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lampiran 1

Sampel perusahaan LQ-45 yang terdaftar di bursa efek Indonesia

No	Kode perusahaan	Nama perusahaan
1	AKRA	AKR Corporindo. Tbk
2	AMRT	Sumber Alfaria Trijaya. Tbk
3	ANTM	Aneka Tambang. Tbk
4	ASII	Astra Internasional. Tbk
5	CPIN	Charoen Pokphand Indonesia. Tbk
6	TLKM	Telkom indonesia (persero).Tbk
7	ICBP	Indofood CBP Sukses Makmur.Tbk
8	INDF	Indofood Sukses Makmur. Tbk
9	ISAT	Indosat Ooredoo Hutchsion. Tbk
10	KLBF	Kalbe Farma.Tbk
11	PTBA	Bukit Asam.Tbk
12	SMGR	Semen Indonesia.Tbk
13	TOWR	Sarana Menara Nusantara.Tbk
14	UNTR	United Trcantor. Tbk
15	UNVR	Unilever Indonesia.Tbk

lampiran 2

Data Laba bersih dan perubahan untuk perusahaan sampel
periode 2022-2025

(Data Dalam Juta Rupiah, Kecuali Dinyatakan Lain)

NAMA PERUSAHAAN	TAHUN	LABA BERSIH	PERUBAHAN	
			Rp	%
PT. AKR Corporindo Tbk	2022	2.479.059	1.344.058	118,41%
	2023	3.078.469	599.410	24,17%
	2024	2.399.467	-679.002	-22,05%
	2025	2.823.416	423.949	17,66%
PT. Sumber alfaria trijaya Tbk	2022	2.907.478	944.428	48,11%
	2023	3.484.025	576.547	19,84%
	2024	3.220.083	-263.942	-7,58%
	2025	3.558.789	338.706	10,52%
PT. Aneka Tambang Tbk	2022	3.820.964	1.959.224	105.236%
	2023	3.077.648	-743.316	-19,45%
	2024	3.852.218	774.570	25,17%

	2025	7.920.415	4.068.197	105,60%
PT. Astra International Tbk	2022	40.420.000	14.834.000	57,97%
	2023	44.501.000	4.081.000	10,09%
	2024	43.424.000	-1.077.000	-2,42%
	2025	40.205.000	-3.219.000	-7,41%
PT. Charoen Pokphand Tbk	2022	2.930.357	-688.653	-19,02%
	2023	2.318.088	-612.269	-20,89%
	2024	3.711.601	1.393.513	60,09%
	2025	5.643.630	1.932.029	52,03%
PT. Telekomunikasi indonesia Tbk	2022	27.680.000	-6.268.000	-18,46
	2023	32.208.000	4.528.000	16,35%
	2024	30.743.000	-1.465.000	-4,55%
	2025	24.458.000	-6.285.000	-20,47%
PT. Indofood CBP sukses makmur Tbk	2022	5.722.194	-2.189.749	-27,67%
	2023	8.465.123	2.742.929	47,92%
	2024	8.813.377	348.254	4,11%
	2025	10.756.109	1.942.732	22,05%
PT. Indofood sukses makmur Tbk	2022	9.192.569	-2.037.121	-18,14%
	2023	11.493.733	2.301.164	25,03%
	2024	13.077.496	1.583.763	13,77%
	2025	15.556.381	2.478.885	18,96%
PT. Indosat Tbk	2022	5.370.203	-1.489.918	-21,71%
	2023	4.775.741	-594.462	-11,07%
	2024	4.272.412	496.671	10,40%
	2025	5.817.506	545.094	10,34%
PT. Kalbe farma Tbk	2022	3.450.083	218.076	6,74%
	2023	2.778.404	-671.679	-19,48%
	2024	3.246.569	468.165	16,85%
	2025	3.774.375	497.806	15,33%
PT. Bukit Asam Tbk	2022	12.779.427	4.742.539	59,00%
	2023	6.292.521	-6.486.906	-50,77%
	2024	5.139.423	-1.153.098	-18,32%
	2025	2.959.236	-2.180.187	-42,42%
PT. Semen indonesia Tbk	2022	2.449.083	331.847	15,67%
	2023	2.295.000	-203.482	-8,14%
	2024	771.674	-1.523.927	-66,40%
	2025	179.439	-592.235	-76,75%
PT. Sarana Menara Nusantara Tbk	2022	3.496.535	48.660	1,41%
	2023	3.303.642	-192.893	-5,51%
	2024	3.364.606	60.964	1,85%
	2025	3.682.248	317.642	9,44%
PT. United Tractor Tbk	2022	22.993.673	12.385.406	116,75%
	2023	22.130.096	-863.577	-3,76%
	2024	20.118.529	-2.011.567	-9,09%

	2025	15.176.764	-4..941.765	-24,55%
PT. Unilever Indonesia.Tbk	2022	5.364.761	-393.387	-6,83%
	2023	4.800.940	-563.821	-10,51%
	2024	3.368.693	-1.432.247	-29,83%
	2025	7.641.161	4.272.468	126,82%
RATA-RATA	2022	10.070.425	1.582.760	18,64%
	2023	10.374.313	303.888	3,02%
	2024	9.968.209	-406.104	-3,91%
	2025	10.010.164	41.955	0,42%

Sumber: Tabulasi Data, 2026

lampiran 3

Data total aset dan perubahan untuk perusahaan sampel

Periode 2022-2025

(Data Dalam Juta Rupiah, Kecuali Dinyatakan Lain)

NAMA PERUSAHAAN	TAHUN	TOTAL ASET	PERUBAHAN	
			Rp	%
PT. AKR Corporindo Tbk	2022	27.187.608	3.679.021	15,64%
	2023	30.254.623	3.067.015	11,28%
	2024	33.108.684	2.854.061	9,43%
	2025	36.562.281	3.453.597	10,43%
PT. Sumber alfaria trijaya Tbk	2022	30.746.266	3.376.056	12,33%
	2023	34.246.183	3.499.917	11,38%
	2024	38.798.382	4.552.199	13,29%
	2025	42.579.101	3.780.719	9,74%
PT. Aneka Tambang Tbk	2022	33.637.271	721.117	2,19%
	2023	42.851.329	9.214.058	27,39%
	2024	44.522.645	1.617.316	3,90%
	2025	52.530.405	8.007.760	17,98%
PT. Astra International Tbk	2022	413.297.000	45.986.000	12,51%
	2023	445.679.000	32.382.000	7,83%
	2024	472.925.000	27.146.000	6,115
	2025	507.366.000	34.441.000	7,28%
PT. Charoen Pokphand Tbk	2022	39.847.545	4.401.494	12,41%
	2023	40.970.800	1.123.255	2,81%
	2024	42.791.000	1.820.200	4,44%
	2025	45.857.963	3.066.963	7,16%
PT. Telekomunikasi indonesia Tbk	2022	275.192.000	-1.992.000	-0,71%
	2023	287.042.000	286.766.808	104,00%
	2024	299.675.000	12.633.000	4,40%
	2025	287.042.000	-11.916.000	-3,97%

PT. Indofood CBP sukses makmur Tbk	2022	115.305.536	-2.709.775	-2,29%
	2023	119.267.076	3.961.540	3,43%
	2024	126.040.905	6.773.829	5,67%
	2025	135.544.351	9.504.446	7,53%
PT. Indofood sukses makmur Tbk	2022	180.433.300	1.161.460	0,64%
	2023	186.587.957	6.154.657	3,41%
	2024	201.713.313	15.125.356	8,10%
	2025	217.981.765	16.268.452	8,06%
PT. Indosat Tbk	2022	113.880.230	50.483.082	79,62%
	2023	114.722.249	842.019	0,73%
	2024	114.386.698	-335.551	-0,29%
	2025	118.629.871	4.243.173	3,70%
PT. Kalbe farma Tbk	2022	27.241.313	1.574.676	6,13%
	2023	27.057.568	-183.745	-0,675%
	2024	29.429.727	2.372.159	8,76%
	2025	30.699.348	1.269.621	4,31%
PT. Bukit Asam Tbk	2022	45.359.207	9.235.504	25,56%
	2023	38.765.189	-6.594.018	-14,53%
	2024	41.854.334	3.089.145	7,96%
	2025	43.917.063	2.062.729	4,92%
PT. Semen indonesia Tbk	2022	82.960.012	1.193.685	1,45%
	2023	81.820.529	-1.139.483	-1,37%
	2024	76.993.082	-4.827.447	-5,90%
	2025	76.568.724	-424.358	-0,55%
PT. Sarana Menara Nusantara Tbk	2022	65.625.136	-203.534	-0,30%
	2023	68.418.946	2.793.810	4,25%
	2024	77.828.380	9.409.434	13,75%
	2025	77.269.692	-558.688	-0,715%
PT. United Tractor Tbk	2022	140.478.220	27.916.864	24,80%
	2023	153.753.903	13.275.683	9,45%
	2024	169.480.618	15.726.715	10,22%
	2025	177.637.299	8.156.681	4,81%
PT. Unilever Indonesia. Tbk	2022	18.318.114	-750.418	-3,93%
	2023	16.664.086	-1.654.028	-9,02%
	2024	16.046.195	-617.891	-3,70%
	2025	20.017.339	3.971.144	24,74%
RATA-RATA	2022	107.300.603	9.604.902	9,83%
	2023	111.540.095	4.239.492	3,95%
	2024	142.511.225	30.971.130	27,77%
	2025	116.095.518	-26.415.707	-18,54%

Sumber: Tabulasi Data, 2026

lampiran 4

Data profitabilitas dan perubahan untuk perusahaan sampel

Periode 2022-2025

(Data Dalam Juta Rupiah, Kecuali Dinyatakan Lain)

NAMA PERUSAHAAN	TAHUN	PROFITABILITAS	PERUBAHAN	
			Rp	%
PT. AKR Corporindo Tbk	2022	0.09	0,05	55,55%
	2023	0.10	0,01	11,11%
	2024	0.07	-0,03	-30%
	2025	0,08	0,01	14,28%
PT. Sumber alfaria trijaya Tbk	2022	0,09	0,02	22,22%
	2023	0,10	0,01	11,11%
	2024	0,08	-0,02	-20%
	2025	0,08	,00	0,0%
PT. Aneka Tambang Tbk	2022	0,11	0,06	54,54%
	2023	0,08	-0,04	-36,36
	2024	0,08	0,01	12,5%
	2025	0,15	0,07	87,5%
PT. Astra International Tbk	2022	0,10	0,04	66,66%
	2023	0,10	,00	0,0%
	2024	0,09	-0,01	-10%
	2025	0,08	0,01	11,11%
PT. Charoen Pokphand Tbk	2022	0,07	-0,03	-30%
	2023	0,06	-0,01	-14,28%
	2024	0,08	0,02	33,33%
	2025	0,12	0,04	50%
PT. Telekomunikasi indonesia Tbk	2022	0,10	-0,02	-16,16%
	2023	0,11	0,01	10%
	2024	0,10	-0,01	-9,09
	2025	0,08	-0,02	-20%
PT. Indofood CBP sukses makmur Tbk	2022	0,04	-0,02	-33,33%
	2023	0,07	0,03	75%
	2024	0,07	,00	0,0%
	2025	0,07	,00	0,0%
PT. Indofood sukses makmur Tbk	2022	0,05	-0,01	-16,16%
	2023	0,06	0,01	20%
	2024	0,06	,00	0,0%
	2025	0,07	0,01	16,66%
PT. Indosat Tbk	2022	0,04	-0,06	-60%
	2023	0,04	,00	0,0%
	2024	0,03	-0,01	-25%
	2025	0,04	0,01	33,33%

PT. Kalbe farma Tbk	2022	0,12	,00	,00%
	2023	0,10	-0,02	-16,66%
	2024	0,11	0,01	10%
	2025	0,12	0,01	9,09%
PT. Bukit Asam Tbk	2022	0,28	0,06	27,27%
	2023	0,16	-0,12	-42,85
	2024	0,12	-0,04	-25%
	2025	0,06	-0,06	-50%
PT. Semen indonesia Tbk	2022	0,02	,00	,00%
	2023	0,02	,00	0,0%
	2024	0,01	-0,01	-50%
	2025	0,00	-0,01	0,0%
PT. Sarana Menara Nusantara Tbk	2022	0,05	,00	,00%
	2023	0,05	,00	0,0%
	2024	0,04	-0,01	-20%
	2025	0,05	0,01	25%
PT. United Tractor Tbk	2022	0,16	0,07	77,77%
	2023	0,14	-0,02	-12,5%
	2024	0,11	-0,03	-21,42
	2025	0,08	-0,03	-27,27
PT. Unilever Indonesia.Tbk	2022	0,29	-0,01	-3,33%
	2023	0,28	-0,01	-3,44%
	2024	0,20	-0,08	-28,57
	2025	0,38	0,18	90%
RATA-RATA	2022	0,11	0,02	22,22%
	2023	0,10	-0,01	-9,09%
	2024	0,08	-0,02	-20%
	2025	0,10	0,02	25%

Sumber: Tabulasi data, 2026

lampiran 5

Data aset lancar perusahaan sampel periode 2022-2025

(Data Dalam Juta Rupiah Kecuali Dinyatakan Lain)

NAMA PERUSAHAAN	TAHUN	ASET LANCAR	PERUBAHAN	
			Rp	%
PT. AKR Corporindo Tbk	2022	15.841.294	3.818.616	31,76%
	2023	18.121.051	2.279.757	14,39%
	2024	20.998.11	2.887.060	15,88%
	2025	23.323.716	2.325.60	11,07%
PT. Sumber alfaria trijaya Tbk	2022	15.664.200	1.452.297	10,21%
	2023	17.325.874	1.661.67	10,61%
	2024	20.340.708	3.014.834	17,40%
	2025	21.915.107	1.574.399	7,74%

PT. Aneka Tambang Tbk	2022	11.694.779	-33.364	-0,28%
	2023	20.064.546	8.369.767	71,56%
	2024	17.991.975	-2.072.571	-10,32%
	2025	23.021.850	5.029.875	27,95%
PT. Astra International Tbk	2022	179.818.000	19.556.000	12,20%
	2023	166.186.000	-13.632.000	-7,581%
	2024	176.931.000	10.745.000	6,46%
	2025	188.555.000	11.624.000	6,56%
PT. Charoen Pokphand Tbk	2022	18.031.436	2.316.376	14,73%
	2023	18.324.808	293.372	1,62%
	2024	21.339.691	3.014.883	16,45%
	2025	24.630.760	3.291..69	15,42%
PT. Telekomunikasi indonesia Tbk	2022	55.057.000	-6.220.000	-10,15%
	2023	55.613.000	556.000	1,00%
	2024	63.080.000	7.467.000	13,42%
	2025	61.766.000	-1.314.000	-2,08%
PT. Indofood CBP sukses makmur Tbk	2022	31.070.365	-2.927.272	-8,61%
	2023	36.773.465	5.703.10	18,35%
	2024	44.667.549	7.894.084	21,46%
	2025	51.153.716	3.486.167	14,52%
PT. Indofood sukses makmur Tbk	2022	54.876.668	693.269	1,27%
	2023	63.101.797	8.225.129	14,99%
	2024	79.765.476	16.663.679	26,40%
	2025	90.391.256	10.625.780	13,32%
PT. Indosat Tbk	2022	18.683.115	7.183.676	62,46%
	2023	15.479.659	-3.203.456	-17,14%
	2024	14.877.675	-601.984	-3,88%
	2025	19.003.874	4.126.199	27,73%
PT. Kalbe farma Tbk	2022	16.710.229	998.020	6,35%
	2023	15.917.724	-792.505	-4,74%
	2024	17.187.668	1.269.944	7,98%
	2025	18.508.334	1.320.666	7,68%
PT. Bukit Asam Tbk	2022	24.432.148	6.220.648	34,15%
	2023	15.148.356	-9.283.92	-37,99%
	2024	15.233.514	85.158	0,56%
	2025	14.241.193	-992.321	-6,51%
PT. Semen indonesia Tbk	2022	18.878.979	2.693.464	16,64%
	2023	19.782.972	903.993	4,78%
	2024	16.224.031	-3.558.941	-17,99%
	2025	17.430.795	1.206.764	7,43%
PT. Sarana Menara Nusantara Tbk	2022	3.651.134	-3.747.604	-50,65%
	2023	4.426.883	775.749	21,24%
	2024	4.955.840	528.957	11,95%
	2025	3.433.232	-1.522.608	-3072%

PT. United Tractor Tbk	2022	78.930.048	18.325.980	30,23%
	2023	62.667.105	-16.262.943	-20,60%
	2024	69.979.284	7.312.179	11,67%
	2025	72.141.026	2.161.742	3,08%
PT. Unilever Indonesia.Tbk	2022	7.567.768	-74.440	-0,97%
	2023	6.191.839	-1.37.929	-18,18%
	2024	5.280.548	-911.291	-14,1%
	2025	10.554.623	5.274.075	99,88%
RATA-RATA	2022	36.727.144	3.350.418	10,03%
	2023	35.675.005	-1.052.139	-2,86%
	2024	39.256.871	3.581.866	10,04%
	2025	42.671.365	3.414.494	8,70 %

Sumber: Tabulasi Data,2026

lampiran 6

Data utang lancar perusahaan sampel periode 2022-2025

(Data Dalam Juta Rupiah Kecuali Dinyatakan Lain)

NAMA PERUSAHAAN	TAHUN	UTANG LANCAR	PERUBAHAN	
			Rp	%
PT. AKR Corporindo Tbk	2022	11.280.491	1.973.650	21,20%
	2023	12.533.377	1.252.886	11,10%
	2024	13.454.247	920.870	7,34%
	2025	15.837.200	2.382.953	17,71%
PT. Sumber alfaria trijaya Tbk	2022	17.389.232	1.022.171	6,24%
	2023	17.262.927	-126.305	-0,72%
	2024	19.468.528	2.205.601	12,77%
	2025	20.552.989	1.084.461	5,57%
PT. Aneka Tambang Tbk	2022	5.971.662	-590.721	-9,00%
	2023	8.576.440	2.604.778	43,61%
	2024	9.770.898	1.194.458	13,92%
	2025	9.682.943	-87.955	-0,90%
PT. Astra International Tbk	2022	119.198.000	15.420.000	14,85%
	2023	125.022.000	5.824.000	4,88%
	2024	133.303.000	8.281.000	6,62%
	2025	152.078.000	18.775.000	14,08%
PT. Charoen Pokphand Tbk	2022	10.109.335	2.273.234	0,29%
	2023	11.123.822	1.014.487	10,03%
	2024	8.589.572	-2.534.250	-22,78%
	2025	7.641.052	-948.520	-11,04%
PT. Telekomunikasi	2022	70.388.000	1.257.000	1,81%
	2023	71.568.000	1.180.000	1,67%
	2024	76.767.000	5.199.000	7,26%

indonesia Tbk	2025	73.948.000	-2.819.000	-3,67%
PT. Indofood CBP sukses makmur Tbk	2022	10.033.935	-8.862.198	-46,89%
	2023	10.464.225	430.290	4,28%
	2024	10.924.773	460.548	4,40%
	2025	12.316.000	1.391.227	12,73%
PT. Indofood sukses makmur Tbk	2022	30.725.942	-9.677.462	-0,23%
	2023	32.914.504	2.188.562	7,12%
	2024	37.094.061	4.179.557	12,69%
	2025	42.339.644	5.245.583	14,14%
PT. Indosat Tbk	2022	35.874.074	7.215.922	25,17%
	2023	34.134.343	-1.739.731	-4,84%
	2024	31.009.045	-3.125.298	-9,15%
	2025	30.199.266	-89.779	-2,61%
PT. Kalbe farma Tbk	2022	4.431.038	896.382	25,35%
	2023	3.243.168	-1.187.870	-26,80%
	2024	4.185.749	942.581	29,06%
	2025	5.336.151	1.150.402	27,48%
PT. Bukit Asam Tbk	2022	10.701.780	3.201.133	42,67%
	2023	9.968.101	-733.679	-6,85%
	2024	11.974.820	2.006.719	20,13%
	2025	12.727.127	752.307	6,28%
PT. Semen indonesia Tbk	2022	13.061.027	-1.571.205	-10,73%
	2023	16.111.660	3.050.633	23,35%
	2024	12.943.911	-3.167.749	-19,66%
	2025	15.837.335	2.893.424	22,35%
PT. Sarana Menara Nusantara Tbk	2022	14.446.084	-7.434.180	-33,97%
	2023	24.298.953	9.852.869	68,20%
	2024	20.124.235	-4.174.718	-17,18%
	2025	19.577.670	-546.565	-2,71%
PT. United Tractor Tbk	2022	42.037.402	11.548.184	37,87%
	2023	43.038.299	1.000.897	2,38%
	2024	45.302.555	2.264.256	5,26%
	2025	53.212.975	7.910.420	17,46%
PT. Unilever Indonesia. Tbk	2022	12.442.223	-2.929	-0,02%
	2023	11.223.968	-1.218.255	-9,79%
	2024	11.830.201	606.233	5,40%
	2025	14.222.619	2.392.418	20,22%
RATA-RATA	2022	27.206.015	1.965.350	7,80%
	2023	28.765.585	1.559.570	5,73%
	2024	29.782.839	1.017.254	3,53%
	2025	32.391.264	2.608.425	8,75%

Sumber: Tabulasi Data, 2026

lampiran 7

Data Likuiditas perusahaan sampel periode 2022-2025

(Data Dalam Juta Rupiah Kecuali Dinyatakan Lain)

NAMA PERUSAHAAN	TAHUN	LIKUIDITAS	PERUBAHAN	
			Rp	%
PT. AKR Corporindo Tbk	2022	1,40	0,11	8,52%
	2023	1,45	0,05	3,57%
	2024	1,57	0,12	8,27%
	2025	1,48	-0,09	-5,73%
PT. Sumber alfaria trijaya Tbk	2022	0,90	0,04	0,46%
	2023	1,00	0,01	1,11%
	2024	1,04	0,04	4%
	2025	1,07	0,03	2,88%
PT. Aneka Tambang Tbk	2022	1,10	-0,68	38,20%-
	2023	2,34	1,24	112,72%
	2024	1,84	0,74	31,62%
	2025	2,38	0,54	22,69%
PT. Astra International Tbk	2022	1,51	-0,03	-1,94%
	2023	1,33	-0,18	-11,92%
	2024	1,33	0	0,0%
	2025	1,24	-0,09	6,77%
PT. Charoen Pokphand Tbk	2022	1,79	-0,21	-10,5%
	2023	1,65	-0,14	-7,82%
	2024	2,49	0,84	50,91%
	2025	3,22	0,73	29,32%
PT. Telekomunikasi indonesia Tbk	2022	0,78	-0,1	-11,36%
	2023	0,78	00	0,0%
	2024	0,82	0,04	5,12%
	2025	0,83	0,01	1,21%
PT. Indofood CBP sukses makmur Tbk	2022	3,10	1,3	72,22%
	2023	3,51	0,41	13,22%
	2024	4,09	0,58	16,52%
	2025	4,15	0,06	1,475%
PT. Indofood sukses makmur Tbk	2022	1,79	0,45	33,58%
	2023	1,92	0,13	7,26%
	2024	2,15	0,23	11,98%
	2025	2,13	-0,02	-0,93%
PT. Indosat Tbk	2022	0,52	0,12	30%
	2023	0,45	-0,07	-13,46%
	2024	0,48	0,03	6,67%
	2025	0,63	0,15	31,25%
PT. Kalbe farma	2022	3,77	-0,67	-15,09
	2023	4,91	1,14	30,23%

Tbk	2024	4,10	-0,81	-16,50%
	2025	3,47	-0,63	-15,36%
PT. Bukit Asam Tbk	2022	2,28	-0,15	-6,17%
	2023	1,52	-0,76	-33,33%
	2024	1,28	-0,24	-15,78%
	2025	1,12	-0,16	-12,5%
PT. Semen indonesia Tbk	2022	1,45	0,34	30,63%
	2023	1,23	-0,22	-15,17%
	2024	1,25	-0,2	-16,26%
	2025	1,10	-0,15	-12%
PT. Sarana Menara Nusantara Tbk	2022	0,25	0,09	26,47%
	2023	0,18	-0,07	-28%
	2024	0,25	0,07	-38,39%
	2025	0,17	-0,08	-32%
PT. United Tractor Tbk	2022	1,88	-0,11	-5,52%
	2023	1,46	-0,42	-22,34%
	2024	1,54	0,08	-5,48%
	2025	1,36	-0,18	-11,69%
PT. Unilever Indonesia.Tbk	2022	0,61	,00	,00%
	2023	0,55	-0,06	-983%
	2024	0,45	-0,1	-18,18%
	2025	0,74	0,29	64,44 %
RATA-RATA	2022	1,61	0,09	5,92 %
	2023	1,62	0,01	0,62%
	2024	1,65	0,03	1,85%
	2025	1,67	0,02	1,21%

Sumber: Tabulasi Data,2026

lampiran 8

Data ukuran perusahaan pada perusahaan sampel periode 2022-2025

(Data Dalam Juta Rupiah kecuali Dinyatakan Lain)

NAMA PERUSAHAAN	TAHUN	UKURAN PERUSAHAAN	PERUBAHAN	
			Rp	%
PT. AKR Corporindo Tbk	2022	27.187.608	3.679.021	15,64%
	2023	30.254.623	3.067.015	11,28%
	2024	33.108.684	2.854.061	9,43%
	2025	36.562.281	3.453.597	10,43%
PT. Sumber alfaria trijaya Tbk	2022	30.746.266	3.376.056	12,33%
	2023	34.246.183	3.499.917	11,38%
	2024	38.798.382	4.552.199	13,29%
	2025	42.579.101	3.780.719	9,74%
PT. Aneka	2022	33.637.271	721.117	2,19%

Tambang Tbk	2023	42.851.329	9.214.058	27,39%
	2024	44.522.645	1.617.316	3,90%
	2025	52.530.405	8.007.760	17,98%
PT. Astra International Tbk	2022	413.297.000	45.986.000	12,51%
	2023	445.679.000	32.382.000	7,83%
	2024	472.925.000	27.146.000	6,11%
	2025	507.366.000	34.441.000	7,28%
PT. Charoen Pokphand Tbk	2022	39.847.545	4.401.494	12,41%
	2023	40.970.800	1.123.255	2,81%
	2024	42.791.000	1.820.200	4,44%
	2025	45.857.963	3.066.963	7,16%
PT. Telekomunikasi indonesia Tbk	2022	275.192.000	-1.992.000	-0,72%
	2023	287.042.000	286.766.808	104,00%
	2024	299.675.000	12.633.000	4,40%
	2025	287.042.000	-11.916.000	-3,97%
PT. Indofood CBP sukses makmur Tbk	2022	115.305.536	-2.709.775	-2,30%
	2023	119.267.076	3.961.540	3,43%
	2024	126.040.905	6.773.829	5,67%
	2025	135.544.351	9.504.446	7,53%
PT. Indofood sukses makmur Tbk	2022	180.433.300	1.161.460	0,64%
	2023	186.587.957	6.154.657	3,41%
	2024	201.713.313	15.125.356	8,10%
	2025	217.981.765	16.268.452	8,06%
PT. Indosat Tbk	2022	113.880.230	50.483.082	79,62%
	2023	114.722.249	842.019	0,73%
	2024	114.386.698	-335.551	-0,29%
	2025	118.629.871	4.243.173	3,70%
PT. Kalbe farma Tbk	2022	27.241.313	1.574.676	6,13%
	2023	27.057.568	-183.745	-0,675%
	2024	29.429.727	2.372.159	8,76%
	2025	30.699.348	1.269.621	4,31%
PT. Bukit Asam Tbk	2022	45.359.207	9.235.504	25,56%
	2023	38.765.189	-6.594.018	-14,53%
	2024	41.854.334	3.089.145	7,96%
	2025	43.917.063	2.062.729	4,92%
PT. Semen indonesia Tbk	2022	82.960.012	1.193.685	1,45%
	2023	81.820.529	-1.139.483	-1,37%
	2024	76.993.082	-4.827.447	-5,90%
	2025	76.568.724	-424.358	-0,55%
PT. Sarana Menara Nusantara Tbk	2022	65.625.136	-203.534	-0,30%
	2023	68.418.946	2.793.810	4,25%
	2024	77.828.380	9.409.434	13,75%
	2025	77.269.692	-558.688	-0,715%
PT. United Tractor	2022	140.478.220	27.916.864	24,80%

Tbk	2023	153.753.903	13.275.683	9,45%
	2024	169.480.618	15.726.715	10,22%
	2025	177.637.299	8.156.681	4,81%
PT. Unilever Indonesia.Tbk	2022	18.318.114	-750.418	-3,93%
	2023	16.664.086	-1.654.028	-9,02%
	2024	16.046.195	-617.891	-3,70%
	2025	20.017.339	3.971.144	24,74%
RATA-RATA	2022	107.300.603	9.604.902	9,83%
	2023	111.540.095	4.239.492	3,95%
	2024	142.511.225	30.971.130	27,77%
	2025	116.095.518	-26.415.707	-18,54%

Sumber: Tabulasi Data,2026

lampiran 9

Data Total Liabilitas pada perusahaan periode 2022-2025

(Data Dalam Juta Rupiah, Kecuali Dinyatakan Lain)

NAMA PERUSAHAAN	TAHUN	TOTAL LIABILITAS	PERUBAHAN	
			Rp	%
PT. AKR Corporindo Tbk	2022	14.032.797	1.823.177	14,93%
	2023	16.211.665	2.178.868	15,22%
	2024	18.484.691	2.273.026	14,02%
	2025	20.952.331	2.467.640	13,34%
PT. Sumber alfaria trijaya Tbk	2022	19.275.574	1.333.147	7,43%
	2023	18.540.983	-734.591	-3,81%
	2024	21.102.439	2.561.456	13,81%
	2025	23.196.204	2.093.765	9,92%
PT. Aneka Tambang Tbk	2022	9.925.211	-2.153.845	-17,83
	2023	11.685.659	1.760.448	17,74%
	2024	12.323.139	637.480	5,45%
	2025	15.930.519	3.607.380	29,27%
PT. Astra International Tbk	2022	169.577.000	17.881.00	11,78%
	2023	195.261.000	25.684.000	15,14%
	2024	201.429.000	6.168.000	3,15%
	2025	216.554.000	15.125.000	7,51%
PT. Charoen Pokphand Tbk	2022	13.520.331	3.224.279	31,31%
	2023	13.942.042	421.711	3,12%
	2024	12.502.078	-1.439.964	-10,33%
	2025	11.706.869	-795.209	-6,37%
PT. Telekomunikasi indonesia Tbk	2022	125.930.000	-5.855.000	-4,44%
	2023	130.480.000	4.550.000	3,61%
	2024	137.185.000	6.705.000	5,13%
	2025	137.222.000	37.000	0,03%

PT. Indofood CBP sukses makmur Tbk	2022	5.832.529	-5.242.175	-8,31%
	2023	57.163.043	-669.486	-1,16%
	2024	58.997.020	1.833.977	3,21%
	2025	61.861.347	2.864.327	4,86%
PT. Indofood sukses makmur Tbk	2022	86.810.262	-5.475.069	-5,93%
	2023	86.123.066	-687.486	-0,80%
	2024	92.722.030	6.598.964	7,67%
	2025	97.746.518	5.024.488	5,42%
PT. Indosat Tbk	2022	82.265.242	29.170.896	31,60%
	2023	81.013.457	-1.251.785	-1,52%
	2024	77.734.901	-3.278.556	-4,05%
	2025	79.120.763	1.385.862	1,78%
PT. Kalbe farma Tbk	2022	5.143.984	743.227	16,88%
	2023	3.937.546	-2.206.438	-23,45%
	2024	4.839.294	901.748	22,90%
	2025	5.970.845	1.131.551	23,38%
PT. Bukit Asam Tbk	2022	16.443.161	4.573.182	38,52%
	2023	17.201.993	758.832	4,61%
	2024	19.210.522	2.008.529	11,68%
	2025	21.300.262	2.089.740	10,88%
PT. Semen indonesia Tbk	2022	35.720.652	-3.839.428	-10,34%
	2023	34.019.553	-1.701.099	-4,77%
	2024	26.635.871	-7.383.682	-21,70%
	2025	27.149.009	513.138	1,92%
PT. Sarana Menara Nusantara Tbk	2022	51.192.802	-2.573.852	-4,78%
	2023	51.907.282	714.480	1,40%
	2024	58.659.171	6.751.889	13,00%
	2025	50.186.386	-8.472.785	-14,44%
PT. United Tractor Tbk	2022	50.964.395	10.225.796	25,10%
	2023	69.992.685	19.028.290	37,33%
	2024	71.305.455	1.312.770	1,88%
	2025	74.500.976	3.195.521	4,49%
PT. Unilever Indonesia.Tbk	2022	14.320.858	-426.405	-2,89%
	2023	13.282.848	-1.038.010	-7,25%
	2024	13.896.928	614.080	4,62%
	2025	15.542.221	1.645.293	11,84%
RATA-RATA	2022	50.196.986	12.159.023	31,96%
	2023	53.384.188	3.187.202	6,35%
	2024	55.135.168	1.750.980	3,28%
	2025	57.262.683	2.127.515	3,86%

Sumber: Tabulasi Data, 2026

lampiran 10

Data Total Ekuitas pada perusahaan sampel periode 2022-2025

(Data Dalam Juta Rupiah, kecuali Dinyatakan Lain)

NAMA PERUSAHAAN	TAHUN	TOTAL EKUITAS	PERUBAHAN	
			Rp	%
PT. AKR Corporindo Tbk	2022	13.154.810	1.855.845	16,42
	2023	14.042.957	888.147	6,75%
	2024	14.623.992	581.035	4,14%
	2025	15.609.949	985.957	6,74%
PT. Sumber alfaria trijaya Tbk	2022	11.470.692	2.042.909	21,66
	2023	15.705.200	4.234.508	36,91%
	2024	17.695.943	1.990.743	12,68%
	2025	19.382.897	1.686.954	9,53%
PT. Aneka Tambang Tbk	2022	23.712.060	2.795.906	1,35%
	2023	31.165.670	7.453.610	31,43%
	2024	32.199.506	1.033.836	3,32%
	2025	36.599.886	4.400.380	13,66%
PT. Astra International Tbk	2022	243.720.000	28.105.000	13,03
	2023	250.418.000	6.698.000	2,75%
	2024	271.496.000	21.078.000	8,42%
	2025	290.812.000	19.316.000	7,11%
PT. Charoen Pokphand Tbk	2022	26.327.214	1.177.215	4,68%
	2023	27.028.758	704.544	2,66%
	2024	30.288.922	3.260.164	12,06%
	2025	34.151.094	3.862.172	12,75%
PT. Telekomunikasi indonesia Tbk	2022	149.262.000	3.863.000	2,65%
	2023	156.562.000	7.300.000	4,90%
	2024	162.490.000	5.928.000	3,78%
	2025	150.537.000	-11.953.000	-7,35%
PT. Indofood CBP sukses makmur Tbk	2022	57.473.007	2.532.400	4,60%
	2023	62.104.033	4.631.026	8,05%
	2024	67.043.885	4.939.852	7,95%
	2025	73.683.004	6.639.119	9,90%
PT. Indofood sukses makmur Tbk	2022	93.623.038	6.636.529	7,62%
	2023	100.464.891	6.841.853	7,30%
	2024	108.991.283	8.526.392	8,45%
	2025	120.235.247	11.243.964	10,31%
PT. Indosat Tbk	2022	31.614.988	21.312.186	206,8%
	2023	33.708.792	2.093.804	6,62%
	2024	36.651.797	2.943.005	8,73%
	2025	39.509.108	2.857.311	7,80%
PT. Kalbe farma Tbk	2022	22.097.328	831.451	3,90%
	2023	23.120.022	1.022.694	4,63%

	2024	24.590.433	1.470.411	6,36%
	2025	24.728.503	138.070	0,56%
PT. Bukit Asam Tbk	2022	28.916.046	4.662.322	19,22%
	2023	21.563.196	-7.352.850	-25,43%
	2024	22.643.812	1.080.616	5,01%
	2025	22.616.801	-27.011	-0,11%
PT. Semen indonesia Tbk	2022	47.239.360	4.364.348	10,17%
	2023	47.800.976	561.616	1,19%
	2024	48.307.211	506.235	1,05%
	2025	47.719.715	-587.496-	-1,21%
PT. Sarana Menara Nusantara Tbk	2022	14.432.334	2.370.318	19,65%
	2023	16.511.664	2.079.330	14,40%
	2024	19.169.209	2.657.545	16,09%
	2025	27.083.306	7.914.097	41,28%
PT. United Tractor Tbk	2022	89.513.825	17.691.068	24,63%
	2023	84.035.563	-5.478.262	-6,12%
	2024	98.175.173	14.139.610	16,82%
	2025	103.136.323	4.961.150	5,05%
PT. Unilever Indonesia.Tbk	2022	3.997.256	-324.013	-7,49%
	2023	3.381.238	-616.018	-15,41%
	2024	2.149.267	-1.231.971	-36,43%
	2025	4.475.118	2.325.851	108,21%
RATA-RATA	2022	57.103.579	6.661.081	13,20%
	2023	59.174.197	2.070.618	3,62%
	2024	63.767.762	4.593.565	7,76%
	2025	67.351.996	3.584.234	5,62%

Sumber: Tabulasi Data,2026

Lampiran 11

Data Struktur Modal pada perusahaan sampel periode 2022-2025

(Data Dalam Juta Rupiah, kecuali Dinyatakan Lain)

NAMA PERUSAHAAN	TAHUN	STRUKTUR MODAL	PERUBAHAN	
			Rp	%
PT. AKR Corporindo Tbk	2022	1,06	-0.02	-1,85%
	2023	1,15	-0.45	-42,45%
	2024	1,26	0.11	9,56%
	2025	1,34	0.08	6,35%
PT. Sumber alfaria trijaya Tbk	2022	1,68	-0.22	-11,57%
	2023	1,18	-0.5	-29,76%
	2024	1,19	0.01	0,85%
	2025	1,19	0.0	0,0%
	2022	0,42	-0,16	-27,58%

PT. Aneka Tambang Tbk	2023	0,37	-0.05	-11,90%
	2024	0,38	0.01	2,70%
	2025	0,43	0.05	13,15%
PT. Astra International Tbk	2022	0,69	-0.01	-1,42%
	2023	0,78	0.09	13,04%
	2024	0,74	-0.04	-5,12%
	2025	0,74	0.0	0,0%
PT. Charoen Pokphand Tbk	2022	0,51	0.1	24,39%
	2023	0,51	0.0	0,0%
	2024	0,41	-0.1	-19,60%
	2025	0,34	-0.07	-17,07%
PT. Telekomunikasi indonesia Tbk	2022	0,84	-0.07	-7,69%
	2023	0,83	-0.01	-1,19%
	2024	0,84	0.01	1,20%
	2025	1,91	1.07	7,53%
PT. Indofood CBP sukses makmur Tbk	2022	1,00	-0,15	-13,04%
	2023	0,92	-0.08	-8%
	2024	0,88	-0.04	-4,34%
	2025	0,83	-0.05	-5,69%
PT. Indofood sukses makmur Tbk	2022	0,93	-0.13	-12,26
	2023	0,86	-0.07	-7,53%
	2024	0,85	-0.01	-1,62%
	2025	0,81	-0.04	-4,70%
PT. Indosat Tbk	2022	2,60	-2,55	-49,51%
	2023	2,40	-0.2	-7,69%
	2024	2,12	-0.28	-11,66%
	2025	2,00	-0.12	-5,66%
PT. Kalbe farma Tbk	2022	0,23	0.02	9,52%
	2023	0,17	-0.06	-26,08%
	2024	0,19	0.02	11,76%
	2025	0,24	0.05	26,31%
PT. Bukit Asam Tbk	2022	0,57	0.41	41,83%
	2023	0,80	0.23	40,35%
	2024	0,84	0.04	5%
	2025	0,94	0.1	11,90%
PT. Semen indonesia Tbk	2022	0,75	-0.11	-12,79
	2023	0,71	-0.04	-5,33%
	2024	0,55	-0.16	-22,53%
	2025	0,56	0.01	1,81%
PT. Sarana Menara Nusantara Tbk	2022	3,54	-0.91	-2,045
	2023	3,14	-0.4	-11,,29%
	2024	3,06	-0.08	-2,54%
	2025	1,85	-1.21	-39,54%
PT. United	2022	0,56	-0.01	-1,75

Tractor Tbk	2023	0,83	0.27	48,21%
	2024	0,72	-0.11	-13,25%
	2025	0,72	0.0	0,0%
PT. Unilever Indonesia.Tbk	2022	3,58	0.17	4,98%
	2023	3,92	0.34	9,49%
	2024	6,46	2.54	64,79%
	2025	3,47	-2.99	-46,28%
RATA-RATA	2022	1.26	-0.3	-19,23%
	2023	1.23	-0.03	-2,38%
	2024	1.36	0.13	10,56%
	2025	1.10	-0.26	-19,12%

Sumber: Tabulasi Data,2026

lampiran 12

Hasil Regresi Linear Berganda

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	7.697	2.457		3.133
	Profitabilitas	4.134	1.712	.247	2.414
	Likuiditas	-.631	.099	-.600	-.6367
	Ukuran perusahaan	-.322	.130	-.255	-.2482

a. Dependent Variable: Struktur Modal

Sumber: Hasil olahan data SPSS, 2026

lampiran 13

Uji statistic Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	60	.00	.38	.0996	.06917
Likuiditas	60	.18	4.91	1.6336	1.10356
Ukuran perusahaan	60	16.59	20.04	18.1409	.91591
Struktur Modal	60	.10	6.47	1.2280	1.15988
Valid N (listwise)	60				

Sumber: Hasil olahan data SPSS, 2026

lampiran 14
Uji Determinasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.714 ^a	.509	.483	.83388
a. Predictors: (Constant), Ukuran perusahaan, Likuiditas, Profitabilitas				

Sumber: Hasil olahan data SPSS, 2026

lampiran 15
Uji Hipotesis (uji t)

Coefficients^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7.697	2.457		3.133	.003
Profitabilitas	4.134	1.712	.247	2.414	.019
1 Likuiditas	-.631	.099	-.600	-6.367	.000
Ukuran perusahaan	-.322	.130	-.255	-2.482	.016

a. Dependent Variable: Struktur Modal

Sumber: Hasil olahan data SPSS, 2026