,825,729	668,931,501,885	701,020,837,232	235,903,390,907	220,812,149,243	252,771,646,459
21	SKLT	Sekar Laut Tbk	356,735,670,030	378,352,247,338	379,723,220,668	291,349,105,535	293,281,364,781	247,102,759,159	65,386,564,495	85,070,882,557	132,620,461,509
22	STTP	Siantar Top Tbk	1,250,806,822,918	1,165,406,301,686	1,505,872,822,478	676,673,564,908	408,490,550,651	626,131,203,549	574,133,258,010	756,915,751,035	879,741,618,929
23	TBLA	Tunas Baru Lampung Tbk	6,203,335	6,551,760	8,027,179	3,300,644	4,027,369	5,385,025	2,902,691	2,524,391	2,642,154
24	ULTJ	Ultra Jaya Milk Idustri & Tranding Company Tbk	2,793,521	3,716,641	5,593,421	635,161	836,314	2,327,339	2,158,360	2,880,327	3,266,082
25	FOOD	Sentra Food Indonesia Tbk	43,059,035,473	39,436,012,770	30,018,199,981	30,018,199,981	34,921,473,609	40,180,201,199	13,040,835,492	4,514,539,161	-10,162,001,218
26	KEJU	Mulia Boga Raya Tbk	322,856,090,927	498,883,575,576	674,806,910,037	140,400,984,686	201,269,847,299	197,366,118,342	182,455,106,241	297,613,728,277	477,440,791,695
27	COCO	Wahana Interfood Nusantara Tbk	89,464,521,517	145,913,697,234	161,986,171,773	101,161,992,091	124,836,918,044	135,290,031,399	-11,697,470,574	21,076,779,190	26,696,140,374
28	DMND	Diamon Food Indonesia Tbk	2,626,026	3,736,573	2,112,483	1,155,981	2,112,483	822,493	1,470,045	1,624,090	1,289,990
29	IKAN	Era Mandiri Cemerlang Tbk	54,237,768,382	61,054,972,928	101,515,353,709	57,580,412,093	61,019,034,485	62,102,806,939	-3,342,643,711	35,938,443	39,412,546,770
30	PSGO	Palma Serasih Tbk	807,190,714,652	632,248,405,126	560,100,591,588	1,183,463,200,849	250,921,416,903	289,509,974,222	-376,272,486,197	381,326,988,223	270,590,617,366

Perhitungan 2

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	ASSET			ASET LANCAR			TOTAL INVESTASI		
			2018	2019	2020	2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira International Tbk	881,275	822,375	958,791	364,138	351,120	545,239	-39,459	-12,359	-1,836
2	ALTO	Tri Banyan Tira Tbk	1,109,843,522,344	1,103,450,087,164	1,105,874,415,256	188,531,394,038	176,818,868,579	192,738,872,245	-20,118,803,033	-6,013,337,047	-5,385,921,725
3	BTEK	Bumi Teknokultura Unggul Tbk	5,165,236,468,706	4,975,248,130,342	4,223,727,970,626	1,041,085,332,081	914,969,847,759	168,698,932,005	-1,289,520,404,249	-107,423,772,473	855,658,077
4	BUDI	Budi Starch & Sweetener Tbk	3,392,980	2,999,767	2,963,007	1,472,140	1,141,009	1,241,540	-176,976	-41,139	-62,826
5	CAMP	Campina Ice Cream Industry Tbk	1,004,275,813,783	1,057,529,235,985	1,086,873,666,641	664,681,699,769	723,916,345,285	751,789,918,087	-82,801,197,058	-91,511,054,997	-71,969,466,250
6	CEKA	Wilmar Cahaya Indonesia Tbk	1,168,956,042,706	1,393,079,542,074	1,566,673,828,068	809,166,450,672	1,067,652,078,121	1,266,586,465,994	-11,024,200,985	-18,318,764,162	-36,436,211,255
7	CLEO	Sariguna Primatirta Tbk	833,933,861,594	1,245,144,303,719	1,310,940,121,622	198,544,322,066	240,755,729,131	254,187,665,140	-178,629,746,056	-434,150,209,369	-171,067,896,358
8	DLTA	Delta Djakarta Tbk	1,384,227,944	1,292,805,083	1,225,580,913	1,384,227,944	1,292,805,083	1,103,831,856	-16,808,291	-11,353,138	-82,185,219
9	GOOD	Garudafood Putra Putri Jaya Tbk	4,212,408,305,683	5,063,067,672,414	6,570,969,641,033	1,570,545,769,306	1,999,886,108,743	2,314,323,530,275	-721,661,363,376	-700,018,521,732	-1,423,903,080,349
10	HOKI	Buyung Poetra Sembada Tbk	758,846,556,031	848,676,035,300	906,924,214,166	490,747,589,782	483,422,211,591	423,486,192,138	-86,260,187,510	-103,037,657,405	-116,487,026,832
11	ICBP	Indofood CBP Sukses Makmur Tbk	34,367,153	38,709,314	103,588,325	14,121,568	16,624,925	20,716,223	-4,712,882	-2,399,814	-34,957,389
12	IIKP	Inti Agri Resources TBK	298,090,648,072	384,481,206,140	343,139,482,249	21,055,644,654	123,860,216,383	101,730,652,999	-332,195,200	-89,758,364	19,546,818
13	INDF	Indofood Sukses Makmur Tbk	96,537,796	96,198,559	163,136,516	33,272,618	31,403,445	38,418,238	-11,223,682	-583,826	-37,636,597
14	MLBI	Multi Bintang Indonesia Tbk	2,889,501	2,896,950	2,907,425	1,228,961	1,162,802	1,189,261	-275,917	-320,300	-252,694
15	MYOR	Mayora Indah Tbk	17,591,706,426,634	19,037,918,806,473	19,777,500,514,550	12,647,858,727,872	12,776,102,781,513	12,838,729,162,094	-1,196,001,406,035	-1,845,317,472,514	-1,111,015,237,138
16	PANI	Pratama Abadi Nusa Industri Tbk	149,593,161,546	119,708,955,785	98,191,210,595	109,504,732,067	91,858,799,351	72,454,604,000	-39,787,563,766	-6,408,799,761	-1,057,749,755
17	PCAR	Prima Cakrawala Abadi Tbk	117,423,511,774	124,735,506,555	103,351,122,210	86,383,519,237	81,197,082,570	64,192,318,245	-5,574,617,906	-11,125,640,889	-3,983,162,933
18	PSDN	Prasidha Aneka Niaga Tbk	697,657,400,651	763,492,320,252	765,375,539,783	369,067,844,907	285,684,939,859	283,695,608,058	-51,556,297,884	-167,132,683,588	-22,015,338,272
19	ROTI	Nippon Indosari Corpindo Tbk	4,393,810,380,883	4,682,083,844,951	4,452,166,671,985	1,876,409,299,238	1,874,411,044,438	1,549,617,329,468	-367,322,473,111	-515,269,836,364	-439,667,897,850
20	SKBM	Sekar Bumi Tbk	1,771,365,972,009	1,820,383,352,811	1,768,660,546,754	851,410,216,636	889,743,651,128	953,792,483,691	-67,860,421,921	-16,184,175,721	-15,600,296,690
21	SKLT	Sekar Laut Tbk	747,293,725,435	790,845,543,826	773,863,042,440	356,735,670,030	378,352,247,338	379,723,220,668	-31,316,328,732	-35,552,446,790	-9,275,090,942
22	STTP	Siantar Top Tbk	2,631,189,810,030	2,881,563,083,954	3,448,995,059,882	1,250,806,822,918	1,165,406,301,686	1,505,872,822,478	-224,855,119,317	-182,053,329,010	-844,525,649,794
23	TBLA	Tunas Baru Lampung Tbk	16,339,916	17,363,003	19,431,293	6,203,335	6,551,760	8,027,179	-1,093,902	-1,354,358	-1,372,001
24	ULTJ	Ultra Jaya Milk Idustri & Tranding Company Tbk	5,555,871	6,608,422	8,754,116	2,793,521	3,716,641	5,593,421	-1,089,186	-264,854	-4,481,086
25	FOOD	Sentra Food Indonesia Tbk	126,697,833,403	118,586,648,946	113,192,236,191	43,059,035,473	39,436,012,770	30,018,199,981	-2,248,976,066	-3,770,499,215	-7,195,783,134
26	KEJU	Mulia Boga Raya Tbk	536,474,210,503	666,313,386,673	674,806,910,037	322,856,090,927	498,883,575,576	674,806,910,037	-6,259,420,374	3,118,244,531	-3,918,709,693
27	COCO	Wahana Interfood Nusantara Tbk	162,749,739,566	250,442,587,742	263,754,414,443	89,464,521,517	145,913,697,234	161,986,171,773	-37,424,449,517	-34,566,645,013	-2,414,704,178
28	DMND	Diamon Food Indonesia Tbk	4,213,314	5,570,651	5,680,638	2,626,026	3,736,573	2,112,483	-164,751	-1,430,959	710,337
29	IKAN	Era Mandiri Cemerlang Tbk	81,315,831,386	95,848,982,883	132,538,615,751	54,237,768,382	61,054,972,928	101,515,353,709	-124,291,665	-4,388,671,839	-1,935,295,946
30	PSGO	Palma Serasih Tbk	3,357,068,735,530	3,255,607,109,573	3,401,723,398,441	807,190,714,652	632,248,405,126	560,100,591,588	-300,337,712,647	-439,893,517,247	1,901,985,461,484
TOTAL			46,917,486,364,019	50,679,670,317,686	52,890,775,623,747	23,850,789,476,475	24,652,932,410,467	24,651,228,680,113	-4,721,052,761,454	-4,719,126,309,716	-2,385,154,092,026

Perhitungan 3

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	TOTAL INVESTASI			Hutang			FINANCIAL ACURAL (FIN)		
			2018	2019	2020	2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira International Tbk	-39,459	-12,359	-1,836	399,361	254,438	258,283	-438,820	-266,797	-260,119
2	ALTO	Tri Banyan Tira Tbk	-20,118,803,033	-6,013,337,047	-5,385,921,725	722,716,844,799	722,719,563,550	732,991,334,916	-742,835,647,832	-728,732,900,597	-738,377,256,641
3	BTEK	Bumi Teknokultura Unggul Tbk	-1,289,520,404,249	-107,423,772,473	855,658,077	2,904,707,799,328	2,832,632,209,365	2,561,356,330,772	-4,194,228,203,577	-2,940,055,981,838	-2,560,500,672,695
4	BUDI	Budi Starch & Sweetener Tbk	-176,976	-41,139	-62,826	2,166,496	1,714,449	1,640,851	-2,343,472	-1,755,588	-1,703,677
5	CAMP	Campina Ice Cream Industry Tbk	-82,801,197,058	-91,511,054,997	-71,969,466,250	118,853,215,128	122,136,752,135	125,161,736,939	-201,654,412,186	-213,647,807,132	-197,131,203,189
6	CEKA	Wilmar Cahaya Indonesia Tbk	-11,024,200,985	-18,318,764,162	-36,436,211,255	192,308,466,864	261,784,845,240	305,958,833,204	-203,332,667,849	-280,103,609,402	-342,395,044,459
7	CLEO	Sariguna Primatirta Tbk	-178,629,746,056	-434,150,209,369	-171,067,896,358	198,455,391,702	478,844,867,693	416,194,010,942	-377,085,137,758	-912,995,077,062	-587,261,907,300
8	DLTA	Delta Jakarta Tbk	-16,808,291	-11,353,138	-82,185,219	239,353,356	212,420,390	205,681,950	-256,161,647	-223,773,528	-287,867,169
9	GOOD	Garudafood Putra Putri Jaya Tbk	-721,661,363,376	-700,018,521,732	-1,423,903,080,349	1,722,999,829,003	2,297,546,907,499	3,676,532,851,880	-2,444,661,192,379	-2,997,565,429,231	-5,100,435,932,229
10	HOKI	Buyung Poetra Sembada Tbk	-86,260,187,510	-103,037,657,405	-116,487,026,832	195,678,977,792	207,108,590,481	244,363,297,557	-281,939,165,302	-310,146,247,886	-360,850,324,389
11	ICBP	Indofood CBP Sukses Makmur Tbk	-4,712,882	-2,399,814	-34,957,389	11,660,003	12,038,210	53,270,272	-16,372,885	-14,438,024	-88,227,661
12	IIKP	Inti Agri Resources TBK	-332,195,200	-89,758,364	19,546,818	23,746,905,995	25,039,869,959	25,243,798,592	-24,079,101,195	-25,129,628,323	-25,224,251,774
13	INDF	Indofood Sukses Makmur Tbk	-11,223,682	-583,826	-37,636,597	46,620,996	41,996,071	83,998,472	-57,844,678	-42,579,897	-121,635,069
14	MLBI	Multi Bintang Indonesia Tbk	-275,917	-320,300	-252,694	1,721,965	1,750,943	1,474,019	-1,997,882	-2,071,243	-1,726,713
15	MYOR	Mayora Indah Tbk	-1,196,001,406,035	-1,845,317,472,514	-1,111,015,237,138	9,049,161,944,940	9,137,978,611,155	8,506,032,464,592	-10,245,163,350,975	-10,983,296,083,669	-9,617,047,701,730
16	PANI	Pratama Abadi Nusa Industri Tbk	-39,787,563,766	-6,408,799,761	-1,057,749,755	109,729,032,999	79,744,555,995	58,226,321,539	-149,516,596,765	-86,153,355,756	-59,284,071,294
17	PCAR	Prima Cakrawala Abadi Tbk	-5,574,617,906	-11,125,640,889	-3,983,162,933	28,973,210,457	40,503,414,153	39,680,888,888	-34,547,828,363	-51,629,055,042	-43,664,051,821
18	PSDN	Prasidha Aneka Niaga Tbk	-51,556,297,884	-167,132,683,588	-22,015,338,272	454,760,270,998	587,528,831,446	645,223,998,886	-506,316,568,882	-754,661,515,034	-667,239,337,158
19	ROTI	Nippon Indosari Corpindo Tbk	-367,322,473,111	-515,269,836,364	-439,667,897,850	1,476,909,260,772	1,589,486,465,854	1,224,495,624,254	-1,844,231,733,883	-2,104,756,302,218	-1,664,163,522,104
20	SKBM	Sekar Bumi Tbk	-67,860,421,921	-16,184,175,721	-15,600,296,690	730,789,419,438	784,562,971,811	806,678,887,419	-798,649,841,359	-800,747,147,532	-822,279,184,109
21	SKLT	Sekar Laut Tbk	-31,316,328,732	-35,552,446,790	-9,275,090,942	408,057,718,435	410,463,595,860	366,908,471,713	-439,374,047,167	-446,016,042,650	-376,183,562,655
22	STTP	Siantar Top Tbk	-224,855,119,317	-182,053,329,010	-844,525,649,794	984,801,863,078	733,556,075,974	775,696,860,738	-1,209,656,982,395	-915,609,404,984	-1,620,222,510,532
23	TBLA	Tunas Baru Lampung Tbk	-1,093,902	-1,354,358	-1,372,001	11,556,300	12,000,079	13,542,437	-12,650,202	-13,354,437	-14,914,438
24	ULTJ	Ultra Jaya Milk Idustri & Tranding Company Tbk	-1,089,186	-264,854	-4,481,086	780,915	953,283	3,972,379	-1,870,101	-1,218,137	-8,453,465
25	FOOD	Sentra Food Indonesia Tbk	-2,248,976,066	-3,770,499,215	-7,195,783,134	71,727,921,873	44,535,029,072	56,950,719,933	-73,976,897,939	-48,305,528,287	-64,146,503,067
26	KEJU	Mulia Boga Raya Tbk	-6,259,420,374	3,118,244,531	-3,918,709,693	161,689,303,541	230,619,409,786	233,905,945,919	-167,948,723,915	-227,501,165,255	-237,824,655,612
27	COCO	Wahana Interfood Nusantara Tbk	-37,424,449,517	-34,566,645,013	-2,414,704,178	112,533,274,136	141,081,394,549	151,685,431,882	-149,957,723,653	-175,648,039,562	-154,100,136,060
28	DMND	Diamon Food Indonesia Tbk	-164,751	-1,430,959	710,337	1,288,051	2,287,060	1,025,042	-1,452,802	-3,718,019	-314,705
29	IKAN	Era Mandiri Cemerlang Tbk	-124,291,665	-4,388,671,839	-1,935,295,946	69,436,529,340	62,280,498,161	63,404,922,846	-69,560,821,005	-66,669,170,000	-65,340,218,792
30	PSGO	Palma Serasih Tbk	-300,337,712,647	-439,893,517,247	1,901,985,461,484	2,757,063,950,240	2,078,486,201,260	2,191,495,435,706	-3,057,401,662,887	-2,518,379,718,507	-289,509,974,222
TOTAL			-4,721,052,761,454	-4,719,126,309,716	-2,385,154,092,026	22,495,416,678,301	22,868,926,075,921	23,208,553,032,822	-27,216,469,439,755	-27,588,052,385,637	-25,593,707,124,848

Perhitungan 4

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	ASSET			AVERAGE TOTAL ASET		
			2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira International Tbk	881,275	822,375	958,791	440,638	411,188	479,396
2	ALTO	Tri Banyan Tira Tbk	1,109,843,522,344	1,103,450,087,164	1,105,874,415,256	554,921,761,172	551,725,043,582	552,937,207,628
3	BTEK	Bumi Teknokultura Unggul Tbk	5,165,236,468,706	4,975,248,130,342	4,223,727,970,626	2,582,618,234,353	2,487,624,065,171	2,111,863,985,313
4	BUDI	Budi Starch & Sweetener Tbk	3,392,980	2,999,767	2,963,007	1,696,490	1,499,884	1,481,504
5	CAMP	Campina Ice Cream Industry Tbk	1,004,275,813,783	1,057,529,235,985	1,086,873,666,641	502,137,906,892	528,764,617,993	543,436,833,321
6	CEKA	Wilmar Cahaya Indonesia Tbk	1,168,956,042,706	1,393,079,542,074	1,566,673,828,068	584,478,021,353	696,539,771,037	783,336,914,034
7	CLEO	Sariguna Primatirta Tbk	833,933,861,594	1,245,144,303,719	1,310,940,121,622	416,966,930,797	622,572,151,860	655,470,060,811
8	DLTA	Delta Djakarta Tbk	1,384,227,944	1,292,805,083	1,225,580,913	692,113,972	646,402,542	612,790,457
9	GOOD	Garudafood Putra Putri Jaya Tbk	4,212,408,305,683	5,063,067,672,414	6,570,969,641,033	2,106,204,152,842	2,531,533,836,207	3,285,484,820,517
10	HOKI	Buyung Poetra Sembada Tbk	758,846,556,031	848,676,035,300	906,924,214,166	379,423,278,016	424,338,017,650	453,462,107,083
11	ICBP	Indofood CBP Sukses Makmur Tbk	34,367,153	38,709,314	103,588,325	17,183,577	19,354,657	51,794,163
12	IIKP	Inti Agri Resources TBK	298,090,648,072	384,481,206,140	343,139,482,249	149,045,324,036	192,240,603,070	171,569,741,125
13	INDF	Indofood Sukses Makmur Tbk	96,537,796	96,198,559	163,136,516	48,268,898	48,099,280	81,568,258
14	MLBI	Multi Bintang Indonesia Tbk	2,889,501	2,896,950	2,907,425	1,444,751	1,448,475	1,453,713
15	MYOR	Mayora Indah Tbk	17,591,706,426,634	19,037,918,806,473	19,777,500,514,550	8,795,853,213,317	9,518,959,403,237	9,888,750,257,275
16	PANI	Pratama Abadi Nusa Industri Tbk	149,593,161,546	119,708,955,785	98,191,210,595	74,796,580,773	59,854,477,893	49,095,605,298
17	PCAR	Prima Cakrawala Abadi Tbk	117,423,511,774	124,735,506,555	103,351,122,210	58,711,755,887	62,367,753,278	51,675,561,105
18	PSDN	Prasidha Aneka Niaga Tbk	697,657,400,651	763,492,320,252	765,375,539,783	348,828,700,326	381,746,160,126	382,687,769,892
19	ROTI	Nippon Indosari Corpindo Tbk	4,393,810,380,883	4,682,083,844,951	4,452,166,671,985	2,196,905,190,442	2,341,041,922,476	2,226,083,335,993
20	SKBM	Sekar Bumi Tbk	1,771,365,972,009	1,820,383,352,811	1,768,660,546,754	885,682,986,005	910,191,676,406	884,330,273,377
21	SKLT	Sekar Laut Tbk	747,293,725,435	790,845,543,826	773,863,042,440	373,646,862,718	395,422,771,913	386,931,521,220
22	STTP	Siantar Top Tbk	2,631,189,810,030	2,881,563,083,954	3,448,995,059,882	1,315,594,905,015	1,440,781,541,977	1,724,497,529,941
23	TBLA	Tunas Baru Lampung Tbk	16,339,916	17,363,003	19,431,293	8,169,958	8,681,502	9,715,647
24	ULTJ	Ultra Jaya Milk Industri & Trading Company Tbk	5,555,871	6,608,422	8,754,116	2,777,936	3,304,211	4,377,058
25	FOOD	Sentra Food Indonesia Tbk	126,697,833,403	118,586,648,946	113,192,236,191	63,348,916,702	59,293,324,473	56,596,118,096
26	KEJU	Mulia Boga Raya Tbk	536,474,210,503	666,313,386,673	674,806,910,037	268,237,105,252	333,156,693,337	337,403,455,019
27	COCO	Wahana Interfood Nusantara Tbk	162,749,739,566	250,442,587,742	263,754,414,443	81,374,869,783	125,221,293,871	131,877,207,222
28	DMND	Diamon Food Indonesia Tbk	4,213,314	5,570,651	5,680,638	2,106,657	2,785,326	2,840,319
29	IKAN	Era Mandiri Cemerlang Tbk	81,315,831,386	95,848,982,883	132,538,615,751	40,657,915,693	47,924,491,442	66,269,307,876
30	PSGO	Palma Serasih Tbk	3,357,068,735,530	3,255,607,109,573	3,401,723,398,441	1,678,534,367,765	1,627,803,554,787	1,700,861,699,221
TOTAL			46,917,486,364,019	50,679,670,317,686	52,890,775,623,747	23,458,743,182,010	25,339,835,158,843	26,445,387,811,874

Perhitungan 5

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	WC = CURRENT ASSET - CURENT LIABILITT			NCO		
			2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira International Tbk	101,741	175,929	361,680	556,596	483,614	415,388
2	ALTO	Tri Banyan Tira Tbk	-58,431,041,534	-23,251,214,659	-40,068,947,686	941,430,931,339	932,644,555,632	918,521,464,736
3	BTEK	Bumi Teknokultura Unggul Tbk	557,761,067,741	392,976,927,628	-156,458,311,453	7,840,440,997,587	4,167,702,055,056	4,054,173,380,544
4	BUDI	Budi Starch & Sweetener Tbk	4,632	7,324	156,101	2,097,816	1,899,897	1,784,293
5	CAMP	Campina Ice Cream Industry Tbk	603,358,724,641	666,615,934,150	695,124,853,148	422,395,311,072	425,123,945,697	407,053,214,804
6	CEKA	Wilmar Cahaya Indonesia Tbk	650,910,858,422	845,211,547,495	994,945,460,404	370,813,793,019	343,746,228,115	336,523,573,329
7	CLEO	Sariguna Primatirta Tbk	77,483,166,547	35,802,563,794	106,642,651,734	814,019,285,584	1,438,538,783,957	1,227,820,352,840
8	DLTA	Delta Jakarta Tbk	1,191,928,101	1,132,217,720	956,624,180	16,808,291	11,353,138	203,934,276
9	GOOD	Garudafood Putra Putri Jaya Tbk	241,187,493,028	696,004,377,106	992,793,762,611	3,363,523,899,753	3,763,200,085,403	5,680,549,191,107
10	HOKI	Buyung Poetra Sembada Tbk	307,523,165,101	321,520,295,605	234,766,925,927	354,359,153,759	468,291,481,114	599,925,048,860
11	ICBP	Indofood CBP Sukses Makmur Tbk	6,886,170	10,068,566	11,540,059	24,958,467	24,484,203	117,829,491
12	IIKP	Inti Agri Resources TBK	-1,102,673,196	122,619,497,285	100,699,261,225	277,367,198,618	260,710,748,121	241,389,282,432
13	INDF	Indofood Sukses Makmur Tbk	2,068,516	6,716,583	10,442,363	74,488,860	65,378,940	162,354,875
14	MLBI	Multi Bintang Indonesia Tbk	-493,004	-588,141	-149,180	1,793,411	1,892,198	1,970,858
15	MYOR	Mayora Indah Tbk	7,883,348,340,759	9,049,743,242,312	9,363,405,450,151	6,139,849,104,797	8,107,133,497,474	8,049,786,589,594
16	PANI	Pratama Abadi Nusa Industri Tbk	17,979,856,755	30,267,489,748	31,868,839,317	79,875,993,245	34,258,956,195	26,794,356,350
17	PCAR	Prima Cakrawala Abadi Tbk	62,449,200,905	48,063,212,514	42,567,378,282	36,614,610,443	54,664,064,874	43,141,966,898
18	PSDN	Prasidha Aneka Niaga Tbk	8,054,759,486	-92,345,604,869	-85,263,017,084	380,145,853,628	644,940,063,981	503,695,269,997
19	ROTI	Nippon Indosari Corpindo Tbk	1,350,987,149,189	767,472,725,873	1,145,050,058,768	2,884,723,554,756	3,322,942,636,877	3,342,217,240,367
20	SKBM	Sekar Bumi Tbk	235,903,390,907	220,812,149,243	252,771,646,459	987,816,177,294	946,823,877,404	830,468,359,753
21	SKLT	Sekar Laut Tbk	65,386,564,495	85,070,882,557	132,620,461,509	421,874,384,137	448,045,743,278	403,414,912,714
22	STTP	Siantar Top Tbk	574,133,258,010	756,915,751,035	879,741,618,929	1,605,238,106,429	1,898,210,111,278	2,787,647,887,198
23	TBLA	Tunas Baru Lampung Tbk	2,902,691	2,524,391	2,642,154	11,230,483	12,165,601	12,776,115
24	ULTJ	Ultra Jaya Milk Idustri & Tranding Company Tbk	2,158,360	2,880,327	3,266,082	3,851,536	3,156,635	7,641,781
25	FOOD	Sentra Food Indonesia Tbk	13,040,835,492	4,514,539,161	-10,162,001,218	112,296,067,420	82,921,135,391	90,369,819,344
26	KEJU	Mulia Boga Raya Tbk	182,455,106,241	297,613,728,277	477,440,791,695	219,877,539,950	164,311,566,566	3,918,709,693
27	COCO	Wahana Interfood Nusantara Tbk	-11,697,470,574	21,076,779,190	26,696,140,374	110,709,667,566	139,095,535,521	104,182,946,848
28	DMND	Diamon Food Indonesia Tbk	1,470,045	1,624,090	1,289,990	1,752,039	3,265,037	2,857,818
29	IKAN	Era Mandiri Cemerlang Tbk	-3,342,643,711	35,938,443	39,412,546,770	27,202,354,669	39,182,681,794	32,958,557,988
30	PSGO	Palma Serasih Tbk	-376,272,486,197	381,326,988,223	270,590,617,366	2,850,215,733,525	3,063,252,221,694	939,637,345,369
TOTAL			12,382,323,649,759	14,629,223,376,900	15,496,172,360,657	30,240,927,256,089	30,745,864,054,685	30,624,701,035,660

Lanjutan Perhitungan 5

FINANCIAL ACRUAL (FIN)			AVERAGE TOTAL ASET			KULITAS AKRUAL		
2018	2019	2020	2018	2019	2020	2018	2019	2020
-438,820	-266,797	-260,119	440,638	411,188	479,396	0.498180477	0.955150631	1.078335112
-742,835,647,832	-728,732,900,597	-738,377,256,641	554,921,761,172	551,725,043,582	552,937,207,628	0.252583791	0.327446511	0.253329417
-4,194,228,203,577	-2,940,055,981,838	-2,560,500,672,695	2,582,618,234,353	2,487,624,065,171	2,111,863,985,313	1.627795315	0.651474241	0.633191534
-2,343,472	-1,755,588	-1,703,677	1,696,490	1,499,884	1,481,504	-0.142072161	0.101096518	0.1597816
-201,654,412,186	-213,647,807,132	-197,131,203,189	502,137,906,892	528,764,617,993	543,436,833,321	1.641181859	1.660648317	1.66541318
-203,332,667,849	-280,103,609,402	-342,395,044,459	584,478,021,353	696,539,771,037	783,336,914,034	1.400210023	1.304813026	1.262641874
-377,085,137,758	-912,995,077,062	-587,261,907,300	416,966,930,797	622,572,151,860	655,470,060,811	1.233712499	0.901656569	1.139946951
-256,161,647	-223,773,528	-287,867,169	692,113,972	646,402,542	612,790,457	1.37632642	1.422948196	1.424126759
-2,444,661,192,379	-2,997,565,429,231	-5,100,435,932,229	2,106,204,152,842	2,531,533,836,207	3,285,484,820,517	0.550777663	0.5773729	0.478744267
-281,939,165,302	-310,146,247,886	-360,850,324,389	379,423,278,016	424,338,017,650	453,462,107,083	1.001370173	1.130385468	1.044942109
-16,372,885	-14,438,024	-88,227,661	17,183,577	19,354,657	51,794,163	0.900380197	1.039271582	0.794334477
-24,079,101,195	-25,129,628,323	-25,224,251,774	149,045,324,036	192,240,603,070	171,569,741,125	1.692004938	1.863293245	1.84685417
-57,844,678	-42,579,897	-121,635,069	48,268,898	48,099,280	81,568,258	0.387676097	0.61363967	0.627231355
-1,997,882	-2,071,243	-1,726,713	1,444,751	1,448,475	1,453,713	-0.482765017	-0.52965084	0.065325847
-10,245,163,350,975	-10,983,296,083,669	-9,617,047,701,730	8,795,853,213,317	9,518,959,403,237	9,888,750,257,275	0.429524459	0.648556254	0.788385199
-149,516,596,765	-86,153,355,756	-59,284,071,294	74,796,580,773	59,854,477,893	49,095,605,298	-0.690683267	-0.361324843	-0.012646257
-34,547,828,363	-51,629,055,042	-43,664,051,821	58,711,755,887	62,367,753,278	51,675,561,105	1.098859709	0.819305164	0.813639803
-506,316,568,882	-754,661,515,034	-667,239,337,158	348,828,700,326	381,746,160,126	382,687,769,892	-0.338607333	-0.529323087	-0.650156874
-1,844,231,733,883	-2,104,756,302,218	-1,664,163,522,104	2,196,905,190,442	2,341,041,922,476	2,226,083,335,993	1.088567217	0.848194576	1.268193212
-798,649,841,359	-800,747,147,532	-822,279,184,109	885,682,986,005	910,191,676,406	884,330,273,377	0.479934394	0.403089688	0.295094299
-439,374,047,167	-446,016,042,650	-376,183,562,655	373,646,862,718	395,422,771,913	386,931,521,220	0.128160855	0.220272046	0.413126879
-1,209,656,982,395	-915,609,404,984	-1,620,222,510,532	1,315,594,905,015	1,440,781,541,977	1,724,497,529,941	0.737091926	1.20734227	1.187109265
-12,650,202	-13,354,437	-14,914,438	8,169,958	8,681,502	9,715,647	0.181515254	0.153839172	0.051857692
-1,870,101	-1,218,137	-8,453,465	2,777,936	3,304,211	4,377,058	1.490241584	1.458389007	0.560741484
-73,976,897,939	-48,305,528,287	-64,146,503,067	63,348,916,702	59,293,324,473	56,596,118,096	0.81074796	0.65994185	0.283788281
-167,948,723,915	-227,501,165,255	-237,824,655,612	268,237,105,252	333,156,693,337	337,403,455,019	0.87379381	0.703645264	0.721791203
-149,957,723,653	-175,648,039,562	-154,100,136,060	81,374,869,783	125,221,293,871	131,877,207,222	-0.626059701	-0.123587006	-0.176080836
-1,452,802	-3,718,019	-314,705	2,106,657	2,785,326	2,840,319	0.839852904	0.420456424	1.34953257
-69,560,821,005	-66,669,170,000	-65,340,218,792	40,657,915,693	47,924,491,442	66,269,307,876	-1.124039668	-0.572787503	0.10609566
-3,057,401,662,887	-2,518,379,718,507	-289,509,974,222	1,678,534,367,765	1,627,803,554,787	1,700,861,699,221	-0.347599922	0.568987264	0.541324429
-27,216,469,439,755	-27,588,052,385,637	-25,593,707,124,848	23,458,743,182,010	25,339,835,158,843	26,445,387,811,874	17	19	20

Perhitungan 1 Kinerja Keuangan

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	PERUBAHAN PIUTANG			AVERAGE TOTAL ASEET			PERUBAHAN PIUTANG		
			2018	2019	2020	2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira International Tbk	131,862	134,404	119,610	440,638	411,188	479,396	0.299252787	0.326867913	0.249501716
2	ALTO	Tri Banyan Tira Tbk	49,803,021,344	44,383,593,237	37,214,828,446	554,921,761,172	551,725,043,582	552,937,207,628	0.089747825	0.080445131	0.067303896
3	BTEK	Bumi Teknokultura Unggul Tbk	162,007,997,625	144,495,817,850	65,179,205	2,582,618,234,353	2,487,624,065,171	2,111,863,985,313	0.062730138	0.058085874	3.08634E-05
4	BUDI	Budi Starch & Sweetener Tbk	105,719	79,359	141,619	1,696,490	1,499,884	1,481,504	0.062316312	0.052910109	0.095591404
5	CAMP	Campina Ice Cream Industry Tbk	193,458,573,978	182,571,429,184	124,395,919,918	502,137,906,892	528,764,617,993	543,436,833,321	0.385269806	0.345279209	0.228905941
6	CEKA	Wilmar Cahaya Indonesia Tbk	145,708,854,828	106,059,798,871	119,694,603,388	584,478,021,353	696,539,771,037	783,336,914,034	0.249297406	0.152266681	0.152800923
7	CLEO	Sariguna Primatirta Tbk	16,177,543,745	9,278,595,891	7,611,850,597	416,966,930,797	622,572,151,860	655,470,060,811	0.038798146	0.014903647	0.011612812
8	DLTA	Delta Djakarta Tbk	156,825,348	197,060,469	101,780,949	692,113,972	646,402,542	612,790,457	0.226588906	0.3048572	0.166094214
9	GOOD	Garudafood Putra Putri Jaya Tbk	6,537,142,477	463,638,235,295	493,259,097,479	2,106,204,152,842	2,531,533,836,207	3,285,484,820,517	0.003103755	0.183145186	0.150132819
10	HOKI	Buyung Poetra Sembada Tbk	261,411,713,631	249,970,161,581	243,220,094,125	379,423,278,016	424,338,017,650	453,462,107,083	0.688971207	0.589082644	0.536362555
11	ICBP	Indofood CBP Sukses Makmur Tbk	1,117,009	1,065,882	2,380,015	17,183,577	19,354,657	51,794,163	0.065004454	0.055071087	0.045951414
12	IIKP	Inti Agri Resources TBK	3,247,370,000	5,378,885,028	3,532,229,973	149,045,324,036	192,240,603,070	171,569,741,125	0.021787802	0.027979963	0.020587721
13	INDF	Indofood Sukses Makmur Tbk	4,258,499	4,128,356	5,315,611	48,268,898	48,099,280	81,568,258	0.088224492	0.085829893	0.065167642
14	MLBI	Multi Bintang Indonesia Tbk	604,963	858,299	336,035	1,444,751	1,448,475	1,453,713	0.418731816	0.592553548	0.231156436
15	MYOR	Mayora Indah Tbk	936,153,661,759	1,156,139,900,456	130,604,357,590	8,795,853,213,317	9,518,959,403,237	9,888,750,257,275	0.106431251	0.121456543	0.013207367
16	PANI	Pratama Abadi Nusa Industri Tbk	3,331,885,416	3,271,083,919	1,385,204,957	74,796,580,773	59,854,477,893	49,095,605,298	0.044545959	0.054650613	0.028214439
17	PCAR	Prima Cakrawala Abadi Tbk	44,109,411,894	48,964,487,104	23,777,570,627	58,711,755,887	62,367,753,278	51,675,561,105	0.751287561	0.785093009	0.460131833
18	PSDN	Prasidha Aneka Niaga Tbk	92,099,462,989	71,799,675,436	77,250,794,160	348,828,700,326	381,746,160,126	382,687,769,892	0.264024901	0.188082247	0.201863765
19	ROTI	Nippon Indosari Corpindo Tbk	206,166,236,967	282,085,488,326	176,075,299,580	2,196,905,190,442	2,341,041,922,476	2,226,083,335,993	0.093843939	0.120495701	0.079096455
20	SKBM	Sekar Bumi Tbk	240,432,219,376	275,609,501,615	355,583,321,595	885,682,986,005	910,191,676,406	884,330,273,377	0.271465325	0.302803804	0.402093349
21	SKLT	Sekar Laut Tbk	163,848,351,756	177,886,504,926	153,898,836,527	373,646,862,718	395,422,771,913	386,931,521,220	0.438511247	0.449864089	0.397741792
22	STTP	Siantar Top Tbk	158,456,254,158	183,022,151,732	141,282,908,965	1,315,594,905,015	1,440,781,541,977	1,724,497,529,941	0.120444564	0.127029773	0.081927
23	TBLA	Tunas Baru Lampung Tbk	1,072,224	903,195	1,388,413	8,169,958	8,681,502	9,715,647	0.131239842	0.104036727	0.142904849
24	ULTJ	Ultra Jaya Milk Industri & Tranding Company Tbk	530,498	613,245	563,444	2,777,936	3,304,211	4,377,058	0.190968437	0.185594988	0.128726647
25	FOOD	Sentra Food Indonesia Tbk	25,724,349,362	25,996,124,146	14,428,829,676	63,348,916,702	59,293,324,473	56,596,118,096	0.406074021	0.438432562	0.254943805
26	KEJU	Mulia Boga Raya Tbk	120,504,950,804	132,367,873,424	83,025,539,615	268,237,105,252	333,156,693,337	337,403,455,019	0.44924788	0.397314165	0.24607199
27	COCO	Wahana Interfood Nusantara Tbk	40,818,469,727	76,332,173,527	67,725,320,270	81,374,869,783	125,221,293,871	131,877,207,222	0.501610262	0.609578221	0.513548336
28	DMND	Diamon Food Indonesia Tbk	955,328	1,098,141	913,991	2,106,657	2,785,326	2,840,319	0.453480562	0.394259486	0.321791672
29	IKAN	Era Mandiri Cemerlang Tbk	19,386,910,317	14,899,476,039	406,504,444	40,657,915,693	47,924,491,442	66,269,307,876	0.476829911	0.310894818	0.006134128
30	PSGO	Palma Serasih Tbk	15,434,022,470	10,176,660,650	32,675,472,987	1,678,534,367,765	1,627,803,554,787	1,700,861,699,221	0.00919494	0.006251774	0.019211129

Perhitungan 2

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	PERUBAHAN PERSEDIAAN			AVERAGE TOTAL ASEET			PERUBAHAN PERSEDIAAN		
			2018	2019	2020	2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira International Tbk	109,137	78,755	80,118	440,638	411,188	479,396	0.247679782	0.191530628	0.16712297
2	ALTO	Tri Banyan Tira Tbk	121,306,183,449	115,601,575,304	112,134,962,507	554,921,761,172	551,725,043,582	552,937,207,628	0.218600516	0.209527511	0.202798728
3	BTEK	Bumi Teknokultura Unggul Tbk	586,527,323,762	652,044,486,558	128,513,461,895	2,582,618,234,353	2,487,624,065,171	2,111,863,985,313	0.227105701	0.262115364	0.060853096
4	BUDI	Budi Starch & Sweetener Tbk	675,596	495,570	511,382	1,696,490	1,499,884	1,481,504	0.398231643	0.330405662	0.34517772
5	CAMP	Campina Ice Cream Industry Tbk	166,906,099,156	171,000,649,858	138,318,505,104	502,137,906,892	528,764,617,993	543,436,833,321	0.332390956	0.323396544	0.254525451
6	CEKA	Wilmar Cahaya Indonesia Tbk	332,754,905,703	262,081,626,426	326,172,666,133	584,478,021,353	696,539,771,037	783,336,914,034	0.569319792	0.376262257	0.416388734
7	CLEO	Sariguna Primatirta Tbk	94,918,120,811	100,220,176,995	101,777,866,019	416,966,930,797	622,572,151,860	655,470,060,811	0.227639445	0.16097761	0.155274622
8	DLTA	Delta Djakarta Tbk	205,396,087	207,460,611	185,922,488	692,113,972	646,402,542	612,790,457	0.296766277	0.320946466	0.303403041
9	GOOD	Garudafood Putra Putri Jaya Tbk	810,645,851,791	804,886,752,999	861,818,731,958	2,106,204,152,842	2,531,533,836,207	3,285,484,820,517	0.384884747	0.3179443	0.262310977
10	HOKI	Buyung Poetra Sembada Tbk	142,212,647,161	156,029,530,465	146,626,605,836	379,423,278,016	424,338,017,650	453,462,107,083	0.374812658	0.36770104	0.323349192
11	ICBP	Indofood CBP Sukses Makmur Tbk	4,001,277	3,840,690	4,586,940	17,183,577	19,354,657	51,794,163	0.232854726	0.198437513	0.088560945
12	IIKP	Inti Agri Resources TBK	16,557,523,459	20,557,502,716	23,877,253,882	149,045,324,036	192,240,603,070	171,569,741,125	0.111090526	0.10693632	0.139169376
13	INDF	Indofood Sukses Makmur Tbk	11,644,156	9,658,705	11,150,432	48,268,898	48,099,280	81,568,258	0.241235174	0.200807686	0.136700627
14	MLBI	Multi Bintang Indonesia Tbk	172,217	165,633	171,037	1,444,751	1,448,475	1,453,713	0.119201897	0.11434992	0.000117655
15	MYOR	Mayora Indah Tbk	3,351,796,321,991	2,790,633,951,514	2,805,111,592,211	8,795,853,213,317	9,518,959,403,237	9,888,750,257,275	0.381065514	0.293165863	0.283666947
16	PANI	Pratama Abadi Nusa Industri Tbk	76,686,795,752	68,800,965,974	49,794,488,691	74,796,580,773	59,854,477,893	49,095,605,298	1.025271409	1.149470656	1.014235152
17	PCAR	Prima Cakrawala Abadi Tbk	13,459,099,075	9,266,198,227	9,181,447,409	58,711,755,887	62,367,753,278	51,675,561,105	0.229240275	0.148573545	0.177674847
18	PSDN	Prasidha Aneka Niaga Tbk	213,814,837,421	167,177,342,163	182,218,448,859	348,828,700,326	381,746,160,126	382,687,769,892	0.612950819	0.437928026	0.476154357
19	ROTI	Nippon Indosari Corpindo Tbk	65,127,735,601	83,599,374,391	103,693,623,334	2,196,905,190,442	2,341,041,922,476	2,226,083,335,993	0.029645219	0.035710328	0.046581196
20	SKBM	Sekar Bumi Tbk	302,148,568,290	410,800,635,623	388,035,141,921	885,682,986,005	910,191,676,406	884,330,273,377	0.341147536	0.451334204	0.438789843
21	SKLT	Sekar Laut Tbk	154,839,960,751	161,904,003,569	146,698,971,577	373,646,862,718	395,422,771,913	386,931,521,220	0.414401876	0.40944532	0.379134197
22	STTP	Siantar Top Tbk	313,291,338,820	316,826,909,348	291,378,253,517	1,315,594,905,015	1,440,781,541,977	1,724,497,529,941	0.238136631	0.219899339	0.168964147
23	TBLA	Tunas Baru Lampung Tbk	2,273,320	2,184,021	2,301,868	8,169,958	8,681,502	9,715,647	0.278253572	0.251571805	0.236923812
24	ULTJ	Ultra Jaya Milk Industri & Trading Company Tbk	708,773	987,927	924,639	2,777,936	3,304,211	4,377,058	0.255143793	0.298990288	0.211246687
25	FOOD	Sentra Food Indonesia Tbk	13,987,749,956	11,619,347,912	13,095,906,571	63,348,916,702	59,293,324,473	56,596,118,096	0.22080488	0.195963846	0.231392311
26	KEJU	Mulia Boga Raya Tbk	171,582,356,959	168,211,360,663	158,855,752,455	268,237,105,252	333,156,693,337	337,403,455,019	0.639666749	0.504901639	0.470818393
27	COCO	Wahana Interfood Nusantara Tbk	33,904,281,544	57,820,845,432	76,910,896,783	81,374,869,783	125,221,293,871	131,877,207,222	0.416643143	0.461749305	0.583200831
28	DMND	Diamon Food Indonesia Tbk	1,375,055	1,274,225	1,312,678	2,106,657	2,785,326	2,840,319	0.652718976	0.45747795	0.462158652
29	IKAN	Era Mandiri Cemerlang Tbk	22,376,400,023	23,804,898,157	35,792,519,137	40,657,915,693	47,924,491,442	66,269,307,876	0.550357775	0.496716761	0.540107031
30	PSGO	Palma Serasih Tbk	117,671,457,114	73,043,971,220	53,554,982,341	1,678,534,367,765	1,627,803,554,787	1,700,861,699,221	0.070103692	0.044872719	0.031486971

Perhitungan 3

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	PENDAPATAN			PIUTANG			PERUBAHAN PENDAPATAN		
			2018	2019	2020	2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira International Tbk	5,945	2,138	-24	131,862	134,404	119,610	0.045085013	0.015907265	-0.000200652
2	ALTO	Tri Banyan Tira Tbk	987,135,308	987,135,308	2,659,495,915	49,803,021,344	44,383,593,237	37,214,828,446	0.019820792	0.022240996	0.071463339
3	BTEK	Bumi Teknokultura Unggul Tbk	38,285,360,252	-34,068,947,807	29,263,609,789	162,007,997,625	144,495,817,850	65,179,205	0.236317718	-0.235778089	448.9715668
4	BUDI	Budi Starch & Sweetener Tbk	-687	17,308	-3,261	105,719	79,359	141,619	-0.006498359	0.218097506	-0.023026571
5	CAMP	Campina Ice Cream Industry Tbk	3,218,721,750	-1,777,694,250	677,111,760	193,458,573,978	182,571,429,184	124,395,919,918	0.016637783	-0.009736979	0.005443199
6	CEKA	Wilmar Cahaya Indonesia Tbk	7,728,732,000	-1,312,079,250	7,107,704,038	145,708,854,828	106,059,798,871	119,694,603,388	0.053042295	-0.012371127	0.059381992
7	CLEO	Sariguna Primatirta Tbk	247,189,255	-1,892,569,055	-1,623,335,990	16,177,543,745	9,278,595,891	7,611,850,597	0.015279777	-0.203971493	-0.2132643
8	DLTA	Delta Djakarta Tbk	9,559,789	-5,700,633	-4,873,101	156,825,348	197,060,469	101,780,949	0.060958188	-0.028928344	-0.047878322
9	GOOD	Garudafood Putra Putri Jaya Tbk	15,495,753,458	-27,274,323,223	-56,188,699,434	6,537,142,477	463,638,235,295	493,259,097,479	2.370416969	-0.058826734	-0.113913154
10	HOKI	Buyung Poetra Sembada Tbk	2,375,778,375	-450,000,692	-600,591,193	261,411,713,631	249,970,161,581	243,220,094,125	0.009088263	-0.001800218	-0.002469332
11	ICBP	Indofood CBP Sukses Makmur Tbk	548,086	376,460	3,069	1,117,009	1,065,882	2,380,015	0.490672859	0.353191066	0.001289488
12	IIKP	Inti Agri Resources TBK	529,864,218	-446,564,236	-26,315,637	3,247,370,000	5,378,885,028	3,532,229,973	0.163167184	-0.083021711	-0.007450148
13	INDF	Indofood Sukses Makmur Tbk	1,388,937	685,933	489,047	4,258,499	4,128,356	5,315,611	0.32615647	0.166151611	0.092002029
14	MLBI	Multi Bintang Indonesia Tbk	3,234	1,015	3,025	604,963	858,299	336,035	0.005345781	0.001182572	0.009002038
15	MYOR	Mayora Indah Tbk	44,313,852,893	-19,353,701,115	-53,564,500,688	936,153,661,759	1,156,139,900,456	130,604,357,590	0.047336089	-0.01673993	-0.410127975
16	PANI	Pratama Abadi Nusa Industri Tbk	-519,134,250	1,336,674,000	-223,688,790	3,331,885,416	3,271,083,919	1,385,204,957	-0.155807954	0.408633356	-0.161484255
17	PCAR	Prima Cakrawala Abadi Tbk	969,175,932	-1,226,612,129	1,565,496,521	44,109,411,894	48,964,487,104	23,777,570,627	0.021972089	-0.025051056	0.065839212
18	PSDN	Prasidha Aneka Niaga Tbk	5,335,210,923	-2,609,507,888	-3,507,123,882	92,099,462,989	71,799,675,436	77,250,794,160	0.057928795	-0.036344285	-0.045399195
19	ROTI	Nippon Indosari Corpindo Tbk	9,129,654,534	-14,665,083,396	-23,116,953,965	206,166,236,967	282,085,488,326	176,075,299,580	0.044282976	-0.051988082	-0.131290158
20	SKBM	Sekar Bumi Tbk	1,527,484,071	-233,519,721	857,836,668	240,432,219,376	275,609,501,615	355,583,321,595	0.006353076	-0.000847285	0.002412477
21	SKLT	Sekar Laut Tbk	4,063,766,670	1,797,311,116	-6,622,627,211	163,848,351,756	177,886,504,926	153,898,836,527	0.024801999	0.010103696	-0.043032341
22	STTP	Siantar Top Tbk	3,156,992,573	3,848,037,411	-3,382,288,385	158,456,254,158	183,022,151,732	141,282,908,965	0.019923433	0.021024982	-0.023939827
23	TBLA	Tunas Baru Lampung Tbk	2,975	60,488	20,016	1,072,224	903,195	1,388,413	0.002774607	0.066971141	0.01441646
24	ULTJ	Ultra Jaya Milk Idustri & Tranding Company Tbk	738	-5,674	26,661	530,498	613,245	563,444	0.001391146	-0.00925242	0.047317923
25	FOOD	Sentra Food Indonesia Tbk	-265,491,691	1,049,276,987	-411,539,557	25,724,349,362	25,996,124,146	14,428,829,676	-0.010320638	0.040362824	-0.028522033
26	KEJU	Mulia Boga Raya Tbk	505,894,641	-1,354,424,273	4,847,436,577	120,504,950,804	132,367,873,424	83,025,539,615	0.004198123	-0.010232273	0.058384885
27	COCO	Wahana Interfood Nusantara Tbk	18,580,500	-8,823,000	-47,472,480	40,818,469,727	76,332,173,527	67,725,320,270	0.000455198	-0.000115587	-0.000700956
28	DMND	Diamon Food Indonesia Tbk	17,785	-11,380	-10,200	955,328	1,098,141	913,991	0.018616643	-0.010362968	-0.011159847
29	IKAN	Era Mandiri Cemerlang Tbk	-4,899,178	-5,262,126	-6,999,976	19,386,910,317	14,899,476,039	406,504,444	-0.000252705	-0.000353175	-0.017219925
30	PSGO	Palma Serasih Tbk	-2,513,841,429	-2,979,069,174	6,987,338,093	15,434,022,470	10,176,660,650	32,675,472,987	-0.162876621	-0.292735434	0.213840458

Perhitungan 4

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	EKUITAS			AVERAGE TOTAL ASET			PERUBAHAN EKUITAS		
			2018	2019	2020	2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira International Tbk	481,914	567,937	700,508	440,638	411,188	479,396	1.093674506	1.381211734	1.461231906
2	ALTO	Tri Banyan Tira Tbk	387,126,677,545	380,730,523,614	372,883,080,340	554,921,761,172	551,725,043,582	552,937,207,628	0.69762389	0.690072941	0.674367858
3	BTEK	Bumi Teknokultura Unggul Tbk	2,260,528,669,378	2,142,615,920,977	1,662,371,639,854	2,582,618,234,353	2,487,624,065,171	2,111,863,985,313	0.875285646	0.861310176	0.787158478
4	BUDI	Budi Starch & Sweetener Tbk	1,226,484	1,285,318	1,322,156.00	1,696,490	1,499,884	1,481,504	0.722953864	0.856945223	0.892442036
5	CAMP	Campina Ice Cream Industry Tbk	885,422,598,655	935,392,483,850	961,711,929,702	502,137,906,892	528,764,617,993	543,436,833,321	1.763305631	1.769014892	1.769684848
6	CEKA	Wilmar Cahaya Indonesia Tbk	976,647,575,842	1,131,294,696,834	1,260,714,994,864	584,478,021,353	696,539,771,037	783,336,914,034	1.670973998	1.624163822	1.609416041
7	CLEO	Sariguna Primatirta Tbk	635,478,469,892	766,299,436,026	894,746,110,680	416,966,930,797	622,572,151,860	655,470,060,811	1.524050046	1.230860445	1.365044972
8	DLTA	Delta Jakarta Tbk	1,284,163,814	1,213,563,332	1,019,898,963	692,113,972	646,402,542	612,790,457	1.855422468	1.877411139	1.664351904
9	GOOD	Garudafood Putra Putri Jaya Tbk	2,489,408,476,680	2,765,520,764,915	2,894,436,789,153	2,106,204,152,842	2,531,533,836,207	3,285,484,820,517	1.181940731	1.092428916	0.88097707
10	HOKI	Buyung Poetra Sembada Tbk	563,167,578,239	641,567,444,819	662,560,916,609	379,423,278,016	424,338,017,650	453,462,107,083	1.484272608	1.511925442	1.461116389
11	ICBP	Indofood CBP Sukses Makmur Tbk	22,707,150	26,671,104	50,318,053	17,183,577	19,354,657	51,794,163	1.321444927	1.378019977	0.971500466
12	IIKP	Inti Agri Resources TBK	274,343,742,077	274,343,742,077	317,895,683,657	149,045,324,036	192,240,603,070	171,569,741,125	1.840673257	1.427085318	1.852865672
13	INDF	Indofood Sukses Makmur Tbk	49,916,800	54,202,488	79,138,044	48,268,898	48,099,280	81,568,258	1.034140038	1.126887732	0.970206376
14	MLBI	Multi Bintang Indonesia Tbk	1,167,536	1,146,007	1,433,406	1,444,751	1,448,475	1,453,713	0.808122925	0.79118176	0.986031282
15	MYOR	Mayora Indah Tbk	8,542,544,481,694	9,899,940,195,318	11,271,468,049,958	8,795,853,213,317	9,518,959,403,237	9,888,750,257,275	0.971201346	1.040023366	1.139827355
16	PANI	Pratama Abadi Nusa Industri Tbk	39,864,128,547	39,964,399,790	39,964,889,056	74,796,580,773	59,854,477,893	49,095,605,298	0.532967258	0.667692731	0.81402172
17	PCAR	Prima Cakrawala Abadi Tbk	88,450,301,317	84,232,092,402	63,670,233,322	58,711,755,887	62,367,753,278	51,675,561,105	1.506517732	1.350571216	1.232114987
18	PSDN	Prasidha Aneka Niaga Tbk	242,897,129,653	175,963,488,806	120,151,540,897	348,828,700,326	381,746,160,126	382,687,769,892	0.69632209	0.460943703	0.313967548
19	ROTI	Nippon Indosari Corpindo Tbk	2,916,901,120,111	3,092,597,379,097	3,227,671,047,731	2,196,905,190,442	2,341,041,922,476	2,226,083,335,993	1.327731908	1.3210346	1.449932712
20	SKBM	Sekar Bumi Tbk	1,040,576,552,571	1,035,820,381,000	961,981,659,335	885,682,986,005	910,191,676,406	884,330,273,377	1.174886013	1.138024449	1.087808128
21	SKLT	Sekar Laut Tbk	339,236,007,000	380,381,947,966	406,954,570,727	373,646,862,718	395,422,771,913	386,931,521,220	0.907905407	0.961962676	1.051748303
22	STTP	Siantar Top Tbk	1,646,387,946,952	2,148,007,007,980	2,673,298,199,144	1,315,594,905,015	1,440,781,541,977	1,724,497,529,941	1.251439893	1.490862386	1.550189637
23	TBLA	Tunas Baru Lampung Tbk	4,783,616	5,362,924	5,888,856	8,169,958	8,681,502	9,715,647	0.585512924	0.617741528	0.606120859
24	ULTJ	Ultra Jaya Milk Idustri & Tranding Company Tbk	4,774,956	5,655,139	4,781,737	2,777,936	3,304,211	4,377,058	1.718886562	1.711494514	1.092454567
25	FOOD	Sentra Food Indonesia Tbk	54,969,911,530	74,051,619,874	56,241,516,258	63,348,916,702	59,293,324,473	56,596,118,096	0.867732463	1.248903153	0.99373452
26	KEJU	Mulia Boga Raya Tbk	374,784,906,962	435,693,976,887	440,900,964,118	268,237,105,252	333,156,693,337	337,403,455,019	1.397215	1.307774947	1.306747034
27	COCO	Wahana Interfood Nusantara Tbk	50,216,465,430	109,361,193,193	112,068,982,561	81,374,869,783	125,221,293,871	131,877,207,222	0.617100409	0.873343421	0.849797967
28	DMND	Diamon Food Indonesia Tbk	2,925,263	3,283,591	4,655,596	2,106,657	2,785,326	2,840,319	1.388580581	1.178889505	1.639110255
29	IKAN	Era Mandiri Cemerlang Tbk	11,879,302,046	33,568,484,722	69,133,692,905	40,657,915,693	47,924,491,442	66,269,307,876	0.292176858	0.700445299	1.043223403
30	PSGO	Palma Serasih Tbk	600,004,785,290	600,004,785,290	1,210,227,962,735	1,678,534,367,765	1,627,803,554,787	1,700,861,699,221	0.357457552	0.368597785	0.711538136

Perhitungan 5

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	PIUTANG			PERSEDIAAN		
			2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira International Tbk	0.299252787	0.326867913	0.249501716	0.247679782	0.191530628	0.16712297
2	ALTO	Tri Banyan Tira Tbk	0.089747825	0.080445131	0.067303896	0.218600516	0.209527511	0.202798728
3	BTEK	Bumi Teknokultura Unggul Tbk	0.062730138	0.058085874	3.08634E-05	0.227105701	0.262115364	0.060853096
4	BUDI	Budi Starch & Sweetener Tbk	0.062316312	0.052910109	0.095591404	0.398231643	0.330405662	0.34517772
5	CAMP	Campina Ice Cream Industry Tbk	0.385269806	0.345279209	0.228905941	0.332390956	0.323396544	0.254525451
6	CEKA	Wilmar Cahaya Indonesia Tbk	0.249297406	0.152266681	0.152800923	0.569319792	0.376262257	0.416388734
7	CLEO	Sariguna Primatirta Tbk	0.038798146	0.014903647	0.011612812	0.227639445	0.16097761	0.155274622
8	DLTA	Delta Djakarta Tbk	0.226588906	0.3048572	0.166094214	0.296766277	0.320946466	0.303403041
9	GOOD	Garudafood Putra Putri Jaya Tbk	0.003103755	0.183145186	0.150132819	0.384884747	0.3179443	0.262310977
10	HOKI	Buyung Poetra Sembada Tbk	0.688971207	0.589082644	0.536362555	0.374812658	0.36770104	0.323349192
11	ICBP	Indofood CBP Sukses Makmur Tbk	0.065004454	0.055071087	0.045951414	0.232854726	0.198437513	0.088560945
12	IIKP	Inti Agri Resources TBK	0.021787802	0.027979963	0.020587721	0.111090526	0.10693632	0.139169376
13	INDF	Indofood Sukses Makmur Tbk	0.088224492	0.085829893	0.065167642	0.241235174	0.200807686	0.136700627
14	MLBI	Multi Bintang Indonesia Tbk	0.418731816	0.592553548	0.231156436	0.119201897	0.11434992	0.000117655
15	MYOR	Mayora Indah Tbk	0.106431251	0.121456543	0.013207367	0.381065514	0.293165863	0.283666947
16	PANI	Pratama Abadi Nusa Industri Tbk	0.044545959	0.054650613	0.028214439	1.025271409	1.149470656	1.014235152
17	PCAR	Prima Cakrawala Abadi Tbk	0.751287561	0.785093009	0.460131833	0.229240275	0.148573545	0.177674847
18	PSDN	Prasidha Aneka Niaga Tbk	0.264024901	0.188082247	0.201863765	0.612950819	0.437928026	0.476154357
19	ROTI	Nippon Indosari Corpindo Tbk	0.093843939	0.120495701	0.079096455	0.029645219	0.035710328	0.046581196
20	SKBM	Sekar Bumi Tbk	0.271465325	0.302803804	0.402093349	0.341147536	0.451334204	0.438789843
21	SKLT	Sekar Laut Tbk	0.438511247	0.449864089	0.397741792	0.414401876	0.40944532	0.379134197
22	STTP	Siantar Top Tbk	0.120444564	0.127029773	0.081927	0.238136631	0.219899339	0.168964147
23	TBLA	Tunas Baru Lampung Tbk	0.131239842	0.104036727	0.142904849	0.278253572	0.251571805	0.236923812
24	ULTJ	Ultra Jaya Milk Industri & Trading Company Tbk	0.190968437	0.185594988	0.128726647	0.255143793	0.298990288	0.211246687
25	FOOD	Sentra Food Indonesia Tbk	0.406074021	0.438432562	0.254943805	0.22080488	0.195963846	0.231392311
26	KEJU	Mulia Boga Raya Tbk	0.44924788	0.397314165	0.24607199	0.639666749	0.504901639	0.470818393
27	COCO	Wahana Interfood Nusantara Tbk	0.501610262	0.609578221	0.513548336	0.416643143	0.461749305	0.583200831
28	DMND	Diamon Food Indonesia Tbk	0.453480562	0.394259486	0.321791672	0.652718976	0.45747795	0.462158652
29	IKAN	Era Mandiri Cemerlang Tbk	0.476829911	0.310894818	0.006134128	0.550357775	0.496716761	0.540107031
30	PSGO	Palma Serasih Tbk	0.00919494	0.006251774	0.019211129	0.070103692	0.044872719	0.031486971

Lanjutan perhitungan ke 5

PENDAPATAN			PERUBAHAN EKUITAS			KINERJA KEUANGAN		
2018	2019	2020	2018	2019	2020	2018	2019	2020
0.045085013	0.015907265	-0.000200652	1.093674506	1.381211734	1.461231906	1.685692088	1.91551754	1.87765594
0.019820792	0.022240996	0.071463339	0.69762389	0.690072941	0.674367858	1.025793023	1.002286579	1.015933822
0.236317718	-0.235778089	448.9715668	0.875285646	0.861310176	0.787158478	1.401439202	0.945733324	449.8196092
-0.006498359	0.218097506	-0.023026571	0.722953864	0.856945223	0.892442036	1.17700346	1.4583585	1.310184589
0.016637783	-0.009736979	0.005443199	1.763305631	1.769014892	1.769684848	2.497604176	2.427953666	2.258559439
0.053042295	-0.012371127	0.059381992	1.670973998	1.624163822	1.609416041	2.542633491	2.140321633	2.23798769
0.015279777	-0.203971493	-0.2132643	1.524050046	1.230860445	1.365044972	1.805767413	1.20277021	1.318668106
0.060958188	-0.028928344	-0.047878322	1.855422468	1.877411139	1.664351904	2.439735839	2.474286461	2.085970837
2.370416969	-0.058826734	-0.113913154	1.181940731	1.092428916	0.88097707	3.940346203	1.534691668	1.179507711
0.009088263	-0.001800218	-0.002469332	1.484272608	1.511925442	1.461116389	2.557144735	2.466908909	2.318358804
0.490672859	0.353191066	0.001289488	1.321444927	1.378019977	0.971500466	2.109976966	1.984719644	1.107302313
0.163167184	-0.083021711	-0.007450148	1.840673257	1.427085318	1.852865672	2.136718769	1.478979891	2.005172621
0.32615647	0.166151611	0.092002029	1.034140038	1.126887732	0.970206376	1.689756173	1.579676922	1.264076674
0.005345781	0.001182572	0.009002038	0.808122925	0.79118176	0.986031282	1.351402419	1.499267799	1.226307411
0.047336089	-0.01673993	-0.410127975	0.971201346	1.040023366	1.139827355	1.5060342	1.437905842	1.026573694
-0.155807954	0.408633356	-0.161484255	0.532967258	0.667692731	0.81402172	1.446976672	2.280447356	1.694987056
0.021972089	-0.025051056	0.065839212	1.506517732	1.350571216	1.232114987	2.509017657	2.259186715	1.935760879
0.057928795	-0.036344285	-0.045399195	0.69632209	0.460943703	0.313967548	1.631226604	1.05060969	0.946586475
0.044282976	-0.051988082	-0.131290158	1.327731908	1.3210346	1.449932712	1.495504042	1.425252547	1.444320204
0.006353076	-0.000847285	0.002412477	1.174886013	1.138024449	1.087808128	1.79385195	1.891315172	1.931103798
0.024801999	0.010103696	-0.043032341	0.907905407	0.961962676	1.051748303	1.785620529	1.831375781	1.78559195
0.019923433	0.021024982	-0.023939827	1.251439893	1.490862386	1.550189637	1.629944521	1.85881648	1.777140956
0.002774607	0.066971141	0.01441646	0.585512924	0.617741528	0.606120859	0.997780946	1.040321201	1.000365979
0.001391146	-0.00925242	0.047317923	1.718886562	1.711494514	1.092454567	2.166389937	2.186827371	1.479745824
-0.010320638	0.040362824	-0.028522033	0.867732463	1.248903153	0.99373452	1.484290727	1.923662385	1.451548603
0.004198123	-0.010232273	0.058384885	1.397215	1.307774947	1.306747034	2.490327751	2.199758478	2.082022302
0.000455198	-0.000115587	-0.000700956	0.617100409	0.873343421	0.849797967	1.535809013	1.94455536	1.945846177
0.018616643	-0.010362968	-0.011159847	1.388580581	1.178889505	1.639110255	2.513396761	2.020263973	2.411900731
-0.000252705	-0.000353175	-0.017219925	0.292176858	0.700445299	1.043223403	1.319111838	1.507703702	1.572244638
-0.162876621	-0.292735434	0.213840458	0.357457552	0.368597785	0.711538136	0.273879563	0.126986844	0.976076693

Perhitungan Total Variabel Y Kualitas Akrual Dan Kinerja Keuangan Sebagai Fscore

NO	KODE	NAMA PERUSAHAAN MAKANAN DAN MINUMAN	KULITAS AKRUAL			KINERJA KEUANGAN			F-Score		
			2018	2019	2020	2018	2019	2020	2018	2019	2020
1	ADES	Akasha Wira International Tbk	0.498180477	0.955150631	1.078335112	1.685692088	1.91551754	1.87765594	2.183872565	2.870668171	2.955991052
2	ALTO	Tri Banyan Tira Tbk	0.252583791	0.327446511	0.253329417	1.025793023	1.002286579	1.015933822	1.278376814	1.32973309	1.269263239
3	BTEK	Bumi Teknokultura Unggul Tbk	1.627795315	0.651474241	0.633191534	1.401439202	0.945733324	449.8196092	3.029234517	1.597207566	450.4528007
4	BUDI	Budi Starch & Sweetener Tbk	-0.142072161	0.101096518	0.1597816	1.17700346	1.4583585	1.310184589	1.034931299	1.559455018	1.469966189
5	CAMP	Campina Ice Cream Industry Tbk	1.641181859	1.660648317	1.66541318	2.497604176	2.427953666	2.258559439	4.138786035	4.088601982	3.923972619
6	CEKA	Wilmar Cahaya Indonesia Tbk	1.400210023	1.304813026	1.262641874	2.542633491	2.140321633	2.23798769	3.942843514	3.445134659	3.500629565
7	CLEO	Sariguna Primatirta Tbk	1.233712499	0.901656569	1.139946951	1.805767413	1.20277021	1.318668106	3.039479913	2.104426779	2.458615057
8	DLTA	Delta Djakarta Tbk	1.37632642	1.422948196	1.424126759	2.439735839	2.474286461	2.085970837	3.816062259	3.897234657	3.510097596
9	GOOD	Garudafood Putra Putri Jaya Tbk	0.550777663	0.5773729	0.478744267	3.940346203	1.534691668	1.179507711	4.491123865	2.112064568	1.658251978
10	HOKI	Buyung Poetra Sembada Tbk	1.001370173	1.130385468	1.044942109	2.557144735	2.466908909	2.318358804	3.558514908	3.597294377	3.363300912
11	ICBP	Indofood CBP Sukses Makmur Tbk	0.900380197	1.039271582	0.794334477	2.109976966	1.984719644	1.107302313	3.010357164	3.023991226	1.90163679
12	IIKP	Inti Agri Resources TBK	1.692004938	1.863293245	1.84685417	2.136718769	1.478979891	2.005172621	3.828723707	3.342273136	3.852026791
13	INDF	Indofood Sukses Makmur Tbk	0.387676097	0.61363967	0.627231355	1.689756173	1.579676922	1.264076674	2.077432271	2.193316592	1.891308029
14	MLBI	Multi Bintang Indonesia Tbk	-0.482765017	-0.52965084	0.065325847	1.351402419	1.499267799	1.226307411	0.868637402	0.969616959	1.291633258
15	MYOR	Mayora Indah Tbk	0.429524459	0.648556254	0.788385199	1.5060342	1.437905842	1.026573694	1.935558659	2.086462096	1.814958893
16	PANI	Pratama Abadi Nusa Industri Tbk	-0.690683267	-0.361324843	-0.012646257	1.446976672	2.280447356	1.694987056	0.756293405	1.919122513	1.682340799
17	PCAR	Prima Cakrawala Abadi Tbk	1.098859709	0.819305164	0.813639803	2.509017657	2.259186715	1.935760879	3.607877366	3.078491879	2.749400682
18	PSDN	Prasidha Aneka Niaga Tbk	-0.338607333	-0.529323087	-0.650156874	1.631226604	1.05060969	0.946586475	1.292619272	0.521286603	0.296429601
19	ROTI	Nippon Indosari Corpindo Tbk	1.088567217	0.848194576	1.268193212	1.495504042	1.425252547	1.444320204	2.58407126	2.273447123	2.712513416
20	SKBM	Sekar Bumi Tbk	0.479934394	0.403089688	0.295094299	1.79385195	1.891315172	1.931103798	2.273786343	2.29440486	2.226198097
21	SKLT	Sekar Laut Tbk	0.128160855	0.220272046	0.413126879	1.785620529	1.831375781	1.78559195	1.913781384	2.051647828	2.198718829
22	STTP	Siantar Top Tbk	0.737091926	1.20734227	1.187109265	1.629944521	1.85881648	1.777140956	2.367036447	3.06615875	2.964250221
23	TBLA	Tunas Baru Lampung Tbk	0.181515254	0.153839172	0.051857692	0.997780946	1.040321201	1.000365979	1.1792962	1.194160372	1.052223671
24	ULTJ	Ultra Jaya Milk Industri & Tranding Company Tbk	1.490241584	1.458389007	0.560741484	2.166389937	2.186827371	1.479745824	3.656631521	3.645216378	2.040487308
25	FOOD	Sentra Food Indonesia Tbk	0.81074796	0.65994185	0.283788281	1.484290727	1.923662385	1.451548603	2.295038687	2.583604235	1.735336884
26	KEJU	Mulia Boga Raya Tbk	0.87379381	0.703645264	0.721791203	2.490327751	2.199758478	2.082022302	3.364121562	2.903403742	2.803813505
27	COCO	Wahana Interfood Nusantara Tbk	-0.626059701	-0.123587006	-0.176080836	1.535809013	1.94455536	1.945846177	0.909749311	1.820968354	1.769765341
28	DMND	Diamon Food Indonesia Tbk	0.839852904	0.420456424	1.34953257	2.513396761	2.020263973	2.411900731	3.353249666	2.440720397	3.761433302
29	IKAN	Era Mandiri Cemerlang Tbk	-1.124039668	-0.572787503	0.10609566	1.319111838	1.507703702	1.572244638	0.19507217	0.9349162	1.678340298
30	PSGO	Palma Serasih Tbk	-0.347599922	0.568987264	0.541324429	0.273879563	0.126986844	0.976076693	-0.073720359	0.695974109	1.517401122

Olah Data SPSS

NO	NO	KODE	PERUSAHAAN MAKANAN DAN MIN	TAHUN	TARGET	KESEMPATAN	TEKANAN		RASIONALISASI	AROGANCY	LAPORAN KEUANGAN
					X1	X2	X3		X4	X5	Y
1	1	ADES	Akasha Wira International Tbk	2018	0.060	881,274	0.453	0.500	52,954	5	218,387,256,524,596
2				2019	0.102	822,374	0.309	0.400	83,885	4	28,706,681,705,775
3				2020	0.142	958,790	0.269	0.300	135,789	3	295,599,105,180,775
4	2	ALTO	Tri Banyan Tira Tbk	2018	-0.030	1,109,843,522,245	0.651	0.700	33,021,220,862	5	127,837,681,370,642
5				2019	-0.007	1,103,450,087,064	0.655	0.700	7,383,289,239	3	132,973,308,971,166
6				2020	-0.009	1,105,874,415,156	0.663	0.700	10,506,939,189	5	126,926,323,882,995
7	3	BTEK	Bumi Teknokultura Unggul Tbk	2018	0.015	5,165,236,468,610	0.562	0.600	76,001,730,866	2	302,923,451,687,554
8				2019	-0.017	4,975,248,130,257	0.569	0.600	83,843,800,594	5	159,720,756,585,501
9				2020	-0.121	4,223,727,970,504	0.606	0.700	509,507,890,912	3	450,452,800,730,756
10	4	BUDI	Budi Starch & Sweetener Tbk	2018	0.014	3,392,892	0.639	0.700	50,467	5	103,493,129,884,806
11				2019	0.020	2,999,668	0.572	0.600	64,021	3	155,945,501,836,909
12				2020	0.021	2,962,892	0.554	0.600	67,093	5	14,699,661,891,017
13	5	CAMP	Campina Ice Cream Industry Tbk	2018	0.062	1,004,275,813,678	0.118	0.200	1,947,295,689	4	413,878,603,519,854
14				2019	0.073	1,057,529,235,882	0.115	0.200	76,758,829,457	5	408,860,198,249,937
15				2020	0.041	1,086,873,666,549	0.115	0.200	44,045,828,313	5	392,397,261,948,986
16	6	CEKA	Wilmar Cahaya Indonesia Tbk	2018	0.079	1,168,956,042,587	0.165	0.200	92,649,656,775	2	394,284,351,362,205
17				2019	0.155	1,393,079,541,962	0.188	0.200	215,459,200,242	3	344,513,465,863,126
18				2020	0.116	1,566,673,827,993	0.195	0.200	181,812,593,992	5	350,062,956,470,937
19	7	CLEO	Sariguna Primatirta Tbk	2018	0.076	833,933,861,445	0.238	0.300	63,261,752,474	4	303,947,991,263,285
20				2019	0.105	1,245,144,303,614	0.385	0.400	130,756,461,708	5	210,442,677,928,279
21				2020	0.101	1,310,940,121,558	0.317	0.400	132,772,234,495	5	245,861,505,683,984
22	8	DLTA	Delta Jakarta Tbk	2018	0.244	1,384,227,851	0.173	0.200	338,129,985	5	381,606,225,891,531
23				2019	0.246	1,292,804,988	0.164	0.200	317,815,177	4	389,723,465,688,943
24				2020	0.101	1,225,580,800	0.168	0.200	123,465,762	5	351,009,759,647,639
25	9	GOOD	Garudafood Putra Putri Jaya Tbk	2018	0.096	4,212,408,305,563	0.409	0.500	425,481,597,110	4	449,112,386,528,418
26				2019	0.082	5,063,067,672,284	0.454	0.500	435,766,359,480	5	211,206,456,811,572
27				2020	0.039	6,570,969,640,969	0.560	0.600	245,103,761,907	4	165,825,197,803,165
28	10	HOKI	Buyung Poetra Sembada Tbk	2018	0.119	758,846,555,919	0.258	0.300	90,195,136,265	5	355,851,490,753,706
29				2019	0.122	848,676,035,193	0.244	0.300	103,723,133,972	5	359,729,437,718,293
30				2020	0.042	906,924,214,082	0.269	0.300	38,038,419,405	4	336,330,091,223,752
31	11	ICBP	Indofood CBP Sukses Makmur Tbk	2018	0.133	34,367,040	0.339	0.400	4,658,781	5	301,035,716,376,556
32				2019	0.130	38,709,046	0.311	0.400	5,360,029	5	302,399,122,554,022
33				2020	0.064	103,588,292	0.514	0.600	7,418,574	4	19,016,367,903,234
34	12	IIKP	Inti Agri Resources TBK	2018	-0.051	298,090,647,943	0.080	0.100	15,074,081,977	5	382,872,370,704,122
35				2019	0.222	384,481,206,051	0.065	0.100	85,544,158,340	5	334,227,313,551,231
36				2020	-0.121	343,139,482,162	0.074	0.100	41,519,336,887	4	38,520,267,912,889
37	13	INDF	Indofood Sukses Makmur Tbk	2018	0.043	96,537,696	0.483	0.500	4,961,851	5	207,743,227,051,295
38				2019	0.051	96,198,389	0.435	0.500	5,902,729	5	219,331,659,167,056
39				2020	0.040	163,136,457	0.515	0.600	8,752,066	5	189,130,802,913,899
40	14	MLBI	Multi Bintang Indonesia Tbk	2018	0.424	2,889,401	0.596	0.600	1,224,807	6	868,637,401,726,162
41				2019	0.416	2,896,850	0.604	0.700	1,206,059	5	96,961,695,946,542
42				2020	0.098	2,907,326	0.507	0.600	285,617	3	129,163,325,820,005
43	15	MYOR	Mayora Indah Tbk	2018	0.098	17,591,706,426,526	0.514	0.600	1,760,434,280,304	5	193,555,865,885,801
44				2019	0.104	19,037,918,806,369	0.480	0.500	2,039,404,206,764	2	208,646,209,602,007
45				2020	0.104	19,777,500,514,461	0.430	0.500	2,098,168,514,645	5	181,495,889,306,409

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46	16	PANI	Pratama Abadi Nusa Industri Tbk	2018	0.004	149,593,161,466	0.734	0.800	1,175,166,829	2	7,562,934,045,999
47				2019	-0.010	119,708,955,703	0.666	0.700	1,236,402,757	5	191,912,251,338,749
48				2020	0.002	98,191,210,443	0.593	0.600	224,178,056	5	168,234,079,912,258
49	17	PCAR	Prima Cakrawala Abadi Tbk	2018	-0.071	117,423,511,668	0.247	0.300	8,385,167,515	2	360,787,736,642,051
50				2019	-0.082	124,735,506,472	0.325	0.400	10,257,599,104	5	307,849,187,894,582
51				2020	-0.154	103,351,122,096	0.384	0.400	15,957,991,606	2	274,940,068,222,455
52	18	PSDN	Prasidha Aneka Niaga Tbk	2018	-0.089	697,657,400,542	0.652	0.700	-46,599,426,591	2	129,261,927,183,915
53				2019	-0.062	763,492,320,152	0.770	0.800	-25,762,573,892	5	521,286,603,286,703
54				2020	-0.081	765,375,539,692	0.843	0.900	-52,304,824,023	5	2,964,296,009,362
55	19	ROTI	Nippon Indosari Corpindo Tbk	2018	-0.014	4,393,810,380,776	0.336	0.400	127,171,436,356	4	258,407,125,959,466
56				2019	0.064	4,682,083,844,856	0.339	0.400	236,518,557,410	3	2,273,447,123,123
57				2020	0.048	4,452,166,671,886	0.275	0.300	168,610,282,467	5	271,251,341,598,163
58	20	SKBM	Sekar Bumi Tbk	2018	0.008	1,771,365,971,906	0.413	0.500	15,954,632,475	5	227,378,634,329,274
59				2019	0.002	1,820,383,352,714	0.431	0.500	957,169,060	3	229,440,485,996,893
60				2020	0.006	1,768,660,546,654	0.456	0.500	5,415,741,807	5	22,261,980,968,803
61	21	SKLT	Sekar Laut Tbk	2018	0.043	747,293,725,329	0.546	0.600	31,954,131,250	4	191,378,138,415,984
62				2019	0.057	790,845,543,728	0.519	0.600	44,943,627,893	5	205,164,782,767,538
63				2020	0.055	773,863,042,343	0.474	0.500	42,520,246,709	3	219,871,882,899,753
64	22	STTP	Siantar Top Tbk	2018	0.097	2,631,189,809,920	0.374	0.400	255,088,886,010	5	23,670,364,465,006
65				2019	0.167	2,881,563,083,834	0.255	0.300	482,590,522,823	4	306,615,875,022,907
66				2020	0.182	3,448,995,059,806	0.225	0.300	628,628,879,522	5	296,425,022,135,818
67	23	TBLA	Tunas Baru Lampung Tbk	2018	0.046	16,339,810	0.707	0.800	764,381	4	117,929,619,968,804
68				2019	0.038	17,362,891	0.691	0.700	661,028	5	119,416,037,237,051
69				2020	0.035	19,431,209	0.697	0.700	680,730	2	105,222,367,094,116
70	24	ULTJ	Ultra Jaya Milk Industri & Tranding	2018	0.126	5,555,870	0.141	0.200	701,597	5	365,663,152,112,969
71				2019	0.155	6,608,421	0.144	0.200	1,035,848	2	364,521,637,803,743
72				2020	0.126	8,754,115	0.454	0.500	1,109,652	5	204,048,730,789,295
73	25	FOOD	Sentra Food Indonesia Tbk	2018	0.009	126,697,833,402	0.566	0.600	1,180,405,828	5	229,503,868,685,289
74				2019	0.012	118,586,648,945	0.376	0.400	1,827,667,173	2	258,360,423,515,501
75				2020	-0.134	113,192,236,190	0.503	0.600	-17,398,564,059	3	17,353,368,838,306
76	26	KEJU	Mulia Boga Raya Tbk	2018	0.126	536,474,210,502	0.301	0.400	67,479,160,965	5	336,412,156,176,069
77				2019	0.147	666,313,386,672	0.346	0.400	98,047,666,113	3	290,340,374,223,497
78				2020	0.179	674,806,910,036	0.347	0.400	121,000,016,398	4	280,381,350,513,941
79	27	COCO	Wahana Interfood Nusantara Tbk	2018	0.019	162,749,739,564	0.691	0.700	3,090,956,284	5	909,749,311,350,473
80				2019	0.032	250,442,587,741	0.563	0.600	7,957,208,225	2	182,096,835,378,173
81				2020	0.010	263,754,414,441	0.575	0.600	2,738,128,660	5	17,697,653,412,092
82	28	DMND	Diamon Food Indonesia Tbk	2018	0.075	4,213,313	0.306	0.400	318,108	5	335,324,966,550,235
83				2019	0.065	5,570,650	0.411	0.500	366,855	5	244,072,039,734,016
84				2020	0.035	5,680,637	0.180	0.200	205,580	5	376,143,330,156,111
85	29	IKAN	Era Mandiri Cemerlang Tbk	2018	0.031	81,315,831,268	0.854	0.900	2,498,925,466	2	195,072,170,491,653
86				2019	0.049	95,848,982,745	0.650	0.700	4,694,444,801	5	934,916,199,705,725
87				2020	-0.008	132,538,615,690	0.478	0.500	-1,087,117,537	2	167,834,029,828,266
88	30	PSGO	Palma Serasih Tbk	2018	-0.053	3,357,068,735,433	0.821	0.900	-183,156,060,536	3	0.0737203
89				2019	-0.049	3,255,607,109,469	0.638	0.700	-160,987,619,454	5	0.69597410
90				2020	0.008	3,401,723,398,342	0.644	0.700	26,500,634,360	4	151,740,112,184,711