

Lampiran 1**Perhitungan Indikator TAC (Total Accrual)**

| KODE | TAHUN | Pendapatan bersih | Arus kas operasi | Total accrual (TAC) |
|-------------|--------------|--------------------------|-------------------------|----------------------------|
| CAMP | 2017 | 43,421,734,614 | 29,589,753,950 | 13,831,980,664 |
| | 2018 | 61,947,295,689 | 103,821,716,191 | -41,874,420,502 |
| | 2019 | 76,758,829,457 | 158,440,399,914 | -81,681,570,457 |
| FOOD | 2017 | 2,057,741,822 | -8,533,717,507 | 10,591,459,329 |
| | 2018 | 1,485,072,592 | 7,388,017,675 | -5,902,945,083 |
| | 2019 | 1,827,667 | -2,341,000,874 | 2,342,828,541 |
| GOOD | 2017 | 375,966,810,639 | 535,562,596,631 | -159,595,785,992 |
| | 2018 | 425,481,597,110 | 656,583,909,022 | -231,102,311,912 |
| | 2019 | 435,766,359,480 | 474,666,272,987 | -38,899,913,507 |
| HOKI | 2017 | 47,964,112,940 | -115,201,632,290 | 163,165,745,230 |
| | 2018 | 90,195,136,265 | 7,395,470,836 | 82,799,665,429 |
| | 2019 | 103,723,133,972 | 105,224,199,992 | -1,501,066,020 |
| ICBP | 2017 | 3,543,173,000,000 | 5,174,368,000,000 | -1,631,195,000,000 |
| | 2018 | 4,658,781,000,000 | 4,653,375,000,000 | 5,406,000,000 |
| | 2019 | 5,360,029,000,000 | 7,398,161,000,000 | -2,038,132,000,000 |
| MLBI | 2017 | 1,322,067,000,000 | 1,331,611,000,000 | -9,544,000,000 |
| | 2018 | 1,224,807,000,000 | 1,412,515,000,000 | -187,708,000,000 |
| | 2019 | 1,206,059,000,000 | 1,334,524,000,000 | -128,465,000,000 |
| MYOR | 2017 | 1,630,953,830,893 | 1,275,530,669,068 | 355,423,161,825 |
| | 2018 | 1,760,434,280,304 | 459,273,241,788 | 1,301,161,038,516 |
| | 2019 | 2,039,404,206,764 | 3,303,864,262,122 | -1,264,460,055,358 |
| ROTI | 2017 | 135,364,021,139 | 370,617,213,073 | -235,253,191,934 |
| | 2018 | 127,171,436,363 | 295,922,456,326 | -168,751,019,963 |
| | 2019 | 236,518,557,420 | 479,788,528,325 | -243,269,970,905 |
| SKLT | 2017 | 22,970,715,348 | 2,153,248,753 | 20,817,466,595 |
| | 2018 | 31,954,131,252 | 14,653,378,405 | 17,300,752,847 |
| | 2019 | 44,943,627,900 | 55,384,490,789 | -10,440,862,889 |
| ULTJ | 2017 | 718,402,000,000 | 1,072,516,000,000 | -354,114,000,000 |
| | 2018 | 701,607,000,000 | 575,823,000,000 | 125,784,000,000 |
| | 2019 | 1,035,865,000,000 | 1,096,817,000,000 | -60,952,000,000 |

Lampiran 2**Perhitungan Indikator DA (*Discretionary Accrual*)**

| KODE | TAHUN | Total akrual (TAC_t) | Total aktiva periode sblm (TA_{t-1}) | NDA_t | DA |
|-------------|--------------|---------------------------------------|---|------------------------|---------------------------|
| CAMP | 2017 | 13,831,980,664 | 1,031,041,060,010 | 0.013415548 | 13,831,980,664 |
| | 2018 | -41,874,420,502 | 1,211,184,522,659 | -0.034573114 | -41,874,420,502 |
| | 2019 | -81,681,570,457 | 1,004,275,813,783 | -0.081333802 | -81,681,570,457 |
| FOOD | 2017 | 10,591,459,329 | 107,650,119,166 | 0.098387809 | 10,591,459,329 |
| | 2018 | -5,902,945,083 | 126,644,526,250 | -0.046610345 | -5,902,945,083 |
| | 2019 | 2,342,828,541 | 126,697,833,403 | 0.018491465 | 2,342,828,541 |
| GOOD | 2017 | -159,595,785,992 | 3,184,980,000,000 | -0.050108882 | -159,595,785,992 |
| | 2018 | -231,102,311,912 | 3,564,218,091,628 | -0.064839554 | -231,102,311,912 |
| | 2019 | -38,899,913,507 | 4,212,408,305,683 | -0.009234602 | -38,899,913,507 |
| HOKI | 2017 | 163,165,745,230 | 370,245,134,305 | 0.440696528 | 163,165,745,230 |
| | 2018 | 82,799,665,429 | 576,963,542,579 | 0.143509354 | 82,799,665,429 |
| | 2019 | -1,501,066,020 | 758,846,556,031 | -0.001978089 | -1,501,066,020 |
| ICBP | 2017 | -1,631,195,000,000 | 28,901,948,000,000 | -0.056438929 | -1,631,195,000,000 |
| | 2018 | 5,406,000,000 | 31,619,514,000,000 | 0.00017097 | 5,406,000,000 |
| | 2019 | -2,038,132,000,000 | 34,367,153,000,000 | -0.059304651 | -2,038,132,000,000 |
| MLBI | 2017 | -9,544,000,000 | 2,275,038,000,000 | -0.004195095 | -9,544,000,000 |
| | 2018 | -187,708,000,000 | 2,510,078,000,000 | -0.07478174 | -187,708,000,000 |
| | 2019 | -128,465,000,000 | 2,889,501,000,000 | -0.044459234 | -128,465,000,000 |

| | | | | | |
|-------------|-------------|--------------------|--------------------|--------------|---------------------------|
| MYOR | 2017 | 355,423,161,825 | 12,922,421,859,142 | 0.027504377 | 355,423,161,825 |
| | 2018 | 1,301,161,038,516 | 14,915,849,800,251 | 0.08723345 | 1,301,161,038,516 |
| | 2019 | -1,264,460,055,358 | 17,591,706,426,634 | -0.071878192 | -1,264,460,055,358 |
| ROTI | 2017 | -235,253,191,934 | 2,919,640,858,718 | -0.080576072 | -235,253,191,934 |
| | 2018 | -168,751,019,963 | 4,559,573,709,411 | -0.037010263 | -168,751,019,963 |
| | 2019 | -243,269,970,905 | 4,682,083,844,951 | -0.051957628 | -243,269,970,905 |
| SKLT | 2017 | 20,817,466,595 | 568,239,939,951 | 0.036634994 | 20,817,466,595 |
| | 2018 | 17,300,752,847 | 636,284,210,210 | 0.027190291 | 17,300,752,847 |
| | 2019 | -10,440,862,889 | 747,293,725,435 | -0.013971565 | -10,440,862,889 |
| ULTJ | 2017 | -354,114,000,000 | 4,239,200,000,000 | -0.083533214 | -354,114,000,000 |
| | 2018 | 125,784,000,000 | 5,186,940,000,000 | 0.024250136 | 125,784,000,000 |
| | 2019 | -60,952,000,000 | 6,608,422,000,000 | -0.009223382 | -60,952,000,000 |

Lampiran 3**Perhitungan Indikator Pengungkapan Sukarela**

| KODE | TAHUN | Informasi umum dan strategis (13 item) | Data ekonomi (9 item) | Informasi mengenai gambaran ke depan (8 item) | Pengungkapan sosial dan dewan (17 item) | Pengungkapan sukarela |
|-------------|--------------|---|------------------------------|--|--|------------------------------|
| CAMP | 2017 | 2,3,4,5,6,8,10,11 | 2,3,6,8,9 | 1,6,7,8 | 1,2,3,4,8,9,12,16 | 2.141528406 |
| | 2018 | 2,3,4,5,6,8,10,11 | 2,3,6,8,9 | 1,6,7,8 | 1,2,3,4,8,9,12,16 | 2.141528406 |
| | 2019 | 2,3,4,5,6,8,10,11 | 2,3,6,8,9 | 1,6,7,8 | 1,2,3,4,8,9,12,16 | 2.141528406 |
| FOOD | 2017 | 3,4,5,6,10 | 2,3,4,5,6,8,9 | 1,2,4,6,7,8 | 1,2,3,4,6,8,9,10,11,12,16,17 | 2.618275515 |
| | 2018 | 2,3,4,5,6,10 | 2,3,4,5,6,8,9 | 1,4,6,7,8 | 1,2,3,4,6,8,9,10,11,12,16,17 | 2.570198592 |
| | 2019 | 2,3,4,5,6,10 | 2,3,4,5,6,7,8,9 | 1,4,6,7,8 | 1,2,3,4,6,8,9,10,11,12,16,17 | 2.681309703 |
| GOOD | 2017 | 2,3,4,5,6,8,10 | 2,3,6,8 | 1,4,6,7,8 | 1,2,3,4,8,9,11,12,16,17 | 2.196141277 |
| | 2018 | 2,3,4,5,6,8,10 | 2,3,6,8 | 1,4,6,7,8 | 1,2,3,4,8,9,12,16 | 2.078494218 |
| | 2019 | 2,3,4,5,6,8,10 | 2,3,6,8 | 1,4,6,7,8 | 1,2,3,4,8,9,12,16 | 2.078494218 |
| HOKI | 2017 | 3,4,5,6,10 | 2,3,6,8,9 | 1,7,8 | 1,2,3,4,6,7,8,9,10,11,12,16,17 | 2.079876823 |
| | 2018 | 3,4,5,6,10 | 2,3,6,8,9 | 1,7,8 | 1,2,3,4,6,7,8,9,10,11,12,16,17 | 2.079876823 |
| | 2019 | 3,4,5,6,10 | 2,3,6,8,9 | 1,7,8 | 1,2,3,4,6,7,8,9,10,11,12,16,17 | 2.079876823 |
| ICBP | 2017 | 2,3,4,5,6,8,10,11 | 2,3,6,8,9 | 1,6,7,8 | 1,2,3,4,8,9,12,16 | 2.141528406 |
| | 2018 | 2,3,4,5,6,8,10,11 | 2,3,6,8,9 | 1,6,7,8 | 1,2,3,4,8,9,12,16 | 2.141528406 |
| | 2019 | 2,3,4,5,6,8,10,11 | 2,3,6,8,9 | 1,6,7,8 | 1,2,3,4,8,9,12,16 | 2.141528406 |
| MLBI | 2017 | 2,3,4,5,6,10 | 2,3,6,8 | 1,4,6,7,8 | 1,2,3,4,8,9,11,12,16,17 | 2.1192182 |
| | 2018 | 3,4,5,6,10 | 2,3,6,8 | 1,4,6,7,8 | 1,2,3,4,6,8,9,11,12,16,17 | 2.101118653 |

| | | | | | | |
|-------------|-------------|---------------------|---------------|-------------|------------------------------|-------------|
| | 2019 | 3,4,5,6,10 | 2,3,6,8 | 1,4,6,7,8 | 1,2,3,4,6,8,9,11,12,16,17 | 2.101118653 |
| MYOR | 2017 | 2,3,4,5,6,8,10 | 2,3,6,8,9 | 1,2,4,6,7,8 | 1,2,3,4,6,8,9,10,11,12,16,17 | 2.549899447 |
| | 2018 | 2,3,4,5,6,10 | 2,3,4,6,8,9 | 1,4,6,7,8 | 1,2,3,4,6,8,9,10,11,12,16,17 | 2.459087481 |
| | 2019 | 2,3,4,5,6,10 | 2,3,4,6,8,9 | 1,4,6,7,8 | 1,2,3,4,6,8,9,10,11,12,16,17 | 2.517911011 |
| ROTI | 2017 | 2,3,4,5,6,8,10,11 | 2,3,4,5,6,8,9 | 1,2,4,6,7,8 | 1,2,3,4,8,9,11,12,16,17 | 2.731397687 |
| | 2018 | 2,3,4,5,6,8,10,11 | 2,3,4,5,6,8,9 | 1,2,4,6,7,8 | 1,2,3,4,8,9,11,12,16,17 | 2.731397687 |
| | 2019 | 2,3,4,5,6,8,10,11 | 2,3,4,5,6,8,9 | 1,2,4,6,7,8 | 1,2,3,4,8,9,11,12,16,17 | 2.731397687 |
| SKLT | 2017 | 2,3,4,5,6,8,9,10,11 | 2,3,4,6,8,9 | 1,4,6,7,8 | 1,2,3,4,8,9,12,16 | 2.454562594 |
| | 2018 | 2,3,4,5,6,8,9,10,11 | 2,3,6,8,9 | 1,4,6,7,8 | 1,2,3,4,8,9,12,16 | 2.343451483 |
| | 2019 | 2,3,4,5,6,8,9,10,11 | 2,3,6,8,9 | 1,4,6,7,8 | 1,2,3,4,8,9,12,16 | 2.343451483 |
| ULTJ | 2017 | 2,3,4,5,6,8,10,11 | 2,3,4,5,6,8,9 | 1,2,4,6,7,8 | 1,2,3,4,8,9,11,12,16,17 | 2.731397687 |
| | 2018 | 2,3,4,5,6,8,10,11 | 2,3,4,5,6,8,9 | 1,2,4,6,7,8 | 1,2,3,4,8,9,11,12,16,17 | 2.731397687 |
| | 2019 | 2,3,4,5,6,8,10,11 | 2,3,4,5,6,8,9 | 1,2,4,6,7,8 | 1,2,3,4,8,9,11,12,16,17 | 2.731397687 |

Lampiran 4**Perhitungam Indikator Kepemilikan Pemerintah dan Kepemilikan Publik**

| KODE | TAHUN | KP | Kpu | Saham beredar | KP | Kpu |
|-------------|--------------|-----------|---------------|----------------------|-----------|-------------|
| CAMP | 2017 | 0 | 885,000,000 | 588,500,000,000 | 0 | 0.001503823 |
| | 2018 | 0 | 885,000,000 | 588,500,000,000 | 0 | 0.001503823 |
| | 2019 | 0 | 885,000,000 | 588,500,000,000 | 0 | 0.001503823 |
| FOOD | 2017 | 0 | 0 | 2,000 | 0 | 0 |
| | 2018 | 0 | 0 | 500,000,000 | 0 | 0 |
| | 2019 | 0 | 150,000,000 | 650,000,000 | 0 | 0.230769231 |
| GOOD | 2017 | 0 | 0 | 6,616,739,001 | 0 | 0 |
| | 2018 | 0 | 256,533,200 | 7,379,580,291 | 0 | 0.165393836 |
| | 2019 | 0 | 376,166,900 | 7,379,580,291 | 0 | 0.165393836 |
| HOKI | 2017 | 0 | 644,632,300 | 2,350,000,000 | 0 | 0.274311617 |
| | 2018 | 0 | 720,545,720 | 2,374,834,620 | 0 | 0.303408799 |
| | 2019 | 0 | 724,116,600 | 2,378,405,500 | 0 | 0.304454644 |
| ICBP | 2017 | 0 | 2,270,230,000 | 11,661,908,000 | 0 | 0.194670546 |
| | 2018 | 0 | 2,270,230,000 | 11,661,908,000 | 0 | 0.194670546 |
| | 2019 | 0 | 2,270,230,000 | 11,661,908,000 | 0 | 0.194670546 |
| MLBI | 2017 | 0 | 383,849,000 | 2,107,000,000 | 0 | 0.182177978 |
| | 2018 | 0 | 383,849,000 | 2,107,000,000 | 0 | 0.182177978 |
| | 2019 | 0 | 383,849,000 | 2,107,000,000 | 0 | 0.182177978 |
| MYOR | 2017 | 0 | 3,512,393,900 | 22,358,699,725 | 0 | 0.157092941 |

| | | | | | | |
|-------------|-------------|---|---------------|----------------|---|--------------------|
| | 2018 | 0 | 3,512,393,900 | 22,358,699,725 | 0 | 0.157092941 |
| | 2019 | 0 | 3,512,393,900 | 22,358,699,725 | 0 | 0.157092941 |
| ROTI | 2017 | 0 | 1,583,799,981 | 6,186,488,888 | 0 | 0.256009509 |
| | 2018 | 0 | 1,583,799,981 | 6,186,488,888 | 0 | 0.256009509 |
| | 2019 | 0 | 1,583,799,981 | 6,186,488,888 | 0 | 0.256009509 |
| SKLT | 2017 | 0 | 36,448,059 | 690,740,500 | 0 | 0.052766645 |
| | 2018 | 0 | 35,364,406 | 690,740,500 | 0 | 0.051197817 |
| | 2019 | 0 | 35,364,406 | 690,740,500 | 0 | 0.051197817 |
| ULTJ | 2017 | 0 | 3,384,796,640 | 11,553,528,000 | 0 | 0.292966498 |
| | 2018 | 0 | 3,392,240,840 | 11,553,528,000 | 0 | 0.293610821 |
| | 2019 | 0 | 3,189,276,280 | 11,553,528,000 | 0 | 0.276043498 |

Lampiran 5**Perhitungam Indikator Kepemilikan Asing dan Kepemilikan Manajerial**

| KODE | TAHUN | KA | KM | Saham beredar | KA | KM |
|-------------|--------------|---------------|---------------|----------------------|--------------------|--------------------|
| CAMP | 2017 | 0 | 25,600,000 | 588,500,000,000 | 0 | 4.350040000 |
| | 2018 | 0 | 64,000,000 | 588,500,000,000 | 0 | 0.000108751 |
| | 2019 | 0 | 64,000,000 | 588,500,000,000 | 0 | 0.000108751 |
| FOOD | 2017 | 0 | 2,000 | 2,000 | 0 | 1 |
| | 2018 | 0 | 1,000 | 500,000,000 | 0 | 0.000002 |
| | 2019 | 0 | 1,000 | 650,000,000 | 0 | 1.538460000 |
| GOOD | 2017 | 0 | 3,647,438,001 | 6,616,739,001 | 0 | 0.551244049 |
| | 2018 | 1,220,537,090 | 1,276,546,801 | 7,379,580,291 | 0.165393836 | 0.172983659 |
| | 2019 | 1,220,537,090 | 1,250,218,001 | 7,379,580,291 | 0.165393836 | 0.169415868 |
| HOKI | 2017 | 0 | 86,896,272 | 2,350,000,000 | 0 | 0.036977137 |
| | 2018 | 0 | 35,717,472 | 2,374,834,620 | 0 | 0.015039983 |
| | 2019 | 0 | 35,717,472 | 2,378,405,500 | 0 | 0.015017402 |
| ICBP | 2017 | 0 | 0 | 11,661,908,000 | 0 | 0 |
| | 2018 | 0 | 0 | 11,661,908,000 | 0 | 0 |
| | 2019 | 0 | 0 | 11,661,908,000 | 0 | 0 |
| MLBI | 2017 | 1,723,151,000 | 0 | 2,107,000,000 | 0.817822022 | 0 |
| | 2018 | 1,723,151,000 | 0 | 2,107,000,000 | 0.817822022 | 0 |
| | 2019 | 1,723,151,000 | 0 | 2,107,000,000 | 0.817822022 | 0 |
| MYOR | 2017 | 0 | 5,638,834,400 | 22,358,699,725 | | 0.252198673 |

| | | | | | | |
|-------------|-------------|---------------|---------------|----------------|--------------------|--------------------|
| | 2018 | 0 | 5,638,834,400 | 22,358,699,725 | | 0.252198673 |
| | 2019 | 0 | 5,638,834,400 | 22,358,699,725 | | 0.252198673 |
| ROTI | 2017 | 2,928,561,207 | 0 | 6,186,488,888 | 0.473380177 | 0 |
| | 2018 | 2,928,561,207 | 0 | 6,186,488,888 | 0.473380177 | 0 |
| | 2019 | 2,928,561,207 | 0 | 6,186,488,888 | 0.473380177 | 0 |
| SKLT | 2017 | 399,886,250 | 4,603,391 | 690,740,500 | 0.578923995 | 0.006664429 |
| | 2018 | 399,886,250 | 5,687,044 | 690,740,500 | 0.578923995 | 0.008233257 |
| | 2019 | 399,886,250 | 5,687,044 | 690,740,500 | 0.578923995 | 0.008233257 |
| ULTJ | 2017 | 0 | 3,910,143,100 | 11,553,528,000 | 0 | 0.338437151 |
| | 2018 | 0 | 3,967,948,900 | 11,553,528,000 | 0 | 0.343440454 |
| | 2019 | 0 | 4,160,913,460 | 11,553,528,000 | 0 | 0.360142241 |

Lampiran 6**Perhitungam Indikator Kepemilikan Institusional**

| KODE | TAHUN | KI | Saham beredar | KI |
|-------------|--------------|----------------|----------------------|--------------------|
| CAMP | 2017 | 174,400,000 | 588,500,000,000 | 0.000296347 |
| | 2018 | 4,936,000,000 | 588,500,000,000 | 0.008387426 |
| | 2019 | 4,936,000,000 | 588,500,000,000 | 0.008387426 |
| FOOD | 2017 | 0 | 2,000 | 0 |
| | 2018 | 499,999,000 | 500,000,000 | 0.999998 |
| | 2019 | 499,999,000 | 650,000,000 | 0.769229231 |
| GOOD | 2017 | 2,969,301,000 | 6,616,739,001 | 0.448755951 |
| | 2018 | 4,625,963,000 | 7,379,580,291 | 0.626859905 |
| | 2019 | 4,532,658,300 | 7,379,580,291 | 0.614216273 |
| HOKI | 2017 | 1,618,571,428 | 2,350,000,000 | 0.688753799 |
| | 2018 | 1,618,571,428 | 2,374,834,620 | 0.681551218 |
| | 2019 | 1,618,571,428 | 2,378,405,500 | 0.680527954 |
| ICBP | 2017 | 9,391,678,000 | 11,661,908,000 | 0.805329454 |
| | 2018 | 9,391,678,000 | 11,661,908,000 | 0.805329454 |
| | 2019 | 9,391,678,000 | 11,661,908,000 | 0.805329454 |
| MLBI | 2017 | 0 | 2,107,000,000 | 0 |
| | 2018 | 0 | 2,107,000,000 | 0 |
| | 2019 | 0 | 2,107,000,000 | 0 |
| MYOR | 2017 | 13,207,471,425 | 22,358,699,725 | 0.590708386 |
| | 2018 | 13,207,471,425 | 22,358,699,725 | 0.590708386 |
| | 2019 | 13,207,471,425 | 22,358,699,725 | 0.590708386 |
| ROTI | 2017 | 1,594,467,000 | 6,186,488,888 | 0.257733753 |
| | 2018 | 1,594,467,000 | 6,186,488,888 | 0.257733753 |
| | 2019 | 1,594,467,000 | 6,186,488,888 | 0.257733753 |
| SKLT | 2017 | 180,728,750 | 690,740,500 | 0.26164493 |
| | 2018 | 180,728,750 | 690,740,500 | 0.26164493 |
| | 2019 | 180,728,750 | 690,740,500 | 0.26164493 |
| ULTJ | 2017 | 4,258,588,260 | 11,553,528,000 | 0.368596351 |
| | 2018 | 4,193,338,260 | 11,553,528,000 | 0.362948725 |
| | 2019 | 4,203,338,260 | 11,553,528,000 | 0.363814262 |

Lampiran 7**Perhitungan Indikator TIER (*Time Interest Earned Ratio*)**

| KODE | TAHUN | Laba sblm pajak dan bunga | Beban bunga | TIER |
|-------------|--------------|----------------------------------|--------------------|--------------------|
| CAMP | 2017 | 58,384,115,529 | 46,733,775,985 | 1.249291638 |
| | 2018 | 84,038,783,563 | 10,198,983,634 | 8.239917484 |
| | 2019 | 99,535,473,132 | 61,696,911,200 | 1.613297509 |
| FOOD | 2017 | 3,796,130,470 | 627,083,770 | 6.05362577 |
| | 2018 | 2,873,944,971 | 560,447,401 | 5.127947718 |
| | 2019 | 3,070,282,568 | 529,089,462 | 5.802955433 |
| GOOD | 2017 | 499,607,746,824 | 112,224,745,801 | 4.451850109 |
| | 2018 | 582,506,906,329 | 71,263,058,866 | 8.174037371 |
| | 2019 | 580,567,005,845 | 107,016,525,972 | 5.425021982 |
| HOKI | 2017 | 64,384,420,849 | 10,012,722,452 | 6.430261216 |
| | 2018 | 120,822,298,064 | 12,974,049,318 | 9.312612824 |
| | 2019 | 142,179,083,420 | 16,749,467,477 | 8.48857336 |
| ICBP | 2017 | 5,206,561,000,000 | 153,935,000,000 | 33.82311365 |
| | 2018 | 6,446,785,000,000 | 225,568,000,000 | 28.58022858 |
| | 2019 | 7,436,972,000,000 | 161,444,000,000 | 46.06533535 |
| MLBI | 2017 | 1,780,020,000,000 | 25,237,000,000 | 70.53215517 |
| | 2018 | 1,671,912,000,000 | 34,159,000,000 | 48.94499253 |
| | 2019 | 1,626,612,000,000 | 44,576,000,000 | 36.49075736 |
| MYOR | 2017 | 2,186,884,603,474 | 386,922,167,017 | 5.652001332 |
| | 2018 | 2,381,942,198,855 | 492,638,756,739 | 4.83506863 |
| | 2019 | 2,704,466,581,011 | 355,074,879,758 | 7.616609158 |
| ROTI | 2017 | 186,147,334,530 | 394,531,973 | 471.8181219 |
| | 2018 | 186,936,324,915 | 1,183,595,919 | 157.9393118 |
| | 2019 | 347,098,820,613 | 1,578,127,893 | 219.9434039 |
| SKLT | 2017 | 27,370,565,356 | 15,547,955,109 | 1.760396474 |
| | 2018 | 39,567,679,343 | 17,548,989,760 | 2.254698412 |
| | 2019 | 56,782,206,578 | 21,525,483,689 | 2.637906186 |
| ULTJ | 2017 | 1,026,231,000,000 | 1,497,000,000 | 685.5250501 |
| | 2018 | 949,018,000,000 | 2,107,000,000 | 450.4119601 |
| | 2019 | 1,375,359,000,000 | 1,661,000,000 | 828.0307044 |

Lampiran 8**Perhitungan Indikator FCCR (*Fix Charge Coverage Ratio*)**

| KODE | TAHUN | EBIT | Beban bunga | Kewajiban sewa | FCCR |
|-------------|--------------|-------------------|--------------------|-----------------------|----------------|
| CAMP | 2017 | 58,384,115,529 | 46,733,775,985 | 107,717,024,744 | 1.378 |
| | 2018 | 84,038,783,563 | 10,198,983,634 | 119,276,315,405 | 1.649 |
| | 2019 | 99,535,473,132 | 61,696,911,200 | 91,834,349,337 | 1.648 |
| FOOD | 2017 | 3,796,130,470 | 627,083,770 | 659,996,674 | 3.949 |
| | 2018 | 2,873,944,971 | 560,447,401 | 1,614,302,203 | 2.322 |
| | 2019 | 3,070,282,568 | 529,089,462 | 703,382,210 | 3.491 |
| GOOD | 2017 | 499,607,746,824 | 112,224,745,801 | 20,435,482,661 | 4.766 |
| | 2018 | 582,506,906,329 | 71,263,058,866 | 43,615,473,312 | 6.071 |
| | 2019 | 580,567,005,845 | 107,016,525,972 | 55,013,448,954 | 4.583 |
| HOKI | 2017 | 64,384,420,849 | 10,012,722,452 | 1,341,948,600 | 6.670 |
| | 2018 | 120,822,298,064 | 12,974,049,318 | 1,130,228,496 | 9.566 |
| | 2019 | 142,179,083,420 | 16,749,467,477 | 1,607,176,575 | 8.745 |
| ICBP | 2017 | 5,206,561,000,000 | 153,935,000,000 | 342,853,000,000 | 11.480 |
| | 2018 | 6,446,785,000,000 | 225,568,000,000 | 342,853,000,000 | 12.342 |
| | 2019 | 7,436,972,000,000 | 161,444,000,000 | 361,437,000,000 | 15.223 |
| MLBI | 2017 | 1,780,020,000,000 | 25,237,000,000 | 6,305,000,000 | 57.433 |
| | 2018 | 1,671,912,000,000 | 34,159,000,000 | 5,161,000,000 | 43.521 |
| | 2019 | 1,626,612,000,000 | 44,576,000,000 | 4,510,000,000 | 34.138 |
| MYOR | 2017 | 2,186,884,603,474 | 386,922,167,017 | 104,831,396,007 | 5.447 |
| | 2018 | 2,381,942,198,855 | 492,638,756,739 | 128,115,555,145 | 4.837 |
| | 2019 | 2,704,466,581,011 | 355,074,879,758 | 131,472,065,820 | 6.558 |
| ROTI | 2017 | 186,147,334,530 | 394,531,973 | 1,961,943,224 | 79.994 |
| | 2018 | 186,936,324,915 | 1,183,595,919 | 2,251,205,239 | 55.424 |
| | 2019 | 347,098,820,613 | 1,578,127,893 | 4,577,742,677 | 57.385 |
| SKLT | 2017 | 27,370,565,356 | 15,547,955,109 | 607,960,358 | 2.694 |
| | 2018 | 39,567,679,343 | 17,548,989,760 | 228,355,860 | 3.226 |
| | 2019 | 56,782,206,578 | 21,525,483,689 | 0 | 3.638 |
| ULTJ | 2017 | 1,026,231,000,000 | 1,497,000,000 | 3,078,000,000 | 225.313 |
| | 2018 | 949,018,000,000 | 2,107,000,000 | 4,730,000,000 | 139.806 |
| | 2019 | 1,375,359,000,000 | 1,661,000,000 | 6,190,000,000 | 176.183 |

Lampiran 9**Perhitungan Indikator DR (*Debt Ratio*)**

| KODE | TAHUN | Total hutang | Total aset | DR |
|-------------|--------------|---------------------|--------------------|--------------------|
| CAMP | 2017 | 373,272,941,443 | 1,211,184,522,659 | 0.308188335 |
| | 2018 | 118,853,215,128 | 1,004,275,813,783 | 0.118347185 |
| | 2019 | 122,136,752,135 | 1,057,529,235,985 | 0.115492554 |
| FOOD | 2017 | 114,694,195,622 | 126,644,526,250 | 0.905638791 |
| | 2018 | 71,727,921,873 | 126,697,833,403 | 0.566133768 |
| | 2019 | 44,535,029,072 | 118,586,648,946 | 0.375548424 |
| GOOD | 2017 | 2,305,037,876,675 | 3,564,218,091,628 | 0.646716283 |
| | 2018 | 1,722,999,829,003 | 4,212,408,305,683 | 0.409029634 |
| | 2019 | 2,297,546,907,499 | 5,063,067,672,414 | 0.453785542 |
| HOKI | 2017 | 100,983,030,820 | 576,963,542,579 | 0.175024977 |
| | 2018 | 195,678,977,792 | 758,846,556,031 | 0.257863696 |
| | 2019 | 207,108,590,481 | 848,676,035,300 | 0.244037279 |
| ICBP | 2017 | 11,295,184,000,000 | 31,619,514,000,000 | 0.357221936 |
| | 2018 | 11,660,003,000,000 | 34,367,153,000,000 | 0.339277536 |
| | 2019 | 12,038,210,000,000 | 38,709,314,000,000 | 0.310990011 |
| MLBI | 2017 | 1,445,173,000,000 | 2,510,078,000,000 | 0.575748244 |
| | 2018 | 1,721,965,000,000 | 2,889,501,000,000 | 0.595938537 |
| | 2019 | 1,750,943,000,000 | 2,896,950,000,000 | 0.60440912 |
| MYOR | 2017 | 7,561,503,434,179 | 14,915,849,800,251 | 0.506944193 |
| | 2018 | 9,049,161,944,940 | 17,591,706,426,634 | 0.514399327 |
| | 2019 | 9,137,978,611,155 | 19,037,918,806,473 | 0.479988317 |
| ROTI | 2017 | 1,739,467,993,982 | 4,559,573,709,411 | 0.381497944 |
| | 2018 | 1,476,909,260,772 | 4,393,810,380,883 | 0.336134046 |
| | 2019 | 1,589,486,465,854 | 4,682,083,844,951 | 0.3394827 |
| SKLT | 2017 | 328,714,435,982 | 636,284,210,210 | 0.516615737 |
| | 2018 | 408,057,718,435 | 747,293,725,435 | 0.546047296 |
| | 2019 | 410,463,595,860 | 790,845,543,826 | 0.519018662 |
| ULTJ | 2017 | 978,185,000,000 | 5,186,940,000,000 | 0.188586141 |
| | 2018 | 780,915,000,000 | 5,555,871,000,000 | 0.140556719 |

Lampiran 10**Perhitungan Indikator Jenis Perusahaan, Jumlah Dewan Komisaris, Jumlah Komite Audit, Jumlah Dewan Direksi**

| KODE | TAHUN | Jenis perusahaan | Σ Anggota dewan komisaris | Σ Anggota komite audit | Σ Anggota dewan direksi |
|------|-------|------------------|----------------------------------|-------------------------------|--------------------------------|
| CAMP | 2017 | 3 | 3 | 0 | 5 |
| | 2018 | 3 | 3 | 3 | 5 |
| | 2019 | 3 | 3 | 3 | 5 |
| FOOD | 2017 | 1 | 1 | 0 | 1 |
| | 2018 | 2 | 3 | 0 | 3 |
| | 2019 | 2 | 3 | 0 | 3 |
| GOOD | 2017 | 4 | 8 | 0 | 4 |
| | 2018 | 4 | 3 | 3 | 6 |
| | 2019 | 4 | 5 | 0 | 6 |
| HOKI | 2017 | 2 | 3 | 3 | 4 |
| | 2018 | 3 | 3 | 3 | 4 |
| | 2019 | 3 | 3 | 4 | 4 |
| ICBP | 2017 | 4 | 6 | 3 | 9 |
| | 2018 | 4 | 6 | 3 | 8 |
| | 2019 | 4 | 6 | 3 | 10 |
| MLBI | 2017 | 4 | 6 | 3 | 4 |
| | 2018 | 4 | 6 | 3 | 4 |
| | 2019 | 4 | 8 | 3 | 4 |
| MYOR | 2017 | 4 | 5 | 3 | 5 |
| | 2018 | 4 | 5 | 3 | 5 |
| | 2019 | 4 | 5 | 3 | 5 |
| ROTI | 2017 | 4 | 3 | 3 | 5 |
| | 2018 | 4 | 3 | 3 | 5 |
| | 2019 | 4 | 3 | 3 | 5 |
| SKLT | 2017 | 4 | 3 | 0 | 5 |
| | 2018 | 4 | 3 | 0 | 5 |
| | 2019 | 4 | 3 | 0 | 5 |
| ULTJ | 2017 | 4 | 3 | 3 | 3 |
| | 2018 | 4 | 3 | 3 | 3 |
| | 2019 | 4 | 4 | 3 | 3 |

Lampiran 11**Perhitungan Indikator Ukuran Perusahaan**

| KODE | TAHUN | Total aktiva | Ukuran perusahaan =Ln(Total aktiva) |
|-------------|--------------|---------------------|--|
| CAMP | 2017 | 1,211,184,522,659 | 27.82261994 |
| | 2018 | 1,004,275,813,783 | 27.63528781 |
| | 2019 | 1,057,529,235,985 | 27.68695639 |
| FOOD | 2017 | 126,644,526,250 | 25.56464999 |
| | 2018 | 126,697,833,403 | 25.56507082 |
| | 2019 | 118,586,648,946 | 25.49890975 |
| GOOD | 2017 | 3,564,218,091,628 | 28.90196582 |
| | 2018 | 4,212,408,305,683 | 29.06905564 |
| | 2019 | 5,063,067,672,414 | 29.25299367 |
| HOKI | 2017 | 576,963,542,579 | 27.08104492 |
| | 2018 | 758,846,556,031 | 27.35506543 |
| | 2019 | 848,676,035,300 | 27.46694337 |
| ICBP | 2017 | 31,619,514,000,000 | 31.08479558 |
| | 2018 | 34,367,153,000,000 | 31.16812237 |
| | 2019 | 38,709,314,000,000 | 31.28710136 |
| MLBI | 2017 | 2,510,078,000,000 | 28.55133494 |
| | 2018 | 2,889,501,000,000 | 28.69210494 |
| | 2019 | 2,896,950,000,000 | 28.69467958 |
| MYOR | 2017 | 14,915,849,800,251 | 30.33344551 |
| | 2018 | 17,591,706,426,634 | 30.49844868 |
| | 2019 | 19,037,918,806,473 | 30.57745383 |
| ROTI | 2017 | 4,559,573,709,411 | 29.14825025 |
| | 2018 | 4,393,810,380,883 | 29.11121793 |
| | 2019 | 4,682,083,844,951 | 29.17476439 |
| SKLT | 2017 | 636,284,210,210 | 27.17891117 |
| | 2018 | 747,293,725,435 | 27.33972415 |
| | 2019 | 790,845,543,826 | 27.39636852 |
| ULTJ | 2017 | 5,186,940,000,000 | 29.27716504 |
| | 2018 | 5,555,871,000,000 | 29.34587632 |
| | 2019 | 6,608,422,000,000 | 29.51936601 |

