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**LAMPIRAN – LAMPIRAN**

**Lampiran 1**  
**Data Daftar Perusahaan Sampel**

<b>No</b>	<b>Kode</b>	<b>Nama Perusahaan</b>
1	ADES	Akasha Wira International Tbk.
2	BUDI	Budi Starch & Sweetener Tbk.
3	CAMP	Campina Ice Cream Industry Tbk.
4	CEKA	Wilmar Cahaya Indonesia Tbk.
5	CLEO	Sariguna Primatirta Tbk.
6	DLTA	Delta Djakarta Tbk.
7	HOKI	Buyung Poetra Sembada Tbk.
8	ICBP	Indofood CBP Sukses Makmur Tbk.
9	INDF	Indofood Sukses Makmur Tbk.
10	MYOR	Mayora Indah Tbk.
11	ROTI	Nippon Indosari Corpindo Tbk.
12	SKBM	Sekar Bumi Tbk.
13	SKLT	Sekar Laut Tbk
14	STTP	Siantar Top Tbk.
15	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
16	GGRM	Gudang Garam Tbk
17	HMSP	H.M. Sampoerna Tbk.
18	WIIM	Wismilak Inti Makmur Tbk
19	DVLA	Darya-Varia Laboratoria Tbk
20	KAEF	Kimia Farma Tbk.
21	KLBF	Kalbe Farma Tbk.
22	MERK	Merck Tbk.
23	PYFA	Pyridam Farma Tbk
24	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk

25	TSPC	Tempo Scan Pacific Tbk
26	KINO	Kino Indonesia Tbk.
27	UNVR	Unilever Indonesia Tbk
28	WOOD	PT Integra Indocabinet Tbk
29	HRTA	Hartadinata Abadi Tbk.
30	INTP	Indocement Tunggul Prakarsa Tbk
31	SMBR	Semen Baturaja Tbk
32	WTON	Wijaya Karya Beton Tbk
33	ALKA	Alakasa Industrindo Tbk
34	BTON	Betonjaya Manunggal Tbk
35	INAI	Indal Aluminium Industry Tbk
36	ISSP	Steel Pipe Industry of Indonesia Tbk
37	AGII	Aneka Gas Industri Tbk
38	DPNS	Duta Pertiwi Nusantara Tbk
39	EKAD	Ekadharma International Tbk
40	INCI	Intanwijaya Internasional Tbk
41	MDKI	Emdeki Utama Tbk
42	SRSN	Indo Acidatama Tbk
43	AKPI	Argha Karya Prima Industry Tbk
44	IGAR	Champion Pacific Indonesia Tbk
45	IMPC	Impack Pratama Industri Tbk
46	PBID	Panca Budi Idaman Tbk
47	TALF	Tunas Alfin Tbk
48	TRST	Trias Sentosa Tbk
49	CPIN	Charoen Pokphand Indonesia Tbk
50	JPFA	Japfa Comfeed Indonesia Tbk
51	ALDO	Alkindo Naratama Tbk
52	KASW	Fajar Surya Wisesa Tbk

53	KDSI	Kedawung Setia Industrial Tbk
54	SPMA	Suparma Tbk
55	KMTR	Kirana Megatara Tbk
56	ASII	Astra International Tbk
57	INDS	Indospring Tbk
58	SMSM	Selamat Sempurna Tbk
59	STAR	Buana Artha Anugerah Tbk
60	SCCO	Supreme Cable Manufacturing & Commerce Tbk



**Lampiran 2**  
**Tabulasi Variabel Penghindaran Pajak (*Tax Avoidance*) dan Agency**  
***Cost***

Kode	tahun	Beban Pajak	Laba Sebelum Pajak	ETR	Sales	Total Aset
INTP	2017	- 427,456.00	2,287,274.00	- 0.19	14,431,211.00	<b>28,863,676.00</b>
SMBR	2017	- 62,298.72	208,947.15	- 0.30	1,551,524.99	<b>5,060,337.25</b>
WTON	2017	- 79,042.76	419,501.62	- 0.19	5,362,263.24	<b>7,067,976.10</b>
ALKA	2017	- 657.13	16,063.39	- 0.04	1,932,783.91	<b>305,208.70</b>
BTON	2017	- 3,366.13	14,737.06	- 0.23	88,010.86	<b>183,501.65</b>
INAI	2017	- 13,640.37	52,292.07	- 0.26	980,285.75	<b>1,213,916.55</b>
ISSP	2017	- 11,796.00	20,430.00	- 0.58	3,662,810.00	<b>6,269,365.00</b>
AGII	2017	- 36,222.00	133,820.00	- 0.27	1,838,417.00	<b>6,403,543.00</b>
DPNS	2017	- 1,604.83	7,568.25	- 0.21	111,294.85	<b>308,491.17</b>
EKAD	2017	- 26,453.64	102,649.31	- 0.26	643,591.82	<b>796,767.65</b>
INCI	2017	- 5,523.20	22,077.47	- 0.25	269,706.74	<b>303,788.39</b>
MDKI	2017	- 12,200.00	59,299.00	- 0.21	368,174.00	<b>867,451.00</b>
SRSN	2017	- 1,270.64	18,969.21	- 0.07	521,481.73	<b>652,726.45</b>
AKPI	2017	- 18,479.53	31,813.50	- 0.58	2,064,857.64	<b>2,745,325.83</b>
IGAR	2017	- 23,388.11	95,764.79	- 0.24	761,926.95	<b>513,022.59</b>
IMPC	2017	- 20,120.49	111,423.98	- 0.18	1,193,054.43	<b>2,294,677.49</b>
PBID	2017	- 71,908.74	302,782.71	- 0.24	3,490,087.26	<b>1,823,684.76</b>
TALF	2017	- 10,488.31	31,954.15	- 0.33	646,087.89	<b>921,240.99</b>
TRST	2017	25,686.00	12,513.68	2.05	2,354,938.02	<b>3,332,905.94</b>
CPIN	<b>2017</b>	- <b>758,918.00</b>	<b>3,255,705.00</b>	- <b>0.23</b>	<b>49,367,386.00</b>	<b>24,522,593.00</b>



<b>JPFA</b>	<b>2017</b>	<b>- 632,785.00</b>	<b>1,740,595.00</b>	<b>- 0.36</b>	<b>29,602,688.00</b>	<b>21,088,870.00</b>
<b>ALDO</b>	2017	- 9,586.40	38,621.79	- 0.25	708,740.55	<b>498,701.66</b>
<b>FASW</b>	2017	- 228,662.50	824,530.69	- 0.28	7,337,185.14	<b>9,369,891.78</b>
<b>KDSI</b>	2017	- 24,397.86	93,363.07	- 0.26	2,245,519.46	<b>1,328,291.73</b>
<b>SPMA</b>	2017	- 29,028.82	121,308.93	- 0.24	2,093,137.90	<b>2,175,660.86</b>
<b>KMTR</b>	2017	- 283,583.05	706,768.89	- 0.40	12,107,416.65	<b>3,556,855.51</b>
<b>ASII</b>	2017	- 6,031,000.00	29,196,000.00	- 0.21	206,057,000.00	<b>295,646,000.00</b>
<b>INDS</b>	2017	- 46,701.31	160,340.85	- 0.29	1,967,982.90	<b>2,434,617.34</b>
<b>SMSM</b>	2017	- 165,250.00	720,638.00	- 0.23	3,339,964.00	<b>2,443,341.00</b>
<b>STAR</b>	2017	- 4,163.67	4,758.40	- 0.88	114,496.16	<b>614,705.04</b>
<b>SCCO</b>	2017	- 75,500.06	345,230.36	- 0.22	4,440,404.60	<b>4,014,244.59</b>
<b>HRTA</b>	2017	- 36,884.12	147,185.35	- 0.25	2,482,758.91	<b>1,418,447.34</b>
<b>ADES</b>	2017	- 12,853.00	51,095.00	- 0.25	814,490.00	<b>840,236.00</b>
<b>BUDI</b>	2017	- 15,325.00	61,016.00	- 0.25	2,510,578.00	<b>2,939,456.00</b>
<b>CAMP</b>	2017	- 14,962.38	58,384.12	- 0.26	944,837.32	<b>1,211,184.52</b>
<b>CEKA</b>	2017	- 35,775.05	143,195.94	- 0.25	4,257,738.49	<b>1,392,636.44</b>
<b>CLEO</b>	2017	- 12,490.51	62,664.24	- 0.20	614,677.56	<b>660,917.78</b>
<b>DLTA</b>	2017	- 89,240.22	369,012.85	- 0.24	777,308.33	<b>1,340,842.77</b>
<b>HOKI</b>	2017	- 16,420.31	64,384.42	- 0.26	1,209,215.32	<b>576,963.54</b>
<b>ICBP</b>	2017	- 1,663,388.00	5,206,561.00	- 0.32	35,606,593.00	<b>31,619,514.00</b>
<b>INDF</b>	2017	- 2,513,491.00	7,658,554.00	- 0.33	70,186,618.00	<b>87,939,488.00</b>
<b>MYOR</b>	2017	- 555,930.77	2,186,884.60	- 0.25	20,816,673.95	<b>14,915,849.80</b>
<b>ROTI</b>	2017	- 50,783.31	186,147.33	- 0.27	2,491,100.18	<b>4,559,573.71</b>
<b>SKBM</b>	<b>2017</b>	<b>- 5,880.56</b>	<b>31,761.02</b>	<b>- 0.19</b>	<b>1,841,487.20</b>	<b>1,623,027.48</b>

<b>SKLT</b>	<b>2017</b>	- <b>4,399.85</b>	<b>27,370.57</b>	- <b>0.16</b>	<b>914,188.76</b>	<b>636,284.21</b>
<b>STTP</b>	2017	- 72,521.74	288,545.82	- 0.25	2,825,409.18	<b>2,342,432.44</b>
<b>ULTJ</b>	2017	- 314,550.00	1,026,231.00	- 0.31	4,879,559.00	<b>5,186,940.00</b>
<b>GGRM</b>	2017	- 2,681,165.0 0	10,436,512.0 0	- 0.26	83,305,925.00	<b>66,759,930.00</b>
<b>HMSP</b>	2017	- 4,224,272.0 0	16,894,806.0 0	- 0.25	99,091,484.00	<b>43,141,063.00</b>
<b>WIIM</b>	2017	- 13,901.52	54,491.31	- 0.26	1,476,427.09	<b>1,225,712.09</b>
<b>DVLA</b>	2017	- 63,898.63	226,147.92	- 0.28	1,575,647.31	<b>1,640,886.15</b>
<b>KAEF</b>	2017	- 118,001.84	449,709.76	- 0.26	6,127,479.37	<b>6,096,148.97</b>
<b>KLBF</b>	2017	- 787,935.32	3,241,186.73	- 0.24	20,182,120.17	<b>16,616,239.42</b>
<b>MERK</b>	2017	- 61,107.35	205,784.64	- 0.30	1,156,648.16	<b>847,006.54</b>
<b>PYFA</b>	2017	- 2,471.88	9,599.28	- 0.26	223,002.49	<b>159,563.93</b>
<b>SIDO</b>	2017	- 148,090.00	681,889.00	- 0.22	2,573,840.00	<b>3,158,198.00</b>
<b>TSPC</b>	2017	- 186,750.68	744,090.26	- 0.25	9,565,462.05	<b>7,434,900.31</b>
<b>KINO</b>	2017	- 31,268.95	140,964.95	- 0.22	3,160,637.27	<b>3,237,595.22</b>
<b>UNVR</b>	2017	- 2,367,099.0 0	9,371,661.00	- 0.25	41,204,510.00	<b>18,906,413.00</b>
<b>WOOD</b>	2017	- 62,445.78	233,877.59	- 0.27	1,734,702.21	<b>3,843,002.13</b>
<b>INTP</b>	2018	- 254,291.00	1,400,228.00	- 0.18	15,190,283.00	<b>27,788,562.00</b>
<b>SMBR</b>	2018	- 69,281.99	145,356.71	- 0.48	1,995,807.53	<b>5,538,079.50</b>
<b>WTON</b>	2018	- 132,611.13	619,251.30	- 0.21	6,930,628.26	<b>8,881,778.30</b>
<b>ALKA</b>	2018	20.68	22,922.82	0.00	3,592,798.24	<b>648,968.30</b>
<b>BTON</b>	2018	- 6,424.16	34,236.87	- 0.19	117,489.19	<b>217,362.96</b>
<b>INAI</b>	2018	- 24,293.96	64,757.10	- 0.38	1,130,297.52	<b>1,400,683.60</b>
<b>ISSP</b>	2018	- 10,899.00	59,640.00	- 0.18	4,467,590.00	<b>6,494,070.00</b>

<b>AGII</b>	2018	- 33,265.00	147,639.00	- 0.23	2,073,258.00	<b>6,647,755.00</b>
<b>DPNS</b>	2018	- 2,967.43	12,347.57	- 0.24	143,382.08	<b>322,185.01</b>
<b>EKAD</b>	2018	- 27,410.23	101,455.42	- 0.27	739,578.86	<b>853,267.45</b>
<b>INCI</b>	2018	- 5,364.74	22,040.42	- 0.24	367,961.60	<b>391,362.70</b>
<b>MDKI</b>	2018	- 10,245.00	44,033.00	- 0.23	399,193.00	<b>914,065.00</b>
<b>SRSN</b>	2018	- 12,110.67	50,845.76	- 0.24	600,986.87	<b>686,777.21</b>
<b>AKPI</b>	2018	- 27,460.62	91,686.89	- 0.30	2,387,420.04	<b>3,070,410.49</b>
<b>IGAR</b>	2018	- 17,075.52	61,747.96	- 0.28	777,316.51	<b>570,197.81</b>
<b>IMPC</b>	2018	- 11,936.03	117,459.96	- 0.10	1,395,298.82	<b>2,370,198.82</b>
<b>PBID</b>	2018	- 87,421.73	385,050.64	- 0.23	4,353,287.59	<b>2,295,734.97</b>
<b>TALF</b>	2018	- 16,889.49	60,866.23	- 0.28	741,055.15	<b>984,597.77</b>
<b>TRST</b>	2018	- 26,977.22	36,216.68	0.74	2,630,918.56	<b>4,284,901.59</b>
<b>CPIN</b>	2018	- 1,355,866.00	5,907,351.00	- 0.23	53,957,604.00	<b>27,645,118.00</b>
<b>JPFA</b>	2018	- 836,638.00	3,089,839.00	- 0.27	34,012,965.00	<b>23,038,028.00</b>
<b>ALDO</b>	2018	- 14,702.21	57,208.49	- 0.26	789,643.65	<b>526,129.32</b>
<b>FASW</b>	2018	- 582,722.42	1,988,090.19	- 0.29	9,938,310.69	<b>10,965,118.71</b>
<b>KDSI</b>	2018	- 27,193.84	103,955.75	- 0.26	2,327,951.63	<b>1,391,416.46</b>
<b>SPMA</b>	2018	- 27,440.60	109,673.32	- 0.25	2,389,268.90	<b>2,282,845.63</b>
<b>KMTR</b>	2018	- 37,632.98	39,218.13	- 0.96	10,161,868.10	<b>3,548,239.17</b>
<b>ASII</b>	2018	- 7,623,000.00	34,995,000.00	- 0.22	239,205,000.00	<b>344,711,000.00</b>
<b>INDS</b>	2018	- 37,295.89	147,982.77	- 0.25	2,400,062.23	<b>2,482,337.57</b>
<b>SMSM</b>	2018	- 194,731.00	828,281.00	- 0.24	3,933,353.00	<b>2,801,203.00</b>
<b>STAR</b>	2018	- 5,856.19	6,029.78	- 0.97	131,833.24	<b>615,956.01</b>
<b>SCCO</b>	2018	- 89,029.25	343,024.58	- 0.26	5,160,182.00	<b>4,165,196.48</b>

<b>HRTA</b>	2018	- 42,390.21	165,784.07	- 0.26	2,745,593.30	<b>1,537,031.55</b>
<b>ADES</b>	2018	- 17,102.00	70,060.00	- 0.24	804,302.00	<b>881,275.00</b>
<b>BUDI</b>	2018	- 21,314.00	71,781.00	- 0.30	2,647,193.00	<b>3,392,980.00</b>
<b>CAMP</b>	2018	- 22,091.49	84,038.78	- 0.26	961,136.63	<b>1,004,275.81</b>
<b>CEKA</b>	2018	- 30,745.16	123,394.81	- 0.25	3,629,327.58	<b>1,168,956.04</b>
<b>CLEO</b>	2018	- 18,572.41	81,834.16	- 0.23	831,104.03	<b>833,933.86</b>
<b>DLTA</b>	2018	- 103,118.13	441,248.12	- 0.23	893,006.35	<b>1,523,517.17</b>
<b>HOKI</b>	2018	- 30,627.16	120,822.30	- 0.25	1,430,785.28	<b>758,846.56</b>
<b>ICBP</b>	2018	- 1,788,004.00	6,446,785.00	- 0.28	38,413,407.00	<b>34,367,153.00</b>
<b>INDF</b>	2018	- 2,485,115.00	7,446,966.00	- 0.33	73,394,728.00	<b>96,537,796.00</b>
<b>MYOR</b>	2018	- 621,507.92	2,381,942.20	- 0.26	24,060,802.40	<b>17,591,706.43</b>
<b>ROTI</b>	2018	- 59,764.89	186,936.32	- 0.32	2,766,545.87	<b>4,393,810.38</b>
<b>SKBM</b>	2018	- 4,932.82	20,887.45	- 0.24	1,953,910.96	<b>1,771,365.97</b>
<b>SKLT</b>	2018	- 7,613.55	39,567.68	- 0.19	1,045,029.83	<b>747,293.73</b>
<b>STTP</b>	2018	- 69,605.76	324,694.65	- 0.21	2,826,957.32	<b>2,631,189.81</b>
<b>ULTJ</b>	2018	- 247,411.00	949,018.00	- 0.26	5,472,882.00	<b>5,555,871.00</b>
<b>GGRM</b>	2018	- 2,686,174.00	10,479,242.00	- 0.26	95,707,663.00	<b>69,097,219.00</b>
<b>HMSP</b>	2018	- 4,422,851.00	17,961,269.00	- 0.25	106,741,891.00	<b>46,602,420.00</b>
<b>WIIM</b>	2018	- 19,587.79	70,730.64	- 0.28	1,405,384.15	<b>1,255,573.91</b>
<b>DVLA</b>	2018	- 72,191.94	272,843.90	- 0.26	1,699,657.30	<b>1,682,821.74</b>
<b>KAEF</b>	2018	- 175,933.52	577,726.33	- 0.30	7,454,114.74	<b>9,460,427.32</b>
<b>KLBF</b>	2018	- 809,137.70	3,306,399.67	- 0.24	21,074,306.19	<b>18,146,206.15</b>
<b>MERK</b>	2018	- 12,830.66	50,208.40	- 0.26	611,958.08	<b>1,263,113.69</b>
<b>PYFA</b>	2018	- 2,869.82	11,317.26	- 0.25	250,445.85	<b>187,057.16</b>
<b>SIDO</b>	<b>2018</b>	- <b>203,988.00</b>	<b>867,837.00</b>	- <b>0.24</b>	<b>2,763,292.00</b>	<b>3,337,628.00</b>

<b>TSPC</b>	<b>2018</b>	- <b>187,322.03</b>	<b>727,700.18</b>	- <b>0.26</b>	<b>10,088,118.83</b>	<b>7,869,975.06</b>
<b>KINO</b>	2018	- 50,269.33	200,385.37	- 0.25	3,611,694.06	<b>3,592,164.21</b>
<b>UNVR</b>	2018	- 3,076,319.00	12,185,764.00	- 0.25	41,802,073.00	<b>19,522,970.00</b>
<b>WOOD</b>	2018	- 82,602.30	324,612.41	- 0.25	2,101,477.24	<b>4,588,497.41</b>
<b>INTP</b>	2019	- 439,122.00	2,274,427.00	- 0.19	15,939,348.00	<b>27,707,749.00</b>
<b>SMBR</b>	2019	- 56,498.41	86,572.27	- 0.65	1,999,516.77	<b>5,571,270.20</b>
<b>WTON</b>	2019	- 115,558.81	626,270.54	- 0.18	7,083,384.47	<b>10,337,895.09</b>
<b>ALKA</b>	2019	- 2,589.41	9,944.13	- 0.26	2,218,385.51	<b>604,824.61</b>
<b>BTON</b>	2019	- 1,522.50	2,890.12	- 0.53	122,325.71	<b>230,561.12</b>
<b>INAI</b>	2019	- 14,558.32	48,116.44	- 0.30	1,216,136.76	<b>1,212,894.40</b>
<b>ISSP</b>	2019	- 47,599.00	233,293.00	- 0.20	4,885,875.00	<b>6,424,507.00</b>
<b>AGII</b>	2019	- 34,706.00	138,137.00	- 0.25	2,203,617.00	<b>7,020,980.00</b>
<b>DPNS</b>	2019	- 1,364.88	5,302.56	- 0.26	118,917.40	<b>318,141.39</b>
<b>EKAD</b>	2019	- 34,431.93	111,834.50	- 0.31	758,299.36	<b>968,234.35</b>
<b>INCI</b>	2019	- 4,225.33	18,037.06	- 0.23	381,433.52	<b>405,445.05</b>
<b>MDKI</b>	2019	- 9,627.00	42,486.00	- 0.23	349,579.00	<b>923,795.00</b>
<b>SRSN</b>	2019	- 14,200.53	57,029.66	- 0.25	684,464.39	<b>779,246.86</b>
<b>AKPI</b>	2019	- 24,146.14	78,501.41	- 0.31	2,251,123.30	<b>2,776,775.76</b>
<b>IGAR</b>	2019	- 22,697.69	83,534.45	- 0.27	776,541.44	<b>617,594.78</b>
<b>IMPC</b>	2019	- 40,827.85	133,973.05	- 0.30	1,495,759.70	<b>2,501,132.86</b>
<b>PBID</b>	2019	- 74,194.85	297,821.47	- 0.25	4,632,864.61	<b>2,338,919.73</b>
<b>TALF</b>	2019	- 12,073.62	39,529.86	- 0.31	924,654.06	<b>1,329,083.05</b>
<b>TRST</b>	2019	21,397.89	17,514.07	1.22	2,566,094.75	<b>4,349,022.89</b>
<b>CPIN</b>	<b>2019</b>	- <b>963,064.00</b>	<b>4,595,238.00</b>	- <b>0.21</b>	<b>58,634,502.00</b>	<b>29,353,041.00</b>

<b>JPFA</b>	<b>2019</b>	- <b>700,563.00</b>	<b>2,584,420.00</b>	- <b>0.27</b>	<b>38,872,084.00</b>	<b>26,650,895.00</b>
<b>ALDO</b>	2019	- 31,211.43	121,937.31	- 0.26	1,096,435.82	<b>925,114.45</b>
<b>FASW</b>	2019	- 251,762.34	1,220,595.73	- 0.21	8,268,503.88	<b>10,751,992.94</b>
<b>KDSI</b>	2019	- 30,835.92	94,926.83	- 0.32	2,234,941.10	<b>1,253,650.41</b>
<b>SPMA</b>	2019	- 45,634.69	176,640.36	- 0.26	2,514,161.43	<b>2,372,130.75</b>
<b>KMTR</b>	2019	- 26,960.93	41,632.44	- 0.65	9,670,115.46	<b>4,084,828.31</b>
<b>ASII</b>	2019	- 7,433,000.00	34,054,000.00	- 0.22	237,166,000.00	<b>351,958,000.00</b>
<b>INDS</b>	2019	- 28,605.31	130,070.87	- 0.22	2,091,491.72	<b>2,834,422.74</b>
<b>SMSM</b>	2019	- 183,366.00	822,042.00	- 0.22	3,935,811.00	<b>3,106,981.00</b>
<b>STAR</b>	2019	- 4,818.50	6,769.61	- 0.71	78,512.61	<b>579,813.16</b>
<b>SCCO</b>	2019	- 109,811.43	413,405.35	- 0.27	5,701,072.39	<b>4,400,655.63</b>
<b>HRTA</b>	2019	- 50,130.17	200,120.81	- 0.25	3,235,522.16	<b>2,311,190.05</b>
<b>ADES</b>	2019	- 26,294.00	110,179.00	- 0.24	834,330.00	<b>822,375.00</b>
<b>BUDI</b>	2019	- 19,884.00	83,905.00	- 0.24	3,003,768.00	<b>2,999,767.00</b>
<b>CAMP</b>	2019	- 22,776.64	99,535.47	- 0.23	1,028,952.95	<b>1,057,529.24</b>
<b>CEKA</b>	2019	- 69,673.05	285,132.25	- 0.24	3,120,937.10	<b>1,393,079.54</b>
<b>CLEO</b>	2019	- 41,911.13	172,667.59	- 0.24	1,088,679.62	<b>1,245,144.30</b>
<b>DLTA</b>	2019	- 94,622.04	412,437.22	- 0.23	827,136.73	<b>1,425,983.72</b>
<b>HOKI</b>	2019	- 38,455.95	142,179.08	- 0.27	1,653,031.82	<b>848,676.04</b>
<b>ICBP</b>	2019	- 2,076,943.00	7,436,972.00	- 0.28	42,296,703.00	<b>38,709,314.00</b>
<b>INDF</b>	2019	- 2,846,668.00	8,749,397.00	- 0.33	76,592,955.00	<b>96,198,559.00</b>
<b>MYOR</b>	2019	- 665,062.37	2,704,466.58	- 0.25	25,026,739.47	<b>19,037,918.81</b>
<b>ROTI</b>	2019	- 110,580.26	347,098.82	- 0.32	3,337,022.31	<b>4,682,083.84</b>
<b>SKBM</b>	<b>2019</b>	- <b>4,206.03</b>	<b>5,163.20</b>	- <b>0.81</b>	<b>2,104,704.87</b>	<b>1,820,383.35</b>

<b>SKLT</b>	<b>2019</b>	- <b>11,838.58</b>	<b>56,782.21</b>	- <b>0.21</b>	<b>1,281,116.26</b>	<b>790,845.54</b>
<b>STTP</b>	2019	- 124,452.77	607,043.29	- 0.21	3,512,509.17	<b>2,881,563.08</b>
<b>ULTJ</b>	2019	- 339,494.00	1,375,359.00	- 0.25	6,241,419.00	<b>6,608,422.00</b>
<b>GGRM</b>	2019	- 3,607,032.00	14,487,736.00	- 0.25	110,523,819.00	<b>78,647,274.00</b>
<b>HMSP</b>	2019	- 4,537,910.00	18,259,423.00	- 0.25	106,055,176.00	<b>50,902,806.00</b>
<b>WIIM</b>	2019	- 15,546.08	42,874.17	- 0.36	1,393,574.10	<b>1,299,521.61</b>
<b>DVLA</b>	2019	- 79,466.79	301,250.04	- 0.26	1,813,020.28	<b>1,829,960.71</b>
<b>KAEF</b>	2019	- 22,425.05	38,315.49	- 0.59	9,400,535.48	<b>18,352,877.13</b>
<b>KLBF</b>	2019	- 865,015.00	3,402,616.82	- 0.25	22,633,476.36	<b>20,264,726.86</b>
<b>MERK</b>	2019	- 47,642.39	125,899.18	- 0.38	744,634.53	<b>901,060.99</b>
<b>PYFA</b>	2019	- 3,176.10	12,518.82	- 0.25	247,114.77	<b>190,786.21</b>
<b>SIDO</b>	2019	- 266,146.00	1,073,835.00	- 0.25	3,067,434.00	<b>3,536,898.00</b>
<b>TSPC</b>	2019	- 201,066.00	796,220.91	- 0.25	10,993,842.06	<b>8,372,769.58</b>
<b>KINO</b>	2019	- 120,493.44	636,096.78	- 0.19	4,678,868.64	<b>4,695,764.96</b>
<b>UNVR</b>	2019	- 2,508,935.00	9,901,772.00	- 0.25	42,922,563.00	<b>20,649,371.00</b>
<b>WOOD</b>	2019	- 65,639.98	283,704.29	- 0.23	2,136,286.05	<b>5,515,384.76</b>
<b>INTP</b>	2020	- 341,991.00	2,148,328.00	- 0.16	14,184,322.00	<b>27,344,672.00</b>
<b>SMBR</b>	2020	- 25,485.93	36,467.60	- 0.70	1,721,907.15	<b>5,737,175.56</b>
<b>WTON</b>	2020	- 7,357.73	130,504.81	- 0.06	4,803,359.29	<b>8,509,017.30</b>
<b>ALKA</b>	2020	- 1,493.28	8,177.69	- 0.18	2,044,132.60	<b>418,630.90</b>
<b>BTON</b>	2020	- 211.14	4,697.22	- 0.04	113,551.66	<b>234,905.02</b>
<b>INAI</b>	2020	- 22,230.24	26,221.83	- 0.85	1,028,910.71	<b>1,395,969.64</b>
<b>ISSP</b>	2020	20,767.00	155,068.00	0.13	3,775,530.00	<b>6,076,604.00</b>
<b>AGII</b>	<b>2020</b>	<b>3,683.00</b>	<b>96,179.00</b>	<b>0.04</b>	<b>2,188,179.00</b>	<b>7,121,458.00</b>

<b>DPNS</b>	<b>2020</b>	- <b>2,060.31</b>	<b>4,461.03</b>	- <b>0.46</b>	<b>96,644.91</b>	<b>317,310.72</b>
<b>EKAD</b>	2020	- 27,593.58	123,522.65	- 0.22	671,540.88	<b>1,081,979.82</b>
<b>INCI</b>	2020	- 8,322.38	38,393.76	- 0.22	394,017.54	<b>444,865.80</b>
<b>MDKI</b>	2020	- 10,011.00	50,096.00	- 0.20	349,983.00	<b>973,684.00</b>
<b>SRSN</b>	2020	- 16,875.62	61,027.87	- 0.28	890,996.87	<b>906,846.90</b>
<b>AKPI</b>	2020	25,328.61	40,676.94	0.62	2,230,113.09	<b>2,644,267.72</b>
<b>IGAR</b>	2020	- 22,396.08	83,166.79	- 0.27	739,402.30	<b>665,863.42</b>
<b>IMPC</b>	2020	- 59,671.60	175,476.93	- 0.34	1,797,514.88	<b>2,697,100.06</b>
<b>PBID</b>	2020	- 115,563.78	489,217.62	- 0.24	3,870,552.46	<b>2,421,301.08</b>
<b>TALF</b>	2020	- 10,132.36	28,621.06	- 0.35	1,022,101.05	<b>1,474,472.52</b>
<b>TRST</b>	2020	26,960.41	46,317.33	0.58	2,991,912.12	<b>4,223,302.39</b>
<b>CPIN</b>	2020	- 921,865.00	4,767,698.00	- 0.19	42,518,782.00	<b>31,159,291.00</b>
<b>JPFA</b>	2020	- 457,187.00	1,459,563.00	- 0.31	36,964,948.00	<b>25,951,760.00</b>
<b>ALDO</b>	2020	- 18,632.19	83,963.24	- 0.22	1,105,920.88	<b>953,551.97</b>
<b>FASW</b>	2020	- 9,507.41	362,806.76	- 0.03	7,909,812.33	<b>11,513,044.29</b>
<b>KDSI</b>	2020	- 22,774.42	82,952.71	- 0.27	1,923,089.94	<b>1,245,707.24</b>
<b>SPMA</b>	2020	- 32,978.79	195,503.44	- 0.17	2,151,494.98	<b>2,316,065.01</b>
<b>KMTR</b>	2020	- 103,008.12	300,506.47	- 0.34	8,797,505.46	<b>5,127,760.61</b>
<b>ASII</b>	2020	- 3,170,000.0 0	21,741,000.0 0	- 0.15	175,046,000.00	<b>338,203,000.00</b>
<b>INDS</b>	2020	- 16,565.43	75,316.44	- 0.22	1,626,190.56	<b>2,826,260.08</b>
<b>SMSM</b>	2020	- 145,152.00	684,268.00	- 0.21	3,233,693.00	<b>3,375,526.00</b>
<b>STAR</b>	2020	- 9.69	5,817.86	- 0.00	2,940.96	<b>497,557.50</b>
<b>SCCO</b>	2020	- 65,905.39	304,057.87	- 0.22	4,620,736.36	<b>3,743,659.82</b>
<b>HRTA</b>	<b>2020</b>	- <b>47,120.30</b>	<b>217,799.50</b>	- <b>0.22</b>	<b>4,138,626.81</b>	<b>2,830,686.42</b>



<b>ADES</b>	<b>2020</b>	- <b>32,130.00</b>	<b>167,919.00</b>	- <b>0.19</b>	<b>673,364.00</b>	<b>958,791.00</b>
<b>BUDI</b>	2020	- 2,219.00	69,312.00	- 0.03	2,725,866.00	<b>2,963,007.00</b>
<b>CAMP</b>	2020	- 12,770.53	56,816.36	- 0.22	956,634.47	<b>1,086,873.67</b>
<b>CEKA</b>	2020	- 51,052.20	232,864.79	- 0.22	3,634,297.27	<b>1,566,673.83</b>
<b>CLEO</b>	2020	- 36,192.32	168,964.56	- 0.21	972,634.78	<b>1,310,940.12</b>
<b>DLTA</b>	2020	- 41,238.72	164,704.48	- 0.25	546,336.41	<b>1,225,580.91</b>
<b>HOKI</b>	2020	- 12,836.26	50,874.68	- 0.25	1,173,189.49	<b>906,924.21</b>
<b>ICBP</b>	2020	- 2,540,073.00	9,958,647.00	- 0.26	46,641,048.00	<b>103,588,325.00</b>
<b>INDF</b>	2020	- 3,674,268.00	12,426,334.00	- 0.30	81,731,469.00	<b>163,136,516.00</b>
<b>MYOR</b>	2020	- 585,721.77	2,683,890.28	- 0.22	24,476,953.74	<b>19,777,500.51</b>
<b>ROTI</b>	2020	- 8,252.74	160,357.54	0.05	3,212,034.55	<b>4,452,166.67</b>
<b>SKBM</b>	2020	- 8,153.02	13,568.76	- 0.60	3,165,530.22	<b>1,768,660.55</b>
<b>SKLT</b>	2020	- 13,153.74	55,673.98	- 0.24	1,253,700.81	<b>773,863.04</b>
<b>STTP</b>	2020	- 144,978.32	773,607.20	- 0.19	3,846,300.25	<b>3,448,995.06</b>
<b>ULTJ</b>	2020	- 311,851.00	1,421,517.00	- 0.22	5,967,362.00	<b>8,754,116.00</b>
<b>GGRM</b>	2020	- 2,015,404.00	9,663,133.00	- 0.21	114,477,311.00	<b>78,191,409.00</b>
<b>HMSP</b>	2020	- 2,580,088.00	11,161,466.00	- 0.23	92,425,210.00	<b>49,674,030.00</b>
<b>WIIM</b>	2020	- 42,707.91	215,214.47	- 0.20	1,994,066.77	<b>1,614,442.01</b>
<b>DVLA</b>	2020	- 51,996.18	214,069.17	- 0.24	1,829,699.56	<b>1,986,711.87</b>
<b>KAEF</b>	2020	- 52,933.34	73,359.10	- 0.72	10,006,173.02	<b>17,562,816.67</b>
<b>KLBF</b>	2020	- 828,010.06	3,627,632.57	- 0.23	23,112,654.99	<b>22,564,300.32</b>
<b>MERK</b>	2020	- 34,097.60	105,999.86	- 0.32	655,847.13	<b>929,901.05</b>
<b>PYFA</b>	2020	- 7,537.84	29,642.21	- 0.25	277,398.06	<b>228,575.38</b>
<b>SIDO</b>	<b>2020</b>	- <b>265,532.00</b>	<b>1,199,548.00</b>	- <b>0.22</b>	<b>3,335,411.00</b>	<b>3,849,516.00</b>

<b>TSPC</b>	<b>2020</b>	- <b>230,078.78</b>	<b>1,064,448.53</b>	- <b>0.22</b>	<b>10,968,402.09</b>	<b>9,104,657.53</b>
<b>KINO</b>	2020	- 21,494.72	135,159.94	- 0.16	4,024,971.04	<b>5,255,359.16</b>
<b>UNVR</b>	2020	- 2,043,333.00	9,206,869.00	- 0.22	42,972,474.00	<b>20,534,632.00</b>
<b>WOOD</b>	2020	- 97,959.31	412,446.16	- 0.24	2,968,618.44	<b>5,949,006.79</b>
<b>INTP</b>	2021	- 445,506.00	2,234,002.00	- 0.20	14,771,906.00	<b>26,136,114.00</b>
<b>SMBR</b>	2021	- 16,536.86	68,354.16	- 0.24	1,751,585.77	<b>5,817,745.62</b>
<b>WTON</b>	2021	2,787.41	78,646.54	0.04	4,312,853.24	<b>8,928,183.49</b>
<b>ALKA</b>	2021	182.96	17,262.08	0.01	3,470,466.70	<b>499,393.05</b>
<b>BTON</b>	2021	- 2,928.12	12,564.07	- 0.23	112,730.08	<b>270,669.54</b>
<b>INAI</b>	2021	- 28,405.41	32,725.08	- 0.87	1,436,934.03	<b>1,543,478.06</b>
<b>ISSP</b>	2021	- 173,341.00	659,402.00	- 0.26	5,378,808.00	<b>7,097,322.00</b>
<b>AGII</b>	2021	- 64,413.00	275,898.00	- 0.23	2,738,813.00	<b>8,164,599.00</b>
<b>DPNS</b>	2021	- 5,463.23	28,186.89	- 0.19	147,210.45	<b>362,242.57</b>
<b>EKAD</b>	2021	- 29,229.68	137,720.16	- 0.21	629,879.33	<b>1,165,564.75</b>
<b>INCI</b>	2021	- 2,751.81	13,788.74	- 0.20	520,716.78	<b>510,698.60</b>
<b>MDKI</b>	2021	- 8,194.00	47,045.00	- 0.17	397,308.00	<b>985,400.00</b>
<b>SRSN</b>	2021	- 5,714.30	32,257.29	- 0.18	907,832.65	<b>860,162.91</b>
<b>AKPI</b>	2021	- 73,855.95	221,678.19	- 0.33	2,702,959.89	<b>3,335,740.36</b>
<b>IGAR</b>	2021	- 31,914.70	135,949.00	- 0.23	970,111.81	<b>809,371.58</b>
<b>IMPC</b>	2021	- 69,432.70	276,021.68	- 0.25	2,227,367.21	<b>2,861,498.21</b>
<b>PBID</b>	2021	- 113,361.75	525,914.22	- 0.22	4,441,512.77	<b>2,801,186.96</b>
<b>TALF</b>	2021	- 8,661.41	31,098.99	- 0.28	1,047,891.19	<b>1,569,929.94</b>
<b>TRST</b>	2021	- 17,369.54	218,345.34	- 0.08	3,652,442.19	<b>4,628,831.95</b>
<b>CPIN</b>	<b>2021</b>	- <b>1,014,536.00</b>	<b>4,633,546.00</b>	- <b>0.22</b>	<b>51,698,249.00</b>	<b>35,446,051.00</b>

<b>JPFA</b>	<b>2021</b>	- <b>662,951.00</b>	<b>2,793,847.00</b>	- <b>0.24</b>	<b>44,878,300.00</b>	<b>28,589,656.00</b>
<b>ALDO</b>	2021	- 28,997.14	129,768.15	- 0.22	1,457,266.93	<b>1,210,809.44</b>
<b>FASW</b>	2021	- 221,939.00	836,865.00	- 0.27	11,932,773.00	<b>13,302,224.00</b>
<b>KDSI</b>	2021	- 26,036.05	98,670.52	- 0.26	2,241,085.13	<b>1,348,730.23</b>
<b>SPMA</b>	2021	- 83,184.07	377,509.63	- 0.22	2,794,452.67	<b>2,746,153.30</b>
<b>KMTR</b>	2021	- 46,544.25	128,071.39	- 0.36	12,318,954.87	<b>5,575,135.59</b>
<b>ASII</b>	2021	- 6,764,000.00	32,350,000.00	- 0.21	233,485,000.00	<b>367,311,000.00</b>
<b>INDS</b>	2021	- 55,589.49	213,789.22	- 0.26	2,643,817.83	<b>3,165,018.06</b>
<b>SMSM</b>	2021	- 193,905.00	922,168.00	- 0.21	4,162,931.00	<b>3,868,862.00</b>
<b>STAR</b>	2021	- 73.72	10,586.80	- 0.01	3,896.55	<b>508,447.13</b>
<b>SCCO</b>	2021	- 34,054.49	175,817.31	- 0.19	5,020,992.34	<b>4,698,864.13</b>
<b>HRTA</b>	2021	- 53,732.93	248,165.33	- 0.22	5,237,905.43	<b>3,478,074.22</b>
<b>ADES</b>	2021	- 72,070.00	337,828.00	- 0.21	935,075.00	<b>1,304,108.00</b>
<b>BUDI</b>	2021	- 22,242.00	113,965.00	- 0.20	3,374,782.00	<b>2,993,218.00</b>
<b>CAMP</b>	2021	- 26,090.33	126,156.94	- 0.21	1,019,133.66	<b>1,147,260.61</b>
<b>CEKA</b>	2021	- 49,267.83	236,334.82	- 0.21	5,359,440.53	<b>1,697,387.20</b>
<b>CLEO</b>	2021	- 49,631.58	230,343.24	- 0.22	1,103,519.74	<b>1,348,181.58</b>
<b>DLTA</b>	2021	- 52,872.87	240,865.87	- 0.22	681,205.79	<b>1,308,722.07</b>
<b>HOKI</b>	2021	- 5,464.66	17,997.74	- 0.30	933,597.19	<b>989,119.32</b>
<b>ICBP</b>	2021	- 2,034,950.00	9,935,232.00	- 0.20	56,803,733.00	<b>118,066,628.00</b>
<b>INDF</b>	2021	- 3,252,500.00	14,456,085.00	- 0.22	99,345,618.00	<b>179,356,193.00</b>
<b>MYOR</b>	2021	- 338,595.91	1,549,648.56	- 0.22	27,904,558.32	<b>19,917,653.27</b>
<b>ROTI</b>	2021	- 94,705.21	376,045.89	- 0.25	3,287,623.24	<b>4,191,284.42</b>
<b>SKBM</b>	<b>2021</b>	- <b>14,445.12</b>	<b>44,152.54</b>	- <b>0.33</b>	<b>3,847,887.48</b>	<b>1,970,428.12</b>

<b>SKLT</b>	<b>2021</b>	- <b>17,201.24</b>	<b>101,725.40</b>	- <b>0.17</b>	<b>1,356,846.11</b>	<b>889,125.25</b>
<b>STTP</b>	2021	- 147,614.95	765,188.72	- 0.19	4,241,856.91	<b>3,919,243.68</b>
<b>ULTJ</b>	2021	- 265,139.00	1,541,932.00	- 0.17	6,616,642.00	<b>7,406,856.00</b>
<b>GGRM</b>	2021	- 1,681,525.00	7,286,846.00	- 0.23	124,881,266.00	<b>89,964,369.00</b>
<b>HMSP</b>	2021	- 2,015,069.00	9,152,166.00	- 0.22	98,874,784.00	<b>53,090,428.00</b>
<b>WIIM</b>	2021	- 38,007.12	214,884.13	- 0.18	2,733,691.70	<b>1,891,169.73</b>
<b>DVLA</b>	2021	- 65,068.00	211,793.63	- 0.31	1,900,893.60	<b>2,085,904.98</b>
<b>KAEF</b>	2021	- 102,994.62	392,883.41	- 0.26	12,857,626.59	<b>17,760,195.04</b>
<b>KLBF</b>	2021	- 911,256.95	4,143,264.63	- 0.22	26,261,194.51	<b>25,666,635.16</b>
<b>MERK</b>	2021	- 58,838.74	190,499.58	- 0.31	1,064,394.82	<b>1,026,266.87</b>
<b>PYFA</b>	2021	- 3,332.38	8,811.33	- 0.38	630,530.24	<b>806,221.58</b>
<b>SIDO</b>	2021	- 352,333.00	1,613,231.00	- 0.22	4,020,980.00	<b>4,068,970.00</b>
<b>TSPC</b>	2021	- 220,552.78	1,098,370.42	- 0.20	11,234,443.00	<b>9,644,326.66</b>
<b>KINO</b>	2021	- 26,486.44	127,135.98	- 0.21	3,976,656.10	<b>5,346,800.16</b>
<b>UNVR</b>	2021	- 1,738,444.00	7,496,592.00	- 0.23	39,545,959.00	<b>19,068,532.00</b>
<b>WOOD</b>	<b>2021</b>	- <b>160,934.70</b>	<b>704,423.18</b>	- <b>0.23</b>	<b>5,416,331.56</b>	<b>6,801,034.78</b>

### Lampiran 3

#### Tabulasi Variabel Nilai Perusahaan dan Profitabilitas

Kode	tahun	Harga Pasar	Nilai Buku	PBV	Laba Bersih Setelah Pajak	Total Aset	ROA
INTP	2017	21,950.00	6,670.73	3.29	1,859,818.00	28,863,676.00	0.06
SMBR	2017	3,800.00	343.87	11.05	146,648.43	5,060,337.25	0.03
WTON	2017	500.00	315.29	1.59	340,458.86	7,067,976.10	0.05
ALKA	2017	306.00	154.61	1.98	15,406.26	305,208.70	0.05
BTON	2017	113.00	214.78	0.53	11,370.93	183,501.65	0.06
INAI	2017	378.00	437.82	0.86	38,651.70	1,213,916.55	0.03
ISSP	2017	115.00	395.34	0.29	8,634.00	6,269,365.00	0.00
AGII	2017	605.00	1,095.01	0.55	97,598.00	6,403,543.00	0.02
DPNS	2017	350.00	808.85	0.43	5,963.42	308,491.17	0.02
EKAD	2017	695.00	948.54	0.73	76,195.67	796,767.65	0.10
INCI	2017	408.00	1,482.47	0.28	16,554.27	303,788.39	0.05
MDKI	2017	278.00	421.89	0.66	47,099.00	867,451.00	0.05
SRSN	2017	50.00	69.02	0.72	17,698.57	652,726.45	0.03
AKPI	2017	725.00	1,656.78	0.44	13,333.97	2,745,325.83	0.00
IGAR	2017	378.00	454.58	0.83	72,376.68	513,022.59	0.14
IMPC	2017	1,090.00	266.68	4.09	91,303.49	2,294,677.49	0.04
PBID	2017	875.00	703.95	1.24	230,873.97	1,823,684.76	0.13
TALF	2017	418.00	566.09	0.74	21,465.84	921,240.99	0.02
TRST	2017	374.00	703.55	0.53	38,199.68	3,332,905.94	0.01
CPIN	2017	3,000.00	957.61	3.13	2,496,787.00	24,522,593.00	0.10
JPFA	2017	1,300.00	858.47	1.51	1,107,810.00	21,088,870.00	0.05

<b>ALDO</b>	<b>2017</b>	<b>600.00</b>	<b>417.13</b>	<b>1.44</b>	<b>29,035.40</b>	<b>498,701.66</b>	<b>0.06</b>
<b>FASW</b>	2017	5,400.00	1,327.06	4.07	595,868.20	9,369,891.78	<b>0.06</b>
<b>KDSI</b>	2017	550.00	1,198.86	0.46	68,965.21	1,328,291.73	<b>0.05</b>
<b>SPMA</b>	2017	212.00	554.34	0.38	92,280.12	2,175,660.86	<b>0.04</b>
<b>KMTR</b>	2017	462.00	206.21	2.24	423,185.84	3,556,855.51	<b>0.12</b>
<b>ASII</b>	2017	8,300.00	3,861.54	2.15	23,165,000.00	295,646,000.00	<b>0.08</b>
<b>INDS</b>	2017	1,260.00	3,268.30	0.39	113,639.54	2,434,617.34	<b>0.05</b>
<b>SMSM</b>	2017	1,255.00	317.47	3.95	555,388.00	2,443,341.00	<b>0.23</b>
<b>STAR</b>	2017	99.00	102.14	0.97	594.73	614,705.04	<b>0.00</b>
<b>SCCO</b>	2017	9,000.00	13,270.66	0.68	269,730.30	4,014,244.59	<b>0.07</b>
<b>HRTA</b>	2017	298.00	216.39	1.38	110,301.23	1,418,447.34	<b>0.08</b>
<b>ADES</b>	2017	885.00	717.09	1.23	38,242.00	840,236.00	<b>0.05</b>
<b>BUDI</b>	2017	94.00	265.55	0.35	45,691.00	2,939,456.00	<b>0.02</b>
<b>CAMP</b>	2017	1,185.00	142.38	8.32	43,421.73	1,211,184.52	<b>0.04</b>
<b>CEKA</b>	2017	1,290.00	1,517.72	0.85	107,420.89	1,392,636.44	<b>0.08</b>
<b>CLEO</b>	2017	755.00	135.44	5.57	50,173.73	660,917.78	<b>0.08</b>
<b>DLTA</b>	2017	4,590.00	1,429.63	3.21	279,772.64	1,340,842.77	<b>0.21</b>
<b>HOKI</b>	2017	344.00	202.54	1.70	47,964.11	576,963.54	<b>0.08</b>
<b>ICBP</b>	2017	8,900.00	1,742.80	5.11	3,543,173.00	31,619,514.00	<b>0.11</b>
<b>INDF</b>	2017	7,625.00	5,325.11	1.43	5,145,063.00	87,939,488.00	<b>0.06</b>
<b>MYOR</b>	2017	2,020.00	328.93	6.14	1,630,953.83	14,915,849.80	<b>0.11</b>
<b>ROTI</b>	2017	1,275.00	455.85	2.80	135,364.02	4,559,573.71	<b>0.03</b>
<b>SKBM</b>	2017	715.00	592.84	1.21	25,880.46	1,623,027.48	<b>0.02</b>
<b>SKLT</b>	<b>2017</b>	<b>1,100.00</b>	<b>445.28</b>	<b>2.47</b>	<b>22,970.72</b>	<b>636,284.21</b>	<b>0.04</b>

<b>STTP</b>	<b>2017</b>	<b>4,360.00</b>	<b>1,057.08</b>	<b>4.12</b>	<b>216,024.08</b>	<b>2,342,432.44</b>	<b>0.09</b>
<b>ULTJ</b>	2017	1,295.00	364.28	3.55	711,681.00	5,186,940.00	<b>0.14</b>
<b>GGRM</b>	2017	83,800.00	21,926.06	3.82	7,755,347.00	66,759,930.00	<b>0.12</b>
<b>HMSP</b>	2017	4,730.00	293.27	16.13	12,670,534.00	43,141,063.00	<b>0.29</b>
<b>WIIM</b>	2017	290.00	465.79	0.62	40,589.79	1,225,712.09	<b>0.03</b>
<b>DVLA</b>	2017	1,960.00	996.70	1.97	162,249.29	1,640,886.15	<b>0.10</b>
<b>KAEF</b>	2017	2,700.00	463.18	5.83	331,707.92	6,096,148.97	<b>0.05</b>
<b>KLBF</b>	2017	1,690.00	296.41	5.70	2,453,251.41	16,616,239.42	<b>0.15</b>
<b>MERK</b>	2017	8,500.00	1,373.74	6.19	144,677.29	847,006.54	<b>0.17</b>
<b>PYFA</b>	2017	183.00	203.44	0.90	7,127.40	159,563.93	<b>0.04</b>
<b>SIDO</b>	2017	545.00	193.06	2.82	533,799.00	3,158,198.00	<b>0.17</b>
<b>TSPC</b>	2017	1,800.00	1,129.34	1.59	557,339.58	7,434,900.31	<b>0.07</b>
<b>KINO</b>	2017	2,120.00	1,438.62	1.47	109,696.00	3,237,595.22	<b>0.03</b>
<b>UNVR</b>	2017	55,900.00	678.03	82.44	7,004,562.00	18,906,413.00	<b>0.37</b>
<b>WOOD</b>	2017	244.00	306.02	0.80	171,431.81	3,843,002.13	<b>0.04</b>
<b>INTP</b>	2018	18,450.00	6,308.10	2.92	1,145,937.00	27,788,562.00	<b>0.04</b>
<b>SMBR</b>	2018	1,750.00	349.73	5.00	76,074.72	5,538,079.50	<b>0.01</b>
<b>WTON</b>	2018	376.00	359.91	1.04	486,640.17	8,881,778.30	<b>0.05</b>
<b>ALKA</b>	2018	300.00	198.42	1.51	22,943.50	648,968.30	<b>0.04</b>
<b>BTON</b>	2018	230.00	254.38	0.90	27,812.71	217,362.96	<b>0.13</b>
<b>INAI</b>	2018	410.00	479.61	0.85	40,463.14	1,400,683.60	<b>0.03</b>
<b>ISSP</b>	2018	84.00	405.71	0.21	48,741.00	6,494,070.00	<b>0.01</b>
<b>AGII</b>	2018	680.00	1,026.46	0.66	114,374.00	6,647,755.00	<b>0.02</b>
<b>DPNS</b>	<b>2018</b>	<b>316.00</b>	<b>838.67</b>	<b>0.38</b>	<b>9,380.14</b>	<b>322,185.01</b>	<b>0.03</b>

<b>EKAD</b>	<b>2018</b>	<b>855.00</b>	<b>1,036.93</b>	<b>0.82</b>	<b>74,045.19</b>	<b>853,267.45</b>	<b>0.09</b>
<b>INCI</b>	2018	575.00	1,631.40	0.35	16,675.67	391,362.70	<b>0.04</b>
<b>MDKI</b>	2018	270.00	328.62	0.82	33,788.00	914,065.00	<b>0.04</b>
<b>SRSN</b>	2018	63.00	79.37	0.79	38,735.09	686,777.21	<b>0.06</b>
<b>AKPI</b>	2018	750.00	1,814.46	0.41	64,226.27	3,070,410.49	<b>0.02</b>
<b>IGAR</b>	2018	384.00	496.72	0.77	44,672.44	570,197.81	<b>0.08</b>
<b>IMPC</b>	2018	940.00	283.90	3.31	105,523.93	2,370,198.82	<b>0.04</b>
<b>PBID</b>	2018	1,150.00	823.54	1.40	297,628.92	2,295,734.97	<b>0.13</b>
<b>TALF</b>	2018	324.00	597.28	0.54	43,976.73	984,597.77	<b>0.04</b>
<b>TRST</b>	2018	400.00	796.79	0.50	63,193.90	4,284,901.59	<b>0.01</b>
<b>CPIN</b>	2018	7,225.00	1,182.53	6.11	4,551,485.00	27,645,118.00	<b>0.16</b>
<b>JPFA</b>	2018	2,150.00	871.08	2.47	2,253,201.00	23,038,028.00	<b>0.10</b>
<b>ALDO</b>	2018	670.00	493.80	1.36	42,506.28	526,129.32	<b>0.08</b>
<b>FASW</b>	2018	7,775.00	1,730.64	4.49	1,405,367.77	10,965,118.71	<b>0.13</b>
<b>KDSI</b>	2018	1,000.00	1,370.79	0.73	76,761.90	1,391,416.46	<b>0.06</b>
<b>SPMA</b>	2018	248.00	593.32	0.42	82,232.72	2,282,845.63	<b>0.04</b>
<b>KMTR</b>	2018	270.00	189.75	1.42	1,585.15	3,548,239.17	<b>0.00</b>
<b>ASII</b>	2018	8,225.00	4,307.01	1.91	27,372,000.00	344,711,000.00	<b>0.08</b>
<b>INDS</b>	2018	2,220.00	3,343.59	0.66	110,686.88	2,482,337.57	<b>0.04</b>
<b>SMSM</b>	2018	1,400.00	373.40	3.75	633,550.00	2,801,203.00	<b>0.23</b>
<b>STAR</b>	2018	86.00	102.37	0.84	173.59	615,956.01	<b>0.00</b>
<b>SCCO</b>	2018	8,700.00	14,158.48	0.61	253,995.33	4,165,196.48	<b>0.06</b>
<b>HRTA</b>	2018	306.00	237.28	1.29	123,393.86	1,537,031.55	<b>0.08</b>
<b>ADES</b>	<b>2018</b>	<b>920.00</b>	<b>816.95</b>	<b>1.13</b>	<b>52,958.00</b>	<b>881,275.00</b>	<b>0.06</b>



<b>BUDI</b>	<b>2018</b>	<b>96.00</b>	<b>272.61</b>	<b>0.35</b>	<b>50,467.00</b>	<b>3,392,980.00</b>	<b>0.01</b>
<b>CAMP</b>	2018	346.00	150.45	2.30	61,947.30	1,004,275.81	<b>0.06</b>
<b>CEKA</b>	2018	1,375.00	1,641.42	0.84	92,649.66	1,168,956.04	<b>0.08</b>
<b>CLEO</b>	2018	284.00	52.96	5.36	63,261.75	833,933.86	<b>0.08</b>
<b>DLTA</b>	2018	5,500.00	1,603.88	3.43	338,129.99	1,523,517.17	<b>0.22</b>
<b>HOKI</b>	2018	730.00	237.14	3.08	90,195.14	758,846.56	<b>0.12</b>
<b>ICBP</b>	2018	10,450.00	1,947.12	5.37	4,658,781.00	34,367,153.00	<b>0.14</b>
<b>INDF</b>	2018	7,450.00	5,685.01	1.31	4,961,851.00	96,537,796.00	<b>0.05</b>
<b>MYOR</b>	2018	2,620.00	382.07	6.86	1,760,434.28	17,591,706.43	<b>0.10</b>
<b>ROTI</b>	2018	1,200.00	471.50	2.55	127,171.44	4,393,810.38	<b>0.03</b>
<b>SKBM</b>	2018	695.00	602.88	1.15	15,954.63	1,771,365.97	<b>0.01</b>
<b>SKLT</b>	2018	1,500.00	491.12	3.05	31,954.13	747,293.73	<b>0.04</b>
<b>STTP</b>	2018	3,750.00	1,256.78	2.98	255,088.89	2,631,189.81	<b>0.10</b>
<b>ULTJ</b>	2018	1,350.00	413.29	3.27	701,607.00	5,555,871.00	<b>0.13</b>
<b>GGRM</b>	2018	83,625.00	23,456.98	3.57	7,793,068.00	69,097,219.00	<b>0.11</b>
<b>HMSP</b>	2018	3,710.00	303.98	12.20	13,538,418.00	46,602,420.00	<b>0.29</b>
<b>WIIM</b>	2018	141.00	478.71	0.29	51,142.85	1,255,573.91	<b>0.04</b>
<b>DVLA</b>	2018	1,940.00	1,071.66	1.81	200,651.97	1,682,821.74	<b>0.12</b>
<b>KAEF</b>	2018	2,600.00	604.33	4.30	401,792.81	9,460,427.32	<b>0.04</b>
<b>KLBF</b>	2018	1,520.00	326.28	4.66	2,497,261.96	18,146,206.15	<b>0.14</b>
<b>MERK</b>	2018	4,300.00	1,156.88	3.72	1,163,324.17	1,263,113.69	<b>0.92</b>
<b>PYFA</b>	2018	189.00	222.26	0.85	8,447.45	187,057.16	<b>0.05</b>
<b>SIDO</b>	2018	840.00	193.51	4.34	663,849.00	3,337,628.00	<b>0.20</b>
<b>TSPC</b>	<b>2018</b>	<b>1,390.00</b>	<b>1,207.30</b>	<b>1.15</b>	<b>540,378.15</b>	<b>7,869,975.06</b>	<b>0.07</b>

<b>KINO</b>	<b>2018</b>	<b>2,800.00</b>	<b>1,530.83</b>	<b>1.83</b>	<b>150,116.05</b>	<b>3,592,164.21</b>	<b>0.04</b>
<b>UNVR</b>	2018	45,400.00	993.20	45.71	9,109,445.00	19,522,970.00	<b>0.47</b>
<b>WOOD</b>	2018	615.00	388.51	1.58	242,010.11	4,588,497.41	<b>0.05</b>
<b>INTP</b>	2019	19,025.00	6,269.71	3.03	1,835,305.00	27,707,749.00	<b>0.07</b>
<b>SMBR</b>	2019	440.00	350.59	1.26	30,073.86	5,571,270.20	<b>0.01</b>
<b>WTON</b>	2019	450.00	402.55	1.12	510,711.73	10,337,895.09	<b>0.05</b>
<b>ALKA</b>	2019	418.00	206.42	2.02	7,354.72	604,824.61	<b>0.01</b>
<b>BTON</b>	2019	210.00	255.88	0.82	1,367.61	230,561.12	<b>0.01</b>
<b>INAI</b>	2019	440.00	503.90	0.87	33,558.12	1,212,894.40	<b>0.03</b>
<b>ISSP</b>	2019	184.00	431.21	0.43	185,694.00	6,424,507.00	<b>0.03</b>
<b>AGII</b>	2019	695.00	1,075.95	0.65	103,431.00	7,020,980.00	<b>0.01</b>
<b>DPNS</b>	2019	254.00	851.94	0.30	3,937.69	318,141.39	<b>0.01</b>
<b>EKAD</b>	2019	1,070.00	1,220.05	0.88	77,402.57	968,234.35	<b>0.08</b>
<b>INCI</b>	2019	418.00	1,734.24	0.24	13,811.74	405,445.05	<b>0.03</b>
<b>MDKI</b>	2019	199.00	329.78	0.60	32,859.00	923,795.00	<b>0.04</b>
<b>SRSN</b>	2019	68.00	85.48	0.80	42,829.13	779,246.86	<b>0.05</b>
<b>AKPI</b>	2019	370.00	1,830.82	0.20	54,355.27	2,776,775.76	<b>0.02</b>
<b>IGAR</b>	2019	340.00	552.28	0.62	60,836.75	617,594.78	<b>0.10</b>
<b>IMPC</b>	2019	1,050.00	291.36	3.60	93,145.20	2,501,132.86	<b>0.04</b>
<b>PBID</b>	2019	980.00	889.72	1.10	223,626.62	2,338,919.73	<b>0.10</b>
<b>TALF</b>	2019	272.00	744.99	0.37	27,456.25	1,329,083.05	<b>0.02</b>
<b>TRST</b>	2019	380.00	774.38	0.49	38,911.97	4,349,022.89	<b>0.01</b>
<b>CPIN</b>	2019	6,500.00	1,285.01	5.06	3,632,174.00	29,353,041.00	<b>0.12</b>
<b>JPFA</b>	<b>2019</b>	<b>1,535.00</b>	<b>1,014.52</b>	<b>1.51</b>	<b>1,883,857.00</b>	<b>26,650,895.00</b>	<b>0.07</b>

<b>ALDO</b>	<b>2019</b>	<b>428.00</b>	<b>484.91</b>	<b>0.88</b>	<b>78,421.74</b>	<b>925,114.45</b>	<b>0.08</b>
<b>FASW</b>	2019	7,700.00	1,893.79	4.07	968,833.39	10,751,992.94	<b>0.09</b>
<b>KDSI</b>	2019	1,170.00	1,501.74	0.78	64,090.90	1,253,650.41	<b>0.05</b>
<b>SPMA</b>	2019	334.00	651.45	0.51	131,005.67	2,372,130.75	<b>0.06</b>
<b>KMTR</b>	2019	316.00	221.92	1.42	14,671.52	4,084,828.31	<b>0.00</b>
<b>ASII</b>	2019	6,925.00	4,613.31	1.50	26,621,000.00	351,958,000.00	<b>0.08</b>
<b>INDS</b>	2019	2,300.00	3,919.68	0.59	101,465.56	2,834,422.74	<b>0.04</b>
<b>SMSM</b>	2019	1,490.00	424.11	3.51	638,676.00	3,106,981.00	<b>0.21</b>
<b>STAR</b>	2019	153.00	102.09	1.50	1,951.11	579,813.16	<b>0.00</b>
<b>SCCO</b>	2019	9,175.00	15,278.57	0.60	303,593.92	4,400,655.63	<b>0.07</b>
<b>HRTA</b>	2019	200.00	263.01	0.76	149,990.64	2,311,190.05	<b>0.06</b>
<b>ADES</b>	2019	1,045.00	962.77	1.09	83,885.00	822,375.00	<b>0.10</b>
<b>BUDI</b>	2019	103.00	285.69	0.36	64,021.00	2,999,767.00	<b>0.02</b>
<b>CAMP</b>	2019	374.00	158.95	2.35	76,758.83	1,057,529.24	<b>0.07</b>
<b>CEKA</b>	2019	1,670.00	1,901.34	0.88	215,459.20	1,393,079.54	<b>0.15</b>
<b>CLEO</b>	2019	505.00	63.86	7.91	130,756.46	1,245,144.30	<b>0.11</b>
<b>DLTA</b>	2019	6,800.00	1,515.71	4.49	317,815.18	1,425,983.72	<b>0.22</b>
<b>HOKI</b>	2019	940.00	269.75	3.48	103,723.13	848,676.04	<b>0.12</b>
<b>ICBP</b>	2019	11,150.00	2,287.03	4.88	5,360,029.00	38,709,314.00	<b>0.14</b>
<b>INDF</b>	2019	7,925.00	6,173.10	1.28	5,902,729.00	96,198,559.00	<b>0.06</b>
<b>MYOR</b>	2019	2,050.00	442.78	4.63	2,039,404.21	19,037,918.81	<b>0.11</b>
<b>ROTI</b>	2019	1,300.00	499.90	2.60	236,518.56	4,682,083.84	<b>0.05</b>
<b>SKBM</b>	2019	410.00	600.13	0.68	957.17	1,820,383.35	<b>0.00</b>
<b>SKLT</b>	<b>2019</b>	<b>1,610.00</b>	<b>550.69</b>	<b>2.92</b>	<b>44,943.63</b>	<b>790,845.54</b>	<b>0.06</b>

<b>STTP</b>	<b>2019</b>	<b>4,500.00</b>	<b>1,639.70</b>	<b>2.74</b>	<b>482,590.52</b>	<b>2,881,563.08</b>	<b>0.17</b>
<b>ULTJ</b>	2019	1,680.00	489.47	3.43	1,035,865.00	6,608,422.00	<b>0.16</b>
<b>GGRM</b>	2019	53,000.00	26,470.08	2.00	10,880,704.00	78,647,274.00	<b>0.14</b>
<b>HMSP</b>	2019	2,100.00	306.74	6.85	13,721,513.00	50,902,806.00	<b>0.27</b>
<b>WIIM</b>	2019	168.00	492.02	0.34	27,328.09	1,299,521.61	<b>0.02</b>
<b>DVLA</b>	2019	2,250.00	1,166.14	1.93	221,783.25	1,829,960.71	<b>0.12</b>
<b>KAEF</b>	2019	1,250.00	1,334.70	0.94	15,890.44	18,352,877.13	<b>0.00</b>
<b>KLBF</b>	2019	1,620.00	356.38	4.55	2,537,601.82	20,264,726.86	<b>0.13</b>
<b>MERK</b>	2019	2,850.00	1,325.92	2.15	78,256.80	901,060.99	<b>0.09</b>
<b>PYFA</b>	2019	198.00	233.10	0.85	9,342.72	190,786.21	<b>0.05</b>
<b>SIDO</b>	2019	1,275.00	204.31	6.24	807,689.00	3,536,898.00	<b>0.23</b>
<b>TSPC</b>	2019	1,395.00	1,286.90	1.08	595,154.91	8,372,769.58	<b>0.07</b>
<b>KINO</b>	2019	3,430.00	1,892.00	1.81	515,603.34	4,695,764.96	<b>0.11</b>
<b>UNVR</b>	2019	42,000.00	692.25	60.67	7,392,837.00	20,649,371.00	<b>0.36</b>
<b>WOOD</b>	2019	685.00	428.72	1.60	218,064.31	5,515,384.76	<b>0.04</b>
<b>INTP</b>	2020	14,475.00	6,024.14	2.40	1,806,337.00	27,344,672.00	<b>0.07</b>
<b>SMBR</b>	2020	1,065.00	343.10	3.10	10,981.67	5,737,175.56	<b>0.00</b>
<b>WTON</b>	2020	386.00	389.03	0.99	123,147.08	8,509,017.30	<b>0.01</b>
<b>ALKA</b>	2020	262.00	207.23	1.26	6,684.41	418,630.90	<b>0.02</b>
<b>BTON</b>	2020	300.00	262.09	1.14	4,486.08	234,905.02	<b>0.02</b>
<b>INAI</b>	2020	334.00	507.27	0.66	3,991.58	1,395,969.64	<b>0.00</b>
<b>ISSP</b>	2020	160.00	464.14	0.34	175,835.00	6,076,604.00	<b>0.03</b>
<b>AGII</b>	2020	900.00	1,102.87	0.82	99,862.00	7,121,458.00	<b>0.01</b>
<b>DPNS</b>	<b>2020</b>	<b>274.00</b>	<b>860.16</b>	<b>0.32</b>	<b>2,400.72</b>	<b>317,310.72</b>	<b>0.01</b>

<b>EKAD</b>	<b>2020</b>	<b>1,260.00</b>	<b>1,362.90</b>	<b>0.92</b>	<b>95,929.07</b>	<b>1,081,979.82</b>	<b>0.09</b>
<b>INCI</b>	2020	905.00	1,880.85	0.48	30,071.38	444,865.80	<b>0.07</b>
<b>MDKI</b>	2020	232.00	351.75	0.66	40,085.00	973,684.00	<b>0.04</b>
<b>SRSN</b>	2020	58.00	97.66	0.59	44,152.25	906,846.90	<b>0.05</b>
<b>AKPI</b>	2020	555.00	1,932.19	0.29	66,005.55	2,644,267.72	<b>0.02</b>
<b>IGAR</b>	2020	354.00	610.55	0.58	60,770.71	665,863.42	<b>0.09</b>
<b>IMPC</b>	2020	1,325.00	303.28	4.37	115,805.32	2,697,100.06	<b>0.04</b>
<b>PBID</b>	2020	1,435.00	1,028.70	1.39	373,653.85	2,421,301.08	<b>0.15</b>
<b>TALF</b>	2020	260.00	753.77	0.34	18,488.70	1,474,472.52	<b>0.01</b>
<b>TRST</b>	2020	418.00	807.27	0.52	73,277.74	4,223,302.39	<b>0.02</b>
<b>CPIN</b>	2020	6,525.00	1,423.93	4.58	3,845,833.00	31,159,291.00	<b>0.12</b>
<b>JPFA</b>	2020	1,465.00	973.17	1.51	1,002,376.00	25,951,760.00	<b>0.04</b>
<b>ALDO</b>	2020	570.00	536.48	1.06	65,331.04	953,551.97	<b>0.07</b>
<b>FASW</b>	2020	7,475.00	1,849.56	4.04	353,299.34	11,513,044.29	<b>0.03</b>
<b>KDSI</b>	2020	825.00	1,638.19	0.50	60,178.29	1,245,707.24	<b>0.05</b>
<b>SPMA</b>	2020	310.00	724.21	0.43	162,524.65	2,316,065.01	<b>0.07</b>
<b>KMTR</b>	2020	334.00	252.09	1.32	197,498.35	5,127,760.61	<b>0.04</b>
<b>ASII</b>	2020	6,025.00	4,827.99	1.25	18,571,000.00	338,203,000.00	<b>0.05</b>
<b>INDS</b>	2020	2,000.00	3,906.65	0.51	58,751.01	2,826,260.08	<b>0.02</b>
<b>SMSM</b>	2020	1,385.00	459.92	3.01	539,116.00	3,375,526.00	<b>0.16</b>
<b>STAR</b>	2020	106.00	103.30	1.03	5,808.17	497,557.50	<b>0.01</b>
<b>SCCO</b>	2020	10,500.00	15,925.19	0.66	238,152.49	3,743,659.82	<b>0.06</b>
<b>HRTA</b>	2020	244.00	294.65	0.83	170,679.20	2,830,686.42	<b>0.06</b>
<b>ADES</b>	<b>2020</b>	<b>1,460.00</b>	<b>1,187.51</b>	<b>1.23</b>	<b>135,789.00</b>	<b>958,791.00</b>	<b>0.14</b>

<b>BUDI</b>	<b>2020</b>	<b>99.00</b>	<b>293.88</b>	<b>0.34</b>	<b>67,093.00</b>	<b>2,963,007.00</b>	<b>0.02</b>
<b>CAMP</b>	2020	302.00	163.42	1.85	44,045.83	1,086,873.67	<b>0.04</b>
<b>CEKA</b>	2020	1,785.00	2,118.85	0.84	181,812.59	1,566,673.83	<b>0.12</b>
<b>CLEO</b>	2020	500.00	74.56	6.71	132,772.23	1,310,940.12	<b>0.10</b>
<b>DLTA</b>	2020	4,400.00	1,273.82	3.45	123,465.76	1,225,580.91	<b>0.10</b>
<b>HOKI</b>	2020	1,005.00	273.85	3.67	38,038.42	906,924.21	<b>0.04</b>
<b>ICBP</b>	2020	9,575.00	4,314.74	2.22	7,418,574.00	103,588,325.00	<b>0.07</b>
<b>INDF</b>	2020	6,850.00	9,013.01	0.76	8,752,066.00	163,136,516.00	<b>0.05</b>
<b>MYOR</b>	2020	2,710.00	504.12	5.38	2,098,168.51	19,777,500.51	<b>0.11</b>
<b>ROTI</b>	2020	1,360.00	521.73	2.61	168,610.28	4,452,166.67	<b>0.04</b>
<b>SKBM</b>	2020	324.00	557.35	0.58	5,415.74	1,768,660.55	<b>0.00</b>
<b>SKLT</b>	2020	1,565.00	589.16	2.66	42,520.25	773,863.04	<b>0.05</b>
<b>STTP</b>	2020	9,500.00	2,040.69	4.66	628,628.88	3,448,995.06	<b>0.18</b>
<b>ULTJ</b>	2020	1,600.00	413.88	3.87	1,109,666.00	8,754,116.00	<b>0.13</b>
<b>GGRM</b>	2020	41,000.00	30,415.69	1.35	7,647,729.00	78,191,409.00	<b>0.10</b>
<b>HMSP</b>	2020	1,505.00	259.99	5.79	8,581,378.00	49,674,030.00	<b>0.17</b>
<b>WIIM</b>	2020	540.00	564.73	0.96	172,506.56	1,614,442.01	<b>0.11</b>
<b>DVLA</b>	2020	2,420.00	1,184.18	2.04	162,072.98	1,986,711.87	<b>0.08</b>
<b>KAEF</b>	2020	4,250.00	1,279.38	3.32	20,425.76	17,562,816.67	<b>0.00</b>
<b>KLBF</b>	2020	1,480.00	389.89	3.80	2,799,622.52	22,564,300.32	<b>0.12</b>
<b>MERK</b>	2020	3,280.00	1,367.60	2.40	71,902.26	929,901.05	<b>0.08</b>
<b>PYFA</b>	2020	975.00	294.59	3.31	22,104.36	228,575.38	<b>0.10</b>
<b>SIDO</b>	2020	805.00	107.39	7.50	934,016.00	3,849,516.00	<b>0.24</b>
<b>TSPC</b>	<b>2020</b>	<b>1,400.00</b>	<b>1,417.16</b>	<b>0.99</b>	<b>834,369.75</b>	<b>9,104,657.53</b>	<b>0.09</b>

<b>KINO</b>	<b>2020</b>	<b>2,720.00</b>	<b>1,804.06</b>	<b>1.51</b>	<b>113,665.22</b>	<b>5,255,359.16</b>	<b>0.02</b>
<b>UNVR</b>	2020	7,350.00	129.42	56.79	7,163,536.00	20,534,632.00	<b>0.35</b>
<b>WOOD</b>	2020	560.00	480.45	1.17	314,373.40	5,949,006.79	<b>0.05</b>
<b>INTP</b>	2021	12,100.00	5,601.65	2.16	1,788,496.00	26,136,114.00	<b>0.07</b>
<b>SMBR</b>	2021	620.00	348.98	1.78	51,817.31	5,817,745.62	<b>0.01</b>
<b>WTON</b>	2021	246.00	395.61	0.62	81,433.96	8,928,183.49	<b>0.01</b>
<b>ALKA</b>	2021	256.00	253.75	1.01	17,445.03	499,393.05	<b>0.03</b>
<b>BTON</b>	2021	430.00	274.67	1.57	9,635.96	270,669.54	<b>0.04</b>
<b>INAI</b>	2021	292.00	610.23	0.48	4,319.67	1,543,478.06	<b>0.00</b>
<b>ISSP</b>	2021	398.00	527.01	0.76	486,061.00	7,097,322.00	<b>0.07</b>
<b>AGII</b>	2021	1,515.00	1,168.35	1.30	211,485.00	8,164,599.00	<b>0.03</b>
<b>DPNS</b>	2021	394.00	930.02	0.42	22,723.66	362,242.57	<b>0.06</b>
<b>EKAD</b>	2021	1,455.00	1,474.58	0.99	108,490.48	1,165,564.75	<b>0.09</b>
<b>INCI</b>	2021	560.00	1,935.33	0.29	11,036.92	510,698.60	<b>0.02</b>
<b>MDKI</b>	2021	204.00	357.80	0.57	38,851.00	985,400.00	<b>0.04</b>
<b>SRSN</b>	2021	55.00	101.03	0.54	26,542.99	860,162.91	<b>0.03</b>
<b>AKPI</b>	2021	1,130.00	2,151.49	0.53	147,822.24	3,335,740.36	<b>0.04</b>
<b>IGAR</b>	2021	440.00	711.24	0.62	104,034.30	809,371.58	<b>0.13</b>
<b>IMPC</b>	2021	2,550.00	346.86	7.35	206,588.98	2,861,498.21	<b>0.07</b>
<b>PBID</b>	2021	1,605.00	1,214.44	1.32	412,552.47	2,801,186.96	<b>0.15</b>
<b>TALF</b>	2021	298.00	774.09	0.38	22,437.59	1,569,929.94	<b>0.01</b>
<b>TRST</b>	2021	580.00	877.03	0.66	200,975.81	4,628,831.95	<b>0.04</b>
<b>CPIN</b>	2021	5,950.00	1,533.72	3.88	3,619,010.00	35,446,051.00	<b>0.10</b>
<b>JPFA</b>	<b>2021</b>	<b>1,720.00</b>	<b>1,117.35</b>	<b>1.54</b>	<b>2,130,896.00</b>	<b>28,589,656.00</b>	<b>0.07</b>

<b>ALDO</b>	<b>2021</b>	<b>1,000.00</b>	<b>639.46</b>	<b>1.56</b>	<b>100,771.01</b>	<b>1,210,809.44</b>	<b>0.08</b>
<b>FASW</b>	2021	7,600.00	2,055.33	3.70	614,926.00	13,302,224.00	<b>0.05</b>
<b>KDSI</b>	2021	1,095.00	1,777.12	0.62	72,634.47	1,348,730.23	<b>0.05</b>
<b>SPMA</b>	2021	700.00	858.55	0.82	294,325.56	2,746,153.30	<b>0.11</b>
<b>KMTR</b>	2021	334.00	247.70	1.35	81,527.14	5,575,135.59	<b>0.01</b>
<b>ASII</b>	2021	5,700.00	5,325.99	1.07	25,586,000.00	367,311,000.00	<b>0.07</b>
<b>INDS</b>	2021	2,390.00	4,057.04	0.59	158,199.73	3,165,018.06	<b>0.05</b>
<b>SMSM</b>	2021	1,360.00	505.61	2.69	728,263.00	3,868,862.00	<b>0.19</b>
<b>STAR</b>	2021	149.00	105.50	1.41	10,513.09	508,447.13	<b>0.02</b>
<b>SCCO</b>	2021	10,400.00	21,415.63	0.49	141,762.82	4,698,864.13	<b>0.03</b>
<b>HRTA</b>	2021	212.00	329.09	0.64	194,432.40	3,478,074.22	<b>0.06</b>
<b>ADES</b>	2021	3,290.00	1,644.05	2.00	265,758.00	1,304,108.00	<b>0.20</b>
<b>BUDI</b>	2021	179.00	308.45	0.58	91,723.00	2,993,218.00	<b>0.03</b>
<b>CAMP</b>	2021	290.00	173.80	1.67	100,066.62	1,147,260.61	<b>0.09</b>
<b>CEKA</b>	2021	1,880.00	2,331.71	0.81	187,066.99	1,697,387.20	<b>0.11</b>
<b>CLEO</b>	2021	470.00	83.46	5.63	180,711.67	1,348,181.58	<b>0.13</b>
<b>DLTA</b>	2021	3,740.00	1,261.68	2.96	187,993.00	1,308,722.07	<b>0.14</b>
<b>HOKI</b>	2021	181.00	276.37	0.65	12,533.09	989,119.32	<b>0.01</b>
<b>ICBP</b>	2021	8,700.00	4,692.53	1.85	7,900,282.00	118,066,628.00	<b>0.07</b>
<b>INDF</b>	2021	6,325.00	9,866.50	0.64	11,203,585.00	179,356,193.00	<b>0.06</b>
<b>MYOR</b>	2021	2,040.00	508.08	4.02	1,211,052.65	19,917,653.27	<b>0.06</b>
<b>ROTI</b>	2021	1,360.00	460.59	2.95	281,340.68	4,191,284.42	<b>0.07</b>
<b>SKBM</b>	2021	360.00	575.02	0.63	29,707.42	1,970,428.12	<b>0.02</b>
<b>SKLT</b>	<b>2021</b>	<b>2,420.00</b>	<b>784.43</b>	<b>3.09</b>	<b>84,524.16</b>	<b>889,125.25</b>	<b>0.10</b>



<b>STTP</b>	<b>2021</b>	<b>7,550.00</b>	<b>2,519.73</b>	<b>3.00</b>	<b>617,573.77</b>	<b>3,919,243.68</b>	<b>0.16</b>
<b>ULTJ</b>	2021	1,570.00	444.72	3.53	1,276,793.00	7,406,856.00	<b>0.17</b>
<b>GGRM</b>	2021	30,600.00	30,813.70	0.99	5,605,321.00	89,964,369.00	<b>0.06</b>
<b>HMSP</b>	2021	965.00	250.96	3.85	7,137,097.00	53,090,428.00	<b>0.13</b>
<b>WIIM</b>	2021	428.00	627.84	0.68	176,877.01	1,891,169.73	<b>0.09</b>
<b>DVLA</b>	2021	2,750.00	1,232.86	2.23	146,725.63	2,085,904.98	<b>0.07</b>
<b>KAEF</b>	2021	2,430.00	1,302.10	1.87	289,888.79	17,760,195.04	<b>0.02</b>
<b>KLBF</b>	2021	1,615.00	453.67	3.56	3,232,007.68	25,666,635.16	<b>0.13</b>
<b>MERK</b>	2021	3,690.00	1,526.88	2.42	131,660.83	1,026,266.87	<b>0.13</b>
<b>PYFA</b>	2021	1,015.00	312.29	3.25	5,478.95	806,221.58	<b>0.01</b>
<b>SIDO</b>	2021	865.00	115.71	7.48	1,260,898.00	4,068,970.00	<b>0.31</b>
<b>TSPC</b>	2021	1,500.00	1,527.85	0.98	877,817.64	9,644,326.66	<b>0.09</b>
<b>KINO</b>	2021	2,030.00	1,864.54	1.09	100,649.54	5,346,800.16	<b>0.02</b>
<b>UNVR</b>	2021	4,110.00	113.27	36.28	5,758,148.00	19,068,532.00	<b>0.30</b>
<b>WOOD</b>	<b>2021</b>	<b>840.00</b>	<b>577.61</b>	<b>1.45</b>	<b>535,295.61</b>	<b>6,801,034.78</b>	<b>0.08</b>

## Lampiran 4

### Output Hail Pengujian Data Dengan SPSS

#### Statistik Deskriptif

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Avoidance	300	-,97	2,05	-,2392	,22667
Agency Cost	300	,01	6,95	1,1149	,80177
Nilai Perusahaan	300	,20	82,44	3,0151	7,52953
Profitabilitas	300	,00	,92	,0805	,08445
Valid N (listwise)	300				

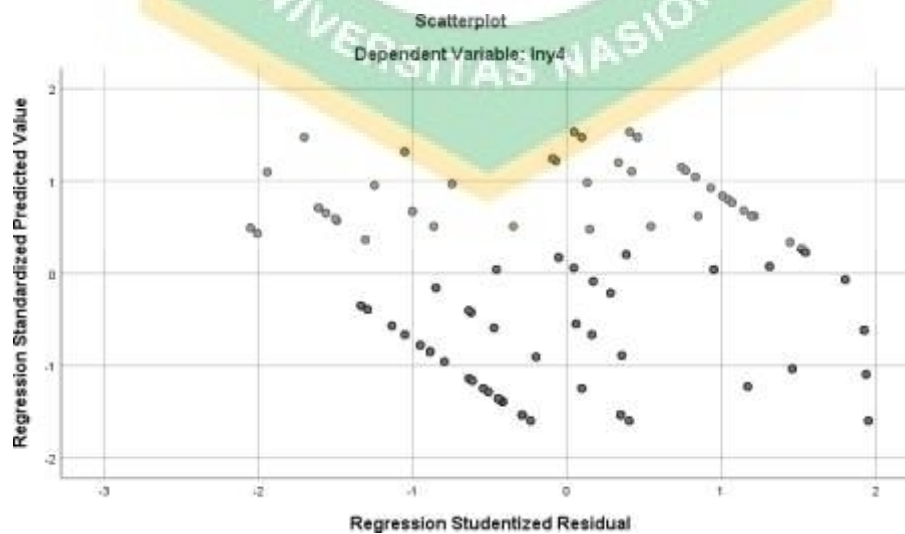
#### Uji Multikolinearitas

##### Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	Tax Avoidance	,604	1,654
	Agency Cost	,589	1,699
	Profitabilitas	,925	1,081

a. Dependent Variable: Nilai Perusahaan

#### Uji Heteroskedastisitas



## Uji Autokorelasi

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,642 <sup>a</sup>	,412	,408	5,79154	2,043

a. Predictors: (Constant), Agency Cost, Tax Avoidance

b. Dependent Variable: Nilai Perusahaan

## Uji Normalitas

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		300
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,08893843
Most Extreme Differences	Absolute	,051
	Positive	,051
	Negative	-,050
Test Statistic		,051
Asymp. Sig. (2-tailed)		,060 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correctio

## Analisis Regresi Berganda

### Coefficients<sup>a</sup>

standardized Coefficients	Std. Error	Standardized Coefficients Beta	t	Sig.
	,456		,609	,543
	,426	,482	8,447	,000
	,408	,218	3,824	,000

a. Dependent Variable: Nilai Perusahaan

### Uji F

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.989,506	2	3.494,753	104,190	,000 <sup>b</sup>
	Residual	9.961,967	297	33,542		
	Total	16.951,473	299			

a. Dependent Variable: Nilai Perusahaan

b. Predictors: (Constant), Agency Cost, Tax Avoidance

### Uji t (Hipotesis Langsung)

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	,278	,456		,609	,543
	Tax Avoidance	3,600	,426	,482	8,447	,000
	Agency Cost	1,562	,408	,218	3,824	,000

a. Dependent Variable: Nilai Perusaha

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	,074	,005		14,654	,000
	Profitabilitas	,018	,005	,215	3,792	,000

a. Dependent Variable: Tax Avoidance

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	-,788	,511		-1,544	,124
	Profitabilitas	47,249	4,380	,530	10,787	,000

a. Dependent Variable: Nilai Perusahaan

### Koefisien Determinasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,642 <sup>a</sup>	,412	,408	5,79154

a. Predictors: (Constant), Agency Cost, Tax Avoidance

b. Dependent Variable: Nilai Perusahaan

## Lampran 5

### Logbook



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#### KONSULTASI BIMBINGAN

**Npm** : 193403516027  
**Nama** : RENI CAHYA AGUSTIN  
**Program Studi** : Akuntansi  
**Konsentrasi** : Perpajakan

#### KONSULTASI PEMBIMBING PROPOSAL

Tanggal	Materi Konsultasi	Status
10 November, 2022	berikut bimbingan untuk judul	Sudah Ditanggapi
10 November, 2022	berikut ini saya mengajukan bimbingan untuk bab 1, terdiri dari: latar belakang, rumusan masalah, tujuan penelitian, manfaat penelitian	Sudah Ditanggapi
10 November, 2022	berikut ini saya mengajukan bimbingan untuk bab 2	Sudah Ditanggapi
10 November, 2022	berikut ini saya mengajukan bimbingan untuk bab 3	Sudah Ditanggapi

#### KONSULTASI PEMBIMBING TUGAS AKHIR

Tanggal	Materi Konsultasi	Status
30 January, 2023	berikut saya lampirkan file revisi tugas akhir bab 1-3	Sudah Ditanggapi
30 January, 2023	berikut saya lampirkan bab 4	Sudah Ditanggapi
30 January, 2023	berikut saya lampirkan bab 5	Sudah Ditanggapi
30 January, 2023	berikut saya lampirkan bab 1-5	Sudah Ditanggapi

## Lampiran 6 Hasil Turnitin

Reni Cahya Agustin.TA

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