

LAMPIRAN

Lampiran 1 Daftar Riwayat Hidup



Rachel Simanjuntak

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ABOUT ME

Saya adalah mahasiswi Akuntansi Universitas Pembangunan Jaya yang saat ini berada pada semester 6. Saya memiliki antusias dan bermotivasi tinggi dengan kemampuan kepemimpinan, inisiatif dan mencari tantangan baru. Berpengalaman dalam berbagai organisasi, dapat bekerja sama dalam tim maupun individu.

EDUCATION

- SMA Markus (2016-2019)
- Universitas Pembangunan Jaya (2019 - Sekarang)

EXPERIENCE

Student Ambassador

2019 - Sekarang

Memperkenalkan Kampus kepada teman-teman baik yang ada di kampus maupun di luar kampus.

Telemarketing

Desember 2020 - Februari 2021

Menawarkan atau mensosialisasikan produk atau jasa terbaru melalui telepon.

Bendahara PRIMA

2020 - 2021

Menyusun rencana anggaran lalu Melaksanakan pengelolaan keuangan dan pengadaan kebutuhan barang organisasi. Menyusun laporan dan pembukuan dan mengelola bukti transaksi.

Koordinator Kesehatan Olimpiade UPJ

2021

Bertanggung jawab pada P3K dan protokol kesehatan peserta dan panitia.

ORGANIZATION

Bendahara - Badan Eksekutif Mahasiswa (2021 - Sekarang)

Anggota Divisi Investasi - Kelompok Studi Pasar Modal (2020 -2021)

Anggota Kementerian Dalam Negeri - Badan Eksekutif Mahasiswa (2020-2021)

Anggota - Unit Kegiatan Mahasiswa UPJ Choir (2019 - 2020)

VOLUNTEER EXPERIENCE

- Master Of Ceremony - Sharing Session JACC WEEK 2022 - Februari 2022
- Master of Ceremony - JACC WEEK 2021 x KSPM Februari 2021
- Master of Ceremony - Prodi Gathering Akuntansi 2020

LANGUAGES

- Bahasa Indonesia - Lancar
- Bahasa Inggris - Pasif

SKILLS

- Public Speaking
- Leadership
- Creative Thinking
- Disiplin
- Teliti
- Mudah Beradaptasi dengan lingkungan baru
- Microsoft Word
- Microsoft Exel
- Microsoft Power Point

Lampiran 2 Tabulasi Data Manajemen Laba

No	Kode	Tahun	DAit
1	ALTO	2017	1,938
2	ALTO	2018	1,955
3	ALTO	2019	1,947
4	ALTO	2020	1,960
5	ALTO	2021	1,949
6	AMRT	2017	0,776
7	AMRT	2018	0,784
8	AMRT	2019	0,772
9	AMRT	2020	0,725
10	AMRT	2021	0,777
11	BUDI	2017	0,814
12	BUDI	2018	0,804
13	BUDI	2019	0,780
14	BUDI	2020	0,791
15	BUDI	2021	0,790
16	BWPT	2017	0,401
17	BWPT	2018	0,412
18	BWPT	2019	0,400
19	BWPT	2020	0,446
20	BWPT	2021	0,467
21	CEKA	2017	0,378
22	CEKA	2018	0,528
23	CEKA	2019	0,505
24	CEKA	2020	0,522
25	CEKA	2021	0,845
26	CPIN	2019	0,515
27	CPIN	2020	1,013
28	CPIN	2021	0,406
29	DLTA	2017	0,473
30	DLTA	2018	0,392
31	DLTA	2019	0,320
32	DLTA	2020	0,468
33	DLTA	2021	0,522
34	DSFI	2017	1,587
35	DSFI	2018	1,578
36	DSFI	2019	1,584
37	DSFI	2020	1,572
38	DSFI	2021	1,932
39	DSNG	2017	0,415
40	DSNG	2019	0,369
41	DSNG	2020	0,410
42	DSNG	2021	0,374
43	GGRM	2017	0,463
44	GGRM	2018	0,362
45	GGRM	2019	0,437
46	GGRM	2020	0,371
47	GZCO	2017	0,488
48	GZCO	2018	0,543
49	GZCO	2019	0,511
50	GZCO	2020	0,529

No	Kode	Tahun	DAit
51	GZCO	2021	0,553
52	HERO	2017	0,537
53	HERO	2018	0,611
54	HERO	2019	0,381
55	HERO	2021	0,561
56	HMSP	2017	0,459
57	HMSP	2018	0,436
58	HMSP	2019	0,375
59	HMSP	2021	0,447
60	JPFA	2017	0,469
61	JPFA	2018	0,596
62	JPFA	2019	0,545
63	JPFA	2020	0,576
64	JPFA	2021	0,573
65	KINO	2017	0,861
66	KINO	2018	0,801
67	KINO	2019	0,830
68	KINO	2020	0,956
69	KINO	2021	0,954
70	MAIN	2017	0,401
71	MAIN	2018	0,620
72	MAIN	2019	0,489
73	MAIN	2021	0,619
74	MBTO	2018	0,436
75	MBTO	2020	0,848
76	MBTO	2021	0,632
77	MLBI	2017	1,384
78	MLBI	2018	1,309
79	MLBI	2019	1,167
80	MLBI	2020	1,139
81	MLBI	2021	1,199
82	MRAT	2017	0,421
83	MRAT	2018	0,336
84	MRAT	2019	0,326
85	MRAT	2020	0,387
86	MRAT	2021	0,374
87	MYOR	2018	0,358
88	MYOR	2019	0,338
89	MYOR	2020	0,303
90	MYOR	2021	0,372
91	RMBA	2017	1,042
92	RMBA	2018	1,045
93	RMBA	2019	1,117
94	RMBA	2020	1,362
95	RMBA	2021	1,340
96	ROTI	2017	1,085
97	ROTI	2018	0,903
98	ROTI	2019	0,953
99	ROTI	2020	0,934
100	ROTI	2021	0,963

No	Kode	Tahun	DAit
101	SDPC	2018	0,265
102	SDPC	2019	0,393
103	SDPC	2021	0,425
104	SGRO	2017	1,422
105	SGRO	2018	1,481
106	SGRO	2019	1,516
107	SGRO	2020	1,497
108	SGRO	2021	1,396
109	SIMP	2017	1,346
110	SIMP	2018	1,423
111	SIMP	2019	1,375
112	SIMP	2020	0,373
113	SIMP	2021	0,433
114	SSMS	2017	0,443
115	SSMS	2019	0,311
116	SSMS	2020	0,347
117	SSMS	2021	0,326
118	TBLA	2017	0,427
119	TBLA	2018	1,339
120	TBLA	2019	0,293
121	TBLA	2020	1,260
122	TBLA	2021	1,261
123	TCID	2017	0,607
124	TCID	2018	0,455
125	TCID	2019	0,484
126	TCID	2021	0,489
127	ULTJ	2017	1,075
128	ULTJ	2018	1,044
129	ULTJ	2019	1,024
130	ULTJ	2020	1,018
131	ULTJ	2021	0,969
132	UNVR	2017	1,692
133	UNVR	2018	1,590
134	UNVR	2020	1,542
135	UNVR	2021	1,566
136	WIIM	2017	0,757
137	WIIM	2018	0,826
138	WIIM	2019	0,783
139	WIIM	2020	0,735
140	WIIM	2021	0,634

Lampiran 3 Tabulasi data Profitabilitas

No	Kode	Tahun	ROA
1	ALTO	2017	1,438
2	ALTO	2018	1,472
3	ALTO	2019	0,482
4	ALTO	2020	0,297
5	ALTO	2021	0,391
6	AMRT	2017	0,208
7	AMRT	2018	0,374
8	AMRT	2019	0,218
9	AMRT	2020	0,205
10	AMRT	2021	1,269
11	BUDI	2017	1,125
12	BUDI	2018	0,122
13	BUDI	2019	0,146
14	BUDI	2020	0,150
15	BUDI	2021	0,175
16	BWPT	2017	0,108
17	BWPT	2018	0,169
18	BWPT	2019	0,272
19	BWPT	2020	0,271
20	BWPT	2021	0,343
21	CEKA	2017	0,278
22	CEKA	2018	0,282
23	CEKA	2019	0,393
24	CEKA	2020	0,341
25	CEKA	2021	0,332
26	CPIN	2019	0,352
27	CPIN	2020	1,351
28	CPIN	2021	0,320
29	DLTA	2017	0,457
30	DLTA	2018	0,471
31	DLTA	2019	0,472
32	DLTA	2020	0,317
33	DLTA	2021	0,379
34	DSFI	2017	1,136
35	DSFI	2018	1,146
36	DSFI	2019	1,147
37	DSFI	2020	1,166
38	DSFI	2021	1,250
39	DSNG	2017	0,266
40	DSNG	2019	0,124
41	DSNG	2020	0,184
42	DSNG	2021	1,232
43	GGRM	2017	1,341
44	GGRM	2018	1,336
45	GGRM	2019	1,372
46	GGRM	2020	0,393
47	GZCO	2017	0,219
48	GZCO	2018	0,348
49	GZCO	2019	0,548
50	GZCO	2020	0,292

No	Kode	Tahun	ROA
51	GZCO	2021	0,084
52	HERO	2017	0,161
53	HERO	2018	0,451
54	HERO	2019	0,108
55	HERO	2021	0,392
56	HMSP	2017	0,542
57	HMSP	2018	0,539
58	HMSP	2019	0,519
59	HMSP	2021	0,367
60	JPFA	2017	0,229
61	JPFA	2018	0,290
62	JPFA	2019	0,259
63	JPFA	2020	1,197
64	JPFA	2021	1,273
65	KINO	2017	1,184
66	KINO	2018	1,204
67	KINO	2019	1,331
68	KINO	2020	1,147
69	KINO	2021	1,137
70	MAIN	2017	1,109
71	MAIN	2018	1,256
72	MAIN	2019	1,181
73	MAIN	2021	1,105
74	MBTO	2018	0,420
75	MBTO	2020	0,455
76	MBTO	2021	0,456
77	MLBI	2017	1,726
78	MLBI	2018	1,651
79	MLBI	2019	1,645
80	MLBI	2020	1,313
81	MLBI	2021	1,477
82	MRAT	2017	0,051
83	MRAT	2018	0,066
84	MRAT	2019	0,016
85	MRAT	2020	0,110
86	MRAT	2021	0,025
87	MYOR	2018	0,316
88	MYOR	2019	0,327
89	MYOR	2020	0,326
90	MYOR	2021	0,247
91	RMBA	2017	1,185
92	RMBA	2018	1,202
93	RMBA	2019	1,055
94	RMBA	2020	1,463
95	RMBA	2021	1,029
96	ROTI	2017	1,172
97	ROTI	2018	0,170
98	ROTI	2019	0,225
99	ROTI	2020	0,195
100	ROTI	2021	1,259

No	Kode	Tahun	ROA
101	SDPC	2018	1,128
102	SDPC	2019	1,080
103	SDPC	2021	1,089
104	SGRO	2017	1,191
105	SGRO	2018	1,084
106	SGRO	2019	1,065
107	SGRO	2020	1,140
108	SGRO	2021	1,289
109	SIMP	2017	1,144
110	SIMP	2018	0,072
111	SIMP	2019	0,136
112	SIMP	2020	0,098
113	SIMP	2021	0,193
114	SSMS	2017	0,287
115	SSMS	2019	0,032
116	SSMS	2020	0,213
117	SSMS	2021	0,332
118	TBLA	2017	0,261
119	TBLA	2018	0,216
120	TBLA	2019	0,195
121	TBLA	2020	0,187
122	TBLA	2021	0,194
123	TCID	2017	0,275
124	TCID	2018	0,266
125	TCID	2019	0,239
126	TCID	2021	0,182
127	ULTJ	2017	1,370
128	ULTJ	2018	1,355
129	ULTJ	2019	1,396
130	ULTJ	2020	1,356
131	ULTJ	2021	0,415
132	UNVR	2017	1,609
133	UNVR	2018	1,668
134	UNVR	2020	1,591
135	UNVR	2021	1,550
136	WIIM	2017	0,182
137	WIIM	2018	1,202
138	WIIM	2019	1,145
139	WIIM	2020	1,327
140	WIIM	2021	1,306

Lampiran 4 Tabulasi data Kebijakan Hutang

No.	Kode	Tahun	DER
1	ALTO	2017	1,283
2	ALTO	2018	1,366
3	ALTO	2019	1,378
4	ALTO	2020	1,402
5	ALTO	2021	1,412
6	AMRT	2017	1,781
7	AMRT	2018	1,638
8	AMRT	2019	1,576
9	AMRT	2020	1,549
10	AMRT	2021	1,435
11	BUDI	2017	0,808
12	BUDI	2018	0,329
13	BUDI	2019	0,155
14	BUDI	2020	1,114
15	BUDI	2021	1,076
16	BWPT	2017	1,280
17	BWPT	2018	1,337
18	BWPT	2019	1,557
19	BWPT	2020	1,822
20	BWPT	2021	1,203
21	CEKA	2017	0,736
22	CEKA	2018	0,444
23	CEKA	2019	0,481
24	CEKA	2020	0,493
25	CEKA	2021	1,495
26	CPIN	2019	0,627
27	CPIN	2020	1,578
28	CPIN	2021	0,640
29	DLTA	2017	0,414
30	DLTA	2018	0,432
31	DLTA	2019	0,418
32	DLTA	2020	0,449
33	DLTA	2021	0,544
34	DSFI	2017	1,126
35	DSFI	2018	1,105
36	DSFI	2019	1,993
37	DSFI	2020	1,966
38	DSFI	2021	1,924
39	DSNG	2017	1,251
40	DSNG	2019	1,454
41	DSNG	2020	1,127
42	DSNG	2021	1,976
43	GGRM	2017	0,763
44	GGRM	2018	0,729
45	GGRM	2019	0,738
46	GGRM	2020	0,580
47	GZCO	2017	1,135
48	GZCO	2018	1,311
49	GZCO	2019	1,171
50	GZCO	2020	1,045

No.	Kode	Tahun	DER
51	GZCO	2021	0,944
52	HERO	2017	0,645
53	HERO	2018	0,781
54	HERO	2019	0,746
55	HERO	2021	1,486
56	HMSP	2017	0,714
57	HMSP	2018	0,564
58	HMSP	2019	0,653
59	HMSP	2021	0,905
60	JPFA	2017	1,074
61	JPFA	2018	1,143
62	JPFA	2019	1,114
63	JPFA	2020	1,129
64	JPFA	2021	1,087
65	KINO	2017	0,759
66	KINO	2018	0,802
67	KINO	2019	0,859
68	KINO	2020	1,019
69	KINO	2021	1,004
70	MAIN	2017	1,181
71	MAIN	2018	1,134
72	MAIN	2019	1,136
73	MAIN	2021	1,286
74	MBTO	2018	1,075
75	MBTO	2020	0,816
76	MBTO	2021	0,789
77	MLBI	2017	1,165
78	MLBI	2018	1,214
79	MLBI	2019	1,236
80	MLBI	2020	1,014
81	MLBI	2021	1,288
82	MRAT	2017	0,597
83	MRAT	2018	0,625
84	MRAT	2019	0,667
85	MRAT	2020	0,797
86	MRAT	2021	0,828
87	MYOR	2018	1,029
88	MYOR	2019	0,961
89	MYOR	2020	0,869
90	MYOR	2021	0,868
91	RMBA	2017	1,760
92	RMBA	2018	1,882
93	RMBA	2019	1,012
94	RMBA	2020	1,088
95	RMBA	2021	0,789
96	ROTI	2017	0,785
97	ROTI	2018	0,712
98	ROTI	2019	0,717
99	ROTI	2020	0,616
100	ROTI	2021	0,686

No.	Kode	Tahun	DER
101	SDPC	2018	1,035
102	SDPC	2019	1,056
103	SDPC	2021	1,023
104	SGRO	2017	1,034
105	SGRO	2018	1,113
106	SGRO	2019	1,131
107	SGRO	2020	1,252
108	SGRO	2021	1,059
109	SIMP	2017	0,915
110	SIMP	2018	0,946
111	SIMP	2019	0,982
112	SIMP	2020	0,956
113	SIMP	2021	0,905
114	SSMS	2017	1,172
115	SSMS	2019	1,383
116	SSMS	2020	1,274
117	SSMS	2021	1,126
118	TBLA	2017	1,583
119	TBLA	2018	1,554
120	TBLA	2019	1,496
121	TBLA	2020	1,516
122	TBLA	2021	1,499
123	TCID	2017	0,521
124	TCID	2018	0,490
125	TCID	2019	0,513
126	TCID	2021	0,514
127	ULTJ	2017	1,482
128	ULTJ	2018	1,404
129	ULTJ	2019	1,411
130	ULTJ	2020	0,911
131	ULTJ	2021	0,664
132	UNVR	2017	1,629
133	UNVR	2018	1,324
134	UNVR	2020	1,777
135	UNVR	2021	1,847
136	WIIM	2017	1,503
137	WIIM	2018	1,499
138	WIIM	2019	1,508
139	WIIM	2020	1,601
140	WIIM	2021	1,659

Lampiran 5 Tabulasi data Ukuran perusahaan

No.	Kode	Tahun	SIZE
1	ALTO	2017	5,266
2	ALTO	2018	5,266
3	ALTO	2019	5,266
4	ALTO	2020	5,266
5	ALTO	2021	5,265
6	AMRT	2017	6,542
7	AMRT	2018	5,543
8	AMRT	2019	5,551
9	AMRT	2020	5,558
10	AMRT	2021	5,563
11	BUDI	2017	5,358
12	BUDI	2018	5,371
13	BUDI	2019	5,360
14	BUDI	2020	5,359
15	BUDI	2021	5,360
16	BWPT	2017	5,514
17	BWPT	2018	5,515
18	BWPT	2019	5,513
19	BWPT	2020	5,508
20	BWPT	2021	5,488
21	CEKA	2017	5,288
22	CEKA	2018	5,971
23	CEKA	2019	5,588
24	CEKA	2020	5,299
25	CEKA	2021	5,307
26	CPIN	2019	5,569
27	CPIN	2020	5,574
28	CPIN	2021	5,586
29	DLTA	2017	5,284
30	DLTA	2018	5,296
31	DLTA	2019	5,290
32	DLTA	2020	5,276
33	DLTA	2021	5,282
34	DSFI	2017	5,160
35	DSFI	2018	5,770
36	DSFI	2019	5,567
37	DSFI	2020	5,708
38	DSFI	2021	5,116
39	DSNG	2017	5,455
40	DSNG	2019	5,485
41	DSNG	2020	5,503
42	DSNG	2021	5,500
43	GGRM	2017	5,642
44	GGRM	2018	5,645
45	GGRM	2019	5,657
46	GGRM	2020	5,615
47	GZCO	2017	5,375
48	GZCO	2018	5,357
49	GZCO	2019	5,319
50	GZCO	2020	5,329

No.	Kode	Tahun	SIZE
51	GZCO	2021	5,324
52	HERO	2017	5,443
53	HERO	2018	5,427
54	HERO	2019	5,425
55	HERO	2021	5,428
56	HMSP	2017	5,603
57	HMSP	2018	5,610
58	HMSP	2019	5,618
59	HMSP	2021	5,622
60	JPFA	2017	5,539
61	JPFA	2018	5,554
62	JPFA	2019	5,560
63	JPFA	2020	5,558
64	JPFA	2021	5,566
65	KINO	2017	5,467
66	KINO	2018	5,477
67	KINO	2019	5,402
68	KINO	2020	5,412
69	KINO	2021	5,414
70	MAIN	2017	5,388
71	MAIN	2018	5,394
72	MAIN	2019	5,401
73	MAIN	2021	5,415
74	MBTO	2018	5,415
75	MBTO	2020	5,255
76	MBTO	2021	5,224
77	MLBI	2017	5,343
78	MLBI	2018	5,357
79	MLBI	2019	5,357
80	MLBI	2020	5,357
81	MLBI	2021	5,358
82	MRAT	2017	5,190
83	MRAT	2018	5,192
84	MRAT	2019	5,196
85	MRAT	2020	5,201
86	MRAT	2021	5,204
87	MYOR	2018	5,523
88	MYOR	2019	5,530
89	MYOR	2020	5,533
90	MYOR	2021	5,534
91	RMBA	2017	5,502
92	RMBA	2018	5,507
93	RMBA	2019	5,519
94	RMBA	2020	5,491
95	RMBA	2021	5,465
96	ROTI	2017	5,399
97	ROTI	2018	5,395
98	ROTI	2019	5,401
99	ROTI	2020	5,397
100	ROTI	2021	5,391

No.	Kode	Tahun	SIZE
101	SDPC	2018	5,273
102	SDPC	2019	5,276
103	SDPC	2021	5,274
104	SGRO	2017	5,454
105	SGRO	2018	5,462
106	SGRO	2019	5,466
107	SGRO	2020	5,469
108	SGRO	2021	5,469
109	SIMP	2017	5,580
110	SIMP	2018	5,584
111	SIMP	2019	5,584
112	SIMP	2020	5,585
113	SIMP	2021	5,587
114	SSMS	2017	5,468
115	SSMS	2019	5,487
116	SSMS	2020	5,494
117	SSMS	2021	5,501
118	TBLA	2017	5,502
119	TBLA	2018	5,516
120	TBLA	2019	5,521
121	TBLA	2020	5,532
122	TBLA	2021	5,539
123	TCID	2017	5,338
124	TCID	2018	5,341
125	TCID	2019	5,345
126	TCID	2021	5,335
127	ULTJ	2017	5,411
128	ULTJ	2018	5,417
129	ULTJ	2019	5,433
130	ULTJ	2020	5,459
131	ULTJ	2021	5,444
132	UNVR	2017	5,529
133	UNVR	2018	5,536
134	UNVR	2020	5,537
135	UNVR	2021	5,530
136	WIIM	2017	5,276
137	WIIM	2018	5,278
138	WIIM	2019	5,281
139	WIIM	2020	5,302
140	WIIM	2021	5,317

Lampiran 6 Tabulasi data *Free cash flow*

No.	Kode	Tahun	FCF
1	ALTO	2017	354936,221
2	ALTO	2018	250719,833
3	ALTO	2019	149322,204
4	ALTO	2020	97149,606
5	ALTO	2021	164856,125
6	AMRT	2017	767770,799
7	AMRT	2018	686446,648
8	AMRT	2019	149050,703
9	AMRT	2020	142593,236
10	AMRT	2021	147427,795
11	BUDI	2017	332837,798
12	BUDI	2018	419434,143
13	BUDI	2019	543405,926
14	BUDI	2020	495358,456
15	BUDI	2021	549670,811
16	BWPT	2017	697660,376
17	BWPT	2018	433704,969
18	BWPT	2019	110161,926
19	BWPT	2020	148695,205
20	BWPT	2021	711346,610
21	CEKA	2017	551091,818
22	CEKA	2018	675807,859
23	CEKA	2019	275440,292
24	CEKA	2020	282510,595
25	CEKA	2021	270308,795
26	CPIN	2019	178528,690
27	CPIN	2020	173620,795
28	CPIN	2021	166147,304
29	DLTA	2017	389704,128
30	DLTA	2018	473755,871
31	DLTA	2019	627914,210
32	DLTA	2020	568509,251
33	DLTA	2021	466608,618
34	DSFI	2017	15272,172
35	DSFI	2018	54291,098
36	DSFI	2019	61748,982
37	DSFI	2020	147519,717
38	DSFI	2021	91968,926
39	DSNG	2017	629558,576
40	DSNG	2019	801883,408
41	DSNG	2020	133058,426
42	DSNG	2021	104968,858
43	GGRM	2017	260762,077
44	GGRM	2018	265290,229
45	GGRM	2019	228207,374
46	GGRM	2020	159990,323
47	GZCO	2017	410771,226
48	GZCO	2018	620503,022
49	GZCO	2019	451336,903
50	GZCO	2020	516575,261

No.	Kode	Tahun	FCF
51	GZCO	2021	413521,463
52	HERO	2017	481899,367
53	HERO	2018	414066,420
54	HERO	2019	433431,656
55	HERO	2021	201569,384
56	HMSP	2017	330251,171
57	HMSP	2018	368356,951
58	HMSP	2019	377391,854
59	HMSP	2021	309962,471
60	JPFA	2017	714333,256
61	JPFA	2018	275148,786
62	JPFA	2019	870247,091
63	JPFA	2020	928087,819
64	JPFA	2021	129452,046
65	KINO	2017	216274,432
66	KINO	2018	245137,104
67	KINO	2019	78207,189
68	KINO	2020	110679,508
69	KINO	2021	673165,256
70	MAIN	2017	494883,907
71	MAIN	2018	521939,321
72	MAIN	2019	791382,000
73	MAIN	2021	147227,385
74	MBTO	2018	165117,643
75	MBTO	2020	776706,491
76	MBTO	2021	222978,578
77	MLBI	2017	146929,319
78	MLBI	2018	101945,098
79	MLBI	2019	172569,401
80	MLBI	2020	479050,102
81	MLBI	2021	121195,378
82	MRAT	2017	72920,452
83	MRAT	2018	83148,004
84	MRAT	2019	59181,497
85	MRAT	2020	151027,613
86	MRAT	2021	42746,398
87	MYOR	2018	294587,389
88	MYOR	2019	319433,271
89	MYOR	2020	138977,798
90	MYOR	2021	197665,363
91	RMBA	2017	509594,937
92	RMBA	2018	404698,653
93	RMBA	2019	121973,177
94	RMBA	2020	342306,410
95	RMBA	2021	147736,801
96	ROTI	2017	826640,232
97	ROTI	2018	282748,303
98	ROTI	2019	814939,500
99	ROTI	2020	393747,204
100	ROTI	2021	877024,134

No.	Kode	Tahun	FCF
101	SDPC	2018	65769,016
102	SDPC	2019	74494,985
103	SDPC	2021	111694,395
104	SGRO	2017	593192,596
105	SGRO	2018	94671,812
106	SGRO	2019	763677,981
107	SGRO	2020	950128,824
108	SGRO	2021	621099,026
109	SIMP	2017	518845,943
110	SIMP	2018	217315,720
111	SIMP	2019	196900,998
112	SIMP	2020	173365,735
113	SIMP	2021	114897,210
114	SSMS	2017	1319876,624
115	SSMS	2019	295047,234
116	SSMS	2020	315877,972
117	SSMS	2021	881174,951
118	TBLA	2017	74417,740
119	TBLA	2018	1532155,345
120	TBLA	2019	894439,489
121	TBLA	2020	719508,860
122	TBLA	2021	662162,367
123	TCID	2017	374137,681
124	TCID	2018	560103,163
125	TCID	2019	267302,151
126	TCID	2021	312432,411
127	ULTJ	2017	374197,809
128	ULTJ	2018	506384,241
129	ULTJ	2019	534503,508
130	ULTJ	2020	764128,916
131	ULTJ	2021	1417996,474
132	UNVR	2017	2644701,685
133	UNVR	2018	2641908,780
134	UNVR	2020	2873036,895
135	UNVR	2021	2658949,605
136	WIIM	2017	282890,115
137	WIIM	2018	240060,821
138	WIIM	2019	214716,162
139	WIIM	2020	327511,906
140	WIIM	2021	378405,586

Lampiran 7 Hasil Estimasi *Common Effect Model*

Dependent Variable: LOG(DAit)
 Method: Panel Least Squares
 Date: 12/27/22 Time: 13:05
 Sample: 2017 2021
 Periods included: 5
 Cross-sections included: 31
 Total panel (unbalanced) observations: 140

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.504169	1.317507	0.382669	0.7026
ROA	0.450648	0.079046	5.701066	0.0000
LOG(DER)	0.237201	0.096903	2.447830	0.0157
SIZE	-0.230396	0.241783	-0.952904	0.3423
FCF	1.58E-07	8.27E-08	1.913769	0.0578
Root MSE	0.444896	R-squared		0.321426
Mean dependent var	-0.368081	Adjusted R-squared		0.301320
S.D. dependent var	0.542022	S.E. of regression		0.453060
Akaike info criterion	1.289476	Sum squared resid		27.71054
Schwarz criterion	1.394535	Log likelihood		-85.26332
Hannan-Quinn criter.	1.332169	F-statistic		15.98667
Durbin-Watson stat	0.572457	Prob(F-statistic)		0.000000

Lampiran 8 Hasil Estimasi *Fixed Effect Model*

Dependent Variable: LOG(DAit)
 Method: Panel Least Squares
 Date: 12/27/22 Time: 13:08
 Sample: 2017 2021
 Periods included: 5
 Cross-sections included: 31
 Total panel (unbalanced) observations: 140

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.155792	1.021391	0.152529	0.8791
ROA	0.115733	0.072451	1.597404	0.1132
LOG(DER)	0.104939	0.087654	1.197192	0.2339
SIZE	-0.125691	0.187967	-0.668686	0.5052
FCF	1.77E-07	9.36E-08	1.893979	0.0610

Effects Specification

Cross-section fixed (dummy variables)

Root MSE	0.199726	R-squared	0.863243
Mean dependent var	-0.368081	Adjusted R-squared	0.818960
S.D. dependent var	0.542022	S.E. of regression	0.230624
Akaike info criterion	0.116258	Sum squared resid	5.584660
Schwarz criterion	0.851669	Log likelihood	26.86193
Hannan-Quinn criter.	0.415107	F-statistic	19.49372
Durbin-Watson stat	2.368274	Prob(F-statistic)	0.000000

Lampiran 9 Hasil Estimasi *random effect model*

Dependent Variable: LOG(DAit)

Method: Panel EGLS (Cross-section random effects)

Date: 12/27/22 Time: 13:11

Sample: 2017 2021

Periods included: 5

Cross-sections included: 31

Total panel (unbalanced) observations: 140

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.114599	0.977896	0.117189	0.9069
ROA	0.180195	0.067262	2.679006	0.0083
LOG(DER)	0.135351	0.081311	1.664600	0.0983
SIZE	-0.133530	0.179402	-0.744304	0.4580
FCF	2.01E-07	8.14E-08	2.470917	0.0147

Effects Specification

	S.D.	Rho
Cross-section random	0.396710	0.7474
Idiosyncratic random	0.230624	0.2526

Weighted Statistics

Root MSE	0.230080	R-squared	0.121803
Mean dependent var	-0.100498	Adjusted R-squared	0.095783
S.D. dependent var	0.248153	S.E. of regression	0.234302
Sum squared resid	7.411147	F-statistic	4.681023
Durbin-Watson stat	1.783333	Prob(F-statistic)	0.001436

Unweighted Statistics

R-squared	0.232786	Mean dependent var	-0.368081
Sum squared resid	31.33028	Durbin-Watson stat	0.421846

Lampiran 10 Hasil Uji Chow

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	13.866660	(30,105)	0.0000
Cross-section Chi-square	224.250501	30	0.0000

Lampiran 11 Hasil Uji Hausman

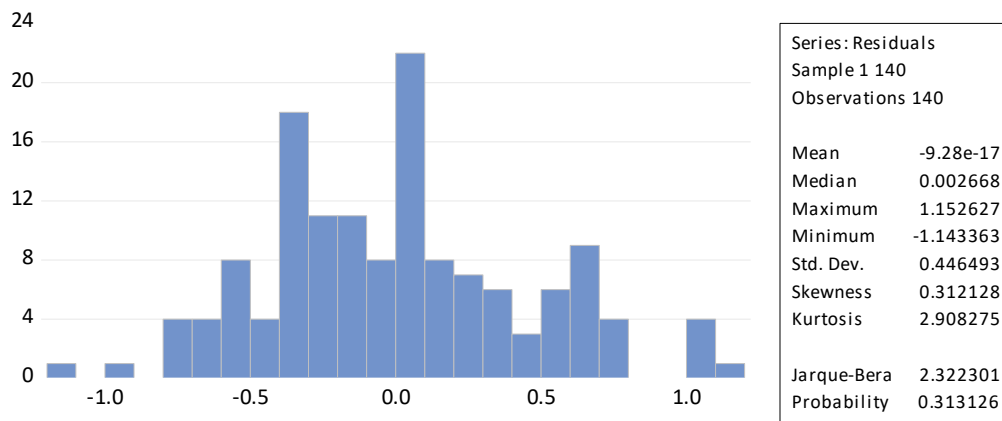
Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	7.435474	4	0.1146

Lampiran 12 Hasil Uji Normalitas



Lampiran 13 Uji Multikolinearilitas

Variance Inflation Factors

Date: 12/27/22 Time: 19:33

Sample: 1 140

Included observations: 140

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	1.735823	1183.920	NA
ROA	0.006248	3.161618	1.149998
LOG(DER)	0.009390	1.154686	1.154656
SIZE	0.058459	1183.053	1.055697
FCF	6.83E-15	2.031251	1.064290

Lampiran 14 Hasil Uji heteroskedesitas

Heteroskedasticity Test: White

Null hypothesis: Homoskedasticity

F-statistic	1.311888	Prob. F(14,125)	0.2095
Obs*R-squared	17.93517	Prob. Chi-Square(14)	0.2097
Scaled explained SS	15.91211	Prob. Chi-Square(14)	0.3188

Lampiran 15 Hasil Uji Autokorelasi

Root MSE	0.230080	R-squared	0.121803
Mean dependent var	-0.100498	Adjusted R-squared	0.095783
S.D. dependent var	0.248153	S.E. of regression	0.234302
Sum squared resid	7.411147	F-statistic	4.681023
Durbin-Watson stat	1.783333	Prob(F-statistic)	0.001436

Lampiran 16 Hasil Uji Koefisien determinasi (R^2)

Root MSE	0.230080	R-squared	0.121803
Mean dependent var	-0.100498	Adjusted R-squared	0.095783
S.D. dependent var	0.248153	S.E. of regression	0.234302
Sum squared resid	7.411147	F-statistic	4.681023
Durbin-Watson stat	1.783333	Prob(F-statistic)	0.001436

Lampiran 17 Hasil Uji F (Simultan)

Root MSE	0.230080	R-squared	0.121803
Mean dependent var	-0.100498	Adjusted R-squared	0.095783
S.D. dependent var	0.248153	S.E. of regression	0.234302
Sum squared resid	7.411147	F-statistic	4.681023
Durbin-Watson stat	1.783333	Prob(F-statistic)	0.001436

Lampiran 18 Uji T (Uji Parsial)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.114599	0.977896	0.117189	0.9069
ROA	0.180195	0.067262	2.679006	0.0083
LOG(DER)	0.135351	0.081311	1.664600	0.0983
SIZE	-0.133530	0.179402	-0.744304	0.4580
FCF	2.01E-07	8.14E-08	2.470917	0.0147
