

## LAMPIRAN

NO	Kode perusahaan	Hasil Tabulasi Laba Akutansi					Total Laba Akutansi
		2017	2018	2019	2020	2021	
1	INCO	696,661,295,000	25,609,016,000	-206,891,508,000	876,274,272,000	797,917,400,000	2,189,570,475,000
2	INDY	-1,060,104,751,260	-1,400,444,034,536	4,357,486,011,036	1,417,142,358,909	69,399,825,034	3,383,479,409,183
3	ITMG	870,561,065,000	1,756,206,124,000	2,423,620,244,000	3,747,045,636,000	1,758,504,302,000	10,555,937,371,000
4	KKGI	78,248,178,335	127,277,400,704	182,084,781,300	6,887,163,600	75,264,907,152	469,762,431,091
5	MEDC	-2,568,263,998,095	2,513,190,081,844	1,785,745,256,604	-410,868,486,216	-188,122,914,149	1,131,679,939,988
6	PTBA	2,037,111,000,000	2,024,405,000,000	4,547,232,000,000	5,121,112,000,000	4,040,394,000,000	17,770,254,000,000
7	PTRO	-175,072,345,000	-105,136,700,000	161,045,076,000	335,466,846,000	435,434,924,000	651,737,801,000
8	TINS	101,561,000,000	251,969,000,000	457,062,000,000	132,285,000,000	-611,284,000,000	331,593,000,000
9	TOBA	354,863,890,525	195,987,868,592	560,479,283,268	986,008,335,876	608,108,975,700	2,705,448,353,961
10	ARII	-357,593,990,000	-342,376,152,000	-226,481,916,000	-409,204,098,000	-76,969,837,000	-1,412,625,993,000
11	BIPI	79,524,298,605	-2,295,200,978,228	1,007,051,385,636	271,061,946,855	272,174,865,817	-665,388,481,315
12	BRM	-845,528,354,510	-4,238,382,411,048	-3,353,928,532,668	-1,497,926,123,433	17,580,942,225	-9,918,184,479,434
13	BSSR	363,858,644,375	368,436,308,572	1,122,003,754,092	1,000,104,068,871	423,528,119,757	3,277,930,895,667
14	BUMI	30,148,703,318,165)	1,615,755,719,560	3,288,725,287,284	2,291,159,911,869	131,649,170,282	7,327,290,088,995
15	CITA	-341,205,918,018	-265,247,346,551	47,493,344,496	661,324,058,495	657,718,925,237	760,083,063,659
16	DKFT	-32,644,552,934	-87,161,029,519	44,593,748,354	93,547,077,149	-100,929,851,760	-82,594,608,710
17	DODD	-114,589,478,025	498,330,289,660	633,332,433,948	1,095,390,627,300	284,700,695,491	2,397,164,568,374
18	MITI	-179,560,694,653	-23,362,032,637	-23,354,360,657	7,482,976,421	-87,934,380,048	-306,728,491,574
19	PSAB	403,264,199,825	298,560,872,304	215,386,266,576	277,272,934,641	58,146,214,880	1,252,630,488,226
20	ADRO	2,083,086,385,000	4,577,457,096,000	7,267,662,024,000	6,915,271,221,000	6,046,962,802,000	26,890,439,528,000
21	ANTM	-1,440,852,896	64,806,188	136,503,269	874,426,593	193,852,031	-171,264,815
22	APEX	272,439,469,070	-263,034,032,596	-1,388,979,829,212	-1,503,184,782,735	282,973,301,627	-2,599,785,873,846
23	ARTI	17,803,077,239	9,229,123,964	28,883,854,202	32,803,582,081	-987,102,131,000	-898,382,493,514
24	BYAN	-1,128,404,154,930	242,055,357,788	4,579,457,012,052	7,592,522,582,313	3,255,770,961,577	14,541,401,758,800
25	DEWA	6,425,076,430	7,388,322,040	37,516,308,720	37,148,630,616	38,493,815,140	126,972,152,946
26	DSSA	-92,317,312,575	870,341,434,136	1,723,409,919,600	1,748,509,025,607	996,067,981,212	5,246,011,047,980
27	ELSA	379,745,000,000	316,066,000,000	250,754,000,000	276,316,000,000	356,477,000,000	1,579,358,000,000
28	GEMS	28,814,733,895	470,102,100,128	1,627,196,629,920	1,456,043,958,018	928,112,178,157	4,510,269,600,118
29	HRUM	-262,061,256,055	241,575,826,948	755,273,917,548	582,214,715,982	279,724,109,689	1,596,727,314,112

NO	Kode perusahaan	Hasil Tabulasi Arus Kas Operasi					Total Arus Kas Operasi
		2017	2018	2019	2020	2021	
1	INCO	1,847,095,320,000	180,311,120,000	2,066,896,428,000	2,959,322,679,000	1,918,254,594,000	8,971,880,141,000
2	INDY	-1,012,389,501,660	537,741,127,632	2,516,195,363,424	4,203,754,611,057	2,169,844,831,215	8,415,146,431,668
3	ITMG	2,657,841,265,000	1,951,229,664,000	4,321,500,396,000	5,139,234,495,000	1,243,527,856,000	15,313,333,676,000
4	KKGI	120,598,110,995	183,475,687,644	278,237,673,996	74,263,506,021	197,204,534,756	853,779,513,412
5	MEDC	1,569,834,567,405	279,741,093,976	6,010,065,984,084	5,238,072,156,654	5,732,263,595,598	18,829,977,397,717
6	PTBA	1,897,771,000,000	1,928,346,000,000	2,415,444,000,000	7,867,786,000,000	4,296,479,000,000	18,405,826,000,000
7	PTRO	634,390,665,000	857,807,984,000	781,177,680,000	1,093,272,057,000	1,278,892,000,000	4,645,540,386,000
8	TINS	1,290,229,000,000	1,090,381,000,000	-148,667,000,000	-1,261,639,000,000	-2,080,269,000,000	-1,109,965,000,000
9	TOBA	324,275,174,810	416,493,964,960	266,725,260,996	553,537,166,265	-1,766,809,857,579	-205,778,290,548
10	ARII	178,645,250,000	-36,021,916,000	-8,521,692,000	205,166,808,000	245,602,868,000	584,871,318,000
11	BIPI	-113,276,249,205	-179,540,874,428	-1,712,894,883,264	-506,142,996,453	105,810,617,027	-2,406,044,386,323
12	BRM	-18,298,405,340	-173,868,343,024	-493,457,516,940	-287,553,112,389	38,473,102,650	-934,704,275,043
13	BSSR	601,091,687,020	215,223,477,684	1,347,074,862,660	1,220,867,522,073	493,963,027,152	3,878,220,576,589
14	BUMI	-439,855,837,380	-712,873,502,664	-1,730,181,386,124	-1,590,301,899,495	-810,569,603,665	-5,283,782,229,328
15	CITA	-246,784,603,382	70,868,018,277	-42,191,262,195	489,658,247,874	521,566,365,345	793,116,765,919
16	DKFT	-17,234,932,689	-152,640,584,769	20,876,172,728	91,591,541,275	51,550,041,036	-5,857,762,419
17	DOID	1,634,894,394,660	2,551,486,148,332	2,257,014,008,172	2,517,765,521,787	1,886,001,007,265	10,847,161,080,216
18	MITI	-8,415,139,633	-7,869,213,395	3,435,023,363	348,863,497	-13,659,398,439	-26,159,864,607
19	PSAB	1,573,860,886,465	1,238,972,578,144	656,974,588,116	1,602,194,695,884	631,916,217,528	5,703,918,966,137
20	ADRO	7,057,439,230,000	9,076,327,028,000	11,565,656,640,000	13,118,482,710,000	12,751,150,983,000	53,569,056,591,000
21	ANTM	488,904,984	1,015,391,750	1,379,176,412	1,874,578,431	1,633,837,222	6,391,888,799
22	APEX	858,240,916,040	364,788,636,112	50,221,812,792	157,642,743,618	155,895,085,967	1,586,789,194,529
23	ARTI	-382,330,144,471	25,809,885,701	330,426,860,460	211,539,651,655	-11,397,303,252	174,048,950,093
24	BYAN	716,802,850,290	1,336,442,118,796	5,851,958,995,104	8,281,816,212,897	687,775,189,670	16,874,795,366,757
25	DEWA	375,250,734,710	610,233,829,520	-2,266,905,552	-276,485,964,696	-532,994,922,200	173,736,771,782
26	DSSA	-954,151,674,370	329,870,205,356	1,275,681,752,844	1,975,812,634,206	3,774,122,375,763	6,401,335,293,799
27	ELSA	424,237,000,000	447,139,000,000	395,459,000,000	344,756,000,000	575,797,000,000	2,187,388,000,000
28	GEMS	-113,841,733,845	672,120,636,704	2,136,745,241,940	1,153,192,002,192	1,465,349,532,646	5,313,565,679,637
29	HRUM	170,460,662,705	603,486,592,784	739,723,265,736	360,638,632,503	328,088,983,226	2,202,398,136,954

NO	Kode perusahaan	Hasil Tabulasi Return Saham					Total Arus Return Saham
		2017	2018	2019	2020	2021	
1	INCO	1.51	2.77	2.83	3.23	3.53	13.87
2	INDY	110	705	3.06	1,585	1.22	2404.28
3	ITMG	5,725	16,875	20.7	20.25	11,225	33865.95
4	KKGI	84	300	324	354	236	1298
5	MEDC	178.88	297	890	685	885	2935.88
6	PTBA	905	2.5	2.46	4.3	2.65	916.91
7	PTRO	290	720	1.66	1,785	1.61	2798.27
8	TINS	505	1075	775	755	825	3935
9	TOBA	169	311	518	405	358	1761
10	ARII	400	520	980	900	705	3505
11	BIPI	50	71	71	50	50	292
12	BRM	50	67	66	50	52	285
13	BSSR	1.11	1.41	2.1	2.34	1.8	8.76
14	BUMI	50	278	270	103	66	767
15	CITA	940	900	710	1.84	1.75	2553.59
16	DKFT	397	334	394	306	143	1574
17	DOID	54	510	715	525	286	2090
18	MITI	124	61	50	50	51	336
19	PSAB	274	244	179	202	260	1159
20	ADRO	515	1,695	1.86	1,215	1.58	3428.44
21	ANTM	314	895	625	765	835	3434
22	APEX	3.33	1.78	1.78	1.53	346	354.42
23	ARTI	170	50	50	50	50	370
24	BYAN	7,875	6	10.6	19,875	16.35	27782.95
25	DEWA	50	50	50	50	50	250
26	DSSA	12.1	5.55	13.9	13.5	14.5	59.55
27	ELSA	247	420	372	344	308	1691
28	GEMS	1.4	2.7	2.75	2.55	2.55	11.95
29	HRUM	675	2140	2050	1400	1320	7585

No	Kode	Hasil Perhitungan Laba Akutansi					Total
		2017	2018	2019	2020	2021	
1	INCO	-0,675	-0,963	-9,079	-5,235	-0,089	-14314
2	INDY	1,783	0,321	-4,112	-0,675	-0,951	-2329
3	ITMG	-0,652	1,017	0,380	0,546	-0,531	1017
4	KKGI	-0,214	0,627	0,431	-0,962	9,928	9928
5	MEDC	-16,051	-1,979	-0,289	-1,230	-0,542	-19260
6	PTBA	0,093	-0,006	1,246	0,126	-0,211	1246
7	PTRO	-6,973	-0,399	-2,532	1,083	0,298	-8422
8	TINS	-0,849	1,481	0,994	0,058	-5,621	-4140
9	TOBA	-0,198	-0,448	1,860	0,759	-0,383	1860
10	ARI	0,168	-0,043	-0,338	0,807	-0,812	0
11	BIPI	-0,231	-29,862	-1,439	-0,731	-0,140	-31301
12	BRM	-0,535	4,147	-0,456	-0,553	-1,012	3135
13	BSSR	9,364	0,013	2,045	-0,109	-0,577	11409
14	BUMI	4,405	-1,054	1,035	-0,303	-0,943	4386
15	CITA	-0,039	-0,223	-1,179	12,925	-0,005	11746
16	DKFT	-0,301	1,670	-1,512	1,098	-2,079	-823
17	DOID	-6,649	-5,349	0,271	0,730	-0,740	-11998
18	MITI	-24,681	-0,870	0,000	-1,320	-12,751	-38752
19	PSAB	0,343	-0,260	-0,279	0,287	-0,790	0
20	ADRO	-0,086	1,197	0,588	-0,048	-0,126	1197
21	ANIM	0,858	-1,045	1,106	5,406	-0,778	5467
22	APEX	-2,376	-1,965	4,281	0,082	-1,188	-1248
23	ARTI	-0,407	-0,482	2,130	0,136	-31,091	-28961
24	BYAN	-0,520	-1,215	17,919	0,658	-0,571	16704
25	DEWA	5,218	0,150	4,078	-0,010	0,036	9296
26	DSSA	-1,851	-0,458	0,980	0,015	-0,430	-1851
27	ELSA	-0,120	-0,168	-0,207	0,102	0,290	0
28	GEMS	-0,786	15,315	2,461	-0,105	-0,363	17776
29	HRUM	-9,015	-1,922	2,126	-0,229	-0,520	-8811

No	Kode	Hasil Perhitungan Arus Koperasi					Total
		2017	2018	2019	2020	2021	
1	INCO	-0,541	-0,902	10,463	0,432	-0,352	10463
2	INDY	10,492	-1,531	3,679	0,671	-0,484	12640
3	ITMG	0,119	-0,266	1,215	0,189	-0,758	1215
4	KKGI	0,424	0,521	0,516	-0,733	1,655	1655
5	MEDC	-0,227	-0,822	20,484	-0,128	0,094	20484
6	PTBA	-0,040	0,016	0,253	2,257	-0,454	2257
7	PTRO	-0,439	0,352	-0,089	0,400	0,170	0
8	TINS	-3,014	-0,155	-1,136	7,486	0,649	3336
9	TOBA	0,379	0,284	-0,360	1,075	-4,192	-3117
10	ARII	-0,066	-1,202	-0,763	-25,076	0,197	-26278
11	BIPI	-0,802	0,585	8,540	-0,705	-1,209	7331
12	BRM	6,961	8,502	1,838	-0,417	-1,134	16167
13	BSSR	2,390	-0,642	5,259	-0,094	-0,595	7649
14	BUMI	-1,579	0,621	1,427	-0,081	-0,490	-152
15	CITA	0,289	-1,287	-1,595	-12,606	0,065	-15488
16	DKFT	-0,452	7,856	-1,137	3,387	-0,437	10106
17	DOID	0,701	0,561	-0,115	0,116	-0,251	0
18	MITI	0,017	-0,065	-1,437	-0,898	-40,154	-41591
19	PSAB	0,176	-0,213	-0,470	1,439	-0,606	1439
20	ADRO	-0,041	0,286	0,274	0,134	-0,028	0
21	ANTM	0,248	1,077	0,358	0,359	-0,128	1077
22	APEX	0,009	-0,465	0,000	-0,140	-0,774	0
23	ARTI	-6,658	-1,066	7,193	-0,367	-1,054	-1585
24	BYAN	-0,125	0,864	3,379	0,415	-0,917	3379
25	DEWA	0,439	0,626	-1,004	-116,426	0,928	-117430
26	DSSA	-3,764	-1,346	2,867	0,549	0,910	-2243
27	ELSA	0,009	0,054	-0,116	-0,128	0,670	0
28	GEMS	-5,415	-6,904	2,179	-0,460	0,271	-10140
29	HRUM	-0,728	2,540	0,226	-0,512	-0,090	2540

No	Kode	Hasil Perhitungan Return Saham					Total
		2017	2018	2019	2020	2021	
1	INCO	-0,549	0,725	0,018	0,152	0,093	0
2	INDY	-0,784	5,409	3,221	-0,487	-0,233	8630
3	ITMG	-0,628	1,948	0,255	-0,010	-0,440	1948
4	KKGI	-0,582	2,571	0,071	0,142	-0,344	2571
5	MEDC	-0,791	0,660	2,043	-0,230	0,283	2043
6	PTBA	-0,638	1,762	-0,016	0,720	-0,382	1762
7	PTRO	-0,686	1,483	1,274	0,059	-0,080	2757
8	TINS	-0,589	1,129	-0,320	-0,026	0,107	1129
9	TOBA	-0,266	0,844	0,690	-0,221	-0,129	0
10	ARII	-0,107	0,300	0,960	0,011	-0,217	0
11	BIPI	-0,587	0,420	-0,041	-0,296	0,000	0
12	BRM	-0,841	0,340	-0,015	-0,265	0,020	0
13	BSSR	-0,302	0,270	0,489	0,120	-0,224	0
14	BUMI	-0,375	4,560	-0,022	-0,632	-0,365	4560
15	CITA	0,000	-0,043	-0,211	1,165	0,012	1165
16	DKFT	0,000	-0,159	0,159	-0,227	-0,533	0
17	DOID	-0,720	8,444	0,375	-0,266	-0,465	8444
18	MITI	-0,330	-0,508	-0,180	0,000	0,020	0
19	PSAB	1,537	-0,109	-0,278	0,092	0,238	1537
20	ADRO	-0,505	2,291	0,101	-0,357	0,274	2291
21	ANTM	-0,649	1,850	-0,302	0,234	0,084	1850
22	APEX	0,009	-0,465	0,000	-0,140	-0,774	0
23	ARTI	0,683	-0,701	0,000	0,000	0,000	0
24	BYAN	0,184	-0,238	0,767	0,875	-0,139	0
25	DEWA	0,000	0,000	0,000	0,000	0,000	0
26	DSSA	-0,062	-0,541	1,505	-0,029	0,074	1505
27	ELSA	-0,639	0,700	-0,139	-0,075	-0,094	0
28	GEMS	-0,300	0,929	0,019	-0,073	0,000	0
29	HRUM	-0,593	2,170	-0,068	-0,324	-0,060	2170

No	Kode	Total LA	Total AK	Total TRS
1	INCO	-14314	10463	0
2	INDY	-2329	12640	8630
3	ITMG	1017	1215	1948
4	KKGI	9928	1655	2571
5	MEDC	-19260	20484	2043
6	PTBA	1246	2257	1762
7	PTRO	-8422	0	2757
8	TINS	-4140	3336	1129
9	TOBA	1860	-3117	0
10	ARII	0	-26278	0
11	BIPI	-31301	7331	0
12	BRM	3135	16167	0
13	BSSR	11409	7649	0
14	BUMI	4386	-152	4560
15	CITA	11746	-15488	1165
16	DKFT	-823	10106	0
17	DOID	-11998	0	8444
18	MITI	-38752	-41591	0
19	PSAB	0	1439	1537
20	ADRO	1197	0	2291
21	ANTM	5467	1077	1850
22	APEX	-1248	0	0
23	ARTI	-28961	-1585	0
24	BYAN	16704	3379	0
25	DEWA	9296	-117430	0
26	DSSA	-1851	-2243	1505
27	ELSA	0	0	0
28	GEMS	17776	-10140	0
29	HRUM	-8811	2540	2170

## 1. Uji Statistik Deskriptif

### Descriptive Statistics

	N	Range	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
LA_	29	56528	-38752	17776	-2656.66	2512.694	13531.272	183095311.948
AK_	29	137914	-117430	20484	-4009.86	4617.109	24863.893	618213166.195
TRS_	29	8630	0	8630	1529.72	422.043	2272.771	5165487.207
Valid N (listwise)	29							

## 2. Uji Normalitas

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	Unstandardized Residual
N		29	29
Normal Parameters <sup>a,b</sup>	Mean	.0000000	.0000000
	Std. Deviation	2222.54119183	2222.54119183
Most Extreme Differences	Absolute	.206	.206
	Positive	.206	.206
	Negative	-.195	-.195
Test Statistic		.206	.206
Asymp. Sig. (2-tailed)		.227 <sup>c</sup>	.227 <sup>c</sup>



### 3. Uji Multikolinearitas

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1605.004	443.532		3.619	.001		
	Arus Kas Koperasi	.000	.032	-.003	-.015	.988	.994	1.006
	Laba Akutansi	.019	.018	.209	1.086	.288	.994	1.006

### 4. Uji Asumsi Autokorelasi

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.209 <sup>a</sup>	.044	-.030	2306.44000	2.218

a. Predictors: (Constant), Laba Akutansi , Arus Kas Koperasi

b. Dependent Variable: Return Saham

## 5. Uji Heteroskedastisitas

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.349	.520		25.686	.000
	Arus Kas Koperasi	-5.388E-6	.000	-.028	-.142	.888
	Laba Akutansi	3.956E-6	.000	.038	.192	.849

a. Dependent Variable: LN\_RES

## 6. Uji Determinasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.209 <sup>a</sup>	.044	-.730	2306.440

a. Predictors: (Constant), Laba Akutansi, Arus Kas Koperasi

### 7. Uji F

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6322340.010	2	3161170.005	39.594	.000 <sup>b</sup>
	Residual	138311301.783	26	5319665.453		
	Total	144633641.793	28			

### 8. Uji T

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.004	1.532		3.619	.001
	Arus Kas Koperasi	.000	.032	-.003	-.015	.008
	Laba Akutansi	.019	.018	.209	1.086	.000