



# STIE-PPI

AKUNTANSI - MANAJEMEN  
Terakreditasi B

**SURAT KEPUTUSAN**  
**KETUA SEKOLAH TINGGI ILMU EKONOMI**  
**PUTRA PERDANA INDONESIA**  
Nomor : 139/01-A.01/43194/III/2023

Tentang  
DOSEN PEMBIMBING SKRIPSI TAHUN AKADEMIK 2022/2023 GENAP  
PROGRAM STUDI AKUNTANSI

KETUA STIE PUTRA PERDANA INDONESIA,

- Menimbang** : 1. Bahwa untuk menjamin kelancaran penyelesaian proses penyusunan skripsi mahasiswa Program Studi Akuntansi Sekolah Tinggi Ilmu Ekonomi Ppi Tahun Akademik 2022/2023, perlu mengangkat Dosen Pembimbing Skripsi.  
2. Bahwa nama yang tercantum dalam surat keputusan ini telah memenuhi syarat ketentuan akademik dan mempunyai kemampuan untuk melaksanakan tugas tersebut.
- Mengingat** : 1. UU No. 12 Tentang Pendidikan Tinggi.  
2. Permendikbud No. 3 Tahun 2020 Tentang Standar Nasional Pendidikan Tinggi  
3. Permendikbud No. 50 Tahun 2014 Tentang Sistem Penjaminan Mutu Pendidikan Tinggi  
4. Statuta Sekolah Tinggi Ilmu Ekonomi Ppi
- Memperhatikan** : Hasil keputusan rapat pimpinan Sekolah Tinggi Ilmu Ekonomi Ppi tentang Penetapan Dosen Pembimbing Skripsi untuk Tahun Akademik 2022/2023 di Sekolah Tinggi Ilmu Ekonomi Ppi Tangerang.

MEMUTUSKAN :

- Menetapkan** : I. Mengangkat dan menetapkan dosen pembimbing skripsi:

<b>Nama</b>	MUH. RAYS, S.E., M.Ak.
<b>NIDN</b>	0417087302
<b>Jabatan Fungsional</b>	ASISTEN AHLI

Dalam penyusunan Skripsi Mahasiswa:

<b>Nama</b>	ANI MARDIANI
<b>NIM</b>	1916220119
<b>Program Studi</b>	AKUNTANSI



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2. Tugas membimbing Skripsi selama 1 (satu) semester dan dapat diperpanjang selama 1 (satu) semester berikutnya.
3. kepadanya diberikan tunjangan honor sesuai dengan ketentuan yang berlaku di Sekolah Tinggi Ilmu Ekonomi Ppi.
4. Surat Keputusan ini berlaku mulai tanggal surat keputusan ini ditetapkan dan apabila dikemudian hari terdapat kekeliruan akan dilakukan perbaikan sebagaimana mestinya.

Ditetapkan di : Tangerang  
Pada tanggal : 14 Maret 2023

Ketua,



Dr. H. Juanda, S.E., S.H., M.M  
NIP. 194100001

Tembusan :

1. Ketua Yayasan PPI
2. BPH Yayasan PPI
3. Arsip



## FORMULIR BIMBINGAN SKRIPSI

Nama Mahasiswa	Ami Mardiani
NIM	1916220119
Dosen Pembimbing	1. Dr Muh Pags, S.E, M.Ak, CMA 2.
Judul Skripsi	ukuran Perusahaan dan Return on equity terhadap nilai perusahaan dengan kebijakan dividen sebagai Variabel moderasi (Studi kasus Pada perusahaan manufaktur yang terdaftar di BEI periode 2018-2021)

Konsultasi ke	Materi (BAB)	Tanggal Konsultasi	Tanda Tangan Pembimbing
1	Konsultasi Materi BAB 1	20-03-2023	
2	Revisi Materi BAB 1	23-03-2023	
3	Konsultasi Materi BAB <u>II-III</u>	08-04-2023	
4	Revisi Materi BAB <u>II</u>	20-05-2023	
5	Revisi Materi BAB <u>III</u>	12-06-2023	
6	Konsultasi Materi BAB 4	15-07-2023	
7	Revisi Materi BAB 4	29-07-2023	
8	Konsultasi Materi BAB 5	25-08-2023	
9	Revisi Materi BAB 5	16-09-2023	
10	ACC SKRIPSI	25-09-2023	

## Daftar populasi perusahaan manufaktur Barang Konsumsi periode 2018-2021

No.	Kode	Nama Perusahaan
1.	ADES	PT. Akasha Wira International Tbk.
2.	AISA	PT. Tiga Pilar Sejahtera Food Tbk.
3.	ALTO	PT. Tri Bangan Tirta Tbk.
4.	BTEK	PT. Bumi Teknokultura Unggul Tbk.
5.	BUDI	PT. Budi Starch & Sweetener Tbk.
6.	CAMP	PT. Campina Ice Cream Industry Tbk.
7.	CEKA	PT. Wilmar Cahaya Indonesia Tbk.
8.	CLEO	PT. Sariguna Primatirta Tbk.
9.	DLTA	PT. Delta Djakarta Tbk.
10.	DMND	PT. Diamond Food Indonesia Tbk.
11.	FOOD	PT. Sentra Food Indonesia Tbk.
12.	GOOD	PT. Garudafood Putra Putri Jaya Tbk.
13.	HOKI	PT. Buyung Poetra Sembada Tbk.
14.	ICBP	PT. Indofood CBP Sukses Makmur Tbk.
15.	IIKP	PT. Inti Agri Resource Tbk.
16.	IKAN	PT. Era Mandiri Cemerlang Tbk.
17.	INDF	PT. Indofood Sukses Makmur Tbk.
18.	KEJU	PT. Mulia Bogor Raya Tbk.
19.	MGNA	PT. Megna Investama Mandiri Tbk
20.	MLBI	PT. Multi Bintang Indonesia Tbk.

21.	MYOR	PT. Mayora Indah Tbk.
22.	PANI	PT. Pratama Abadi Nusa Industri Tbk.
23.	PCAR	PT. Prima Cakrawala Abadi Tbk.
24.	PSDN	PT. Prasadha Aneka Niaga Tbk.
25.	ROTI	PT. Nippon Indosari Corpindo Tbk.
26.	SKBM	PT. Sekar Bumi Tbk.
27.	SKLT	PT. Sekar Laut Tbk.
28.	STTP	PT. Siantar TOP Tbk.
29.	TBLA	PT. Tunas Baru Lampung Tbk.
30.	ULTJ	PT. Ultra Jaya Milk Tbk.
31.	GGRM	PT. Gudang Garam Tbk.
32.	HMSP	PT. Handjaya Mandala Sampoerna Tbk.
33.	ITIC	PT. Indonesian Tobacco Tbk.
34.	RMBA	PT. Bendoel International Investama Tbk.
35.	WIIM	PT. Wismilak Inti Makmur Tbk.
36.	DVLA	PT. Darya Varia Laboratoria Tbk.
37.	INAF	PT. Indofarma (Persero) Tbk.
38.	KAEF	PT. Kimia Farma (Persero) Tbk.
39.	KLBF	PT. Kalbe Farma Tbk.
40.	MERK	PT. Merck Indonesia Tbk.
41.	PEHA	PT. Phapros Tbk.
42.	PYFA	PT. Pyridam Farma Tbk.

43.	SCPI	PT. Merck Sharp Dohme Pharma Tbk (d.h Schering Plough Indonesia Tbk.)
44.	SIDO	PT. Industri Jamu & Farmasi Sido Muncul Tbk.
45.	TSPC	PT. Tempo Scan Pasific Tbk.
46.	ADES	PT. Akasha Wira International Tbk PT (d.h Ades Waters Indonesia Tbk.)
47.	KINO	PT. Kino Indonesia Tbk.
48.	KPAS	PT. Cottonindo Ariseta Tbk.
49.	MBTO	PT. Martina Berto Tbk.
50.	MRAT	PT. Mustika Ratu Tbk.
51.	TCID	PT. Mandom Indonesia Tbk.
52.	UNVR	PT. Unilever Indonesia Tbk.
53.	CINT	PT. Chitose International Tbk.
54.	KICI	PT. Kedaung Indah Can Tbk.
55.	LMPI	PT. Langgeng Makmur Industry Tbk.
56.	WOOD	PT. Integra Indocabinet Tbk.

## Perhitungan kriteria pengambilan sampel

No	Kriteria Perusahaan	Jumlah
1	Perusahaan manufaktur Barang Konsumsi yang terdaftar di Bursa Efek Indonesia dari tahun 2018 – 2021.	56
2	Pengurangan Sampel Kriteria 1 : Perusahaan Properti dan Real Estate yang tidak terdaftar dalam Bursa Efek Indonesia (BEI) secara berturut-turut selama periode 2018- 2021.	(5)
3	Pengurangan Sampel Kriteria 2 : Perusahaan manufaktur Barang Konsumsi yang tidak menyajikan laporan keuangan, mengalami kerugian, tidak ada harga saham, defisit dan tidak membagikan dividen dalam kas selama periode 2018-2021.	(29)
	Jumlah sampel yang diperoleh	22
	Periode Tahun Penelitian	4
	Jumlah Observasi	88

## Daftar sampel penelitian

No.	Kode	Nama Perusahaan	Tanggal Listing
1.	BUDI	PT. Budi Starch & Sweetener Tbk.	14-May-1995
2.	CEKA	PT. Wilmar Cahaya Indonesia Tbk.	9-Jul-1996
3.	DLTA	PT. Delta Djakarta Tbk.	27-Feb-1984
4.	GOOD	PT. Garudafood Putra Putri Jaya Tbk.	10-Okt-2008
5.	HOKI	PT. Buyung Poetra Sembada Tbk.	22-Jun-2017
6.	ICBP	PT. Indofood CBP Sukses Makmur Tbk.	7-Okt-2004
7.	INDF	PT. Indofood Sukses Makmur Tbk.	14-Jul-1994
8.	MYOR	PT. Mayora Indah Tbk.	4-Jul-1994
9.	ROTI	PT. Nippon Indosari Corpindo Tbk.	28-Jun-2010
10.	SKLT	PT. Sekar Laut Tbk.	8-Sep-1993
11.	TBLA	PT. Tunas Baru Lampung Tbk.	14-Feb-2000
12.	ULTJ	PT. Ultra Jaya Milk Tbk.	2-Jul-1990
13.	GGRM	PT. Gudang Garam Tbk.	27-Ags-1990
14.	HMSP	PT. Handjaya Mandala Sampoerna Tbk.	15-Ags-1990
15.	WIIM	PT. Wismilak Inti Makmur Tbk.	8-Des-2012
16.	KAEF	PT. Kimia Farma (Persero) Tbk.	4-Jul-2001
17.	KLBF	PT. Kalbe Farma Tbk.	30-Jul-1991
18.	PEHA	PT. Phapros Tbk.	
19.	TSPC	PT. Tempo Scan Pasific Tbk.	17-Jun-1994
20.	ADES	PT. Akasha Wira International Tbk PT (d.h Ades Waters Indonesia Tbk.)	13-Jun-1994
21.	UNVR	PT. Unilever Indonesia Tbk.	11-Jan-1982
22.	CINT	PT. Chitose International Tbk.	27-Jun-2014



## Laporan Keuangan

Nomor Surat	0201/WICA/Leg-Admn Jkt/IV/2019
Nama Emiten	PT Wilmar Cahaya Indonesia Tbk.
Kode Emiten	CEKA
Perihal	Penyampaian Laporan Keuangan Interim Yang Tidak Diaudit

<b>Aset</b>	31 March 2019	31 December 2018	<b>Assets</b>
<b>Aset lancar</b>			<b>Current assets</b>
Kas dan setara kas	125,085,585,194	1,010,163,064	Cash and cash equivalents
<b>Piutang usaha</b>			<b>Trade receivables</b>
Piutang usaha pihak ketiga	124,400,321,540	145,708,854,828	Trade receivables third parties
Piutang usaha pihak berelasi	153,262,795,465	144,237,416,391	Trade receivables related parties
<b>Piutang lainnya</b>			<b>Other receivables</b>
Piutang lainnya pihak ketiga	94,250,478	3,918,884	Other receivables third parties
Piutang lainnya pihak berelasi	14,894,317		Other receivables related parties
<b>Persediaan lancar</b>			<b>Current inventories</b>
Persediaan lancar lainnya	322,992,089,513	332,754,905,703	Current inventories
Biaya dibayar dimuka lancar	4,597,704,124	1,271,429,200	Current prepaid expenses
<b>Uang muka lancar</b>			<b>Current advances</b>
Uang muka lancar lainnya	28,017,636,393	25,679,195,689	Other current advances
Pajak dibayar dimuka lancar	126,954,690,023	158,500,566,913	Current prepaid taxes
Jumlah aset lancar	885,419,967,047	809,166,450,672	Total current assets
<b>Aset tidak lancar</b>			<b>Non-current assets</b>
Aset pajak tangguhan	22,090,616,563	26,836,292,629	Deferred tax assets
Aset tetap	197,172,303,628	200,024,117,988	Property, plant and equipment
Klaim atas pengembalian pajak tidak lancar	135,107,739,828	131,369,704,653	Non-current claims for tax refund
Aset tidak lancar non-keuangan lainnya	1,686,731,371	1,559,476,764	Other non-current non-financial assets
Jumlah aset tidak lancar	356,057,391,390	359,789,592,034	Total non-current assets
Jumlah aset	1,241,477,358,437	1,168,956,042,706	Total assets
<b>Liabilitas dan ekuitas</b>			<b>Liabilities and equity</b>
<b>Liabilitas</b>			<b>Liabilities</b>
<b>Liabilitas jangka pendek</b>			<b>Current liabilities</b>
Pinjaman jangka pendek		9,543,521,202	Short-term loans
<b>Utang usaha</b>			<b>Trade payables</b>

Utang usaha pihak ketiga	29,607,763,970	37,801,283,119	Trade payables third parties
Utang usaha pihak berelasi	66,168,203,355	32,772,323,953	Trade payables related parties
<b>Utang lainnya</b>			<b>Other payables</b>
Utang lainnya pihak ketiga	23,541,876,209	18,349,249,834	Other payables third parties
Utang lainnya pihak berelasi	2,446,783,082	1,139,646,384	Other payables related parties
<b>Uang muka pelanggan</b>			<b>Current advances</b>

<b>jangka pendek</b>			<b>from customers</b>
Uang muka pelanggan jangka pendek pihak ketiga	8,159,835,205	13,259,423,792	Current advances from customers third parties
Utang dividen	1,008,418,375	1,008,418,375	Dividends payable
Beban akrual jangka pendek	12,378,365,081	10,856,771,632	Current accrued expenses
Liabilitas imbalan pascakerja jangka pendek	4,368,485,924	18,126,886,581	Short-term post-employment benefit obligations
Utang pajak	25,475,898,234	15,398,067,378	Taxes payable
Jumlah liabilitas jangka pendek	173,155,629,435	158,255,592,250	Total current liabilities
<b>Liabilitas jangka panjang</b>			<b>Non-current liabilities</b>
Kewajiban imbalan pasca kerja jangka panjang	32,202,838,484	34,052,874,614	Long-term post-employment benefit obligations
Jumlah liabilitas jangka panjang	32,202,838,484	34,052,874,614	Total non-current liabilities
Jumlah liabilitas	205,358,467,919	192,308,466,864	Total liabilities
<b>Ekuitas</b>			<b>Equity</b>
<b>Ekuitas yang diatribusikan kepada pemilik entitas induk</b>			<b>Equity attributable to equity owners of parent entity</b>
Saham biasa	148,750,000,000	148,750,000,000	Common stocks
Tambahan modal disetor	109,952,993,909	109,952,993,909	Additional paid-in capital
Komponen ekuitas lainnya	( 3,367,788,198 )	( 3,367,788,198 )	Other components of equity
<b>Saldo laba (akumulasi kerugian)</b>			<b>Retained earnings (deficit)</b>
Saldo laba yang telah ditentukan penggunaannya	8,030,025,067	8,030,025,067	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	772,753,659,740	713,282,345,064	Unappropriated retained earnings

Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	1,036,118,890,518	976,647,575,842	l equity attributable to equity owners of parent entity
Jumlah ekuitas	1,036,118,890,518	976,647,575,842	Total equity
Jumlah liabilitas dan ekuitas	1,241,477,358,437	1,168,956,042,706	Total liabilities and equity

<b>Aset</b>	31 December 2021	31 December 2020	<b>Assets</b>
<b>Aset lancar</b>			<b>Current assets</b>
Kas dan setara kas	234,899,763,801	441,806,177,838	Cash and cash equivalents
<b>Piutang usaha</b>			<b>Trade receivables</b>
Piutang usaha pihak ketiga	231,747,886,364	119,694,603,388	Trade receivables third parties
Piutang usaha pihak berelasi	331,162,815,173	296,898,154,464	Trade receivables related parties
<b>Piutang lainnya</b>			<b>Other receivables</b>
Piutang lainnya pihak ketiga	2,147,106,470	700,314,377	Other receivables third parties
Piutang lainnya pihak berelasi	133,048,209	0	Other receivables related parties
<b>Persediaan lancar</b>			<b>Current inventories</b>
Persediaan lancar lainnya	415,890,903,114	326,172,666,133	Current inventories
Biaya dibayar dimuka lancar	1,290,865,437	716,008,441	Current prepaid expenses
<b>Uang muka lancar</b>			<b>Current advances</b>
Uang muka lancar lainnya	49,231,104,826	25,429,866,838	Other current advances
Pajak dibayar dimuka lancar	91,581,862,644	55,168,674,515	Current prepaid taxes
Jumlah aset lancar	1,358,085,356,038	1,266,586,465,994	Total current assets
<b>Aset tidak lancar</b>			<b>Non-current assets</b>
Aset pajak tangguhan	14,535,375,858	15,613,339,233	Deferred tax assets
Aset tetap	236,062,886,495	204,186,009,945	Property, plant and equipment
Klaim atas pengembalian pajak tidak lancar	86,214,146,746	75,838,681,234	Non-current claims for tax refund
Aset tidak lancar non-keuangan lainnya	2,489,431,072	4,449,331,662	Other non-current non-financial assets
Jumlah aset tidak lancar	339,301,840,171	300,087,362,074	Total non-current assets
Jumlah aset	1,697,387,196,209	1,566,673,828,068	Total assets
<b>Liabilitas dan ekuitas</b>			<b>Liabilities and equity</b>
<b>Liabilitas</b>			<b>Liabilities</b>
<b>Liabilitas jangka pendek</b>			<b>Current liabilities</b>
<b>Utang usaha</b>			<b>Trade payables</b>

Utang usaha pihak ketiga	29,807,374,102	39,280,034,725	Trade payables third parties
Utang usaha pihak berelasi	174,668,579,106	153,499,431,768	Trade payables related parties
<b>Utang lainnya</b>			<b>Other payables</b>
Utang lainnya pihak ketiga	17,871,630,557	19,042,765,898	Other payables third parties
Utang lainnya pihak berelasi	6,755,332,157	3,259,906,115	Other payables related parties
<b>Uang muka pelanggan jangka pendek</b>			<b>Current advances from customers</b>
Uang muka	9,313,528,118	5,456,976,416	Current advances
pelanggan jangka pendek pihak ketiga			from customers third parties
Utang dividen	559,311,500	474,931,500	Dividends payable
Beban akrual jangka pendek	11,277,914,006	10,680,771,945	Current accrued expenses
Liabilitas imbalan pascakerja jangka pendek	14,711,376,483	14,179,467,091	Short-term post-employment benefit obligations
Utang pajak	18,139,782,731	25,766,720,132	Taxes payable
Jumlah liabilitas jangka pendek	283,104,828,760	271,641,005,590	Total current liabilities
<b>Liabilitas jangka panjang</b>			<b>Non-current liabilities</b>
Kewajiban imbalan pascakerja jangka panjang	26,915,404,614	34,317,827,614	Long-term post-employment benefit obligations
Jumlah liabilitas jangka panjang	26,915,404,614	34,317,827,614	Total non-current liabilities
Jumlah liabilitas	310,020,233,374	305,958,833,204	Total liabilities
<b>Ekuitas</b>			<b>Equity</b>
<b>Ekuitas yang diatribusikan kepada pemilik entitas induk</b>			<b>Equity attributable to equity owners of parent entity</b>
Saham biasa	148,750,000,000	148,750,000,000	Common stocks
Tambahan modal disetor	109,952,993,909	109,952,993,909	Additional paid-in capital
Komponen ekuitas lainnya	1,512,814,476	2,427,836,590	Other components of equity
<b>Saldo laba (akumulasi kerugian)</b>			<b>Retained earnings (deficit)</b>
Saldo laba yang telah ditentukan penggunaannya	9,530,025,067	9,030,025,067	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	1,117,621,129,383	990,554,139,298	Unappropriated retained earnings

Jumlah ekuitas yang diatribusikan kepadapemilik entitas induk	1,387,366,962,835	1,260,714,994,864	l equity attributable to equity owners of parent entity
Jumlah ekuitas	1,387,366,962,835	1,260,714,994,864	Total equity
Jumlah liabilitas dan ekuitas	1,697,387,196,209	1,566,673,828,068	Total liabilities and equity

Nomor Surat	022/Corp.Sec-PTD/IV/2020
Nama Emiten	Delta Djakarta Tbk
Kode Emiten	DLTA
Perihal	Penyampaian Laporan Keuangan Tahunan (KOREKSI)

1

December 2019    31 December 2018

<b>Aset</b>			<b>Assets</b>
<b>Aset lancar</b>			<b>Current assets</b>
Kas dan setara kas	844,219,288	963,342,137	Cash and cash equivalents
Dana yang dibatasi penggunaannya lancar	1,292,794	1,346,733	Current restricted funds
<b>Piutang usaha</b>			<b>Trade receivables</b>
Piutang usaha pihak ketiga	197,060,469	156,825,348	Trade receivables third parties
Piutang usaha pihak berelasi	0	292,777	Trade receivables related parties
<b>Piutang lainnya</b>			<b>Other receivables</b>
Piutang lainnya pihak berelasi	33,863,594	35,514,796	Other receivables related parties
<b>Persediaan lancar</b>			<b>Current inventories</b>
Persediaan lancar lainnya	207,460,611	205,396,087	Current inventories

<b>Uang muka lancar</b>			<b>Current advances</b>
Uang muka lancarlainnya	8,908,327	17,505,624	Other current advances
Klaim atas pengembalian pajak lancar	0	4,004,442	Current claims for tax refund
Jumlah aset lancar	1,292,805,083	1,384,227,944	Total current assets
<b>Aset tidak lancar</b>			<b>Non-current assets</b>
<b>Piutang tidak lancarlainnya</b>			<b>Other non-current receivables</b>
Piutang tidak lancarlainnya pihak ketiga	2,349,847	2,580,538	Other non-current receivables third parties
<b>Aset keuangan tidaklancar</b>			<b>Non-current financial assets</b>
Aset keuangan tidaklancar dimiliki hinggajatur tempo	0	0	Non-current financial assets held-to-maturity
Aset keuangan tidaklancar lainnya	272,549	275,049	Other non-current financial assets
Pajak dibayar dimuka tidak lancar	10,025,626	10,846,998	Non-current prepaid taxes
Aset pajak tangguhan	35,296,100	35,395,247	Deferred tax assets
Aset tetap	85,234,517	90,191,394	Property, plant and equipment
Jumlah aset tidak lancar	133,178,639	139,289,226	Total non-current assets
Jumlah aset	1,425,983,722	1,523,517,170	Total assets
<b>Liabilitas dan ekuitas</b>			<b>Liabilities and equity</b>
<b>Liabilitas</b>			<b>Liabilities</b>
<b>Liabilitas jangka pendek</b>			<b>Current liabilities</b>
<b>Utang usaha</b>			<b>Trade payables</b>
Utang usaha pihak ketiga	30,958,727	53,182,611	Trade payables third parties
Utang usaha pihakberelasi	952,395	933,870	Trade payables related parties
Utang dividen	3,664,919	3,084,137	Dividends payable

Liabilitas keuangan jangka pendek lainnya	21,667,727	26,372,168	Other current financial liabilities
Beban akrual jangka pendek	60,180,289	73,541,242	Current accrued expenses
Utang pajak	42,600,912	32,603,996	Taxes payable
Utang pihak berelasi jangka pendek	562,394	2,581,819	Current due to related parties
Jumlah liabilitas jangka pendek	160,587,363	192,299,843	Total current liabilities
<b>Liabilitas jangka panjang</b>			<b>Non-current liabilities</b>
<b>Provisi jangka panjang</b>			<b>on-current provisions</b>
Provisi jangka panjang lainnya	0	3,357,254	Other non-current provisions
Kewajiban imbalan pasca kerja jangka panjang	51,833,027	43,696,259	Long-term post-employment benefit obligations
Jumlah liabilitas jangka panjang	51,833,027	47,053,513	Total non-current liabilities
Jumlah liabilitas	212,420,390	239,353,356	Total liabilities
<b>Ekuitas</b>			<b>Equity</b>
<b>Ekuitas yang diatribusikan kepada pemilik entitas induk</b>			<b>Equity attributable to equity owners of parent entity</b>
Saham biasa	16,013,181	16,013,181	Common stocks
Tambahan modal disetor	19,015,656	19,015,656	Additional paid-in capital
<b>Saldo laba (akumulasi kerugian)</b>			<b>Retained earnings (deficit)</b>
Saldo laba yang telah ditentukan penggunaannya	12,000	11,000	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	1,174,483,602	1,245,000,457	Unappropriated retained earnings
Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	1,209,524,439	1,280,040,294	Equity attributable to equity owners of parent entity
Kepentingan non-pengendali	4,038,893	4,123,520	Non-controlling interests
Jumlah ekuitas	1,213,563,332	1,284,163,814	Total equity
Jumlah liabilitas dan ekuitas	1,425,983,722	1,523,517,170	Total liabilities and equity

	<u>31 December 2021</u>	<u>31 December 2020</u>	
<b>Aset</b>			<b>Assets</b>
<b>Aset lancar</b>			<b>Current assets</b>
Kas dan setara kas	812,799,484	697,228,431	Cash and cash equivalents
Dana yang dibatasi penggunaannya lancar	71,827,018	73,511,766	Current restricted funds
<b>Piutang usaha</b>			<b>Trade receivables</b>

Piutang usaha pihak ketiga	88,805,365	101,780,949	Trade receivables third parties
Piutang usaha pihak berelasi	170,881	0	related receivables related parties
<b>Piutang lainnya</b>			<b>Other receivables</b>
Piutang lainnya pihak berelasi	21,143,124	34,836,665	related receivables related parties
<b>Persediaan lancar</b>			<b>Current inventories</b>
Persediaan lancar lainnya	173,367,092	185,922,488	Current inventories
<b>Uang muka lancar</b>			<b>Current advances</b>
Uang muka lancar lainnya	6,280,468	10,525,398	Other current advances
Klaim atas pengembalian pajak lancar	0	26,159	Current claims for tax refund
Jumlah aset lancar	1,174,393,432	1,103,831,856	Total current assets
<b>Aset tidak lancar</b>			<b>Non-current assets</b>
<b>Piutang tidak lancar lainnya</b>			<b>Other non-current receivables</b>
Piutang tidak lancar lainnya pihak ketiga	7,163,245	7,278,409	Other non-current receivables third parties
<b>Aset keuangan tidak lancar</b>			<b>Non-current financial assets</b>
Aset keuangan tidak lancar dimiliki hingga jatuh tempo		0	Non-current financial assets held-to-maturity
Aset keuangan tidak lancar lainnya	191,945	272,549	Other non-current financial assets
Pajak dibayar dimuka tidak lancar	0	1,093,460	Non-current prepaid taxes
Aset pajak tangguhan	42,822,437	33,987,360	Deferred tax assets
Aset tetap	84,151,006	79,117,279	Property, plant and equipment
Jumlah aset tidak lancar	134,328,633	121,749,057	Total non-current assets
Jumlah aset	1,308,722,065	1,225,580,913	Total assets
<b>Liabilitas dan ekuitas</b>			<b>Liabilities and equity</b>
<b>Liabilitas</b>			<b>Liabilities</b>
<b>Liabilitas jangka pendek</b>			<b>Current liabilities</b>
<b>Utang usaha</b>			<b>Trade payables</b>
Utang usaha pihak ketiga	39,716,465	35,222,225	Trade payables third parties
Utang usaha pihak berelasi	71,007	484,615	related payables related parties
Utang dividen	4,610,430	4,210,410	Dividends payable
Liabilitas keuangan jangka pendek lainnya	81,247,326	19,241,588	Other current financial liabilities



Beban akrual jangka pendek	94,960,474	71,804,713	Current accrued expenses
Utang pajak	23,131,551	15,738,213	Taxes payable
Utang pihak berelasi jangka pendek	469,553	505,912	Current due to related parties
Jumlah liabilitas jangka pendek	244,206,806	147,207,676	Total current liabilities
<b>Liabilitas jangka panjang</b>			<b>Non-current liabilities</b>
<b>Provisi jangka panjang</b>			<b>on-current provisions</b>
Provisi jangka panjang lainnya	0	0	Other non-current provisions
Kewajiban imbalan pasca kerja jangka panjang	54,341,242	58,474,274	Long-term post-employment benefit obligations
Jumlah liabilitas jangka panjang	54,341,242	58,474,274	Total non-current liabilities
Jumlah liabilitas	298,548,048	205,681,950	Total liabilities
<b>Ekuitas</b>			<b>Equity</b>
<b>Ekuitas yang diatribusikan kepada pemilik entitas induk</b>			<b>Equity attributable to equity owners of parent entity</b>
Saham biasa	16,013,181	16,013,181	Common stocks
Tambahan modal disetor	19,015,656	19,015,656	Additional paid-in capital
<b>Saldo laba (akumulasi kerugian)</b>			<b>Retained earnings (deficit)</b>
Saldo laba yang telah ditentukan penggunaannya	14,000	13,000	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	971,721,552	981,390,866	Unappropriated retained earnings
Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	1,006,764,389	1,016,432,703	Equity attributable to equity owners of parent entity
Kepentingan non-pengendali	3,409,628	3,466,260	Non-controlling interests
Jumlah ekuitas	1,010,174,017	1,019,898,963	Total equity
Jumlah liabilitas dan ekuitas	1,308,722,065	1,225,580,913	Total liabilities and equity

Nomor Surat	012/L/IV/2020
Nama Emiten	PT Budi Starch & Sweetener Tbk.
Kode Emiten	BUDI
Perihal	Penyampaian Laporan Keuangan Tahunan

	<u>31 December 2019</u>	<u>31 December 2018</u>	
<b>Aset</b>			<b>Assets</b>
<b>Aset lancar</b>			<b>Current assets</b>
Kas dan setara kas	24,208	53,134	Cash and cash equivalents
Dana yang dibatasi penggunaannya lancar	4,892	31,177	Current restricted funds
<b>Piutang usaha</b>			<b>Trade receivables</b>
Piutang usaha pihak ketiga	79,359	105,719	Trade receivables third parties
Piutang usaha pihak berelasi	489,618	521,661	Trade receivables related parties
<b>Piutang lainnya</b>			<b>Other receivables</b>
Piutang lainnya pihak ketiga	2,484	1,915	Other receivables third parties
Piutang lainnya pihak berelasi	0	19,194	Other receivables related parties
<b>Persediaan lancar</b>			<b>Current inventories</b>
Persediaan lancar lainnya	495,570	675,596	Current inventories
Biaya dibayar dimuka lancar	6,823	12,469	Current prepaid expenses
<b>Uang muka lancar</b>			<b>Current advances</b>
Uang muka lancar atas pembelian aset tetap	2,843	18,326	Current advances on purchase of property, plant and equipment
Uang muka lancar lainnya	28,631	23,758	Other current advances
Pajak dibayar dimuka lancar	6,581	9,191	Current prepaid taxes
Jumlah aset lancar	1,141,009	1,472,140	Total current assets
<b>Aset tidak lancar</b>			<b>Non-current assets</b>
Aset tetap	1,808,968	1,871,467	Property, plant and equipment
Aset tidak lancar non-keuangan lainnya	49,790	49,373	Other non-current non-financial assets
Jumlah aset tidak lancar	1,858,758	1,920,840	Total non-current assets
Jumlah aset	2,999,767	3,392,980	Total assets
<b>Liabilitas dan ekuitas</b>			<b>Liabilities and equity</b>
<b>Liabilitas</b>			<b>Liabilities</b>
<b>Liabilitas jangka pendek</b>			<b>Current liabilities</b>
Pinjaman jangka pendek	783,025	887,362	Short-term loans
<b>Utang usaha</b>			<b>Trade payables</b>

Utang usaha pihak ketiga	180,320	429,519	Trade payables third parties
Utang usaha pihak berelasi	0	2,507	Trade payables related parties
<b>Utang lainnya</b>			<b>Other payables</b>
Utang lainnya pihak ketiga	118	118	Other payables third parties
<b>Uang muka pelanggan</b>			<b>Current advances</b>
<b>jangka pendek</b>			<b>from customers</b>
Uang muka pelanggan jangka pendek pihak ketiga	0	0	Current advances from customers third parties
Beban akrual jangka pendek	17,836	16,438	Current accrued expenses
Utang pajak	4,980	4,895	Taxes payable
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>			<b>Current maturities of long-term liabilities</b>
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	137,400	117,100	Current maturities of bank loans
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	0	0	Current maturities of finance lease liabilities
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas pinjaman lainnya	10,006	9,569	Current maturities of other borrowings
Jumlah liabilitas jangka pendek	1,133,685	1,467,508	Total current liabilities
<b>Liabilitas jangka panjang</b>			<b>Non-current liabilities</b>
Liabilitas pajangtanggungan	194,342	182,705	Deferred tax liabilities
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>			<b>Long-term liabilities of current maturities</b>
Liabilitas jangka panjang atas utang bank	321,700	459,100	Long-term bank loans
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	0	0	Long-term finance lease liabilities
Liabilitas jangka panjang atas pinjaman lainnya	7,104	5,813	Long-term other borrowings
Kewajiban imbalan pasca kerja jangka panjang	57,618	51,370	Long-term post-employment benefit obligations
Jumlah liabilitas jangka panjang	580,764	698,988	Total non-current liabilities
Jumlah liabilitas	1,714,449	2,166,496	Total liabilities
<b>Ekuitas</b>			<b>Equity</b>

<b>Ekuitas yang diatribusikan kepada pemilik entitas induk</b>			<b>Equity attributable to equity owners of parent entity</b>
Saham biasa	562,375	562,375	Common stocks
Tambahan modal disetor	104,152	104,152	Additional paid-in capital
Cadangan revaluasi	130,691	124,993	Revaluation reserves
Cadangan selisih kurs penjabaran	0	( 7,342 )	Reserve of exchange differences on

	<u>31 March 2021</u>	<u>31 December 2020</u>	
<b>Aset</b>			<b>Assets</b>
<b>Aset lancar</b>			<b>Current assets</b>
Kas dan setara kas	59,367	64,022	Cash and cash equivalents
Dana yang dibatasi penggunaannya lancar	1,073	1,526	Current restricted funds
<b>Piutang usaha</b>			<b>Trade receivables</b>
Piutang usaha pihak ketiga	166,341	141,619	Trade receivables third parties
Piutang usaha pihak berelasi	631,253	501,788	Trade receivables related parties
<b>Piutang lainnya</b>			<b>Other receivables</b>
Piutang lainnya pihak ketiga	0	0	Other receivables third parties
Piutang lainnya pihak berelasi	0	0	Other receivables related parties
<b>Persediaan lancar</b>			<b>Current inventories</b>
Persediaan lancar lainnya	429,661	511,382	Current inventories
Biaya dibayar dimuka lancar	19,669	6,031	Current prepaid expenses
<b>Uang muka lancar</b>			<b>Current advances</b>
Uang muka lancar atas pembelian aset tetap	2,843	2,843	Current advances on purchase of property, plant and equipment
Uang muka lancar lainnya	2,032	6,593	Other current advances
Pajak dibayar dimuka lancar	1,317	5,736	Current prepaid taxes
Jumlah aset lancar	1,313,556	1,241,540	Total current assets
<b>Aset tidak lancar</b>			<b>Non-current assets</b>
Aset tetap	1,663,786	1,699,087	Property, plant and equipment
Aset tidak lancar non-keuangan lainnya	17,033	22,380	Other non-current non-financial assets
Jumlah aset tidak lancar	1,680,819	1,721,467	Total non-current assets
Jumlah aset	2,994,375	2,963,007	Total assets
<b>Liabilitas dan ekuitas</b>			<b>Liabilities and equity</b>

<b>Liabilitas</b>			<b>Liabilities</b>
<b>Liabilitas jangka pendek</b>			<b>Current liabilities</b>
Pinjaman jangka pendek	820,413	803,268	Short-term loans
<b>Utang usaha</b>			<b>Trade payables</b>
Utang usaha pihak ketiga	145,821	141,917	Trade payables third parties
Utang usaha pihak berelasi	0	0	Trade payables related parties
<b>Utang lainnya</b>			<b>Other payables</b>
Utang lainnya pihak ketiga	118	118	Other payables third parties
<b>Uang muka pelanggan</b>			<b>Current advances</b>
<b>jangka pendek</b>			<b>from customers</b>
Uang muka pelanggan jangka pendek pihak ketiga	0	0	Current advances from customers third parties
Beban akrual jangka pendek	10,172	18,837	Current accrued expenses
Utang pajak	26,706	12,852	Taxes payable
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>			<b>Current maturities of long-term liabilities</b>
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	126,350	100,240	Current maturities of bank loans
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	0	0	Current maturities of finance lease liabilities
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas pinjaman lainnya	8,388	8,207	Current maturities of other borrowings
Jumlah liabilitas jangka pendek	1,137,968	1,085,439	Total current liabilities
<b>Liabilitas jangka panjang</b>			<b>Non-current liabilities</b>
Liabilitas pajak tangguhan	196,570	192,325	Deferred tax liabilities

<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>			<b>Long-term liabilities of current maturities</b>
Liabilitas jangka panjang atas utang bank	231,400	287,460	Long-term bank loans
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	0	0	Long-term finance lease liabilities
Liabilitas jangka panjang atas pinjaman lainnya	8,203	9,552	Long-term other borrowings
Kewajiban imbalan pasca kerja jangka panjang	66,075	66,075	Long-term post-employment benefit obligations
Jumlah liabilitas jangka panjang	502,248	555,412	Total non-current liabilities
Jumlah liabilitas	1,640,216	1,640,851	Total liabilities
<b>Ekuitas</b>			<b>Equity</b>
<b>Ekuitas yang diatribusikan kepada pemilik entitas induk</b>			<b>Equity attributable to equity owners of parent entity</b>
Saham biasa	562,375	562,375	Common stocks
Tambahan modal disetor	104,152	104,152	Additional paid-in capital
Cadangan revaluasi	130,691	130,691	Revaluation reserves
Cadangan selisih kurs penjabaran	0	0	Reserve of exchange differences on translation
<b>Saldo laba (akumulasi kerugian)</b>			<b>Retained earnings (deficit)</b>
Saldo laba yang telah ditentukan penggunaannya	10,500	10,500	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	442,892	413,884	Unappropriated retained earnings
Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	1,250,610	1,221,602	Total equity attributable to equity owners of parent entity
Kepentingan non-pengendali	103,549	100,554	Non-controlling interests
Jumlah ekuitas	1,354,159	1,322,156	Total equity
Jumlah liabilitas dan ekuitas	2,994,375	2,963,007	Total liabilities and equity

Nomor Surat	059/LO-LGLV/2020
Nama Emiten	PT Garudafood Putra Putri Jaya Tbk.
Kode Emiten	GOOD
Perihal	Penyampaian Laporan Keuangan Tahunan

	31 December 2019	31 December 2018	
<b>Aset</b>			<b>Assets</b>
<b>Aset lancar</b>			<b>Current assets</b>
Kas dan setara kas	485,136,396,267	217,697,179,498	Cash and cash equivalents
<b>Piutang usaha</b>			<b>Trade receivables</b>
Piutang usaha pihak ketiga	463,638,235,295	437,761,876,903	Trade receivables third parties
Piutang usaha pihak berelasi	19,280,155,451	5,910,672,406	Trade receivables related parties
<b>Piutang lainnya</b>			<b>Other receivables</b>
Piutang lainnya pihak ketiga	147,389,418,435	6,537,142,477	Other receivables third parties
Piutang lainnya pihak berelasi	28,145,423,025	35,939,446,075	Other receivables related parties
<b>Persediaan lancar</b>			<b>Current inventories</b>
Persediaan lancar lainnya	804,886,752,999	810,645,851,791	Current inventories
Biaya dibayar dimuka lancar	29,433,427,404	28,776,723,214	Current prepaid expenses
<b>Uang muka lancar</b>			<b>Current advances</b>
Uang muka lancar lainnya	21,410,886,115	20,620,025,019	Other current advances
Pajak dibayar dimuka lancar	565,413,752	6,656,851,923	Current prepaid taxes
Jumlah aset lancar	1,999,886,108,743	1,570,545,769,306	Total current assets
<b>Aset tidak lancar</b>			<b>Non-current assets</b>
<b>Investasi pada entitas anak, ventura bersama, dan entitas asosiasi</b>			<b>Investments in subsidiaries, joint ventures and associates</b>
Investasi pada entitas asosiasi	8,199,983,280	7,628,424,177	Investments in associates
Aset pajak tangguhan	35,091,083,539	62,471,084,149	Deferred tax assets
Aset tetap	2,715,366,689,138	2,280,734,909,765	Property, plant and equipment
Klaim atas pengembalian pajak tidak lancar	4,827,807,887		Non-current claims for tax refund

Aset takberwujud selain goodwill	29,728,972,338	34,053,507,426	Intangible assets other than goodwill
Aset tidak lancar non-keuangan lainnya	269,967,027,489	256,974,610,860	Other non-current non-financial assets
Jumlah aset tidak lancar	3,063,181,563,671	2,641,862,536,377	Total non-current assets
Jumlah aset	5,063,067,672,414	4,212,408,305,683	Total assets
<b>Liabilitas dan ekuitas</b>			<b>Liabilities and equity</b>
<b>Liabilitas</b>			<b>Liabilities</b>
<b>Liabilitas jangka pendek</b>			<b>Current liabilities</b>
Pinjaman jangka pendek	18,119,556,791	149,644,858,345	Short-term loans
<b>Utang usaha</b>			<b>Trade payables</b>
Utang usaha pihak ketiga	690,754,418,848	666,605,564,971	Trade payables third parties
Utang usaha pihak berelasi	144,551,714,651	145,754,064,760	Trade payables related parties
<b>Utang lainnya</b>			<b>Other payables</b>
Utang lainnya pihak ketiga	14,779,891,526	17,742,635,026	Other payables third parties
Utang lainnya pihak berelasi	2,064,059,422	2,685,499,069	Other payables related parties
<b>Uang muka pelanggan jangka pendek</b>			<b>Current advances from customers</b>
Uang muka pelanggan jangka pendek pihak ketiga	866,301,473	3,832,529,986	Current advances from customers third parties
Beban akrual jangka pendek	140,463,224,648	217,027,745,450	Current accrued expenses
Liabilitas imbalan pasca kerja jangka pendek	28,297,373,478	53,597,701,773	Short-term post-employment benefit obligations
Utang pajak	26,891,431,423	42,823,946,169	Taxes payable
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>			<b>Current maturities of long-term liabilities</b>



Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	212,333,333,335	10,992,792,228	Current maturities of bank loans
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang pembiayaan konsumen	5,295,107,301	3,791,965,189	Current maturities of consumer financing payables
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	19,465,318,741	14,858,973,312	Current maturities of finance lease liabilities
Jumlah liabilitas jangka pendek	1,303,881,731,637	1,329,358,276,278	Total current liabilities
<b>Liabilitas jangka panjang</b>			<b>Non-current liabilities</b>
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>			<b>Long-term liabilities net of current maturities</b>
Liabilitas jangka panjang atas utang bank	880,416,666,665	301,756,500,000	Long-term bank loans
Liabilitas jangka panjang atas utang pembiayaan konsumen	4,906,895,938	4,423,097,329	Long-term consumer financing payables
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	35,548,130,213	28,758,446,560	Long-term finance lease liabilities
Kewajiban imbalan pasca kerja jangka panjang	50,405,001,000	36,006,843,000	Long-term post-employment benefit obligations
Liabilitas non-keuangan jangka panjang	22,388,482,046	22,696,665,836	Other non-current non-financial liabilities
Jumlah liabilitas jangka panjang	993,665,175,862	393,641,552,725	Total non-current liabilities
Jumlah liabilitas	2,297,546,907,499	1,722,999,829,003	Total liabilities
<b>Ekuitas</b>			<b>Equity</b>

<b>Ekuitas yang diatribusikan kepada pemilik entitas induk</b>			<b>Equity attributable to equity owners of parent entity</b>
Saham biasa	737,958,029,100	737,958,029,100	Common stocks
Tambahan modal disetor	909,288,729,834	909,288,729,834	Additional paid-in capital
<b>Saldo laba (akumulasi kerugian)</b>			<b>Retained earnings (deficit)</b>
Saldo laba yang telah ditentukan penggunaannya	5,000,000,000	0	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	949,849,600,663	687,073,239,101	Unappropriated retained earnings
Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	2,602,096,359,597	2,334,319,998,035	Equity attributable to equity owners of parent entity
Keperluan non-pengendalian	163,424,405,318	155,088,478,645	Non-controlling interests
Jumlah ekuitas	2,765,520,764,915	2,489,408,476,680	Total equity
Jumlah liabilitas dan ekuitas	5,063,067,672,414	4,212,408,305,683	Total liabilities and equity

	<b>31 December 2021</b>	<b>31 December 2020</b>	
<b>Aset</b>			<b>Assets</b>
<b>Aset lancar</b>			<b>Current assets</b>
Kas dan setara kas	904,325,920,495	859,338,834,174	Cash and cash equivalents
<b>Aset keuangan lancar</b>			<b>Current financial assets</b>
Aset keuangan lancar lainnya	29,892,188,727	42,510,646,529	Other current financial assets
<b>Piutang usaha</b>			<b>Trade receivables</b>
Piutang usaha pihak ketiga	561,353,851,954	493,259,097,479	Trade receivables third parties
Piutang usaha pihak berelasi	52,716,292,757	20,537,613,610	Trade receivables related parties
<b>Piutang lainnya</b>			<b>Other receivables</b>

Piutang lainnya pihak ketiga	17,745,860,360	15,579,949,711	Other receivables third parties
Piutang lainnya pihak berelasi	41,983,205,811	28,759,294,682	Other receivables related parties
<b>Persediaan lancar</b>			<b>Current inventories</b>
Persediaan lancar lainnya	1,005,419,097,716	861,818,731,958	Current inventories
Jumlah aset lancar	2,613,436,417,820	2,321,804,168,143	Total current assets
<b>Aset tidak lancar</b>			<b>Non-current assets</b>
<b>Investasi pada entitas anak, ventura bersama, dan entitas asosiasi</b>			<b>Investments in subsidiaries, joint ventures and associates</b>
Investasi pada entitas asosiasi	11,856,556,017	10,040,082,726	Investments in associates
Aset pajak tangguhan	23,008,425,600	27,688,259,916	Deferred tax assets
Aset tetap	3,194,026,759,059	3,397,630,861,930	Property, plant and equipment
Klaim atas pengembalian pajak tidak lancar	31,879,820,588	21,620,945,467	Non-current claims for tax refund
Goodwill	656,460,352,452	656,460,352,452	Goodwill
Aset tak berwujud selain goodwill	143,750,000,000	149,825,268,817	Intangible assets other than goodwill
Aset tidak lancar non-keuangan lainnya	92,183,948,607	85,873,579,235	Other non-current non-financial assets
Jumlah aset tidak lancar	4,153,165,862,323	4,349,139,350,543	Total non-current assets
Jumlah aset	6,766,602,280,143	6,670,943,518,686	Total assets
<b>Liabilitas dan ekuitas</b>			<b>Liabilities and equity</b>
<b>Liabilitas</b>			<b>Liabilities</b>
<b>Liabilitas jangka pendek</b>			<b>Current liabilities</b>
Pinjaman jangka pendek	61,468,520,849	977,054,042	Short-term loans
<b>Utang usaha</b>			<b>Trade payables</b>
Utang usaha pihak ketiga	908,140,978,151	770,980,508,144	Trade payables third parties
Utang usaha pihak berelasi	172,873,990,724	131,242,218,956	Trade payables related parties
<b>Utang lainnya</b>			<b>Other payables</b>
Utang lainnya pihak ketiga	43,018,197,272	31,114,232,293	Other payables third parties
Utang lainnya pihak berelasi	1,771,986,506	4,568,261,494	Other payables related parties

<b>Uang muka pelanggan jangka pendek</b>			<b>Current advances from customers</b>
Uang muka pelanggan jangka pendek pihak ketiga	5,972,612,142	5,988,711,608	Current advances from customers third parties
Beban akrual jangka pendek	151,663,946,696	206,504,871,848	Current accrued expenses
Liabilitas imbalan pasca kerja jangka pendek	108,340,779,414	37,072,714,418	Short-term post-employment benefit obligations
Utang pajak	55,574,743,737	42,019,248,374	Taxes payable
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>			<b>Current maturities of long-term liabilities</b>
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	199,551,584,094	12,500,000,000	Current maturities of bank loans
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	62,962,192,340	71,376,269,036	Current maturities of finance lease liabilities
Jumlah liabilitas jangka pendek	1,771,339,531,925	1,314,344,090,213	Total current liabilities
<b>Liabilitas jangka panjang</b>			<b>Non-current liabilities</b>
Liabilitas pajaktangguhan	12,086,710,909	29,418,918,807	Deferred tax liabilities
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>			<b>Long-term liabilities of current maturities</b>
Liabilitas jangka panjang atas utang bank	1,877,057,609,337	2,172,617,061,393	Long-term bank loans
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	40,120,246,177	106,557,155,290	Long-term finance lease liabilities
Kewajiban imbalan pasca kerja jangka panjang	12,515,853,520	60,679,610,206	Long-term post-employment benefit obligations
Liabilitas keuangan jangka panjang lainnya	22,824,297,863	30,366,169,242	Other non-current financial liabilities
Jumlah liabilitas jangka panjang	1,964,604,717,806	2,399,638,914,938	Total non-current liabilities
Jumlah liabilitas	3,735,944,249,731	3,713,983,005,151	Total liabilities

<b>Ekuitas</b>			<b>Equity</b>
<b>Ekuitas yang diatribusikan kepada pemilik entitas induk</b>			<b>Equity attributable to equity owners of parent entity</b>
Saham biasa	737,958,029,100	737,958,029,100	Common stocks
Tambahan modal disetor	795,947,602,079	909,288,729,834	Additional paid-in capital
Saham treasury	( 96,109,649,615 )	( 30,078,907,476 )	Treasury stocks
Cadangan selisih kurs	( 200,072,176 )	( 216,143,220 )	Reserve of exchange
penjabaran			differences on translation
Cadangan pengukuran kembali program imbalan pasti	( 163,617,219,454 )	( 130,686,999,782 )	Reserve of remeasurements of defined benefit plans
Komponen ekuitas lainnya	( 21,879,186,317 )	0	Other components of equity
<b>Saldo laba (akumulasi kerugian)</b>			<b>Retained earnings (deficit)</b>
Saldo laba yang telah ditentukan penggunaannya	12,000,000,000	10,000,000,000	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	1,364,546,118,279	1,073,643,431,337	Unappropriated retained earnings
Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	2,628,645,621,896	2,569,908,139,793	Total equity attributable to equity owners of parent entity
Kepentingan non-pengendali	402,012,408,516	387,052,373,742	Non-controlling interests
Jumlah ekuitas	3,030,658,030,412	2,956,960,513,535	Total equity
Jumlah liabilitas dan ekuitas	6,766,602,280,143	6,670,943,518,686	Total liabilities and equity

Tabel Perhitungan Masing-Masing Variabel

KODE	TAHUN	PBV	ROE	LN(ASET)	DPR
BUDI	2018	1,04370	3,19059	28,85273	3,20456
	2019	1,02018	2,99955	28,72956	3,21416
	2020	1,08804	2,98094	28,71723	3,21605
	2021	0,54416	2,71663	28,72737	3,22851
CEKA	2018	0,17711	2,35530	27,78713	3,22891
	2019	0,12973	1,65835	27,96254	3,26178
	2020	0,17145	1,93646	27,86735	3,25526
	2021	0,21533	2,00370	27,93710	3,25635
DLTA	2018	1,23232	1,33443	27,95616	3,27891
	2019	1,50104	1,33985	27,88784	3,27657
	2020	1,23958	2,11149	27,83444	3,24022
	2021	1,08664	1,68147	27,90007	3,25654
DVLA	2018	1,71528	1,76658	29,06906	3,28752
	2019	1,39360	1,84788	29,25299	3,28842
	2020	1,15357	2,49024	29,52878	3,26671
	2021	0,24558	1,81676	29,54302	3,29298
GGRM	2018	1,12440	1,83160	24,00443	3,22785
	2019	1,24840	1,82219	23,96126	3,23337
	2020	1,30017	2,85752	27,53332	3,19302
	2021	0,42437	3,85109	27,56417	3,15182
GOOD	2018	1,68025	1,58393	31,16812	3,37313
	2019	1,58419	1,60461	31,28710	3,37793
	2020	0,79712	1,91438	32,27145	3,38896
	2021	0,61735	1,93540	32,40227	3,39108
HMSP	2018	0,27038	2,30858	32,20096	3,37529
	2019	0,24982	2,21731	32,19744	3,38121
	2020	0,27442	2,20190	32,72561	3,39452
	2021	0,44464	2,04544	32,82039	3,40277
HOKI	2018	1,92533	1,57950	30,49845	3,33920

	2019	1,53253	1,57987	30,57745	3,34440
	2020	1,68189	1,68121	30,61557	3,34541
	2021	1,39006	2,23861	30,62263	3,32585
ICBP	2018	0,93417	3,13274	29,11122	3,24137
	2019	0,95572	2,57074	29,17476	3,26535
	2020	0,95809	2,95193	29,12441	3,25234
	2021	1,08274	2,31530	29,06403	3,27196
INDF	2018	1,11653	2,36239	27,33972	3,18584
	2019	1,07282	2,13577	27,39637	3,19984
	2020	0,97695	2,25872	27,37466	3,19758
	2021	1,12657	1,85793	27,51350	3,22527
KAEF	2018	0,03460	1,83389	30,42463	3,30917
	2019	0,00890	2,09346	30,48536	3,30384
	2020	0,16465	2,15765	30,59791	3,30492
	2021	0,42442	2,10393	30,67954	3,31046
KLBF	2018	1,18371	1,91777	29,34588	3,30603
	2019	1,23322	1,69733	29,51937	3,32021
	2020	1,35219	1,46074	29,80055	3,32270
	2021	1,26138	1,39234	29,63343	3,32774
MYOR	2018	1,27356	1,75639	18,05103	2,76435
	2019	0,69428	1,54348	18,18048	2,78517
	2020	0,29861	2,03500	18,17467	2,76316
	2021	0,00696	2,35870	18,31492	2,74337
PEHA	2018	2,51787	0,96000	17,74543	2,79856
	2019	1,92368	0,95562	17,65716	2,79938
	2020	1,75591	1,25962	17,72099	2,77041
	2021	1,34683	1,40857	17,78751	2,75880
ROTI	2018	1,18067	2,97836	27,85861	3,20510
	2019	1,07455	3,63247	27,89302	3,17935
	2020	0,04477	1,92778	28,11001	3,25323
	2021	0,38316	2,00871	28,26822	3,25419
SIDO	2018	0,60373	2,94949	21,24374	2,88794

	2019	0,65723	2,73569	21,32096	2,90344
	2020	0,71471	2,10209	21,40975	2,93935
	2021	0,80227	2,24185	21,45847	2,93407
SKLT	2018	1,21657	2,04754	23,15064	3,00062
	2019	0,06556	6,14526	23,63305	2,80827
	2020	1,20054	5,85185	23,58905	2,82330
	2021	0,62391	3,21676	23,60023	2,96965
TBLA	2018	1,54198	1,81230	30,52948	3,35152
	2019	1,51417	1,88452	30,63990	3,35209
	2020	1,33394	1,87611	30,74739	3,35552
	2021	1,26972	1,88400	30,87621	3,36052
TSPC	2018	1,31724	1,77923	21,34849	2,92895
	2019	0,09446	2,08326	21,46364	2,91471
	2020	0,65321	2,72301	21,37350	2,87359
	2021	0,22528	4,18335	21,33224	2,78748
ULTJ	2018	1,47402	1,47531	15,02077	2,59569
	2019	1,83104	1,33353	15,07876	2,61021
	2020	2,01436	1,23818	15,16346	2,62084
	2021	2,01168	1,01267	15,21890	2,64243
UNVR	2018	0,14092	2,30795	29,69408	3,29641
	2019	0,08066	2,27524	29,75601	3,29998
	2020	0,01219	2,03381	29,83981	3,31236
	2021	0,01620	2,05825	29,89739	3,31421
WIIM	2018	3,87012	0,20693	16,82745	2,77395
	2019	4,10548	0,33623	16,84320	2,76102
	2020	4,03939	0,37217	16,83762	2,75903
	2021	3,59140	0,28707	16,76355	2,74510



## Output SPSS 25

## Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
UKURAN PERUSAHAAN	88	15,0208	32,8204	26,079649	5,2230374
PROFITABILITAS	88	,2069	6,1453	2,102322	,9288078
NILAI PERUSAHAAN	88	,0070	4,1055	1,067183	,8555025
KEBIJAKAN DIVIDEN	88	2,5957	3,4028	3,132286	,2401558
Valid N (listwise)	88				

## Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		88
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,66264487
Most Extreme Differences	Absolute	,075
	Positive	,075
	Negative	-,037
Test Statistic		,075
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

## Hasil Uji Multikolinearitas

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	UKURAN PERUSAHAAN	,102	9,810
	PROFITABILITAS	,906	1,104
	KEBIJAKAN DIVIDEN	,104	9,585
a. Dependent Variable: NILAI PERUSAHAAN			

## Hasil Uji Heteroskedastisitas

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,333	2,323		2,296	,064
	UKURAN PERUSAHAAN	,087	,054	1,158	1,603	,113
	PROFITABILITAS	-,105	,067	-,248	-1,554	,124
	KEBIJAKAN DIVIDEN	-2,188	1,153	-1,338	-1,898	,061
a. Dependent Variable: NILAI PERUSAHAAN						

## Hasil Uji Autokorelasi

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,632 <sup>a</sup>	,400	,379	,6743740	2,204

a. Predictors: (Constant), KEBIJAKAN DIVIDEN, PROFITABILITAS, UKURAN PERUSAHAAN
b. Dependent Variable: NILAI PERUSAHAAN

### Hasil Uji Analisis Regresi Moderasi

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8302.800	4	2075.700	159.367	.000 <sup>b</sup>
	Residual	1081.044	83	13.025		
	Total	9383.844	87			
a. Dependent Variable: NILAI PERUSAHAAN						
b. Predictors: (Constant), X2.Z, X2_1, X1.Z, X1_1						

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.805	1.174		8.354	.000
	UKURAN PERUSAHAAN	.178	.191	.175	.930	.355
	PROFITABILITAS	-5.532	1.449	-.280	-3.818	.000
	UKURAN PERUSAHAAN*KEBIJAKAN DIVIDEN	.015	.002	1.009	6.415	.000
	PROFITABILITAS*KEBIJAKAN DIVIDEN	.174	.039	.389	4.419	.000
a. Dependent Variable: NILAI PERUSAHAAN						

## Tabel Durbin Watson

Tabel Durbin-Watson (DW),  $\alpha = 5\%$ 

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683

## Daftar Riwayat Hidup

Nama : Ani Mardiani  
Tempat Tanggal Lahir : Kuningan, 12 April 2001  
Alamat : Mustika Tigaraksa Blok D15 No.2 Kec. Tigaraksa  
Kab. Tangerang Nomor telepon/ email : 089668584825/  
animardiani170@gmail.com

### **Riwayat pendidikan**

#### Pendidikan formal

1. STIE PPI program studi Akutansi di Tangerang tahun 2019
2. SMAN 1 Kadugede Kab. Kuningan tahun 2017
3. SMPN 1 Nusaherang Kab. Kuningan tahun 2014
4. SDN 2 Cikadu Kab. Kuningan tahun 2010

#### Pendidikan non formal:

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Demikian Riwayat hidup ini saya buat dengan sebenarnya.

Tangerang, 25 September 2023

Ani Mardiani