

LAMPIRAN

Lampiran 1 : Daftar Konsultasi

Catatan Kegiatan konsultasi Bimbingan skripsi mahasiswa

Nama : Tetti Gustiana Pakpahan

NIM : 2017420130

Judul Skripsi : Analisis penerapan Pengakuan Pendapatan Sebelum dan Sesudah PSAK 72 serta dampaknya terhadap Kinerja Keuangan (Studi kasus pada perusahaan manufaktur sektor industri dasar, kimia dan pertambangan yang terdaftar di bursa efek Indonesia tahun periode 2019 dan 2021)

Dosen Pembimbing : Drs. Haryanto, Ak. CA, MM

| Tanggal | Pokok Pembahasan | Paraf Pembimbing |
|------------------|---|------------------|
| 12 Januari 2021 | Revisi proposal Bab 1 - 3 | |
| 19 Januari 2021 | Revisi proposal bab 1 - 2 | |
| 03 Februari 2021 | Persetujuan proposal skripsi untuk Bab 1-3 untuk ujian Proposal | |
| 11 Februari 2021 | Bimbingan tentang sampel perusahaan | |
| 12 Maret 2021 | Bimbingan tentang laporan keuangan perusahaan | |
| 26 Mei 2021 | Bimbingan Bab 1 - 5 | |
| 20 Juni 2021 | Koreksi Bab 5 | |
| 13 Oktober 2021 | Sidang skripsi | |

Lampiran 2:

Daftar Perusahaan yang Menjadi Objek Penelitian Periode Tahun 2019-2021

| No | Nama Perusahaan | Kode |
|----|--|------|
| 1 | Delta Dunia Makmur Tbk | DOID |
| 2 | Darma Henwa Tbk | DEWA |
| 3 | PT Borneo Olah Sarana Sukses Tbk. | BOSS |
| 4 | Resource Alam Indonesia Tbk | KKGI |
| 5 | Golden Energy Mines Tbk | GEMS |
| 6 | Perdana Karya Perkasa Tbk | PKPK |
| 7 | PT TBS Energi Utama Tbk | TOBA |
| 8 | PT Astrindo Nusantara Infrastruktur Tbk. | BIPI |
| 9 | Pt. Citatah, Tbk | CTTH |
| 10 | PT Kapuas Prima Coal Tbk | ZINC |
| 11 | SMR Utama Tbk | SMRU |
| 12 | Yanaprima Hastapersada,Tbk | YPAS |
| 13 | Wijaya Karya Weton, Tbk | WTON |
| 14 | PT. Waskita Beton Precast,Tbk | WSBP |
| 15 | Pt. Pabrik Kertas Tjiwi Kimia,Tbk | TKIM |
| 16 | Pt. SLJ Global,Tbk | SULI |
| 17 | Pt. Solusi Bangun Indonesia, Tbk | SMCB |
| 18 | Pt. Sreeya Sewu Indonesia, Tbk | SIPD |
| 19 | Pt. Semen Indonesia (Persero),Tbk | SMGR |
| 20 | Pt. Mulia Industrindo,Tbk | MLIA |
| 21 | Pt. Jafpa Comfeed Indonesia,Tbk | JPFA |
| 22 | Pt. Indocement Tunggul Prakarsa, tbk | INTP |
| 23 | Pt. Impack Pratama Industri,Tbk | IMPC |
| 24 | Pt. Champion pasific Indonesia,Tbk | IGAR |
| 25 | Pt. Gunung Raja Paksi, Tbk | GGRP |
| 26 | Pt. Lotte Chemical Titan, Tbk | FPNI |
| 27 | Fajar Surya wises, Tbk | FASW |
| 28 | Ekadharna internasional, Tbk | EKAD |
| 29 | Citra Tubindo, Tbk | CTBN |
| 30 | Pt. Asahimas Flatt Glass, Tbk | AMFG |
| 31 | Alkindo naratama, Tbk | ALDO |
| 32 | Pt. Aneka Gas Induri, Tbl | AGII |
| 33 | Pt. Polycem Industri, tbk | ADMG |
| 34 | Ratu Prabu Energi Tbk | ARTI |
| 35 | Pt. Timah, Tbk | TINS |
| 36 | Pt. Sumber Energy, Tbk | SURE |
| 37 | Pt. Radiant utama interinso Tbk | RUIS |
| 38 | Pt. Petrosea Tbk | PTRO |
| 39 | Pt. Samindo resources Tbk | MYOH |
| 40 | Pt. Bukit asam Tbk | PTBA |
| 41 | Pt. Merdeka copper gold Tbk | MDKA |

| | | |
|----|---|------|
| 42 | Pt. Midi Utama Indonesia | MIDI |
| 43 | Pt. Indo Tambangraya megah Tbk | ITMG |
| 44 | Pt. Mitrabara Asiperna Tbk | MBAP |
| 45 | Pt. Vale Indonesia Tbk | INCO |
| 46 | Pt. Indika Energy Tbk | INDY |
| 47 | Pt. Golden Energy Mines Tbk | GEMS |
| 48 | Pt. Harum Energy Tbk | HRUM |
| 49 | Pt. Surya Essa Perkasa Tbk | ESSA |
| 50 | Pt. Alfa energy Investama Tbk | FIRE |
| 51 | Pt. Elnusa Tbk | ELSA |
| 52 | Pt. Energi Mega Persada Tbk | ENRG |
| 53 | Pt. Bayan Resource Tbk | BYAN |
| 54 | Pt. Cita mineral Invesdo Tbk | CITA |
| 55 | Pt. apexindo pratama Tbk | APEX |
| 56 | Pt. Baramulti Suksessarana Tbk | BSSR |
| 57 | Pt. Adaro Energy Indonesia Tbk | ADRO |
| 58 | Pt. Aneka Tambang Tbk | ANTM |
| 59 | Pr. Alakasa Industrindo, Tbk | ALKA |
| 60 | Pt. Malindo Feedmilk, Tbk | MAIN |
| 61 | Pt. Voksil Electric, Tbk | VOKS |
| 62 | Pt. Triwira Insalestari, Tbk | TRIL |
| 63 | Pt. Surya Toto Indonesia, Tbk | TOTO |
| 64 | Pt. Tire Austenite, Tbk | TIRA |
| 65 | Pt. Bursa Pertiwi, Tbk | SPTO |
| 66 | Pt. Shield On Service, Tbk | SOSS |
| 67 | Pt. Superkrane Mitra Utama, Tbk | SKRN |
| 68 | Pt. Singaraja Putra, Tbk | SINI |
| 69 | PT Supreme Cable Manufacturing & Commerce Tbk | SCCO |
| 70 | Pt. Indal Aluminium Industry, Tbk | INAI |
| 71 | PT Cahayaputra Asa Keramik Tbk | CAKK |
| 72 | PT Mark Dynamics Indonesia Tbk. | MARK |
| 73 | Pt. Asiaplast Industries Tbk | APLI |
| 74 | PT Ifishdeco Tbk. | IFSH |
| 75 | Bumi Resources Minerals Tbk | BRMS |
| 76 | Mitra Investindo Tbk | MITI |
| 77 | PT Medco Energi Internasional Tbk | MEDC |
| 78 | Central Omega Resources Tbk | DKFT |

Lampiran 3: Total Penjualan

| No | Nama Perusahaan | Penjualan | |
|----|--|-----------------------|-----------------------|
| | | 2019 | 2021 |
| 1 | Delta Dunia Makmur Tbk | 12,990,855,547,828 | 8,864,126,087,308 |
| 2 | Darma Henwa Tbk | 5,077,346,365,988 | 4,466,670,817,212 |
| 3 | PT Borneo Olah Sarana Sukses Tbk. | 271,218,864,514.00 | 170,386,015,194.00 |
| 4 | Resource Alam Indonesia Tbk | 1,691,995,789,484.00 | 1,063,968,552,272.00 |
| 5 | Golden Energy Mines Tbk | 16,315,161,135,932.00 | 15,636,690,307,964.00 |
| 6 | Perdana Karya Perkasa Tbk | 13,253,957,000.00 | 17,334,744,000.00 |
| 7 | PT TBS Energi Utama Tbk | 7,742,026,919,268.00 | 4,890,028,175,728.00 |
| 8 | PT Astrindo Nusantara Infrastruktur Tbk. | 1,044,321,647,700.00 | 1,156,637,296,068.00 |
| 9 | Pt. Citatah, Tbk | 151,424,965,638.00 | 102,890,968,412.00 |
| 10 | PT Kapuas Prima Coal Tbk | 885,110,668,261 | 608,099,038,727 |
| 11 | SMR Utama Tbk | 699,201,691,680 | 492,381,856,241 |
| 12 | Yanaprima Hastapersada, Tbk | 388,118,905,159 | 303,203,668,856 |
| 13 | Wijaya Karya Weton, Tbk | 7,083,384,467,587 | 4,803,359,291,718 |
| 14 | PT. Waskita Beton Precast, Tbk | 7,467,175,916,375 | 2,211,413,142,070 |
| 15 | Pt. Pabrik Kertas Tjiwi Kimia, Tbk | 15,215,619,302 | 12,590,385,220 |
| 16 | Pt. SLJ Global, Tbk | 957,934,017,576 | 763,230,287,506 |
| 17 | Pt. Solusi Bangun Indonesia, Tbk | 11,057,843,000,000 | 10,108,220,000,000 |
| 18 | Pt. Sreeya Sewu Indonesia, Tbk | 4,105,991,000,000 | 4,341,295,000,000 |
| 19 | Pt. Semen Indonesia (Persero), Tbk | 40,368,107,000,000 | 35,171,668,000,000 |
| 20 | Pt. Mulia Industrindo, Tbk | 3,887,075,800 | 2,759,785,969 |
| 21 | Pt. Jafpa Comfeed Indonesia, Tbk | 36,742,561,000 | 36,964,948,000,000 |
| 22 | Pt. Indocement Tunggal Prakarsa, Tbk | 15,939,348,000,000 | 14,184,322,000,000 |
| 23 | Pt. Impack Pratama Industri, Tbk | 1,495,759,701,262 | 1,233,360,737,750 |
| 24 | Pt. Champion pasific Indonesia, Tbk | 776,541,441,414 | 739,402,296,030 |
| 25 | Pt. Gunung Raja Paksi, Tbk | 11,966,358,295,158 | 8,907,562,674,385 |
| 26 | Pt. Lotte Chemical Titan, Tbk | 4,172,281,000 | 4,495,396,408 |
| 27 | Fajar Surya wisnes, Tbk | 8,268,503,880,196 | 7,909,812,330,437 |
| 28 | Ekadharma internasional, Tbk | 758,299,364,555 | 671,540,878,728 |
| 29 | Citra Tubindo, Tbk | 2,086,050,293,047 | 1,833,730,866,705 |

| | | | |
|----|---------------------------------|--------------------|--------------------|
| 30 | Pt. Asahimas Flatt Glass, Tbk | 4,289,776,000,000 | 3,767,789,000,000 |
| 31 | Alkindo naratama, Tbk | 835,929,507,369 | 782,804,918,020 |
| 32 | Pt. Aneka Gas Induri, Tbl | 2,203,617,000,000 | 2,188,179,000,000 |
| 33 | Pt. Polycem Industri, tbk | 3,391,388,432,324 | 2,219,061,320,081 |
| 34 | Ratu Prabu Energi Tbk | 172,419,774,164 | 328,047,457,430 |
| 35 | Pt. Timah, Tbk | 19,302,627,000,000 | 15,215,980,000,000 |
| 36 | Pt. Sumber Energy, Tbk | 291,628,419,044 | 335,556,251,700 |
| 37 | Pt. Radiant utama interinso Tbk | 1,596,396,576,716 | 1,616,390,151,557 |
| 38 | Pt. Petrosea Tbk | 6,923,140,349 | 4,950,520,294 |
| 39 | Pt. Samindo resources Tbk | 3,697,466,939,091 | 2,520,710,168,457 |
| 40 | Pt. Bukit asam Tbk | 21,787,564,000,000 | 17,325,192,000,000 |
| 41 | Pt. Merdeka copper gold Tbk | 5,842,014,245,059 | 4,676,944,426,890 |
| 42 | Pt. Midi Utama Indonesia | 11,625,313,000,000 | 12,659,705,000,000 |
| 43 | Pt. Indo Tambangraya megah Tbk | 24,929,181,572 | 17,224,058,149 |
| 44 | Pt. Mitrabara Asiperna Tbk | 3,790,395,444,903 | 2,923,733,027,033 |
| 45 | Pt. Vale Indonesia Tbk | 11,363,377,271 | 11,112,456,827 |
| 46 | Pt. Indika Energy Tbk | 2,782,676,420 | 2,077,212,345 |
| 47 | Pt. Golden Energy Mines Tbk | 16,092,505,478,425 | 15,423,293,852,193 |
| 48 | Pt. Harum Energy Tbk | 3,815,691,881,705 | 2,130,069,902,517 |
| 49 | Pt. Surya Essa Perkasa Tbk | 3,224,589,226,617 | 2,550,391,755,351 |
| 50 | Pt. Alfa energy Investama Tbk | 1,221,662,045,057 | 1,069,005,506,795 |
| 51 | Pt. Elnusa Tbk | 3,576,698,000,000 | 3,576,698,000,000 |
| 52 | Pt. Energi Mega Persada Tbk | 4,858,298,209,922 | 4,720,839,302,867 |
| 53 | Pt. Bayan Resource Tbk | 20,221,122,298,362 | 20,272,321,141,644 |
| 54 | Pt. Cita mineral Invesdo Tbk | 3,894,771,060,856 | 4,344,699,474,015 |
| 55 | Pt. apexindo pratama Tbk | 1,364,730,927,140 | 795,823,891,311 |
| 56 | Pt. Baramulti Suksessarana Tbk | 6,075,208,427,346 | 4,816,486,302,216 |
| 57 | Pt. Adaro Energy Indonesia Tbk | 50,235,731,916 | 36,833,662,360 |

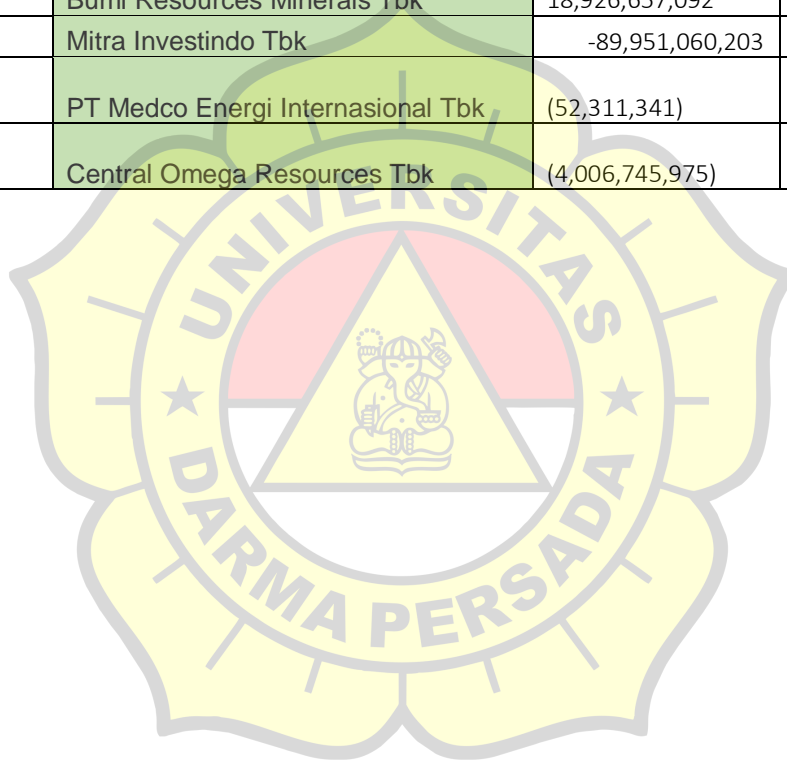
| | | | |
|----|---|-------------------|-------------------|
| 58 | Pt. Aneka Tambang Tbk | 32,718,542,699 | 27,372,461,091 |
| 59 | Pr. Alakasa Industrindo, Tbk | 2,218,385,509,000 | 2,044,132,602,000 |
| 60 | Pt. Malindo Feedmilk, Tbk | 7,454,920,083 | 7,000,570,412 |
| 61 | Pt. Voksil Electric, Tbk | 2,669,686,185,127 | 1,834,162,436,964 |
| 62 | Pt.Triwira Insalestari, Tbk | 261,990,000 | 6,175,945,533 |
| 63 | Pt. Surya Toto Indonesia, Tbk | 2,056,096,661,320 | 1,622,319,756,389 |
| 64 | Pt. Tire Austenite, Tbk | 281,109,377,690 | 251,135,073,681 |
| 65 | Pt. Bursa Pertiwi, Tbk | 2,266,242,809,404 | 1,910,989,899,637 |
| 66 | Pt. Shield On Service, Tbk | 1,348,096,644,306 | 1,368,035,589,028 |
| 67 | Pt. Superkrane Mitra Utama, Tbk | 682,378,381,166 | 507,783,841,202 |
| 68 | Pt. Singaraja Putra, Tbk | 223,320,494,901 | 274,365,507,443 |
| 69 | PT Supreme Cable Manufacturing & Commerce Tbk | 5,701,072,391,797 | 4,620,736,359,547 |
| 70 | Pt. Indal Aluminium Industry, Tbk | 1,216,136,763,334 | 1,028,910,711,144 |
| 71 | PT Cahayaputra Asa Keramik Tbk | 289,383,952,242 | 217,013,915,602 |
| 72 | PT Mark Dynamics Indonesia Tbk. | 361,544,998,431 | 565,439,688,892 |
| 73 | Pt. Asiaplast Industries Tbk | 437,990,210,351 | 325,538,152,468 |
| 74 | PT Ifishdeco Tbk. | 1,085,328,207,907 | 396,573,481,850 |
| 75 | Bumi Resources Minerals Tbk | 65,712,527,960 | 122,919,314,740 |
| 76 | Mitra Investindo Tbk | -78,512,964,258 | 6,624,593,476 |
| 77 | PT Medco Energi Internasional Tbk | 1,375,721,763 | 1,093,274,485 |
| 78 | Central Omega Resources Tbk | 547,834,051,390 | 1,141,685,024,206 |

Lampiran 4: Total Laba Sebelum Pajak

| No | Nama Perusahaan | Laba sebelum pajak | |
|----|--|---------------------|----------------------|
| | | 2019 | 2021 |
| 1 | Delta Dunia Makmur Tbk | 301,719,904,560 | (345,264,426,056) |
| 2 | Darma Henwa Tbk | 55,480,328,968 | 24,160,259,020 |
| 3 | PT Borneo Olah Sarana Sukses Tbk. | 2,747,150,438.00 | (106,288,395,092.00) |
| 4 | Resource Alam Indonesia Tbk | 81,683,813,264.00 | (107,880,579,768.00) |
| 5 | Golden Energy Mines Tbk | 963,603,708,552.00 | 1,383,797,075,428.00 |
| 6 | Perdana Karya Perkasa Tbk | (41,489,168.00) | 25,803,000.00 |
| 7 | PT TBS Energi Utama Tbk | 391,120,825,580.00 | 361,876,509,164.00 |
| 8 | PT Astrindo Nusantara Infrastruktur Tbk. | 288,445,444,444.00 | 299,225,099,288.00 |
| 9 | Pt. Citatah, Tbk | (25,506,647,229.00) | (41,472,213,465.00) |
| 10 | PT Kapuas Prima Coal Tbk | 178,603,779,166 | 30,951,225,213 |
| 11 | SMR Utama Tbk | -187,285,646,460 | -322,094,947,267 |
| 12 | Yanaprima Hastapersada, Tbk | 3,488,737,738 | 8,334,858,402 |
| 13 | Wijaya Karya Weton, Tbk | 512,346,720,675 | 128,052,492,224 |
| 14 | PT. Waskita Beton Precast, Tbk | 806,148,752,926 | -4,759,958,927,543 |
| 15 | Pt. Pabrik Kertas Tjiwi Kimia, Tbk | 2,419,635,670 | 2,155,433,937 |
| 16 | Pt. SLJ Global, Tbk | 134,453,499,910 | 306,000,417,442 |
| 17 | Pt. Solusi Bangun Indonesia, Tbk | 499,052,000,000 | 650,988,000,000 |
| 18 | Pt. Sreeya Sewu Indonesia, Tbk | 79,766,000,000 | 28,266,000,000 |
| 19 | Pt. Semen Indonesia (Persero), Tbk | 2,392,151,000,000 | 2,792,321,000,000 |
| 20 | Pt. Mulia Industrindo, Tbk | 126,773,405 | 1,765,178,000 |
| 21 | Pt. Jafpa Comfeed Indonesia, Tbk | 1,765,178,000 | 916,711,000,000 |
| 22 | Pt. Indocement Tunggal Prakarsa, Tbk | 1,835,305,000,000 | 1,806,337,000,000 |
| 23 | Pt. Impack Pratama Industri, Tbk | 103,701,431,423 | 86,768,944,280 |
| 24 | Pt. Champion pasific Indonesia, Tbk | 43,608,255,550 | 44,121,849,346 |
| 25 | Pt. Gunung Raja Paksi, Tbk | 394,972,131,037 | 130,103,471,125 |
| 26 | Pt. Lotte Chemical Titan, Tbk | 47,748,701 | 71,782,893 |
| 27 | Fajar Surya wisnes, Tbk | 968,833,699,309 | 353,299,343,980 |
| 28 | Ekadharmas Internasional, Tbk | 73,402,572,552 | 93,502,477,372 |
| 29 | Citra Tubindo, Tbk | 24,018,425,219 | 44,519,110,876 |
| 30 | Pt. Asahimas Flatt Glass, Tbk | -132,223,000,000 | -430,987,000,000 |

| | | | |
|----|---------------------------------|-------------------|-------------------|
| 31 | Alkindo naratama, Tbk | 56,314,630,899 | 50,564,693,566 |
| 32 | Pt. Aneka Gas Induri, Tbl | 163,982,000,000 | 96,412,000,000 |
| 33 | Pt. Polycem Industri, tbk | -429,989,904,168 | -561,881,960,866 |
| 34 | Ratu Prabu Energi Tbk | -348,983,013,082 | -951,010,935,451 |
| 35 | Pt. Timah, Tbk | 611,284,000,000 | 340,599,000,000 |
| 36 | Pt. Sumber Energy, Tbk | 8,613,454,886 | 19,566,279,044 |
| 37 | Pt. Radiant utama interinso Tbk | 33,085,812,498 | 27,541,932,779 |
| 38 | Pt. Petrosea Tbk | 453,002,366 | 469,044,535 |
| 39 | Pt. Samindo resources Tbk | 378,856,348,444 | 327,084,302,777 |
| 40 | Pt. Bukit asam Tbk | 4,056,888,000,000 | 2,386,819,000,000 |
| 41 | Pt. Merdeka copper gold Tbk | 1,029,185,382,957 | 525,964,198,816 |
| 42 | Pt. Midi Utama Indonesia | 203,061,000,000 | 200,272,000,000 |
| 43 | Pt. Indo Tambangraya megah Tbk | 1,880,711,796 | 573,522,065 |
| 44 | Pt. Mitrabara Asiperna Tbk | 512,760,636,568 | 399,127,663,056 |
| 45 | Pt. Vale Indonesia Tbk | 834,076,530 | 1,203,438,748 |
| 46 | Pt. Indika Energy Tbk | 18,160,152 | 117,542,428 |
| 47 | Pt. Golden Energy Mines Tbk | 953,686,097,778 | 1,364,912,171,680 |
| 48 | Pt. Harum Energy Tbk | 268,884,141,635 | 857,395,711,374 |
| 49 | Pt. Surya Essa Perkasa Tbk | 38,331,875,959 | 277,924,994,575 |
| 50 | Pt. Alfa energy Investama Tbk | 10,543,645,972 | 13,830,828,934 |
| 51 | Pt. Elnusa Tbk | 356,474,000,000 | 249,082,000,000 |
| 52 | Pt. Energi Mega Persada Tbk | 1,541,762,740,652 | 779,721,070,325 |
| 53 | Pt. Bayan Resource Tbk | 3,246,132,624,185 | 4,776,888,039,434 |
| 54 | Pt. Cita mineral Invesdo Tbk | 657,788,325,709 | 649,938,571,941 |
| 55 | Pt. apexindo pratama Tbk | 295,796,769,821 | 646,765,348,087 |
| 56 | Pt. Baramulti Suksessarana Tbk | 442,719,946,349 | 443,487,282,225 |
| 57 | Pt. Adaro Energy Indonesia Tbk | 5,873,264,680 | 2,134,988,891 |
| 58 | Pt. Aneka Tambang Tbk | 193,852,031 | 1,149,352,803 |
| 59 | Pr. Alakasa Industrindo, Tbk | 7,188,641,000 | 7,230,730,000 |
| 60 | Pt. Malindo Feedmilk, Tbk | 152,488,234 | 38,838,675 |
| 61 | Pt. Voksil Electric, Tbk | 208,249,125,401 | 2,783,763,185 |
| 62 | Pt.Triwira Insalestari, Tbk | -2,532,446,830 | -5,491,628,716 |

| | | | |
|----|---|-----------------|-------------------|
| 63 | Pt. Surya Toto Indonesia, Tbk | 140,597,500,915 | -30,689,667,468 |
| 64 | Pt. Tire Austenite, Tbk | 1,251,515,531 | 2,361,562,006 |
| 65 | Pt. Bursa Pertiwi, Tbk | 20,677,760,583 | 114,984,740,521 |
| 66 | Pt. Shield On Service, Tbk | 28,892,330,785 | 1,603,813,327 |
| 67 | Pt. Superkrane Mitra Utama, Tbk | 135,637,900,742 | 12,344,369,430 |
| 68 | Pt. Singaraja Putra, Tbk | 514,457,011 | -978,623,306 |
| 69 | PT Supreme Cable Manufacturing & Commerce Tbk | 315,228,170,984 | 237,881,695,219 |
| 70 | Pt. Indal Aluminium Industry, Tbk | 33,558,115,185 | 3,991,581,552 |
| 71 | PT Cahayaputra Asa Keramik Tbk | 2,065,725,935 | 144,403,412 |
| 72 | PT Mark Dynamics Indonesia Tbk. | 88,002,544,535 | 144,026,946,166 |
| 73 | Pt. Asiaplast Industries Tbk | 9,618,426,579 | (6,408,219,501) |
| 74 | PT Ifishdeco Tbk. | 111,790,475,821 | 31,935,192,392 |
| 75 | Bumi Resources Minerals Tbk | 18,926,657,092 | 58,245,657,956 |
| 76 | Mitra Investindo Tbk | -89,951,060,203 | 2,293,238,800 |
| 77 | PT Medco Energi Internasional Tbk | (52,311,341) | (182,309,145) |
| 78 | Central Omega Resources Tbk | (4,006,745,975) | (185,174,968,701) |

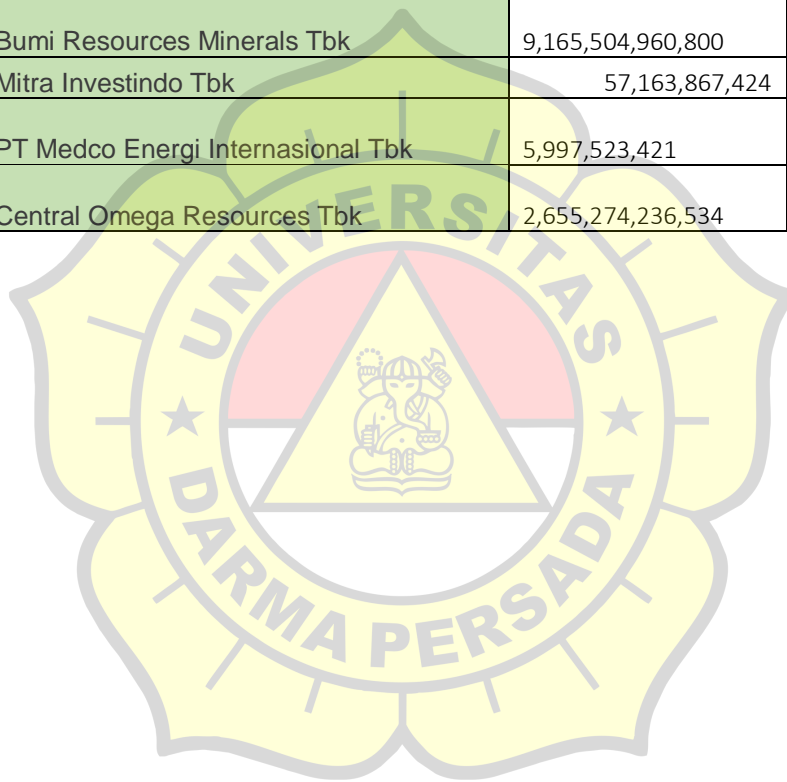


Lampiran 5: Total Asset Perusahaan

| No | Nama Perusahaan | Total Asset | |
|----|--|-----------------------|-----------------------|
| | | 2019 | 2021 |
| 1 | Delta Dunia Makmur Tbk | 17,411,915,518,492 | 17,411,915,518,492 |
| 2 | Darma Henwa Tbk | 8,095,507,971,004 | 8,112,022,056,848 |
| 3 | PT Borneo Olah Sarana Sukses Tbk. | 871,638,982,195.00 | 699,274,548,775.00 |
| 4 | Resource Alam Indonesia Tbk | 1,861,455,039,084.00 | 1,601,195,785,156.00 |
| 5 | Golden Energy Mines Tbk | 11,500,479,332,244.00 | 11,987,690,113,980.00 |
| 6 | Perdana Karya Perkasa Tbk | 1,861,455,039,084.00 | 1,601,195,785,156.00 |
| 7 | PT TBS Energi Utama Tbk | 9,349,523,197,792.00 | 11,371,215,166,084.00 |
| 8 | PT Astrindo Nusantara Infrastruktur Tbk. | 18,467,319,327,924.00 | 19,795,174,520,824.00 |
| 9 | Pt. Citatah, Tbk | 742,302,791,888.00 | 693,600,593,453.00 |
| 10 | PT Kapuas Prima Coal Tbk | 1,429,301,171,225 | 1,390,448,759,495 |
| 11 | SMR Utama Tbk | 1,675,570,667,301 | 1,288,617,641,905 |
| 12 | Yanaprima Hastapersada, Tbk | 121,349,127,890 | 131,296,424,420 |
| 13 | Wijaya Karya Weton, Tbk | 3,508,445,940,007 | 3,390,572,999,124 |
| 14 | PT. Waskita Beton Precast, Tbk | 8,134,550,586,355 | 1,157,429,478,084 |
| 15 | Pt. Pabrik Kertas Tjiwi Kimia, Tbk | 20,130,059,247 | 21,977,727,663 |
| 16 | Pt. SLJ Global, Tbk | 66,321,420,911 | 262,890,489,034 |
| 17 | Pt. Solusi Bangun Indonesia, Tbk | 6,982,612,000,000 | 7,566,179,000,000 |
| 18 | Pt. Sreeya Sewu Indonesia, Tbk | 916,213,000,000 | 930,675,000,000 |
| 19 | Pt. Semen Indonesia (Persero), Tbk | 33,891,924,000,000 | 35,653,335,000,000 |
| 20 | Pt. Mulia Industrindo, Tbk | 2,532,966,885 | 2,678,261,633 |
| 21 | Pt. Jafpa Comfeed Indonesia, Tbk | 11,448,168,000 | 11,411,970,000,000 |
| 22 | Pt. Indocement Tunggul Prakarsa, Tbk | 23,080,261,000,000 | 22,176,248,000,000 |
| 23 | Pt. Impack Pratama Industri, Tbk | 1,408,287,832,788 | 1,486,765,680,307 |
| 24 | Pt. Champion pasific Indonesia, Tbk | 536,925,371,505 | 593,582,375,012 |
| 25 | Pt. Gunung Raja Paksi, Tbk | 10,051,684,180,980 | 10,028,952,907,312 |
| 26 | Pt. Lotte Chemical Titan, Tbk | 1,441,412,116 | 1,382,794,264 |
| 27 | Fajar Surya wises, Tbk | 4,692,597,823,392 | 4,582,994,996,488 |
| 28 | Ekadharma internasional, Tbk | 852,234,349,565 | 952,362,557,662 |
| 29 | Citra Tubindo, Tbk | 1,474,166,664,806 | 1,443,585,074,463 |
| 30 | Pt. Asahimas Flatt Glass, Tbk | 3,409,931,000,000 | 2,929,837,000,000 |
| 31 | Alkindo naratama, Tbk | 533,406,306,270 | 590,123,647,820 |
| 32 | Pt. Aneka Gas Induri, Tbl | 3,299,564,000,000 | 3,382,141,000,000 |
| 33 | Pt. Polycem Industri, Tbk | 3,019,870,969,240 | 2,433,231,815,125 |

| | | | |
|----|---------------------------------|--------------------|--------------------|
| 34 | Ratu Prabu Energi Tbk | 1,785,484,025,750 | 852,964,580,558 |
| 35 | Pt. Timah, Tbk | 5,258,405,000,000 | 4,940,136,000,000 |
| 36 | Pt. Sumber Energy, Tbk | 123,772,419,759 | 604,315,136,804 |
| 37 | Pt. Radiant utama interinso Tbk | 433,002,009,239 | 456,448,592,739 |
| 38 | Pt. Petrosea Tbk | 3,088,742,325 | 3,363,043,068 |
| 39 | Pt. Samindo resources Tbk | 1,777,120,000,157 | 1,875,185,995,996 |
| 40 | Pt. Bukit asam Tbk | 18,422,826,000,000 | 16,939,196,000,000 |
| 41 | Pt. Merdeka copper gold Tbk | 7,617,767,943,580 | 8,190,310,114,517 |
| 42 | Pt. Midi Utama Indonesia | 1,220,999,000,000 | 1,398,703,000,000 |
| 43 | Pt. Indo Tambangraya megah Tbk | 12,997,862,120 | 12,297,397,675 |
| 44 | Pt. Mitrabara Asiperna Tbk | 2,116,293,225,070 | 2,008,470,466,447 |
| 45 | Pt. Vale Indonesia Tbk | 28,214,643,898 | 29,358,157,009 |
| 46 | Pt. Indika Energy Tbk | 1,045,774,218 | 867,297,394 |
| 47 | Pt. Golden Energy Mines Tbk | 5,205,960,008,959 | 5,077,615,887,136 |
| 48 | Pt. Harum Energy Tbk | 5,806,328,048,227 | 6,608,234,580,677 |
| 49 | Pt. Surya Essa Perkasa Tbk | 4,481,877,059,796 | 4,530,465,592,282 |
| 50 | Pt. Alfa energy Investama Tbk | 339,672,393,223 | 352,947,426,518 |
| 51 | Pt. Elnusa Tbk | 3,576,698,000,000 | 3,576,698,000,000 |
| 52 | Pt. Energi Mega Persada Tbk | 8,330,125,448,000 | 3,083,096,556,723 |
| 53 | Pt. Bayan Resource Tbk | 8,995,822,894,545 | 12,519,194,812,305 |
| 54 | Pt. Cita mineral Invesdo Tbk | 1,847,122,969,502 | 3,453,893,913,635 |
| 55 | Pt. apexindo pratama Tbk | 818,023,259,553 | 1,841,163,607,470 |
| 56 | Pt. Baramulti Suksessarana Tbk | 2,474,877,372,515 | 2,766,344,791,092 |
| 57 | Pt. Adaro Energy Indonesia Tbk | 57,882,513,575 | 57,422,158,548 |
| 58 | Pt. Aneka Tambang Tbk | 18,133,419,175 | 19,039,449,025 |
| 59 | Pr. Alakasa Industrindo, Tbk | 604,824,614,000 | 418,630,902,000 |
| 60 | Pt. Malindo Feedmilk, Tbk | 4,648,577,041 | 4,674,206,873 |
| 61 | Pt. Voksil Electric, Tbk | 3,027,942,155,357 | 2,915,635,059,892 |
| 62 | Pt. Triwira Insalestari, Tbk | 127,408,518,076 | 130,128,528,279 |
| 63 | Pt. Surya Toto Indonesia, Tbk | 2,918,467,252,139 | 3,107,410,113,178 |
| 64 | Pt. Tire Austenite, Tbk | 340,072,628,309 | 334,961,267,102 |

| | | | |
|----|---|----------------------|----------------------|
| 65 | Pt. Bursa Pertiwi, Tbk | 2,935,612,669,587 | 3,035,584,618,693 |
| 66 | Pt. Shield On Service, Tbk | 264,486,020,028 | 293,845,361,216 |
| 67 | Pt. Superkrane Mitra Utama, Tbk | 1,672,444,043,460 | 1,556,817,197,045 |
| 68 | Pt. Singaraja Putra, Tbk | 223,320,494,901.00 | 274,365,507,443.00 |
| 69 | PT Supreme Cable Manufacturing & Commerce Tbk | 4,400,655,628,146.00 | 3,743,659,818,718.00 |
| 70 | Pt. Indal Aluminium Industry, Tbk | 1,212,894,403,676.00 | 1,395,969,637,457 |
| 71 | PT Cahayaputra Asa Keramik Tbk | 329,920,473,799 | 354,900,568,484 |
| 72 | PT Mark Dynamics Indonesia Tbk. | 441,254,067,741 | 719,726,855,599 |
| 73 | Pt. Asiaplast Industries Tbk | 419,264,529,448 | 406,440,895,710 |
| 74 | PT Ifishdeco Tbk. | 1,195,198,550,046 | 1,134,528,730,678 |
| 75 | Bumi Resources Minerals Tbk | 9,165,504,960,800 | 8,664,528,156,300 |
| 76 | Mitra Investindo Tbk | 57,163,867,424 | 27,606,076,935 |
| 77 | PT Medco Energi Internasional Tbk | 5,997,523,421 | 5,900,822,955 |
| 78 | Central Omega Resources Tbk | 2,655,274,236,534 | 2,564,738,565,369 |



Lampiran 6: Total Hutang Perusahaan

| No | Nama Perusahaan | Total Hutang | |
|----|--|-----------------------|-----------------------|
| | | 2019 | 2021 |
| 1 | Delta Dunia Makmur Tbk | 13,278,544,003,184 | 10,470,302,496,488 |
| 2 | Darma Henwa Tbk | 4,644,344,954,116 | 4,143,217,161,352 |
| 3 | PT Borneo Olah Sarana Sukses Tbk. | 678,262,661,673.00 | 611,899,459,706.00 |
| 4 | Resource Alam Indonesia Tbk | 485,735,592,916.00 | 360,016,594,164.00 |
| 5 | Golden Energy Mines Tbk | 6,222,489,740,924.00 | 6,839,820,411,772.00 |
| 6 | Perdana Karya Perkasa Tbk | 57,329,856,000.00 | 26,513,428,000.00 |
| 7 | PT TBS Energi Utama Tbk | 5,458,214,382,508.00 | 7,085,467,760,964.00 |
| 8 | PT Astrindo Nusantara Infrastruktur Tbk. | 13,112,657,175,192.00 | 14,114,996,556,336.00 |
| 9 | Pt. Citatah, Tbk | 445,078,610,922.00 | 463,947,458,544.00 |
| 10 | PT Kapuas Prima Coal Tbk | 648,343,183,551 | 580,686,358,449 |
| 11 | SMR Utama Tbk | 901,770,129,259 | 841,406,041,966 |
| 12 | Yanaprima Hastapersada, Tbk | 156,887,406,881 | 144,485,748,290 |
| 13 | Wijaya Karya Weton, Tbk | 6,829,449,147,200 | 5,118,444,300,470 |
| 14 | PT. Waskita Beton Precast, Tbk | 8,014,571,097,975 | 9,400,121,261,159 |
| 15 | Pt. Pabrik Kertas Tjiwi Kimia, Tbk | 24,368,519,398 | 22,678,264,763 |
| 16 | Pt. SLJ Global, Tbk | 1,460,009,058,505 | 1,499,464,482,050 |
| 17 | Pt. Solusi Bangun Indonesia, Tbk | 12,584,886,000,000 | 13,171,946,000,000 |
| 18 | Pt. Sreeya Sewu Indonesia, Tbk | 1,554,580,000,000 | 1,662,175,000,000 |
| 19 | Pt. Semen Indonesia (Persero), Tbk | 43,915,143,000,000 | 40,571,674,000,000 |
| 20 | Pt. Mulia Industrindo, Tbk | 3,225,135,741 | 3,066,953,863 |
| 21 | Pt. Jafpa Comfeed Indonesia, Tbk | 13,736,841,000 | 14,539,790,000,000 |
| 22 | Pt. Indocement Tunggul Prakarsa, Tbk | 4,627,488,000,000 | 5,168,424,000,000 |
| 23 | Pt. Impack Pratama Industri, Tbk | 1,092,845,023,431 | 1,195,672,660,187 |
| 24 | Pt. Champion pasific Indonesia, Tbk | 80,669,409,164 | 72,281,042,223 |
| 25 | Pt. Gunung Raja Paksi, Tbk | 5,483,861,884,793 | 4,976,315,912,128 |
| 26 | Pt. Lotte Chemical Titan, Tbk | 966,773,165 | 787,795,454 |
| 27 | Fajar Surya wises, Tbk | 6,059,395,120,910 | 6,930,049,292,233 |
| 28 | Ekadharma internasional, Tbk | 115,690,798,743 | 129,617,262,724 |
| 29 | Citra Tubindo, Tbk | 1,029,833,899,255 | 451,900,702,275 |
| 30 | Pt. Asahimas Flatt Glass, Tbk | 5,328,124,000,000 | 5,031,820,000,000 |
| 31 | Alkindo naratama, Tbk | 391,708,143,237 | 363,428,319,392 |
| 32 | Pt. Aneka Gas Induri, Tbl | 3,721,416,000,000 | 3,739,317,000,000 |
| 33 | Pt. Polycem Industri, Tbk | 688,837,170,895 | 556,717,021,875 |
| 34 | Ratu Prabu Energi Tbk | 984,445,211,973 | 1,008,746,103,329 |

| | | | |
|----|---------------------------------|--------------------|--------------------|
| 35 | Pt. Timah, Tbk | 15,102,873,000,000 | 9,577,564,000,000 |
| 36 | Pt. Sumber Energy, Tbk | 735,850,579,876 | 489,681,358,937 |
| 37 | Pt. Radiant utama interinso Tbk | 818,355,397,777 | 888,702,914,518 |
| 38 | Pt. Petrosea Tbk | 4,918,450,487 | 4,333,826,776 |
| 39 | Pt. Samindo resources Tbk | 550,472,970,943 | 320,569,278,690 |
| 40 | Pt. Bukit asam Tbk | 7,675,226,000,000 | 7.117.55.000.000 |
| 41 | Pt. Merdeka copper gold Tbk | 6,204,844,205,315 | 5,317,757,461,929 |
| 42 | Pt. Midi Utama Indonesia | 3,769,310,000,000 | 4,524,990,000,000 |
| 43 | Pt. Indo Tambangraya megah Tbk | 4,716,397,627 | 4,538,582,392 |
| 44 | Pt. Mitrabara Asiperna Tbk | 681,311,185,024 | 635,771,580,059 |
| 45 | Pt. Vale Indonesia Tbk | 4,083,124,295 | 4,276,022,656 |
| 46 | Pt. Indika Energy Tbk | 2,570,388,847 | 2,626,405,463 |
| 47 | Pt. Golden Energy Mines Tbk | 6,137,570,411,409 | 6,746,476,270,189 |
| 48 | Pt. Harum Energy Tbk | 689,034,995,249 | 637,990,049,258 |
| 49 | Pt. Surya Essa Perkasa Tbk | 8,527,863,007,726 | 6,978,823,632,304 |
| 50 | Pt. Alfa energy Investama Tbk | 203,584,653,001 | 152,354,623,294 |
| 51 | Pt. Elnusa Tbk | 3,228,339,000,000 | 3,576,698,000,000 |
| 52 | Pt. Energi Mega Persada Tbk | 8,330,125,448 | 9,190,005,486,625 |
| 53 | Pt. Bayan Resource Tbk | 9,575,314,239 | 11,016,948,496,127 |
| 54 | Pt. Cita mineral Invesdo Tbk | 1,847,122,969,502 | 680,906,529,352 |
| 55 | Pt. apexindo pratama Tbk | 6,458,004,828,352 | 3,045,035,624,857 |
| 56 | Pt. Baramulti Suksessarana Tbk | 1,167,745,765,265 | 1,060,290,334,527 |
| 57 | Pt. Adaro Energy Indonesia Tbk | 46,988,878,324 | 35,308,057,919 |
| 58 | Pt. Aneka Tambang Tbk | 12,061,488,555 | 12,690,063,970 |
| 59 | Pr. Alakasa Industrindo, Tbk | 500,032,251,000 | 313,427,196,000 |
| 60 | Pt. Malindo Feedmilk, Tbk | 2,537,250,235 | 2,528,717,093 |
| 61 | Pt. Voksil Electric, Tbk | 1,918,323,973,420 | 1,803,514,017,632 |
| 62 | Pt. Triwira Insaletari, Tbk | 4,671,172,374 | 22,197,612,390 |
| 63 | Pt. Surya Toto Indonesia, Tbk | 994,204,688,438 | 1,183,847,184,535 |
| 64 | Pt. Tire Austenite, Tbk | 173,464,950,420 | 182,781,149,392 |
| 65 | Pt. Bursa Pertiwi, Tbk | 1,244,345,353,916 | 1,094,528,675,275 |

| | | | |
|----|---|-------------------|-------------------|
| 66 | Pt. Shield On Service, Tbk | 132,279,008,274 | 144,899,093,170 |
| 67 | Pt. Superkrane Mitra Utama, Tbk | 935,068,597,559 | 990,751,551,016 |
| 68 | Pt. Singaraja Putra, Tbk | 153,241,969,421 | 125,132,264,284 |
| 69 | PT Supreme Cable Manufacturing & Commerce Tbk | 1,259,634,682,555 | 469,705,217,664 |
| 70 | Pt. Indal Aluminium Industry, Tbk | 893,625,998,063 | 1,074,565,554,861 |
| 71 | PT Cahayaputra Asa Keramik Tbk | 108,071,619,867 | 129,373,263,191 |
| 72 | PT Mark Dynamics Indonesia Tbk. | 142,230,988,429 | 310,254,413,728 |
| 73 | Pt. Asiaplast Industries Tbk | 206,523,459,012 | 200,450,080,044 |
| 74 | PT Ifishdeco Tbk. | 676,354,599,940 | 591,543,836,198 |
| 75 | Bumi Resources Minerals Tbk | 2,838,599,164,548 | 1,494,410,058,164 |
| 76 | Mitra Investindo Tbk | 68,801,967,457 | 36,588,443,043 |
| 77 | PT Medco Energi Internasional Tbk | 4652695011 | 4687432997 |
| 78 | Central Omega Resources Tbk | 1.67985E+12 | 1.88589E+12 |

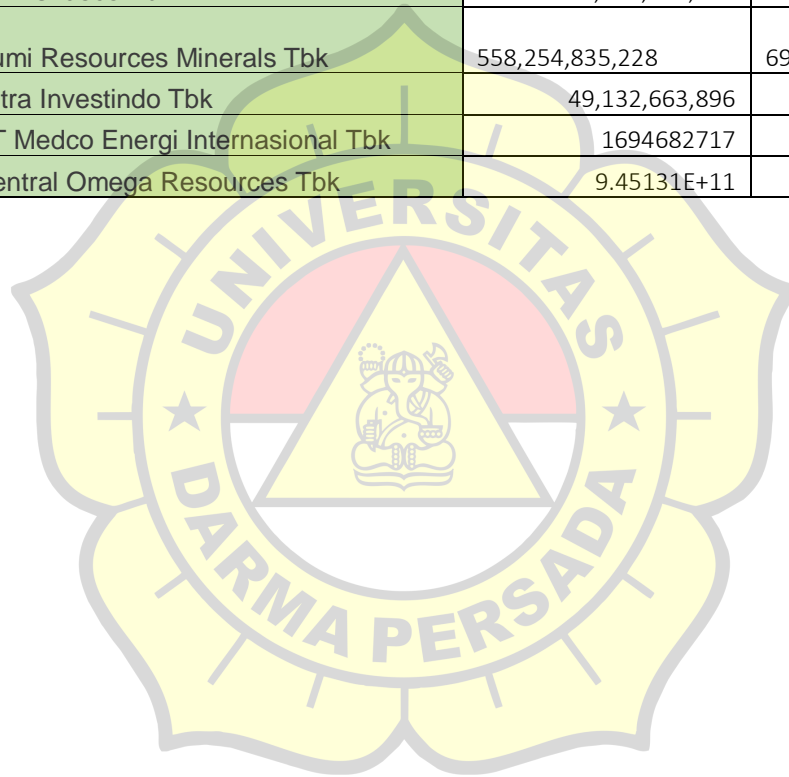


Lampiran 7: Total Aktiva Lancar

| No | Nama Perusahaan | Aktiva Lancar | |
|----|--|----------------------|----------------------|
| | | 2019 | 2021 |
| 1 | Delta Dunia Makmur Tbk | 6,946,280,090,140 | 5,415,780,108,728 |
| 2 | Darma Henwa Tbk | 2,936,560,526,664 | 3,250,803,883,444 |
| 3 | PT Borneo Olah Sarana Sukses Tbk. | 306,716,957,106.00 | 129,151,338,478.00 |
| 4 | Resource Alam Indonesia Tbk | 577,451,235,240.00 | 487,411,240,060.00 |
| 5 | Golden Energy Mines Tbk | 5,417,896,669,900.00 | 6,008,545,405,288.00 |
| 6 | Perdana Karya Perkasa Tbk | 12,783,032,000.00 | 6,752,830,000.00 |
| 7 | PT TBS Energi Utama Tbk | 1,245,424,040,008.00 | 1,036,534,224,108.00 |
| 8 | PT Astrindo Nusantara Infrastruktur Tbk. | 5,163,185,192,532.00 | 2,865,294,962,820.00 |
| 9 | Pt. Citatah, Tbk | 461,579,047,383.00 | 412,759,789,236.00 |
| 10 | PT Kapuas Prima Coal Tbk | 424,428,805,102 | 362,744,240,649 |
| 11 | SMR Utama Tbk | 266,422,913,179 | 155,039,529,753 |
| 12 | Yanaprima Hastapersada, Tbk | 146,737,666,960 | 159,992,983,032 |
| 13 | Wijaya Karya Weton, Tbk | 7,168,912,545,835 | 5,248,208,303,785 |
| 14 | PT. Waskita Beton Precast, Tbk | 9,695,354,716,598 | 4,969,133,135,567 |
| 15 | Pt. Pabrik Kertas Tjiwi Kimia, Tbk | 12,773,780,340 | 12,162,957,326 |
| 16 | Pt. SLJ Global, Tbk | 477,774,715,279 | 245,290,805,827 |
| 17 | Pt. Solusi Bangun Indonesia, Tbk | 3,206,838,000,000 | 4,216,215,000,000 |
| 18 | Pt. Sreeya Sewu Indonesia, Tbk | 1,481,676,000,000 | 1,604,213,000,000 |
| 19 | Pt. Semen Indonesia (Persero), Tbk | 16,658,531,000,000 | 15,564,604,000,000 |
| 20 | Pt. Mulia Industrindo, Tbk | 1,436,370,319 | 1,234,147,942 |
| 21 | Pt. Jafpa Comfeed Indonesia, Tbk | 12,191,930,000 | 11,745,138,000,000 |
| 22 | Pt. Indocement Tunggul Prakarsa, Tbk | 12,829,494,000,000 | 12,299,306,000,000 |
| 23 | Pt. Impack Pratama Industri, Tbk | 1,174,699,544,323 | 1,261,952,159,927 |
| 24 | Pt. Champion pasific Indonesia, Tbk | 446,573,796,440 | 509,735,319,690 |
| 25 | Pt. Gunung Raja Paksi, Tbk | 4,927,309,760,139 | 3,219,851,483,024 |
| 26 | Pt. Lotte Chemical Titan, Tbk | 1,036,899,530 | 1,039,878,374 |
| 27 | Fajar Surya wises, Tbk | 2,641,761,193,939 | 2,764,166,622,523 |
| 28 | Ekadharna internasional, Tbk | 486,522,278,448 | 552,493,858,098 |
| 29 | Citra Tubindo, Tbk | 158,100,397,799 | 1,106,638,049,213 |
| 30 | Pt. Asahimas Flatt Glass, Tbk | 2,347,673,000,000 | 1,932,986,000,000 |

| | | | |
|----|---------------------------------|--------------------|--------------------|
| 31 | Alkindo naratama, Tbk | 527,212,418,930 | 536,525,873,066 |
| 32 | Pt. Aneka Gas Induri, Tbl | 1,696,015,000,000 | 1,629,893,000,000 |
| 33 | Pt. Polycem Industri, tbk | 1,604,010,104,581 | 1,133,081,719,049 |
| 34 | Ratu Prabu Energi Tbk | 587,912,084,567 | 18,474,673,313 |
| 35 | Pt. Timah, Tbk | 12,307,055,000,000 | 6,557,264,000,000 |
| 36 | Pt. Sumber Energy, Tbk | 340,254,632,877 | 540,587,740,453 |
| 37 | Pt. Radiant utama interinso Tbk | 611,756,617,722 | 665,500,151,752 |
| 38 | Pt. Petrosea Tbk | 3,226,800,880 | 3,226,074,333 |
| 39 | Pt. Samindo resources Tbk | 1,655,133,256,145 | 1,681,861,718,070 |
| 40 | Pt. Bukit asam Tbk | 11,679,884,000,000 | 8,364,356,000,000 |
| 41 | Pt. Merdeka copper gold Tbk | 2,975,352,148,981 | 2,896,144,710,672 |
| 42 | Pt. Midi Utama Indonesia | 2,255,382,000,000 | 11,625,313,000,000 |
| 43 | Pt. Indo Tambangraya megah Tbk | 6,865,873,875 | 6,102,025,426 |
| 44 | Pt. Mitrabara Asiperna Tbk | 1,919,403,589,660 | 1,825,816,076,204 |
| 45 | Pt. Vale Indonesia Tbk | 8,548,746,787 | 10,113,134,333 |
| 46 | Pt. Indika Energy Tbk | 1,431,426,846 | 1,394,114,737 |
| 47 | Pt. Golden Energy Mines Tbk | 5,343,957,752,884 | 5,926,545,808,917 |
| 48 | Pt. Harum Energy Tbk | 4,190,579,290,059 | 3,624,830,076,691 |
| 49 | Pt. Surya Essa Perkasa Tbk | 2,767,626,231,980 | 1,502,730,894,300 |
| 50 | Pt. Alfa energy Investama Tbk | 243,173,202,868 | 191,509,532,894 |
| 51 | Pt. Elnusa Tbk | 3,698,370,000,000 | 3,576,698,000,000 |
| 52 | Pt. Energi Mega Persada Tbk | 2,050,034,781,296 | 1,927,522,917,813 |
| 53 | Pt. Bayan Resource Tbk | 7,549,921,484,935 | 11,178,296,619,374 |
| 54 | Pt. Cita mineral Invesdo Tbk | 971,407,339,213 | 1,249,473,858,536 |
| 55 | Pt. apexindo pratama Tbk | 997,288,087,745 | 761,721,538,967 |
| 56 | Pt. Baramulti Suksessarana Tbk | 1,126,691,123,487 | 1,394,506,587,405 |
| 57 | Pt. Adaro Energy Indonesia Tbk | 30,659,200,148 | 25,162,069,108 |
| 58 | Pt. Aneka Tambang Tbk | 7,665,239,260 | 9,150,514,439 |
| 59 | Pr. Alakasa Industrindo, Tbk | 586,263,457,000 | 407,951,601,000.00 |
| 60 | Pt. Malindo Feedmilk, Tbk | 2,012,839,154 | 1,989,833,442 |
| 61 | Pt. Voksil Electric, Tbk | 2,280,902,024,124 | 2,173,087,705,411 |

| | | | |
|----|---|-------------------|-------------------|
| 62 | Pt.Triwira Insaletari, Tbk | 90,655,369,844 | 87,330,392,540 |
| 63 | Pt. Surya Toto Indonesia, Tbk | 1,339,772,262,044 | 1,346,577,922,442 |
| 64 | Pt. Tire Austenite, Tbk | 187,332,004,532 | 171,538,511,236 |
| 65 | Pt. Bursa Pertiwi, Tbk | 1,190,788,666,084 | 1,041,712,652,187 |
| 66 | Pt. Shield On Service, Tbk | 251,545,850,047 | 273,698,870,871 |
| 67 | Pt. Superkrane Mitra Utama, Tbk | 563,686,119,449 | 440,188,055,273 |
| 68 | Pt. Singaraja Putra, Tbk | 102,067,072,995 | 88,648,242,633 |
| 69 | PT Supreme Cable Manufacturing & Commerce Tbk | 2,545,811,121,087 | 1,855,080,214,313 |
| 70 | Pt. Indal Aluminium Industry, Tbk | 883,710,927,664 | 1,096,189,237,368 |
| 71 | PT Cahayaputra Asa Keramik Tbk | 110,989,409,123 | 93,958,168,942 |
| 72 | PT Mark Dynamics Indonesia Tbk. | 220,340,681,278 | 356,886,698,938 |
| 73 | Pt. Asiaplast Industries Tbk | 123,669,639,380 | 136,742,918,865 |
| 74 | PT Ifishdeco Tbk. | 662,368,557,132 | 699,548,834,513 |
| 75 | Bumi Resources Minerals Tbk | 558,254,835,228 | 692,275,831,600 |
| 76 | Mitra Investindo Tbk | 49,132,663,896 | 22,244,772,501 |
| 77 | PT Medco Energi Internasional Tbk | 1694682717 | 2021925790 |
| 78 | Central Omega Resources Tbk | 9.45131E+11 | 9.78169E+11 |



Lampiran 8: Total Hutang Lancar Perusahaan

| No | Nama Perusahaan | Hutang Lancar | |
|----|--|----------------------|----------------------|
| | | 2019 | 2021 |
| 1 | Delta Dunia Makmur Tbk | 3,791,271,876,420 | 3,246,169,063,656 |
| 2 | Darma Henwa Tbk | 2,902,777,726,008 | 2,914,666,078,708 |
| 3 | PT Borneo Olah Sarana Sukses Tbk. | 211,982,893,065.00 | 223,507,975,633.00 |
| 4 | Resource Alam Indonesia Tbk | 265,667,312,200.00 | 159,755,340,128.00 |
| 5 | Golden Energy Mines Tbk | 4,095,461,674,440.00 | 4,870,740,039,552.00 |
| 6 | Perdana Karya Perkasa Tbk | 874,770,000.00 | 1,750,794,000.00 |
| 7 | PT TBS Energi Utama Tbk | 1,354,308,576,112.00 | 1,416,055,691,632.00 |
| 8 | PT Astrindo Nusantara Infrastruktur Tbk. | 4,424,135,216,736.00 | 7,536,566,712,968.00 |
| 9 | Pt. Citatah, Tbk | 271,159,836,042.00 | 295,720,632,948.00 |
| 10 | PT Kapuas Prima Coal Tbk | 284,884,855,892 | 309,088,351,977 |
| 11 | SMR Utama Tbk | 233,400,194,285 | 327,120,710,729 |
| 12 | Yanaprima Hastapersada, Tbk | 94,274,141,595 | 91,457,880,845 |
| 13 | Wijaya Karya Weton, Tbk | 6,195,054,960,778 | 4,706,620,585,979 |
| 14 | PT. Waskita Beton Precast, Tbk | 5,979,916,258,397 | 7,363,940,971,446 |
| 15 | Pt. Pabrik Kertas Tjiwi Kimia, Tbk | 7,852,031,328 | 8,798,664,596 |
| 16 | Pt. SLJ Global, Tbk | 1,388,279,494,092 | 1,438,433,867,219 |
| 17 | Pt. Solusi Bangun Indonesia, Tbk | 2,963,506,000,000 | 4,141,265,000,000 |
| 18 | Pt. Sreeya Sewu Indonesia, Tbk | 1,251,213,000,000 | 1,483,479,000,000 |
| 19 | Pt. Semen Indonesia (Persero), Tbk | 12,240,252,000,000 | 11,506,163,000,000 |
| 20 | Pt. Mulia Industrindo, Tbk | 1,146,204,194 | 1,173,917,101 |
| 21 | Pt. Jafpa Comfeed Indonesia, Tbk | 7,033,796,000 | 6,007,679,000,000 |
| 22 | Pt. Indocement Tunggul Prakarsa, Tbk | 3,873,487,000,000 | 4,215,956,000,000 |
| 23 | Pt. Impack Pratama Industri, Tbk | 479,079,545,266 | 525,234,261,203 |
| 24 | Pt. Champion pasific Indonesia, Tbk | 57,853,674,597 | 48,639,860,188 |
| 25 | Pt. Gunung Raja Paksi, Tbk | 4,503,951,737,646 | 2,727,595,106,728 |
| 26 | Pt. Lotte Chemical Titan, Tbk | 786,211,580 | 656,275,825 |
| 27 | Fajar Surya wises, Tbk | 3,752,020,296,349 | 3,415,011,967,990 |
| 28 | Ekadharna internasional, Tbk | 70,337,529,585 | 68,166,758,308 |
| 29 | Citra Tubindo, Tbk | 891,045,846,022 | 330,801,406,973 |
| 30 | Pt. Asahimas Flatt Glass, Tbk | 2,286,103,000,000 | 2,404,568,000,000 |
| 31 | Alkindo naratama, Tbk | 291,076,212,712 | 303,886,581,958 |
| 32 | Pt. Aneka Gas Induri, Tbl | 1,938,711,000,000 | 1,615,068,000,000 |
| 33 | Pt. Polycem Industri, Tbk | 527,586,045,350 | 324,998,675,524 |

| | | | |
|----|---------------------------------|--------------------|-------------------|
| 34 | Ratu Prabu Energi Tbk | 836,492,435,173 | 918,778,304,441 |
| 35 | Pt. Timah, Tbk | 11,958,185,000,000 | 5,865,165,000,000 |
| 36 | Pt. Sumber Energy, Tbk | 689,218,978,159 | 76,899,627,855 |
| 37 | Pt. Radiant utama interinso Tbk | 591,403,183,354 | 62,017,304,014 |
| 38 | Pt. Petrosea Tbk | 2,126,415,630 | 1,970,077,139 |
| 39 | Pt. Samindo resources Tbk | 503,871,255,250 | 266,616,369,923 |
| 40 | Pt. Bukit asam Tbk | 4,691,251,000,000 | 3,872,457,000,000 |
| 41 | Pt. Merdeka copper gold Tbk | 3,691,857,876,144 | 2,793,102,242,263 |
| 42 | Pt. Midi Utama Indonesia | 2,898,464,000,000 | 3,395,618,000,000 |
| 43 | Pt. Indo Tambangraya megah Tbk | 3,389,896,264 | 3,012,265,935 |
| 44 | Pt. Mitrabara Asiperna Tbk | 532,631,608,976 | 487,663,012,223 |
| 45 | Pt. Vale Indonesia Tbk | 1,984,230,284 | 2,335,268,974 |
| 46 | Pt. Indika Energy Tbk | 711,411,136 | 707,713,855 |
| 47 | Pt. Golden Energy Mines Tbk | 4,039,570,242,886 | 4,804,268,258,059 |
| 48 | Pt. Harum Energy Tbk | 454,391,118,203 | 359,809,397,149 |
| 49 | Pt. Surya Essa Perkasa Tbk | 1,192,768,337,253 | 1,378,908,208,348 |
| 50 | Pt. Alfa energy Investama Tbk | 86,813,234,085 | 84,906,108,780 |
| 51 | Pt. Elnusa Tbk | 2,504,335,000,000 | 3,576,698,000,000 |
| 52 | Pt. Energi Mega Persada Tbk | 5,838,705,591,336 | 5,228,246,766,336 |
| 53 | Pt. Bayan Resource Tbk | 8,441,567,706,218 | 3,439,409,894,487 |
| 54 | Pt. Cita mineral Invesdo Tbk | 1,430,330,374,800 | 595,405,446,384 |
| 55 | Pt. apexindo pratama Tbk | 274,700,663,956 | 91,967,254,407 |
| 56 | Pt. Baramulti Suksessarana Tbk | 933,826,444,979 | 884,264,208,065 |
| 57 | Pt. Adaro Energy Indonesia Tbk | 17,910,863,500 | 16,636,818,867 |
| 58 | Pt. Aneka Tambang Tbk | 5,293,238,393 | 7,553,261,301 |
| 59 | Pr. Alakasa Industrindo, Tbk | 498,178,849,000 | 313,064,440,000 |
| 60 | Pt. Malindo Feedmilk, Tbk | 1,704,083,523 | 1,660,141,880 |
| 61 | Pt. Voksil Electric, Tbk | 1,284,816,720,522 | 1,180,663,259,903 |
| 62 | Pt. Triwira Insalestari, Tbk | 148,026,821,121 | 18,770,910,109 |
| 63 | Pt. Surya Toto Indonesia, Tbk | 366,190,601,907 | 311,318,199,889 |
| 64 | Pt. Tire Austenite, Tbk | 127,039,580,123 | 126,018,348,225 |
| 65 | Pt. Bursa Pertiwi, Tbk | 813,554,028,073 | 723,308,486,604 |

| | | | |
|----|---|-------------------|-----------------|
| 66 | Pt. Shield On Service, Tbk | 125,701,165,248 | 138,966,845,601 |
| 67 | Pt. Superkrane Mitra Utama, Tbk | 279,590,955,886 | 311,890,696,568 |
| 68 | Pt. Singaraja Putra, Tbk | 113,815,094,004 | 88,075,143,319 |
| 69 | PT Supreme Cable Manufacturing & Commerce Tbk | 1,215,211,419,437 | 421,640,268,111 |
| 70 | Pt. Indal Aluminium Industry, Tbk | 819,488,911,354 | 985,505,542,124 |
| 71 | PT Cahayaputra Asa Keramik Tbk | 79,313,938,559 | 52,335,492,814 |
| 72 | PT Mark Dynamics Indonesia Tbk. | 75,173,239,233 | 243,988,835,356 |
| 73 | Pt. Asiaplast Industries Tbk | 87,957,256,576 | 86,215,048,917 |
| 74 | PT Ifishdeco Tbk. | 617,963,023,345 | 530,351,284,499 |
| 75 | Bumi Resources Minerals Tbk | 1,673,498,422,870 | 988,663,032,068 |
| 76 | Mitra Investindo Tbk | 43,307,998,193 | 36,588,443,043 |
| 77 | PT Medco Energi Internasional Tbk | 705581042 | 1372820769 |
| 78 | Central Omega Resources Tbk | 8.53533E+11 | 1.03024E+12 |



Lampiran 9: Rasio Keuangan Perusahaan pada ROA

| No | Nama Perusahaan | Return On Asset | |
|----|--|-----------------|------|
| | | 2019 | 2021 |
| 1 | Delta Dunia Makmur Tbk | 0 | 0 |
| 2 | Darma Henwa Tbk | 0 | 0 |
| 3 | PT Borneo Olah Sarana Sukses Tbk. | 0 | 0 |
| 4 | Resource Alam Indonesia Tbk | - 0 | 0 |
| 5 | Golden Energy Mines Tbk | 0 | 0 |
| 6 | Perdana Karya Perkasa Tbk | - 0 | 0 |
| 7 | PT TBS Energi Utama Tbk | - 0 | 0 |
| 8 | PT Astrindo Nusantara Infrastruktur Tbk. | 0 | - 0 |
| 9 | Pt. Citatah, Tbk | 0 | 0 |
| 10 | PT Kapuas Prima Coal Tbk | 0 | 0 |
| 11 | SMR Utama Tbk | 0 | - 0 |
| 12 | Yanaprima Hastapersada,Tbk | - 0 | 0 |
| 13 | Wijaya Karya Weton, Tbk | 0 | - 0 |
| 14 | PT. Waskita Beton Precast,Tbk | - 0 | - 0 |
| 15 | Pt. Pabrik Kertas Tjiwi Kimia,Tbk | 0 | 0 |
| 16 | Pt. SLJ Global,Tbk | 0 | 0 |
| 17 | Pt. Solusi Bangun Indonesia, Tbk | - 4 | 0 |
| 18 | Pt. Sreeya Sewu Indonesia, Tbk | 0 | - 2 |
| 19 | Pt. Semen Indonesia (Persero),Tbk | 1 | 0 |
| 20 | Pt. Mulia Industrindo,Tbk | 0 | 0 |
| 21 | Pt. Jafpa Comfeed Indonesia,Tbk | 0 | 0 |
| 22 | Pt. Indocement Tunggal Prakarsa, tbk | 0 | 0 |
| 23 | Pt. Impack Pratama Industri,Tbk | 0 | 0 |
| 24 | Pt. Champion pasific Indonesia,Tbk | 0 | 0 |
| 25 | Pt. Gunung Raja Paksi, Tbk | 0 | 0 |
| 26 | Pt. Lotte Chemical Titan, Tbk | 0 | 0 |
| 27 | Fajar Surya wises, Tbk | 0 | - 0 |
| 28 | Ekadharna internasional, Tbk | 0 | 0 |
| 29 | Citra Tubindo, Tbk | 0 | 0 |
| 30 | Pt. Asahimas Flatt Glass, Tbk | 0 | 0 |
| 31 | Alkindo naratama, Tbk | 0 | 0 |
| 32 | Pt. Aneka Gas Induri, Tbl | 0 | - 0 |
| 33 | Pt. Polycem Industri, tbk | - 0 | 0 |
| 34 | Ratu Prabu Energi Tbk | 0 | 0 |
| 35 | Pt. Timah, Tbk | 0 | - 0 |
| 36 | Pt. Sumber Energy, Tbk | - 0 | - 0 |
| 37 | Pt. Radiant utama interinso Tbk | - 1 | - 0 |
| 38 | Pt. Petrosea Tbk | - 0 | 0 |
| 39 | Pt. Samindo resources Tbk | - 0 | 0 |
| 40 | Pt. Bukit asam Tbk | 0 | 0 |
| 41 | Pt. Merdeka copper gold Tbk | 0 | 0 |
| 42 | Pt. Midi Utama Indonesia | 0 | 0 |
| 43 | Pt. Indo Tambangraya megah Tbk | 0 | 0 |

| | | | | |
|----|---|---|---|-----|
| 44 | Pt. Mitrabara Asiperna Tbk | | 0 | 0 |
| 45 | Pt. Vale Indonesia Tbk | | 0 | 0 |
| 46 | Pt. Indika Energy Tbk | | 0 | 0 |
| 47 | Pt. Golden Energy Mines Tbk | | 0 | 0 |
| 48 | Pt. Harum Energy Tbk | | 0 | - 0 |
| 49 | Pt. Surya Essa Perkasa Tbk | - | 0 | 0 |
| 50 | Pt. Alfa energy Investama Tbk | | 0 | 0 |
| 51 | Pt. Elnusa Tbk | | 0 | 0 |
| 52 | Pt. Energi Mega Persada Tbk | - | 0 | 0 |
| 53 | Pt. Bayan Resource Tbk | | 0 | 0 |
| 54 | Pt. Cita mineral Invesdo Tbk | | 0 | 0 |
| 55 | Pt. apexindo pratama Tbk | | 0 | 0 |
| 56 | Pt. Baramulti Suksessarana Tbk | | 0 | 0 |
| 57 | Pt. Adaro Energy Indonesia Tbk | | 0 | 0 |
| 58 | Pt. Aneka Tambang Tbk | | 0 | 0 |
| 59 | Pr. Alakasa Industrindo, Tbk | | 0 | 0 |
| 60 | Pt. Malindo Feedmilk, Tbk | | 0 | 0 |
| 61 | Pt. Voksil Electric, Tbk | | 0 | 0 |
| 62 | Pt.Triwira Insalestari, Tbk | | 0 | 0 |
| 63 | Pt. Surya Toto Indonesia, Tbk | | 0 | 0 |
| 64 | Pt. Tire Austenite, Tbk | | 0 | - 0 |
| 65 | Pt. Bursa Pertiwi, Tbk | - | 0 | 0 |
| 66 | Pt. Shield On Service, Tbk | - | 0 | 0 |
| 67 | Pt. Superkrane Mitra Utama, Tbk | | 0 | 0 |
| 68 | Pt. Singaraja Putra, Tbk | | 0 | 0 |
| 69 | PT Supreme Cable Manufacturing & Commerce Tbk | | 0 | 0 |
| 70 | Pt. Indal Aluminium Industry, Tbk | | 0 | 0 |
| 71 | PT Cahayaputra Asa Keramik Tbk | - | 0 | 0 |
| 72 | PT Mark Dynamics Indonesia Tbk. | | 0 | 0 |
| 73 | Pt. Asiaplast Industries Tbk | | 0 | 0 |
| 74 | PT Ifishdeco Tbk. | | 0 | 0 |
| 75 | Bumi Resources Minerals Tbk | | 0 | 0 |
| 76 | Mitra Investindo Tbk | - | 0 | 0 |
| 77 | PT Medco Energi Internasional Tbk | | 0 | 0 |
| 78 | Central Omega Resources Tbk | | 0 | - 2 |

Lampiran 10: Rasio Keuangan Perusahaan pada NPM

| No | Nama Perusahaan | Net Profit Margin | |
|----|--|-------------------|------|
| | | 2019 | 2021 |
| 1 | Delta Dunia Makmur Tbk | 0 | 0 |
| 2 | Darma Henwa Tbk | 0 | 0 |
| 3 | PT Borneo Olah Sarana Sukses Tbk. | 0 | -1 |
| 4 | Resource Alam Indonesia Tbk | 0 | 0 |
| 5 | Golden Energy Mines Tbk | 0 | 0 |
| 6 | Perdana Karya Perkasa Tbk | 0 | 0 |
| 7 | PT TBS Energi Utama Tbk | 0 | 0 |
| 8 | PT Astrindo Nusantara Infrastruktur Tbk. | 0 | 0 |
| 9 | Pt. Citatah, Tbk | 0 | 0 |
| 10 | PT Kapuas Prima Coal Tbk | 0 | 0 |
| 11 | SMR Utama Tbk | 0 | -1 |
| 12 | Yanaprima Hastapersada,Tbk | 0 | 0 |
| 13 | Wijaya Karya Weton, Tbk | 0 | 0 |
| 14 | PT. Waskita Beton Precast,Tbk | 0 | -2 |
| 15 | Pt. Pabrik Kertas Tjiwi Kimia,Tbk | 0 | 0 |
| 16 | Pt. SLJ Global,Tbk | 0 | 0 |
| 17 | Pt. Solusi Bangun Indonesia, Tbk | 0 | 0 |
| 18 | Pt. Sreeya Sewu Indonesia, Tbk | 0 | 0 |
| 19 | Pt. Semen Indonesia (Persero),Tbk | 0 | 0 |
| 20 | Pt. Mulia Industrindo,Tbk | 0 | 0 |
| 21 | Pt. Jafpa Comfeed Indonesia,Tbk | 0 | 0 |
| 22 | Pt. Indocement Tunggal Prakarsa, tbk | 0 | 0 |
| 23 | Pt. Impack Pratama Industri,Tbk | 0 | 0 |
| 24 | Pt. Champion pasific Indonesia,Tbk | 0 | 0 |
| 25 | Pt. Gunung Raja Paksi, Tbk | 0 | 0 |
| 26 | Pt. Lotte Chemical Titan, Tbk | 0 | 0 |
| 27 | Fajar Surya wises, Tbk | 0 | 0 |
| 28 | Ekadharna internasional, Tbk | 0 | 0 |
| 29 | Citra Tubindo, Tbk | 0 | 0 |
| 30 | Pt. Asahimas Flatt Glass, Tbk | 0 | 0 |
| 31 | Alkindo naratama, Tbk | 0 | 0 |
| 32 | Pt. Aneka Gas Induri, Tbl | 0 | 0 |
| 33 | Pt. Polycem Industri, tbk | 0 | 0 |
| 34 | Ratu Prabu Energi Tbk | -2 | -3 |
| 35 | Pt. Timah, Tbk | 0 | 0 |
| 36 | Pt. Sumber Energy, Tbk | 0 | 0 |
| 37 | Pt. Radiant utama interinso Tbk | 0 | 0 |
| 38 | Pt. Petrosea Tbk | 0 | 0 |
| 39 | Pt. Samindo resources Tbk | 0 | 0 |
| 40 | Pt. Bukit asam Tbk | 0 | 0 |
| 41 | Pt. Merdeka copper gold Tbk | 0 | 0 |
| 42 | Pt. Midi Utama Indonesia | 0 | 0 |
| 43 | Pt. Indo Tambangraya megah Tbk | 0 | 0 |

| | | | |
|----|---|-----|---|
| 44 | Pt. Mitrabara Asiperna Tbk | 0 | 0 |
| 45 | Pt. Vale Indonesia Tbk | 0 | 0 |
| 46 | Pt. Indika Energy Tbk | 0 | 0 |
| 47 | Pt. Golden Energy Mines Tbk | 0 | 0 |
| 48 | Pt. Harum Energy Tbk | 0 | 0 |
| 49 | Pt. Surya Essa Perkasa Tbk | 0 | 0 |
| 50 | Pt. Alfa energy Investama Tbk | 0 | 0 |
| 51 | Pt. Elnusa Tbk | 0 | 0 |
| 52 | Pt. Energi Mega Persada Tbk | 0 | 0 |
| 53 | Pt. Bayan Resource Tbk | 0 | 0 |
| 54 | Pt. Cita mineral Invesdo Tbk | 0 | 0 |
| 55 | Pt. apexindo pratama Tbk | 0 | 1 |
| 56 | Pt. Baramulti Suksessarana Tbk | 0 | 0 |
| 57 | Pt. Adaro Energy Indonesia Tbk | 0 | 0 |
| 58 | Pt. Aneka Tambang Tbk | 0 | 0 |
| 59 | Pr. Alakasa Industrindo, Tbk | 0 | 0 |
| 60 | Pt. Malindo Feedmilk, Tbk | 0 | 0 |
| 61 | Pt. Voksil Electric, Tbk | 0 | 0 |
| 62 | Pt.Triwira Insalestari, Tbk | -10 | 1 |
| 63 | Pt. Surya Toto Indonesia, Tbk | 0 | 0 |
| 64 | Pt. Tire Austenite, Tbk | 0 | 0 |
| 65 | Pt. Bursa Pertiwi, Tbk | 0 | 0 |
| 66 | Pt. Shield On Service, Tbk | 0 | 0 |
| 67 | Pt. Superkrane Mitra Utama, Tbk | 0 | 0 |
| 68 | Pt. Singaraja Putra, Tbk | 0 | 0 |
| 69 | PT Supreme Cable Manufacturing & Commerce Tbk | 0 | 0 |
| 70 | Pt. Indal Aluminium Industry, Tbk | 0 | 0 |
| 71 | PT Cahayaputra Asa Keramik Tbk | 0 | 1 |
| 72 | PT Mark Dynamics Indonesia Tbk. | 0 | 0 |
| 73 | Pt. Asiaplast Industries Tbk | 0 | 0 |
| 74 | PT Ifishdeco Tbk. | 0 | 0 |
| 75 | Bumi Resources Minerals Tbk | 0 | 0 |
| 76 | Mitra Investindo Tbk | 1 | 0 |
| 77 | PT Medco Energi Internasional Tbk | 0 | 0 |
| 78 | Central Omega Resources Tbk | 0 | 0 |

Lampiran 11: Rasio Keuangan Perusahaan pada DER

| No | Nama Perusahaan | Debt Ratio | |
|----|--|------------|------|
| | | 2019 | 2021 |
| 1 | Delta Dunia Makmur Tbk | 1 | 1 |
| 2 | Darma Henwa Tbk | 1 | 1 |
| 3 | PT Borneo Olah Sarana Sukses Tbk. | 1 | 1 |
| 4 | Resource Alam Indonesia Tbk | 0 | 0 |
| 5 | Golden Energy Mines Tbk | 1 | 1 |
| 6 | Perdana Karya Perkasa Tbk | 1 | 0 |
| 7 | PT TBS Energi Utama Tbk | 1 | 1 |
| 8 | PT Astrindo Nusantara Infrastruktur Tbk. | 1 | 1 |
| 9 | Pt. Citatah, Tbk | 1 | 1 |
| 10 | PT Kapuas Prima Coal Tbk | 0 | 0 |
| 11 | SMR Utama Tbk | 1 | 1 |
| 12 | Yanaprima Hastapersada, Tbk | 1 | 1 |
| 13 | Wijaya Karya Weton, Tbk | 2 | 2 |
| 14 | PT. Waskita Beton Precast, Tbk | 1 | 8 |
| 15 | Pt. Pabrik Kertas Tjiwi Kimia, Tbk | 1 | 1 |
| 16 | Pt. SLJ Global, Tbk | 22 | -6 |
| 17 | Pt. Solusi Bangun Indonesia, Tbk | 2 | 2 |
| 18 | Pt. Sreeya Sewu Indonesia, Tbk | 2 | 2 |
| 19 | Pt. Semen Indonesia (Persero), Tbk | 1 | 1 |
| 20 | Pt. Mulia Industrindo, Tbk | 1 | 1 |
| 21 | Pt. Jafpa Comfeed Indonesia, Tbk | 1 | 1 |
| 22 | Pt. Indocement Tunggul Prakarsa, Tbk | 0 | 0 |
| 23 | Pt. Impack Pratama Industri, Tbk | 1 | 1 |
| 24 | Pt. Champion pasific Indonesia, Tbk | 0 | 0 |
| 25 | Pt. Gunung Raja Paksi, Tbk | 1 | 0 |
| 26 | Pt. Lotte Chemical Titan, Tbk | 1 | 1 |
| 27 | Fajar Surya wises, Tbk | 1 | 2 |
| 28 | Ekadharna internasional, Tbk | 0 | 0 |
| 29 | Citra Tubindo, Tbk | 1 | 0 |
| 30 | Pt. Asahimas Flatt Glass, Tbk | 2 | 2 |
| 31 | Alkindo naratama, Tbk | 1 | 1 |
| 32 | Pt. Aneka Gas Induri, Tbl | 1 | 1 |
| 33 | Pt. Polycem Industri, Tbk | 0 | 0 |
| 34 | Ratu Prabu Energi Tbk | 1 | 1 |
| 35 | Pt. Timah, Tbk | 3 | 2 |
| 36 | Pt. Sumber Energy, Tbk | 6 | 1 |
| 37 | Pt. Radiant utama interinso Tbk | 2 | 2 |
| 38 | Pt. Petrosea Tbk | 2 | 1 |
| 39 | Pt. Samindo resources Tbk | 0 | 0 |
| 40 | Pt. Bukit asam Tbk | 0 | 0 |
| 41 | Pt. Merdeka copper gold Tbk | 1 | 1 |
| 42 | Pt. Midi Utama Indonesia | 3 | 3 |
| 43 | Pt. Indo Tambangraya megah Tbk | 0 | 0 |

| | | | |
|----|---|---|---|
| 44 | Pt. Mitrabara Asiperna Tbk | 0 | 0 |
| 45 | Pt. Vale Indonesia Tbk | 0 | 0 |
| 46 | Pt. Indika Energy Tbk | 2 | 3 |
| 47 | Pt. Golden Energy Mines Tbk | 1 | 1 |
| 48 | Pt. Harum Energy Tbk | 0 | 0 |
| 49 | Pt. Surya Essa Perkasa Tbk | 2 | 2 |
| 50 | Pt. Alfa energy Investama Tbk | 1 | 0 |
| 51 | Pt. Elnusa Tbk | 1 | 1 |
| 52 | Pt. Energi Mega Persada Tbk | 1 | 3 |
| 53 | Pt. Bayan Resource Tbk | 0 | 1 |
| 54 | Pt. Cita mineral Invesdo Tbk | 1 | 0 |
| 55 | Pt. apexindo pratama Tbk | 8 | 2 |
| 56 | Pt. Baramulti Suksessarana Tbk | 0 | 0 |
| 57 | Pt. Adaro Energy Indonesia Tbk | 1 | 1 |
| 58 | Pt. Aneka Tambang Tbk | 1 | 1 |
| 59 | Pr. Alakasa Industrindo, Tbk | 1 | 1 |
| 60 | Pt. Malindo Feedmilk, Tbk | 1 | 1 |
| 61 | Pt. Voksil Electric, Tbk | 1 | 1 |
| 62 | Pt.Triwira Insalestari, Tbk | 0 | 0 |
| 63 | Pt. Surya Toto Indonesia, Tbk | 0 | 0 |
| 64 | Pt. Tire Austenite, Tbk | 1 | 1 |
| 65 | Pt. Bursa Pertiwi, Tbk | 0 | 0 |
| 66 | Pt. Shield On Service, Tbk | 1 | 0 |
| 67 | Pt. Superkrane Mitra Utama, Tbk | 1 | 1 |
| 68 | Pt. Singaraja Putra, Tbk | 1 | 0 |
| 69 | PT Supreme Cable Manufacturing & Commerce Tbk | 0 | 0 |
| 70 | Pt. Indal Aluminium Industry, Tbk | 1 | 1 |
| 71 | PT Cahayaputra Asa Keramik Tbk | 0 | 0 |
| 72 | PT Mark Dynamics Indonesia Tbk. | 0 | 0 |
| 73 | Pt. Asiaplast Industries Tbk | 0 | 0 |
| 74 | PT Ifishdeco Tbk. | 1 | 1 |
| 75 | Bumi Resources Minerals Tbk | 0 | 0 |
| 76 | Mitra Investindo Tbk | 1 | 1 |
| 77 | PT Medco Energi Internasional Tbk | 1 | 1 |
| 78 | Central Omega Resources Tbk | 1 | 1 |

Lampiran 12: Rasio Keuangan Perusahaan pada CR

| No | Nama Perusahaan | Current Ratio | |
|----|--|---------------|------|
| | | 2019 | 2021 |
| 1 | Delta Dunia Makmur Tbk | 2 | 2 |
| 2 | Darma Henwa Tbk | 1 | 1 |
| 3 | PT Borneo Olah Sarana Sukses Tbk. | 1 | 1 |
| 4 | Resource Alam Indonesia Tbk | 2 | 3 |
| 5 | Golden Energy Mines Tbk | 1 | 1 |
| 6 | Perdana Karya Perkasa Tbk | 15 | 4 |
| 7 | PT TBS Energi Utama Tbk | 1 | 1 |
| 8 | PT Astrindo Nusantara Infrastruktur Tbk. | 1 | 0 |
| 9 | Pt. Citatah, Tbk | 2 | 1 |
| 10 | PT Kapuas Prima Coal Tbk | 1 | 1 |
| 11 | SMR Utama Tbk | 1 | 0 |
| 12 | Yanaprima Hastapersada, Tbk | 2 | 2 |
| 13 | Wijaya Karya Weton, Tbk | 1 | 1 |
| 14 | PT. Waskita Beton Precast, Tbk | 2 | 1 |
| 15 | Pt. Pabrik Kertas Tjiwi Kimia, Tbk | 2 | 1 |
| 16 | Pt. SLJ Global, Tbk | 0 | 0 |
| 17 | Pt. Solusi Bangun Indonesia, Tbk | 1 | 1 |
| 18 | Pt. Sreeya Sewu Indonesia, Tbk | 1 | 1 |
| 19 | Pt. Semen Indonesia (Persero), Tbk | 1 | 1 |
| 20 | Pt. Mulia Industrindo, Tbk | 1 | 1 |
| 21 | Pt. Jafpa Comfeed Indonesia, Tbk | 2 | 2 |
| 22 | Pt. Indocement Tunggul Prakarsa, Tbk | 3 | 3 |
| 23 | Pt. Impack Pratama Industri, Tbk | 2 | 2 |
| 24 | Pt. Champion pasific Indonesia, Tbk | 8 | 10 |
| 25 | Pt. Gunung Raja Paksi, Tbk | 1 | 1 |
| 26 | Pt. Lotte Chemical Titan, Tbk | 1 | 2 |
| 27 | Fajar Surya wises, Tbk | 1 | 1 |
| 28 | Ekadharna internasional, Tbk | 7 | 8 |
| 29 | Citra Tubindo, Tbk | 0 | 3 |
| 30 | Pt. Asahimas Flatt Glass, Tbk | 1 | 1 |
| 31 | Alkindo naratama, Tbk | 2 | 2 |
| 32 | Pt. Aneka Gas Induri, Tbl | 1 | 1 |
| 33 | Pt. Polycem Industri, Tbk | 3 | 3 |
| 34 | Ratu Prabu Energi Tbk | 1 | 0 |
| 35 | Pt. Timah, Tbk | 1 | 0 |
| 36 | Pt. Sumber Energy, Tbk | 7 | 1 |
| 37 | Pt. Radiant utama interinso Tbk | 11 | 2 |
| 38 | Pt. Petrosea Tbk | 2 | 3 |
| 39 | Pt. Samindo resources Tbk | 6 | 3 |
| 40 | Pt. Bukit asam Tbk | 2 | 1 |
| 41 | Pt. Merdeka copper gold Tbk | 1 | 1 |

| | | | |
|----|---|---|----|
| 42 | Pt. Midi Utama Indonesia | 3 | 2 |
| 43 | Pt. Indo Tambangraya megah Tbk | 2 | 2 |
| 44 | Pt. Mitrabara Asiperna Tbk | 4 | 4 |
| 45 | Pt. Vale Indonesia Tbk | 4 | 4 |
| 46 | Pt. Indika Energy Tbk | 2 | 2 |
| 47 | Pt. Golden Energy Mines Tbk | 1 | 1 |
| 48 | Pt. Harum Energy Tbk | 9 | 10 |
| 49 | Pt. Surya Essa Perkasa Tbk | 2 | 1 |
| 50 | Pt. Alfa energy Investama Tbk | 3 | 2 |
| 51 | Pt. Elnusa Tbk | 1 | 1 |
| 52 | Pt. Energi Mega Persada Tbk | 0 | 0 |
| 53 | Pt. Bayan Resource Tbk | 1 | 3 |
| 54 | Pt. Cita mineral Invesdo Tbk | 1 | 2 |
| 55 | Pt. apexindo pratama Tbk | 4 | 8 |
| 56 | Pt. Baramulti Suksessarana Tbk | 1 | 2 |
| 57 | Pt. Adaro Energy Indonesia Tbk | 2 | 2 |
| 58 | Pt. Aneka Tambang Tbk | 1 | 1 |
| 59 | Pr. Alakasa Industrindo, Tbk | 1 | 1 |
| 60 | Pt. Malindo Feedmilk, Tbk | 1 | 1 |
| 61 | Pt. Voksil Electric, Tbk | 2 | 2 |
| 62 | Pt.Triwira Insalestari, Tbk | 1 | 5 |
| 63 | Pt. Surya Toto Indonesia, Tbk | 4 | 4 |
| 64 | Pt. Tire Austenite, Tbk | 1 | 1 |
| 65 | Pt. Bursa Pertiwi, Tbk | 1 | 1 |
| 66 | Pt. Shield On Service, Tbk | 2 | 2 |
| 67 | Pt. Superkrane Mitra Utama, Tbk | 2 | 1 |
| 68 | Pt. Singaraja Putra, Tbk | 1 | 1 |
| 69 | PT Supreme Cable Manufacturing & Commerce Tbk | 2 | 4 |
| 70 | Pt. Indal Aluminium Industry, Tbk | 1 | 1 |
| 71 | PT Cahayaputra Asa Keramik Tbk | 1 | 2 |
| 72 | PT Mark Dynamics Indonesia Tbk. | 3 | 1 |
| 73 | Pt. Asioplast Industries Tbk | 1 | 2 |
| 74 | PT Ifishdeco Tbk. | 1 | 1 |
| 75 | Bumi Resources Minerals Tbk | 0 | 1 |
| 76 | Mitra Investindo Tbk | 1 | 1 |
| 77 | PT Medco Energi Internasional Tbk | 2 | 1 |
| 78 | Central Omega Resources Tbk | 1 | 1 |