

Lampiran 1 : Tabulasi Data Variabel Komite Audit

NO	Nama Perusahaan	Tahun	Anggota Komite Independen	Total Komite Audit	%	Komite Audit
1	ALDO	2021	2	3	100%	0.67
		2022	3	4	100%	0.75
		2023	3	4	100%	0.75
2	SPMA	2021	1	3	100%	0.33
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
3	KDSI	2021	1	4	100%	0.25
		2022	2	4	100%	0.50
		2023	2	3	100%	0.67
4	SMCB	2021	2	3	100%	0.67
		2022	1	3	100%	0.33
		2023	1	3	100%	0.33
5	SMBR	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	3	4	100%	0.75
6	SMGR	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	3	4	100%	0.75
7	JPFA	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67

NO	Nama Perusahaan	Tahun	Anggota Komite Independen	Total Komite Audit	%	Komite Audit
8	WTON	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
9	CPIN	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
10	MAIN	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
11	APLI	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
12	PBID	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
13	TALF	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
14	DPNS	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
15	MDKI	2021	2	3	100%	0.67
		2022	2	3	100%	0.67

NO	Nama Perusahaan	Tahun	Anggota Komite Independen	Total Komite Audit	%	Komite Audit
		2023	2	3	100%	0.67
16	INCI	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
		2023	2	3	100%	0.67
17	MOLI	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
		2023	2	3	100%	0.67
18	IFII	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
		2023	2	3	100%	0.67
19	AMFG	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
		2023	2	3	100%	0.67
20	TOTO	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
		2023	2	3	100%	0.67
21	MLIA	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
		2023	2	3	100%	0.67
22	ISSP	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
		2023	2	3	100%	0.67
23	BELL	2021	2	3	100%	0.67

NO	Nama Perusahaan	Tahun	Anggota Komite Independen	Total Komite Audit	%	Komite Audit
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
24	STAR	2021	2	4	100%	0.50
		2022	2	4	100%	0.50
		2023	2	4	100%	0.50
25	TRIS	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
26	UCID	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
27	KBLI	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
28	BOLT	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
29	SMSM	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
30	ULTJ	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67

NO	Nama Perusahaan	Tahun	Anggota Komite Independen	Total Komite Audit	%	Komite Audit
31	CEKA	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
32	CLEO	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
33	DMND	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
34	GOOD	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
35	KEJU	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
36	PSGO	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
37	ROTI	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
38	SKLT	2021	2	3	100%	0.67
		2022	2	3	100%	0.67

NO	Nama Perusahaan	Tahun	Anggota Komite Independen	Total Komite Audit	%	Komite Audit
		2023	2	3	100%	0.67
39	STTP	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
		2023	2	3	100%	0.67
40	DVLA	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
41	KLBF	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
42	MERK	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
43	PEHA	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
44	SIDO	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
45	HMSP	2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
46	ITIC	2021	2	3	100%	0.67

NO	Nama Perusahaan	Tahun	Anggota Komite Independen	Total Komite Audit	%	Komite Audit
47	ADES	2022	2	3	100%	0.67
		2023	2	3	100%	0.67
		2021	2	3	100%	0.67
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
		2021	2	3	100%	0.67
48	WIIM	2022	2	3	100%	0.67
		2023	2	3	100%	0.67
		2021	2	3	100%	0.67

Lampiran 2 : Tabulasi Data Variabel Komisaris Independen

No	Nama Perusahaan	Tahun	Anggota Komisaris Independen	Total Dewan Komisaris	%	Komisaris Independen
1	ALDO	2021	1	3	100%	0.33
		2022	2	4	100%	0.50
		2023	2	4	100%	0.50
2	SPMA	2021	3	4	100%	0.75
		2022	3	4	100%	0.75
		2023	4	6	100%	0.67
3	KDSI	2021	2	6	100%	0.33
		2022	2	6	100%	0.33
		2023	2	4	100%	0.50
4	SMCB	2021	1	4	100%	0.25
		2022	1	4	100%	0.25
		2023	3	5	100%	0.60
5	SMBR	2021	3	5	100%	0.60
		2022	1	4	100%	0.25
		2023	1	4	100%	0.25
6	SMGR	2021	2	7	100%	0.29
		2022	2	7	100%	0.29
		2023	3	7	100%	0.43
7	JPFA	2021	1	3	100%	0.33
		2022	2	4	100%	0.50
		2023	2	4	100%	0.50

No	Nama Perusahaan	Tahun	Anggota Komisaris Independen	Total Dewan Komisaris	%	Komisaris Independen
8	WTON	2021	2	6	100%	0.33
		2022	2	5	100%	0.40
		2023	2	5	100%	0.40
9	CPIN	2021	1	3	100%	0.33
		2022	1	3	100%	0.33
		2023	2	4	100%	0.50
10	MAIN	2021	3	5	100%	0.60
		2022	3	6	100%	0.50
		2023	4	6	100%	0.67
11	APLI	2021	1	2	100%	0.50
		2022	2	5	100%	0.40
		2023	2	6	100%	0.33
12	PBID	2021	1	2	100%	0.50
		2022	1	3	100%	0.33
		2023	2	5	100%	0.40
13	TALF	2021	1	3	100%	0.33
		2022	1	3	100%	0.33
		2023	2	3	100%	0.67
14	DPNS	2021	1	3	100%	0.33
		2022	1	3	100%	0.33
		2023	2	5	100%	0.40
15	MDKI	2021	2	6	100%	0.33

No	Nama Perusahaan	Tahun	Anggota Komisaris Independen	Total Dewan Komisaris	%	Komisaris Independen
		2022	2	5	100%	0.40
		2023	3	5	100%	0.60
16	INCI	2021	1	3	100%	0.33
		2022	2	6	100%	0.33
		2023	4	6	100%	0.67
17	MOLI	2021	2	6	100%	0.33
		2022	2	6	100%	0.33
		2023	3	6	100%	0.50
18	IFII	2021	1	8	100%	0.13
		2022	2	8	100%	0.25
		2023	4	8	100%	0.50
19	AMFG	2021	2	6	100%	0.33
		2022	2	6	100%	0.33
		2023	3	6	100%	0.50
20	TOTO	2021	2	5	100%	0.40
		2022	2	5	100%	0.40
		2023	3	6	100%	0.50
21	MLIA	2021	1	3	100%	0.33
		2022	2	3	100%	0.67
		2023	3	5	100%	0.60
22	ISSP	2021	1	4	100%	0.25
		2022	2	5	100%	0.40
		2023	2	4	100%	0.50

No	Nama Perusahaan	Tahun	Anggota Komisaris Independen	Total Dewan Komisaris	%	Komisaris Independen
23	BELL	2021	1	2	100%	0.50
		2022	1	2	100%	0.50
		2023	2	4	100%	0.50
24	STAR	2021	2	5	100%	0.40
		2022	3	5	100%	0.60
		2023	3	5	100%	0.60
25	TRIS	2021	1	3	100%	0.33
		2022	1	2	100%	0.50
		2023	2	4	100%	0.50
26	UCID	2021	2	6	100%	0.33
		2022	2	5	100%	0.40
		2023	3	6	100%	0.50
27	KBLI	2021	2	4	100%	0.50
		2022	2	5	100%	0.40
		2023	2	6	100%	0.33
28	BOLT	2021	1	3	100%	0.33
		2022	1	3	100%	0.33
		2023	2	3	100%	0.67
29	SMSM	2021	1	2	100%	0.50
		2022	1	2	100%	0.50
		2023	2	3	100%	0.67
30	ULTJ	2021	2	4	100%	0.50
		2022	2	4	100%	0.50

No	Nama Perusahaan	Tahun	Anggota Komisaris Independen	Total Dewan Komisaris	%	Komisaris Independen
		2023	1	3	100%	0.33
31	CEKA	2021	1	3	100%	0.33
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
		2023	2	3	100%	0.67
32	CLEO	2021	1	3	100%	0.33
		2022	2	4	100%	0.50
		2023	3	6	100%	0.50
33	DMND	2021	3	5	100%	0.60
		2022	3	5	100%	0.60
		2023	4	5	100%	0.80
34	GOOD	2021	2	5	100%	0.40
		2022	2	5	100%	0.40
		2023	3	9	100%	0.33
35	KEJU	2021	1	3	100%	0.33
		2022	2	6	100%	0.33
		2023	2	6	100%	0.33
36	PSGO	2021	1	3	100%	0.33
		2022	1	2	100%	0.50
		2023	2	3	100%	0.67
37	ROTI	2021	1	3	100%	0.33
		2022	2	3	100%	0.67
		2023	2	3	100%	0.67
38	SKLT	2021	1	3	100%	0.33

No	Nama Perusahaan	Tahun	Anggota Komisaris Independen	Total Dewan Komisaris	%	Komisaris Independen
		2022	2	3	100%	0.67
		2023	3	4	100%	0.75
39	STTP	2021	1	2	100%	0.50
		2022	1	2	100%	0.50
		2023	2	4	100%	0.50
40	DVLA	2021	2	6	100%	0.33
		2022	2	5	100%	0.40
		2023	2	5	100%	0.40
41	KLBF	2021	3	7	100%	0.43
		2022	3	7	100%	0.43
		2023	2	6	100%	0.33
42	MERK	2021	1	2	100%	0.50
		2022	2	3	100%	0.67
		2023	3	4	100%	0.75
43	PEHA	2021	2	4	100%	0.50
		2022	3	4	100%	0.75
		2023	3	4	100%	0.75
44	SIDO	2021	3	6	100%	0.50
		2022	3	6	100%	0.50
		2023	2	5	100%	0.40
45	HMSP	2021	2	4	100%	0.50
		2022	2	4	100%	0.50
		2023	3	4	100%	0.75

No	Nama Perusahaan	Tahun	Anggota Komisaris Independen	Total Dewan Komisaris	%	Komisaris Independen
46	ITIC	2021	1	2	100%	0.50
		2022	2	3	100%	0.67
		2023	2	4	100%	0.50
47	ADES	2021	1	3	100%	0.33
		2022	1	3	100%	0.33
		2023	2	3	100%	0.67
48	WIIM	2021	1	3	100%	0.33
		2022	2	4	100%	0.50
		2023	2	4	100%	0.50

Lampiran 3 : Tabulasi Data Variabel Green Accounting

No	Nama Perusahaan	Tahun	Biaya Lingkungan	Ln
1	ALDO	2021	3,011,064,072	21.83
		2022	4,077,936,912	22.13
		2023	8,557,731,650	22.87
2	SPMA	2021	320,419,000	19.59
		2022	571,250,000	20.16
		2023	692,963,000	20.36
3	KDSI	2021	5,247,000,000	22.38
		2022	4,268,000,000	22.17
		2023	4,054,200,000	22.12
4	SMCB	2021	2,905,864,483	21.79
		2022	3,394,351,999	21.95
		2023	3,360,000,000	21.94
5	SMBR	2021	7,180,000,000	22.69
		2022	9,180,000,000	22.94
		2023	12,140,000,000	23.22
6	SMGR	2021	50,746,171,343	24.65
		2022	56,700,000,000	24.76
		2023	70,400,000,000	24.98
7	JPFA	2021	5,716,000	15.56
		2022	219,032,000	19.20
		2023	149,792,000	18.82
8	WTON	2021	129,300,000	18.68
		2022	150,500,000	18.83
		2023	196,130,000	19.09
9	CPIN	2021	45,880,665,025	24.55
		2022	48,809,763,990	24.61
		2023	54,123,387,832	24.71
10	MAIN	2021	353,000,000	19.68
		2022	180,000,000	19.01
		2023	224,000,000	19.23
11	APLI	2021	160,000,000	18.89
		2022	170,000,000	18.95
		2023	470,000,000	19.97
12	PBID	2021	2,000,000,000	21.42
		2022	1,500,000,000	21.13
		2023	3,503,155,000	21.98

No	Nama Perusahaan	Tahun	Biaya Lingkungan	Ln
13	TALF	2021	211,881,499	19.17
		2022	211,881,499	19.17
		2023	262,921,969	19.39
14	DPNS	2021	32,855,677	17.31
		2022	32,855,677	17.31
		2023	50,933,335	17.75
15	MDKI	2021	1,712,120,100	21.26
		2022	1,616,664,210	21.20
		2023	1,666,590,646	21.23
16	INCI	2021	4,089,243,963	22.13
		2022	3,368,901,650	21.94
		2023	1,633,947,606	21.21
17	MOLI	2021	5,096,000,000	22.35
		2022	4,627,000,000	22.26
		2023	6,534,000,000	22.60
18	IFII	2021	456,000,000,000	26.85
		2022	495,740,000,000	26.93
		2023	483,680,000,000	26.90
19	AMFG	2021	6,300,000,000	22.56
		2022	14,000,000,000	23.36
		2023	1,050,000,000	20.77
20	TOTO	2021	287,526,380	19.48
		2022	274,987,960	19.43
		2023	347,212,339	19.67
21	MLIA	2021	13,000,000,000	23.29
		2022	18,500,000,000	23.64
		2023	20,500,000,000	23.74
22	ISSP	2021	6,088,683,504	22.53
		2022	6,600,000,000	22.61
		2023	5,407,922,346	22.41
23	BELL	2021	3,951,000	15.19
		2022	5,781,000	15.57
		2023	7,027,000	15.77
24	STAR	2021	60,000,000	17.91
		2022	1,860,000,000	21.34
		2023	671,020,000	20.32
25	TRIS	2021	3,272,520,000	21.91
		2022	4,524,994,743	22.23
		2023	6,724,781,271	22.63

No	Nama Perusahaan	Tahun	Biaya Lingkungan	Ln
26	UCID	2021	231,616,143	19.26
		2022	235,394,207	19.28
		2023	142,068,400	18.77
27	KBLI	2021	311,980,000	19.56
		2022	410,020,000	19.83
		2023	501,650,000	20.03
28	BOLT	2021	231,235,625	19.26
		2022	142,110,000	18.77
		2023	205,920,100	19.14
29	SMSM	2021	64,980,000	17.99
		2022	79,640,000	18.19
		2023	1,223,390,000	20.92
30	ULTJ	2021	1,536,484,065	21.15
		2022	1,266,511,893	20.96
		2023	50,000,000	17.73
31	CEKA	2021	3,761,689,150	22.05
		2022	608,130,100	20.23
		2023	1,076,000,000	20.80
32	CLEO	2021	486,691,572	20.00
		2022	814,059,000	20.52
		2023	1,331,391,521	21.01
33	DMND	2021	3,641,000,000	22.02
		2022	3,560,000,000	21.99
		2023	2,940,000,000	21.80
34	GOOD	2021	197,000,000	19.10
		2022	973,745,000	20.70
		2023	705,565,500	20.37
35	KEJU	2021	106,454,670	18.48
		2022	76,570,000	18.15
		2023	183,520,000	19.03
36	PSGO	2021	1,633,000,000	21.21
		2022	2,390,000,000	21.59
		2023	5,902,000,000	22.50
37	ROTI	2021	3,700,000,000	22.03
		2022	3,800,000,000	22.06
		2023	4,000,000,000	22.11
38	SKLT	2021	400,000,000	19.81
		2022	300,000,000	19.52
		2023	300,000,000	19.52

No	Nama Perusahaan	Tahun	Biaya Lingkungan	Ln
39	STTP	2021	1,200,000,000	20.91
		2022	685,565,926	20.35
		2023	685,565,926	20.35
40	DVLA	2021	2,100,000,000	21.47
		2022	1,700,000,000	21.25
		2023	2,000,000,000	21.42
41	KLBF	2021	21,600,000,000	23.80
		2022	21,800,000,000	23.81
		2023	23,049,857,876	23.86
42	MERK	2021	5,740,400,000	22.47
		2022	3,187,896,436	21.88
		2023	2,788,416,162	21.75
43	PEHA	2021	22,442,000	16.93
		2022	21,606,308	16.89
		2023	2,777,038,774	21.74
44	SIDO	2021	27,800,000,000	24.05
		2022	28,600,000,000	24.08
		2023	22,720,000,000	23.85
45	HMSP	2021	108,229,500	18.50
		2022	2,810,000,000	21.76
		2023	86,656,000	18.28
46	ITIC	2021	11,120,863	16.22
		2022	35,556,200	17.39
		2023	36,622,250	17.42
47	ADES	2021	225,000,000	19.23
		2022	310,000,000	19.55
		2023	500,000,000	20.03
48	WIIM	2021	1,964,200,000	21.40
		2022	1,336,400,000	21.01
		2023	1,451,900,000	21.10

Lampiran 4 : Tabulasi Data Variabel Profitabilitas

NO	Nama Perusahaan	Tahun	Lab a Bersih	Total Aset	%	ROA
1	ALDO	2021	100,771,009,640	1,210,809,442,028	100%	0.08323
		2022	65,764,485,236	1,568,806,950,187	100%	0.04192
		2023	2,432,375,361	1,751,702,567,743	100%	0.00139
2	SPMA	2021	294,325,560,054	2,746,153,295,147	100%	0.10718
		2022	336,138,349,494	3,239,231,499,990	100%	0.10377
		2023	178,658,341,906	3,303,922,519,911	100%	0.05407
3	KDSI	2021	72,634,468,539	1,348,730,229,275	100%	0.05385
		2022	76,150,458,446	1,289,211,450,108	100%	0.05907
		2023	79,466,168,302	1,128,518,916,364	100%	0.07042
4	SMCB	2021	713,344	21,491,023	100%	0.03319
		2022	839,276	21,378,510	100%	0.03926
		2023	894,645	22,206,739	100%	0.04029
5	SMBR	2021	51,817,305	5,817,745,619	100%	0.00891
		2022	77,317,821	5,242,724,933	100%	0.01475
		2023	121,572,505	4,856,730,638	100%	0.02503
6	SMGR	2021	2,117,236	81,766,327	100%	0.02589
		2022	2,499,083	82,960,012	100%	0.03012
		2023	2,295,601	81,820,529	100%	0.02806
7	JPFA	2021	2,130,896	28,589,656	100%	0.07453
		2022	1,490,931	32,690,887	100%	0.04561

NO	Nama Perusahaan	Tahun	Laba Bersih	Total Aset	%	ROA
		2023	945,922	34,109,431	100%	0.02773
8	WTON	2021	81,433,957,569	8,928,183,492,920	100%	0.00912
		2022	171,060,047,099	9,447,528,704,261	100%	0.01811
		2023	19,816,764,969	7,631,670,664,176	100%	0.00260
		2023	19,816,764,969	7,631,670,664,176	100%	0.00260
9	CPIN	2021	3,619,010	35,446,051	100%	0.10210
		2022	2,930,357	39,847,545	100%	0.07354
		2023	2,318,088	40,970,800	100%	0.05658
		2023	2,318,088	40,970,800	100%	0.05658
10	MAIN	2021	60,376,485	5,436,745,210	100%	0.01111
		2022	26,217,657	5,746,998,087	100%	0.00456
		2023	63,162,746	5,517,296,880	100%	0.01145
		2023	63,162,746	5,517,296,880	100%	0.01145
11	APLI	2021	23,227,293,962	431,280,653,664	100%	0.05386
		2022	46,599,136,683	468,541,883,266	100%	0.09946
		2023	50,400,590,817	490,506,911,907	100%	0.10275
		2023	50,400,590,817	490,506,911,907	100%	0.10275
12	PBID	2021	416,209,347	2,795,959,663	100%	0.14886
		2022	354,901,190	3,040,363,137	100%	0.11673
		2023	375,985,161	3,196,352,644	100%	0.11763
		2023	375,985,161	3,196,352,644	100%	0.11763
13	TALF	2021	22,437,585,810	1,569,929,936,844	100%	0.01429
		2022	44,313,085,815	1,797,280,792,145	100%	0.02466
		2023	38,451,208,502	1,733,867,453,375	100%	0.02218
		2023	38,451,208,502	1,733,867,453,375	100%	0.02218
14	DPNS	2021	22,723,655,893	362,242,571,405	100%	0.06273
		2022	27,428,849,986	405,675,831,614	100%	0.06761
		2023	16,075,555,664	347,048,791,589	100%	0.04632
		2023	16,075,555,664	347,048,791,589	100%	0.04632
15	MDKI	2021	38,851	985,400	100%	0.03943

NO	Nama Perusahaan	Tahun	Laba Bersih	Total Aset	%	ROA
		2022	38,417	1,045,929	100%	0.03673
		2023	48,407	1,064,547	100%	0.04547
16	INCI	2021	11,036,924,395	510,698,600,200	100%	0.02161
		2022	33,640,328	876,602,301	100%	0.03838
		2023	58,018,151	936,697,851	100%	0.06194
17	MOLI	2021	38,800,766	2,275,216,679	100%	0.01705
		2022	29,969,349	1,896,261,085	100%	0.01580
		2023	94,137,935	2,019,929,220	100%	0.04660
18	IFII	2021	53,027	14,551,127	100%	0.00364
		2022	82,981	16,499,572	100%	0.00503
		2023	104,151	15,109,929	100%	0.00689
19	AMFG	2021	318,672	7,403,476	100%	0.04304
		2022	437,370	7,466,520	100%	0.05858
		2023	583,297	7,500,664	100%	0.07777
20	TOTO	2021	156,736,391,742	3,236,330,922,409	100%	0.04843
		2022	313,410,762,339	3,304,972,191,991	100%	0.09483
		2023	242,417,754,641	3,333,890,799,976	100%	0.07271
21	MLIA	2021	652,406	6,121,601	100%	0.10657
		2022	853,707	6,806,945	100%	0.12542
		2023	562,629	7,017,221	100%	0.08018
22	ISSP	2021	486,061	7,097,322	100%	0.06849
		2022	305,849	7,405,931	100%	0.04130
		2023	498,059	7,971,708	100%	0.06248

NO	Nama Perusahaan	Tahun	Laba Bersih	Total Aset	%	ROA
23	BELL	2021	4,172,725,902	524,473,606,697	100%	0.00796
		2022	4,462,174,046	525,780,962,665	100%	0.00849
		2023	11,472,790,689	530,041,342,956	100%	0.02165
24	STAR	2021	248,262	974,069	100%	0.25487
		2022	38,673	1,125,536	100%	0.03436
		2023	318,156	1,683,667	100%	0.18897
25	TRIS	2021	18,024,581,177	1,060,742,742,644	100%	0.01699
		2022	64,521,509,302	1,177,807,599,498	100%	0.05478
		2023	68,176,777,896	1,169,584,274,422	100%	0.05829
26	UCID	2021	480,060	7,777,887	100%	0.06172
		2022	313,648	8,382,538	100%	0.03742
		2023	434,532	8,487,854	100%	0.05119
27	KBLI	2021	93,371,439,103	2,725,242,711,423	100%	0.03426
		2022	59,961,666,687	2,797,005,026,270	100%	0.02144
		2023	114,573,714,867	2,976,407,140,255	100%	0.03849
28	BOLT	2021	82,749,100,903	1,390,927,219,048	100%	0.05949
		2022	57,466,752,275	1,436,511,645,894	100%	0.04000
		2023	116,439,800,798	1,344,239,544,439	100%	0.08662
29	SMSM	2021	728,263	3,868,862	100%	0.18824
		2022	935,944	4,379,577	100%	0.21371
		2023	1,036,534	4,574,793	100%	0.22658
30	ULTJ	2021	1,276,793	7,406,856	100%	0.17238
		2022	965,486	7,376,375	100%	0.13089

NO	Nama Perusahaan	Tahun	Laba Bersih	Total Aset	%	ROA
		2023	951,109	7,523,956	100%	0.12641
31	CEKA	2021	187,067	1,697,387	100%	0.11021
		2022	220,705	1,718,287	100%	0.12844
		2023	153,575	1,893,561	100%	0.08110
		2023	153,575	1,893,561	100%	0.08110
32	CLEO	2021	180,712	1,348,181	100%	0.13404
		2022	195,599	1,693,524	100%	0.11550
		2023	324,092	2,296,228	100%	0.14114
		2023	324,092	2,296,228	100%	0.14114
33	DMND	2021	351,470	6,297,287	100%	0.05581
		2022	382,105	6,878,297	100%	0.05555
		2023	319,078	7,166,880	100%	0.04452
		2023	319,078	7,166,880	100%	0.04452
34	GOOD	2021	492,638	6,766,602	100%	0.07280
		2022	521,714	7,327,372	100%	0.07120
		2023	601,467	7,427,707	100%	0.08098
		2023	601,467	7,427,707	100%	0.08098
35	KEJU	2021	144,700,268,968	767,726,284,113	100%	0.18848
		2022	117,370,750,383	860,100,358,989	100%	0.13646
		2023	80,342,415,257	828,378,354,007	100%	0.09699
		2023	80,342,415,257	828,378,354,007	100%	0.09699
36	PSGO	2021	213,841,959,820	3,731,907,652,769	100%	0.05730
		2022	257,682,130,697	4,140,857,067,187	100%	0.06223
		2023	549,244,004,886	4,181,183,763,101	100%	0.13136
		2023	549,244,004,886	4,181,183,763,101	100%	0.13136
37	ROTI	2021	283,602,993,676	4,191,284,422,677	100%	0.06766
		2022	432,247,722,254	4,130,321,616,083	100%	0.10465
		2023	333,300,420,963	3,943,518,425,042	100%	0.08452
		2023	333,300,420,963	3,943,518,425,042	100%	0.08452
38	SKLT	2021	84,524,160,228	889,125,250,792	100%	0.09506

NO	Nama Perusahaan	Tahun	Lab a Bersih	Total Aset	%	ROA
		2022	74,865,302,076	1,033,289,474,829	100%	0.07245
		2023	78,089,597,225	1,282,739,303,035	100%	0.06088
39	STTP	2021	617,573,766,863	3,919,243,683,748	100%	0.15757
		2022	624,524,005,786	4,590,737,849,889	100%	0.13604
		2023	917,794,022,711	5,482,234,635,262	100%	0.16741
40	DVLA	2021	146,505,337	2,082,911,322	100%	0.07034
		2022	149,375,011	2,009,139,485	100%	0.07435
		2023	146,336,365	2,042,171,821	100%	0.07166
41	KLBF	2021	3,232,007,683,281	25,666,635,156,271	100%	0.12592
		2022	3,450,083,412,291	27,241,313,025,674	100%	0.12665
		2023	2,778,404,819,501	27,057,568,182,323	100%	0.10268
42	MERK	2021	131,660,834	1,026,266,866	100%	0.12829
		2022	179,837,759	1,037,647,240	100%	0.17331
		2023	178,240,003	894,473,523	100%	0.19927
43	PEHA	2021	11,296,951	1,838,539,299	100%	0.00614
		2022	27,395,254	1,806,280,965	100%	0.01517
		2023	6,012,112	1,765,887,592	100%	0.00340
44	SIDO	2021	1,260,898	4,068,970	100%	0.30988
		2022	1,104,714	4,081,442	100%	0.27067
		2023	950,648	3,890,706	100%	0.24434
45	HMSP	2021	7,137,097	53,090,428	100%	0.13443
		2022	6,323,744	54,786,992	100%	0.11542
		2023	8,096,811	55,316,264	100%	0.14637

NO	Nama Perusahaan	Tahun	Laba Bersih	Total Aset	%	ROA
46	ITIC	2021	18,368,616,642	526,704,173,504	100%	0.03487
		2022	23,952,323,176	553,207,312,282	100%	0.04330
		2023	26,963,627,275	560,353,325,935	100%	0.04812
47	ADES	2021	265,758	1,304,108	100%	0.20379
		2022	364,972	1,645,582	100%	0.22179
		2023	395,798	2,085,182	100%	0.18981
48	WIIM	2021	176,877,010,231	1,891,169,731,202	100%	0.09353
		2022	249,644,129,079	2,168,793,843,296	100%	0.11511
		2023	494,729,174,306	2,575,756,967,645	100%	0.19207

Lampiran 5 : Tabulasi Data Variabel Nilai Perusahaan

NO	Nama Perusahaan	Tahun	Harga Saham	Total Ekuitas	Jumlah Saham Beredar	Nilai Buku Per Lembar Saham	PBV
1	ALDO	2021	1,000	703,402,561,482	1,316,856,020	534	1.87
		2022	805	765,168,946,137	1,316,856,309	581	1.39
		2023	930	809,937,632,854	1,350,356,872	600	1.55
2	SPMA	2021	805	1,815,473,344,846	2,791,233,198	650	1.24
		2022	610	2,146,288,274,787	3,154,092,216	680	0.90
		2023	450	2,319,418,975,917	3,154,092,216	735	0.61
3	KDSI	2021	1,095	719,731,966,183	405,000,000	1,777	0.62
		2022	1,150	737,901,136,146	405,000,000	1,822	0.63
		2023	1,740	784,345,553,868	405,000,000	1,937	0.90
4	SMCB	2021	1,690	11,182,197,000,000	9,019,381,973	1,240	1.36
		2022	1,425	11,860,038,000,000	9,019,381,973	1,315	1.08
		2023	1,345	12,504,614,000,000	9,019,381,973	1,386	0.97
5	SMBR	2021	620	3,466,244,521,000	9,932,534,336	349	1.78
		2022	386	3,075,138,026,000	9,932,534,336	310	1.25
		2023	278	3,162,412,356,000	9,932,534,336	318	0.87
6	SMGR	2021	7,250	81,766,327,000,000	5,931,520,000	13,785	0.53
		2022	6,575	82,960,012,000,000	6,751,540,089	12,288	0.54
		2023	6,400	81,820,529,000,000	6,751,540,089	12,119	0.53
7	JPFA	2021	1,720	13,102,710,000,000	11,726,575,201	1,117	1.54
		2022	1,295	13,654,777,000,000	11,726,575,201	1,164	1.11

NO	Nama Perusahaan	Tahun	Harga Saham	Total Ekuitas	Jumlah Saham Beredar	Nilai Buku Per Lembar Saham	PBV
		2023	1,180	14,167,212,000,000	11,726,575,201	1,208	0.98
8	WTON	2021	246	3,484,810,937,660	8,715,466,600	400	0.62
		2022	191	3,637,820,526,411	8,715,466,600	417	0.46
		2023	108	3,626,109,986,520	8,715,466,600	416	0.26
9	CPIN	2021	5,950	25,149,999,000,000	16,398,000,000	1,534	3.88
		2022	5,650	26,327,214,000,000	16,398,000,000	1,606	3.52
		2023	5,025	27,028,758,000,000	16,398,000,000	1,648	3.05
10	MAIN	2021	745	2,048,039,833,000	2,238,750,000	915	0.81
		2022	645	2,075,138,470,000	2,238,750,000	927	0.70
		2023	515	2,140,281,849,000	2,238,750,000	956	0.54
11	APLI	2021	206	21,171,173,000,000	1,925,000,000	10,998	0.02
		2022	280	22,243,221,000,000	1,925,000,000	11,555	0.02
		2023	600	22,566,006,000,000	1,925,000,000	11,723	0.05
12	PBID	2021	1,605	2,295,611,941,000	1,875,000,000	1,224	1.31
		2022	1,575	2,446,027,106,000	1,875,000,000	1,305	1.21
		2023	1,325	375,985,161,000	1,875,000,000	201	6.61
13	TALF	2021	298	1,047,684,048,324	1,353,435,000	774	0.38
		2022	302	1,186,405,791,289	1,353,435,000	877	0.34
		2023	282	1,217,350,613,648	1,353,435,000	899	0.31
14	DPNS	2021	394	307,956,854,988	331,129,952	930	0.42
		2022	400	329,957,934,086	331,129,952	996	0.40
		2023	420	331,767,014,825	331,129,952	1,002	0.42
15	MDKI	2021	204	905,294,000,000	2,530,150,002	358	0.57

NO	Nama Perusahaan	Tahun	Harga Saham	Total Ekuitas	Jumlah Saham Beredar	Nilai Buku Per Lembar Saham	PBV
		2022	185	940,218,000,000	2,530,150,002	372	0.50
		2023	200	964,909,000,000	2,530,150,002	381	0.52
16	INCI	2021	560	379,559,681,140	196,121,237	1,935	0.29
		2022	680	658,342,429,000	196,121,237	3,357	0.20
		2023	540	710,587,520,000	207,656,617	3,422	0.16
17	MOLI	2021	428	1,493,834,265,000	2,724,036,581	548	0.78
		2022	208	1,255,701,383,000	2,724,036,581	461	0.45
		2023	376	1,350,607,752,000	2,724,036,581	496	0.76
18	IFII	2021	147	2,221,508,000,000	9,412,000,000	236	0.62
		2022	158	2,302,081,000,000	9,412,000,000	245	0.65
		2023	153	2,388,024,000,000	9,412,000,000	254	0.60
19	AMFG	2021	4,440	3,293,369,000,000	434,000,000	7,588	0.59
		2022	5,550	3,720,172,000,000	434,000,000	8,572	0.65
		2023	5,900	4,240,737,000,000	434,000,000	9,771	0.60
20	TOTO	2021	220	2,127,840,895,748	10,320,000,000	206	1.07
		2022	270	2,302,761,450,906	10,320,000,000	223	1.21
		2023	228	2,351,397,318,568	10,320,000,000	228	1.00
21	MLIA	2021	2,210	3,477,018,000,000	1,323,000,000	2,628	0.84
		2022	525	4,483,138,000,000	6,615,000,000	678	0.77
		2023	438	4,958,184,000,000	6,615,000,000	750	0.58
22	ISSP	2021	398	3,787,113,000,000	7,185,992,035	527	0.76
		2022	246	4,144,535,000,000	7,185,992,035	577	0.43
		2023	292	4,618,346,000,000	7,185,992,035	643	0.45

NO	Nama Perusahaan	Tahun	Harga Saham	Total Ekuitas	Jumlah Saham Beredar	Nilai Buku Per Lembar Saham	PBV
23	BELL	2021	146	259,772,569,960	7,247,970,000	36	4.07
		2022	148	525,780,962,665	7,247,970,000	73	2.04
		2023	79	265,248,554,288	7,247,970,000	37	2.16
24	STAR	2021	274	961,874,000,000	1,170,432,803	822	0.33
		2022	274	1,111,377,000,000	1,170,432,803	950	0.29
		2023	234	1,616,104,000,000	1,170,432,803	1,381	0.17
25	TRIS	2021	214	658,639,967,153	3,138,930,006	210	1.02
		2022	236	712,024,029,526	3,112,847,531	229	1.03
		2023	208	724,735,310,366	3,141,443,831	231	0.90
26	UCID	2021	1,450	4,940,631,000,000	4,156,572,300	1,189	1.22
		2022	1,095	5,163,753,000,000	4,156,572,300	1,242	0.88
		2023	1,000	5,563,650,000,000	4,156,572,300	1,339	0.75
27	KBLI	2021	280	2,452,984,793,844	4,007,235,107	612	0.46
		2022	314	2,495,007,759,673	4,007,235,107	623	0.50
		2023	338	2,595,051,438,272	4,007,235,107	648	0.52
28	BOLT	2021	825	827,747,911,712	2,343,750,000	353	2.34
		2022	745	859,865,270,588	2,343,750,000	367	2.03
		2023	735	871,693,009,286	2,343,750,000	372	1.98
29	SMSM	2021	1,360	2,911,633,000,000	5,758,675,440	506	2.69
		2022	1,535	3,319,032,000,000	5,758,675,440	576	2.66
		2023	1,995	3,630,033,000,000	5,758,675,440	630	3.16
30	ULTJ	2021	1,570	5,138,126,000,000	44,586,700	115,239	0.01
		2022	1,475	5,822,679,000,000	149,203,300	39,025	0.04

NO	Nama Perusahaan	Tahun	Harga Saham	Total Ekuitas	Jumlah Saham Beredar	Nilai Buku Per Lembar Saham	PBV
		2023	1,475	6,686,968,000,000	52,283,400	127,898	0.01
31	CEKA	2021	1,880	1,387,366,962,835	595,000,000	2,332	0.81
		2022	1,980	1,550,042,869,748	595,000,000	2,605	0.76
		2023	1,845	1,642,285,662,293	595,000,000	2,760	0.67
32	CLEO	2021	470	1,025,649,045,711	12,000,000,000	85	5.50
		2022	555	1,209,171,716,345	12,000,000,000	101	5.51
		2023	710	1,514,585,030,778	12,000,000,000	126	5.63
33	DMND	2021	905	5,019,381,000,000	9,468,359,000	530	1.71
		2022	815	5,411,262,000,000	9,468,359,000	572	1.43
		2023	815	5,831,732,000,000	9,468,359,000	616	1.32
34	GOOD	2021	525	3,042,236,403,412	36,897,901,455	82	6.37
		2022	525	3,351,444,502,184	36,897,901,455	91	5.78
		2023	430	3,909,211,386,219	36,897,901,455	106	4.06
35	KEJU	2021	1,185	585,825,528,987	1,500,000,000	391	3.03
		2022	1,430	703,505,819,337	1,500,000,000	469	3.05
		2023	1,155	670,772,958,412	1,500,000,000	447	2.58
36	PSGO	2021	216	1,424,812,031,387	18,850,000,000	76	2.86
		2022	146	1,686,092,119,450	18,850,000,000	89	1.63
		2023	133	2,237,120,695,275	18,850,000,000	119	1.12
37	ROTI	2021	1,360	2,869,591,202,766	6,186,488,888	464	2.93
		2022	1,320	2,681,158,538,764	6,186,488,888	433	3.05
		2023	1,150	2,393,431,575,281	6,186,488,888	387	2.97
38	SKLT	2021	2,420	541,837,229,228	690,740,500	784	3.09

NO	Nama Perusahaan	Tahun	Harga Saham	Total Ekuitas	Jumlah Saham Beredar	Nilai Buku Per Lembar Saham	PBV
		2022	1,950	590,753,527,421	690,740,500	855	2.28
		2023	282	816,943,780,892	690,740,500	1,183	0.24
39	STTP	2021	7550	3,300,848,622,529	1,310,000,000	2,520	3.00
		2022	7650	3,928,398,773,915	1,310,000,000	2,999	2.55
		2023	9375	4,847,511,375,575	1,310,000,000	3,700	2.53
40	DVLA	2021	2750	1,391,412,139,000	1,120,000,000	1,242	2.21
		2022	2370	1,403,620,581,000	1,120,000,000	1,253	1.89
		2023	1665	1,404,432,093,000	1,120,000,000	1,254	1.33
41	KLBF	2021	1615	21,265,877,793,123	46,875,122,110	454	3.56
		2022	2090	22,097,328,202,389	46,875,122,110	471	4.43
		2023	1610	23,120,022,010,215	46,875,122,110	493	3.26
42	MERK	2021	4,750	684,043,788,000	448,000,000	1,527	3.11
		2022	3,690	757,241,649,000	448,000,000	1,690	2.18
		2023	4,180	795,878,793,000	448,000,000	1,777	2.35
43	PEHA	2021	1,105	740,977,263,000	840,000,000	882	1.25
		2022	685	771,816,074,000	840,000,000	919	0.75
		2023	640	770,327,233,000	840,000,000	917	0.70
44	SIDO	2021	865	3,471,185,000,000	30,000,000,000	116	7.48
		2022	755	3,505,475,000,000	30,000,000,000	117	6.46
		2023	525	3,385,941,000,000	30,000,000,000	113	4.65
45	HMSP	2021	965	29,191,406,000,000	116,318,076,900	251	3.85
		2022	840	28,170,168,000,000	116,318,076,900	242	3.47
		2023	895	29,869,853,000,000	116,318,076,900	257	3.49

NO	Nama Perusahaan	Tahun	Harga Saham	Total Ekuitas	Jumlah Saham Beredar	Nilai Buku Per Lembar Saham	PBV
46	ITIC	2021	274	324,679,509,187	940,720,000	345	0.79
		2022	262	364,321,203,318	940,720,000	387	0.68
		2023	300	397,931,210,948	940,720,000	423	0.71
47	ADES	2021	3,290	969,817,000,000	589,896,800	1,644	2.00
		2022	7,175	1,334,836,000,000	589,896,800	2,263	3.17
		2023	9,675	1,729,808,000,000	589,896,800	2,932	3.30
48	WIIM	2021	428	1,318,385,158,595	2,099,873,760	628	0.68
		2022	630	1,500,927,506,265	2,099,873,760	715	0.88
		2023	1,775	1,847,322,308,256	2,099,873,760	880	2.02

Lampiran 6 : Hasil Output Smart Pls (Path Coefficients)

Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
KA -> PROFIT	-0.096	-0.130	0.120	0.800	0.213
KI -> PROFIT	0.154	0.148	0.082	1.889	0.030
GA -> PROFIT	0.046	0.055	0.089	0.523	0.301
KA -> NP	0.151	0.169	0.089	1.703	0.045
KI -> NP	-0.072	-0.072	0.055	1.315	0.095
GA -> NP	0.048	0.038	0.070	0.690	0.246
PROFIT -> NP	0.535	0.536	0.079	6.753	0.000

Lampiran 7 : Hasil Output Smart Pls (Path Total Indirect Effects)

Path Total Indirect Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
KA -> NP	-0.051	-0.070	0.070	0.735	0.232
KA -> PROFIT					
KI -> NP	0.082	0.080	0.046	1.783	0.038
KI -> PROFIT					
GA -> NP	0.025	0.031	0.050	0.495	0.311
GA -> PROFIT					
PROFIT -> NP					

Lampiran 8 : Hasil Output Smart Pls (Outer Loadings)

Outer Loadings

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
KA <- KA	1.000	1.000	0.000		
KOM <- KI	1.000	1.000	0.000		
Ln <- GA	1.000	1.000	0.000		
PBV <- NP	1.000	1.000	0.000		
ROA <- PROFIT	1.000	1.000	0.000		

Lampiran 9 : Hasil Output Smart Pls (Outer Weights)

Outer Weights

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
KA <- KA	1.000	1.000	0.000		
KOM <- KI	1.000	1.000	0.000		
Ln <- GA	1.000	1.000	0.000		
PBV <- NP	1.000	1.000	0.000		
ROA <- PROFIT	1.000	1.000	0.000		

Lampiran 10 : Hasil Output Smart Pls (R Square)

R Square

	R Square	R Square Adjusted
NP	0.292	0.272
PROFIT	0.033	0.012