

BAB V

PENUTUP

A. Kesimpulan

Berdasarkan hasil penelitian yang dilakukan oleh penulis mengenai pengaruh profitabilitas, ukuran perusahaan, komite audit, dan *professional fee* terhadap *audit delay* pada perusahaan sektor *consumer non-cyclicals* yang terdaftar di BEI pada tahun 2020-2022. Penelitian ini menggunakan data sampel dari 69 perusahaan sektor *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia. Dari hasil pengujian ini menggunakan *software* SPSS (*Statistical Program for Social Science*) versi 29 maka hasil tersebut dapat disimpulkan sebagai berikut:

1. Dari hasil pengujian hipotesis pertama (H_1) dapat disimpulkan secara parsial variabel profitabilitas (GPM) berpengaruh negatif dan signifikan terhadap *audit delay* dengan nilai signifikan sebesar $0.001 < 0.05$ dan nilai t-hitung $-6.274 > t\text{-tabel } 1.97178$ maka (H_1) yang telah ditetapkan dapat diterima.
2. Dari hasil pengujian pada hipotesis kedua (H_2) dapat disimpulkan secara parsial variabel ukuran perusahaan berpengaruh negatif dan signifikan terhadap *audit delay* dengan nilai signifikan sebesar $0.001 < 0.05$ dan nilai t-hitung $-4.942 > t\text{-tabel } 1.97178$ maka (H_2) yang telah ditetapkan dapat diterima.
3. Dari hasil pengujian pada hipotesis ketiga (H_3) dapat disimpulkan secara parsial variabel komite audit berpengaruh negatif dan signifikan terhadap

audit delay dengan nilai signifikan sebesar $0.006 < 0.05$ dan nilai t-hitung - 2.764 > t-tabel 1.97178 maka (H_3) yang telah ditetapkan dapat diterima.

4. Dari hasil pengujian pada hipotesis keempat (H_4) dapat disimpulkan secara parsial variabel *professional fee* berpengaruh negatif dan signifikan terhadap *audit delay* dengan nilai signifikan sebesar $0.001 < 0.05$ dan nilai t-hitung - 5.665 > t-tabel 1.97178 maka (H_4) yang telah ditetapkan dapat diterima.

5. Dari hasil pengujian hipotesis kelima, berdasarkan uji simultan (uji f) menunjukkan profitabilitas, ukuran perusahaan, komite audit, dan *professional fee* terhadap *audit delay*. Hal ini dibuktikan dengan nilai sig sebesar $0.001 < 0.05$ dan f-hitung sebesar 20.249 > F-tabel 2.42 maka (H_5) yang telah ditetapkan dapat diterima.

B. Saran

Hasil penelitian ini dapat dijadikan sebagai sumber referensi bagi pihak-pihak yang membutuhkan ataupun peneliti selanjutnya. Maka dari itu dalam penelitian ini terdapat beberapa saran sebagai berikut:

1. Bagi Perusahaan

Hasil penelitian ini diharapkan dapat membantu pihak manajemen perusahaan yang memiliki masalah dalam keterlambatan laporan keuangan maupun yang menginginkan untuk dapat melaporkan laporan auditnya secara lebih cepat, pada penelitian ini terdapat 4 variabel yang dapat membantu untuk bisa mempersingkatnya *audit delay* yaitu profitabilitas: semakin tingginya profitabilitas dapat mengurangi lamanya audit karena

perusahaan dapat menggunakan jasa audit yang lebih baik, ukuran perusahaan: ukuran perusahaan yang besar dapat mempersingkat *audit delay* hal ini dikarenakan memiliki sumber daya manusia yang banyak sehingga mampu mempersingkat *audit delay*, komite audit: perusahaan dapat mempersingkat *audit delay* dengan memiliki komite audit karena komite audit yang menjalankan fungsi dengan baik dapat mempersingkat masa *audit delay*, dan *professional fee*: semakin besar *fee* yang diberikan auditor mampu mempersingkat *audit delay* hal dikarenakan tanggung jawab yang lebih besar dan tingkat *litigasi* yang diberikan kepada auditor. Diharapkan dengan penelitian ini mampu membantu untuk pihak manajemen perusahaan agar tidak mengalami keterlambatan keuangan dan menentukan kebijakan perusahaan sehingga dapat mempersingkat proses pelaksanaan audit untuk melakukan pelaporan kepada Bursa Efek Indonesia (BEI), investor, dan pihak berkepentingan lainnya.

2. Bagi Investor

Hasil penelitian diharapkan dapat membantu investor untuk membuat keputusan investasi yang lebih baik yang dimana perusahaan yang tidak mengalami keterlambatan dan dapat mempublikasi laporan keuangan yang lebih awal dapat menguntungkan investor untuk dapat mempertimbang untuk keputusan investasi yang lebih awal dan lebih matang dalam melakukan investasi, tentunya perusahaan yang lebih cepat dalam menyampaikan laporan keuangan yang cepat dan tepat waktu cenderung memiliki komite audit yang handal sehingga laporan keuangan

dihasilkan lebih baik karena diawasi dengan baik sehingga dapat menghasilkan keputusan investasi yang tepat dan dapat dipercaya.

3. Bagi Peneliti Selanjutnya

Dalam hasil penelitian yang dilakukan oleh penulis diharapkan dapat menjadi bahan referensi bagi penelitian selanjutnya serta dapat memberikan kontribusi bagi pengembangan ilmu dan pemahaman khususnya di bidang pemeriksaan audit tentang pengaruh profitabilitas, ukuran perusahaan, komite audit, dan *professional fee* terhadap *audit delay* pada perusahaan *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2020-2022. Peneliti selanjutnya diharapkan dapat melakukan penelitian pada perusahaan yang bergerak di sektor lainnya, menambahkan dan memperbarui periode tahun yang diteliti dengan variabel berbeda dari yang penulis telah lakukan dan dapat menambah variabel *intervening* ataupun *moderating* yang diteliti sehingga dapat menganalisa variabel lain yang mempengaruhi *audit delay* dan memperkuat ataupun memperlemah hubungan langsung maupun tidak langsung antara variabel independen dan dependen

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Tangerang, 04 Januari 2023

Reynaldi
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SURAT IZIN SURVEI & RISET

No.SISR-13074/ICaMEL/03-2024

Menunjuk surat nomor 053/Perm./BAA/I/2024 tanggal 24 Januari 2024 perihal permohonan izin penelitian bagi Mahasiswa Universitas Buddhi Dharma bersama ini kami memberikan izin mengakses dan menggunakan data-data pasar modal yang tersimpan di perusahaan kami untuk keperluan riset dan penyusunan Skripsi kepada peneliti di bawah ini:

Nama Pemohon : Reynaldi
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Judul Skripsi : Pengaruh Profitabilitas, Ukuran Perusahaan, Komite Audit, dan Professional Fee, terhadap Audit Delay pada Perusahaan Sektor Consumer Non-Cyclicals yang Terdaftar di Bursa Efek Indonesia Periode 2020-2022

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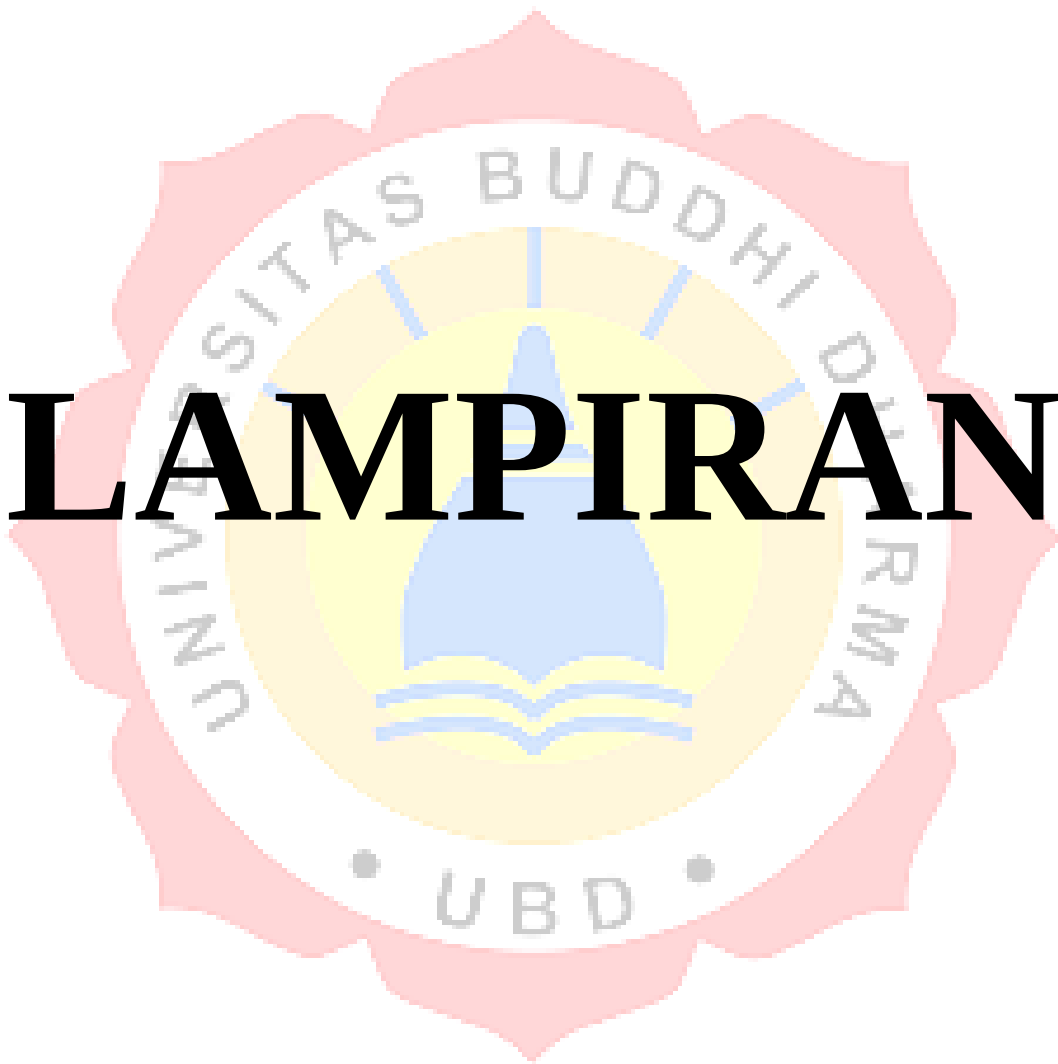
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LAMPIRAN



LAMPIRAN 1

Daftar Perusahaan Sampel

No.	Kode Emiten	Nama Perusahaan
1	AALI	PT. Astra Agro Lestari Tbk.
2	ADES	PT. Akasha Wira International Tbk.
3	AISA	PT. FKS Food Sejahtera Tbk.
4	ALTO	PT. Tri Banyan Tirta Tbk.
5	AMRT	PT. Sumber Alfaria Trijaya Tbk.
6	ANDI	PT. Andira Agro Tbk.
7	ANJT	PT. Austindo Nusantara Jaya Tbk.
8	BEEF	PT. Estika Tata Tiara Tbk.
9	BISI	PT. BISI International Tbk.
10	BTEK	PT. Bumi Teknokultura Unggul Tbk
11	CAMP	PT. Campina Ice Cream Industry Tbk
12	CLEO	PT. Sariguna Primatirta Tbk.
13	COCO	PT. Wahana Interfood Nusantara Tbk
14	CPIN	PT. Charoen Pokphand Indonesia Tbk
15	CSRA	PT. Cisadane Sawit Raya Tbk.
16	DAYA	PT. Duta Intidaya Tbk.
17	DLTA	PT. Delta Djakarta Tbk.
18	DMND	PT. Diamond Food Indonesia Tbk.
19	DPUM	PT. Dua Putra Utama Makmur Tbk.
20	DSFI	PT. Dharma Samudera Fishing Industries Tbk.
21	DSNG	PT. Dharma Satya Nusantara Tbk.
22	ENZO	PT. Morenzo Abadi Perkasa Tbk.
23	EPMT	PT. Enseval Putera Megatrading Tbk
24	FISH	PT. FKS Multi Agro Tbk.
25	FOOD	PT. Sentra Food Indonesia Tbk.
26	GGRM	PT. Gudang Garam Tbk.
27	GOOD	PT. Garudafood Putra Putri Jaya Tbk.
28	GZCO	PT. Gozco Plantations Tbk.
29	HERO	PT. Hero Supermarket Tbk.
30	HMSP	PT. H.M. Sampoerna Tbk.
31	HOKI	PT. Buyung Poetra Sembada Tbk.
32	ITIC	PT. Indonesian Tobacco Tbk.
33	JAWA	PT. Jaya Agra Wattie Tbk.
34	JPFA	PT. Japfa Comfeed Indonesia Tbk.
35	KEJU	PT. Mulia Boga Raya Tbk.
36	KINO	PT. Kino Indonesia Tbk.

37	KMDS	PT. Kurniamitra Duta Sentosa Tbk.
38	LSIP	PT. PP London Sumatra Indonesia Tbk.
39	MAIN	PT. Malindo Feedmill Tbk.
40	MBTO	PT. Martina Berto Tbk.
41	MLBI	PT. Multi Bintang Indonesia Tbk.
42	MRAT	PT. Mustika Ratu Tbk.
43	MYOR	PT. Mayora Indah Tbk.
44	PANI	PT. Pantai Indah Kapuk Dua Tbk.
45	PCAR	PT. Prima Cakrawala Abadi Tbk.
46	PGUN	PT. Pradiksi Gunatama Tbk.
47	PMMP	PT. Panca Mitra Multiperdana Tbk.
48	PSDN	PT. Prasidha Aneka Niaga Tbk
49	PSGO	PT. Palma Serasih Tbk.
50	RANC	PT. Supra Boga Lestari Tbk.
51	RMBA	PT. Bentoel Internasional Investama Tbk.
52	ROTI	PT. Nippon Indosari Corpindo Tbk.
53	SDPC	PT. Millennium Pharmacon International Tbk.
54	SGRO	PT. Sampoerna Agro Tbk.
55	SIMP	PT. Salim Ivomas Pratama Tbk.
56	SIPD	PT. Sreeya Sewu Indonesia Tbk.
57	SKBM	PT. Sekar Bumi Tbk.
58	SMAR	PT. Smart Tbk.
59	SSMS	PT. Sawit Sumbermas Sarana Tbk.
60	STTP	PT. Siantar Top Tbk.
61	TBLA	PT. Tunas Baru Lampung Tbk.
62	TGKA	PT. Tigaraksa Satria Tbk.
63	UCID	PT. Uni-Charm Indonesia Tbk.
64	UNSP	PT. Bakrie Sumatera Plantations Tbk.
65	UNVR	PT. Unilever Indonesia Tbk.
66	VICI	PT. Victoria Care Indonesia Tbk.
67	WAPO	PT. Wahana Pronatural Tbk.
68	WICO	PT. Wicaksana Overseas International Tbk.
69	WIIM	PT. Wismilak Inti Makmur Tbk.

LAMPIRAN 2

Hasil Perhitungan Variabel Profitabilitas (GPM)

No	Nama Perusahaan	Tahun	Profitabilitas (GPM)		
			Laba Kotor	Penjualan Bersih	GPM
1	AALI - PT Astra Agro Lestari Tbk	2020	2,962,891,000,000	18,807,043,000,000	0.16
		2021	4,830,014,000,000	24,322,048,000,000	0.20

		2022	3,822,117,000,000	21,828,591,000,000	0.18
2	ADES - PT Akasha Wira International Tbk	2020	342,565,000,000	673,364,000,000	0.51
		2021	499,568,000,000	935,075,000,000	0.53
		2022	670,752,000,000	1,290,992,000,000	0.52
3	AISA - PT FKS Food Sejahtera Tbk	2020	318,159,000,000	1,283,331,000,000	0.25
		2021	341,066,000,000	1,520,879,000,000	0.22
		2022	488,538,000,000	1,843,760,000,000	0.26
4	ALTO - PT Tri Banyan Tirta Tbk	2020	37,381,483,163	321,502,485,934	0.12
		2021	36,061,117,806	366,966,569,109	0.10
		2022	33,744,453,856	409,161,010,323	0.08
5	AMRT - PT Sumber Alfaria Trijaya Tbk	2020	15,412,434,000,000	75,826,880,000,000	0.20
		2021	17,574,627,000,000	84,904,301,000,000	0.21
		2022	20,022,444,000,000	96,924,686,000,000	0.21
6	ANDI - PT Andira Agro Tbk	2020	42,343,009,729	260,214,446,632	0.16
		2021	38,169,834,395	346,364,995,418	0.11
		2022	22,778,631,994	317,855,645,702	0.07
7	ANJT - PT Austindo Nusantara Jaya Tbk	2020	568,284,622,462	2,326,199,426,511	0.24
		2021	1,403,809,227,670	3,834,379,040,193	0.37
		2022	851,696,375,125	4,255,434,342,325	0.20
8	BEEF - PT Estika Tata Tiara Tbk	2020	-226,919,928,241	728,034,316,374	-0.31
		2021	12,804,978,532	142,314,782,595	0.09
		2022	4,342,823,161	39,116,821,863	0.11
9	BISI - PT BISI International Tbk	2020	688,730,000,000	1,812,762,000,000	0.38
		2021	809,970,000,000	2,015,138,000,000	0.40
		2022	1,020,502,000,000	2,415,592,000,000	0.42
10	BTEK - PT Bumi Teknokultura Unggul Tbk	2020	-351,851,727,753	1,013,029,439,944	-0.35
		2021	-11,601,709,897	146,942,545,316	-0.08
		2022	-11,822,951,428	153,501,795,074	-0.08
11	CAMP - PT Campina Ice Cream Industry Tbk	2020	516,978,759,283	956,634,474,111	0.54
		2021	555,095,162,776	1,019,133,657,275	0.54
		2022	629,031,387,848	1,129,360,552,136	0.56
12	CLEO - PT Sariguna Primatirta Tbk	2020	410,399,276,187	972,634,784,176	0.42
		2021	461,481,591,073	1,103,519,743,574	0.42
		2022	522,292,009,409	1,358,708,497,805	0.38
13	COCO - PT Wahana Interfood Nusantara Tbk	2020	27,652,335,046	171,048,708,670	0.16
		2021	38,326,334,577	224,437,956,140	0.17
		2022	56,525,884,008	289,795,165,323	0.20
14	CPIN - PT Charoen Pokphand Indonesia Tbk	2020	8,254,983,000,000	42,518,782,000,000	0.19
		2021	8,138,825,000,000	51,698,249,000,000	0.16
		2022	8,144,040,000,000	56,867,544,000,000	0.14
15	CSRA - PT	2020	265,927,077,804	607,253,410,714	0.44

	Cisadane Sawit Raya Tbk	2021	507,732,176,194	895,867,536,708	0.57
		2022	571,759,343,290	970,572,083,452	0.59
16	DAYA - PT Duta Intidaya Tbk	2020	331,238,385,000	886,244,543,000	0.37
		2021	366,786,224,000	971,296,065,000	0.38
		2022	429,260,735,000	1,161,587,724,000	0.37
17	DLTA - PT Delta Djakarta Tbk	2020	367,179,508,000	546,336,411,000	0.67
		2021	476,590,935,000	681,205,785,000	0.70
		2022	542,980,787,000	778,744,315,000	0.70
18	DMND - PT Diamond Food Indonesia Tbk	2020	1,319,205,000,000	6,110,155,000,000	0.22
		2021	1,476,592,000,000	6,973,718,000,000	0.21
		2022	1,780,350,000,000	8,461,768,000,000	0.21
19	DPUM - PT Dua Putra Utama Makmur Tbk	2020	-121,254,957,601	137,116,418,764	-0.88
		2021	-69,671,797,909	173,845,008,546	-0.40
		2022	-25,781,652,337	723,804,994,492	-0.04
20	DSFI - PT Dharma Samudera Fishing Industries Tbk	2020	38,809,979,183	365,870,902,563	0.11
		2021	85,254,645,239	532,522,855,555	0.16
		2022	96,163,193,020	552,366,215,890	0.17
21	DSNG - PT Dharma Satya Nusantara Tbk	2020	1,751,676,000,000	6,698,918,000,000	0.26
		2021	2,024,526,000,000	7,124,495,000,000	0.28
		2022	3,117,575,000,000	9,633,671,000,000	0.32
22	ENZO - PT Morenzo Abadi Perkasa Tbk	2020	47,908,997,840	516,388,569,802	0.09
		2021	82,081,762,433	1,129,864,264,910	0.07
		2022	62,409,286,414	500,912,131,206	0.12
23	EPMT - PT Enseval Putera Megatrading Tbk	2020	2,458,630,797,075	22,545,419,368,639	0.11
		2021	2,805,134,594,827	25,673,756,765,637	0.11
		2022	2,963,994,109,809	28,027,488,218,598	0.11
24	FISH - PT FKS Multi Agro Tbk	2020	824,559,549,865	14,030,252,874,625	0.06
		2021	1,067,093,278,119	19,454,077,638,855	0.05
		2022	1,323,732,729,427	24,744,184,206,752	0.05
25	FOOD - PT Sentra Food Indonesia Tbk	2020	34,888,240,731	94,563,258,607	0.37
		2021	28,832,784,579	91,560,431,563	0.31
		2022	18,094,654,083	87,016,911,838	0.21
26	GGRM - PT Gudang Garam Tbk	2020	17,388,244,000,000	114,477,311,000,000	0.15
		2021	14,272,611,000,000	124,881,266,000,000	0.11
		2022	11,095,603,000,000	124,682,692,000,000	0.09
27	GOOD - PT Garudafood Putra Putri Jaya Tbk	2020	2,115,498,739,328	7,719,379,796,413	0.27
		2021	2,419,754,875,278	8,799,579,901,024	0.27
		2022	2,657,064,199,444	10,510,942,813,705	0.25
28	GZCO - PT Gozco Plantations Tbk	2020	-138,853,000,000	406,924,000,000	-0.34
		2021	67,558,000,000	707,102,000,000	0.10
		2022	122,530,000,000	554,721,000,000	0.22
29	HERO - PT Hero	2020	1,776,469,000,000	3,559,333,000,000	0.50

	Supermarket Tbk	2021	1,517,883,000,000	3,481,227,000,000	0.44
		2022	1,854,617,000,000	4,436,667,000,000	0.42
30	HMSP - PT HM Sampoerna Tbk	2020	18,771,235,000,000	92,425,210,000,000	0.20
		2021	16,813,347,000,000	98,874,784,000,000	0.17
		2022	17,158,198,000,000	111,211,321,000,000	0.15
31	HOKI - PT Buyung Poetra Sembada Tbk	2020	143,529,366,297	1,173,189,488,886	0.12
		2021	113,096,136,491	933,597,187,584	0.12
		2022	102,010,710,008	925,708,985,640	0.11
32	ITIC - PT Indonesian Tobacco Tbk	2020	60,495,524,817	224,296,360,636	0.27
		2021	63,795,775,059	238,398,863,725	0.27
		2022	71,786,213,845	279,179,553,590	0.26
33	JAWA - PT Jaya Agra Wattie Tbk	2020	-24,141,668,830	461,342,540,054	-0.05
		2021	82,193,387,842	843,195,153,685	0.10
		2022	27,296,613,052	971,541,518,082	0.03
34	JPFA - PT Japfa Comfeed Indonesia Tbk	2020	7,429,209,000,000	36,964,948,000,000	0.20
		2021	8,020,091,000,000	44,878,300,000,000	0.18
		2022	7,683,156,000,000	48,972,085,000,000	0.16
35	KEJU - PT Mulia Boga Raya Tbk	2020	293,952,730,903	961,217,831,486	0.31
		2021	336,986,965,411	1,042,307,144,847	0.32
		2022	295,505,167,028	1,044,368,857,579	0.28
36	KINO - PT Kino Indonesia Tbk	2020	1,928,864,136,786	4,024,971,042,139	0.48
		2021	1,796,498,425,893	3,976,656,101,508	0.45
		2022	1,308,666,285,974	3,631,451,490,321	0.36
37	KMDS - PT Kurniamitra Duta Sentosa Tbk	2020	44,474,758,880	132,093,811,543	0.34
		2021	67,170,143,360	234,803,780,392	0.29
		2022	105,108,140,992	317,610,018,585	0.33
38	LSIP - PT PP London Sumatra Indonesia Tbk	2020	1,075,795,000,000	3,536,721,000,000	0.30
		2021	1,809,365,000,000	4,525,473,000,000	0.40
		2022	1,491,444,000,000	4,585,348,000,000	0.33
39	MAIN - PT Malindo Feedmill Tbk	2020	653,513,939,000	7,000,570,412,000	0.09
		2021	557,880,190,000	9,130,618,395,000	0.06
		2022	693,878,963,000	11,101,647,275,000	0.06
40	MBTO - PT Martina Berto Tbk	2020	9,967,431,443	297,216,309,211	0.03
		2021	66,669,497,946	210,528,089,820	0.32
		2022	133,129,628,607	360,183,468,535	0.37
41	MLBI - PT Multi Bintang Indonesia Tbk	2020	940,226,000,000	1,985,009,000,000	0.47
		2021	1,361,697,000,000	2,473,681,000,000	0.55
		2022	1,923,691,000,000	3,114,907,000,000	0.62
42	MRAT - PT Mustika Ratu Tbk	2020	204,458,544,368	318,408,499,475	0.64
		2021	196,791,082,134	326,794,571,097	0.60
		2022	136,883,250,917	285,177,566,612	0.48
43	MYOR - PT	2020	7,299,122,959,685	24,476,953,742,651	0.30

	Mayora Indah Tbk	2021	6,922,983,508,403	27,904,558,322,183	0.25
		2022	6,839,423,338,924	30,669,405,967,404	0.22
44	PANI - PT Pantai Indah Kapuk Dua Tbk	2020	15,615,952,000	180,460,605,000	0.09
		2021	17,600,284,000	316,182,830,000	0.06
		2022	415,801,111,000	872,132,130,000	0.48
45	PCAR - PT Prima Cakrawala Abadi Tbk	2020	9,141,519,695	46,602,172,890	0.20
		2021	21,386,386,543	161,842,458,341	0.13
		2022	32,006,579,451	228,289,602,674	0.14
46	PGUN - PT Pradiksi Gunatama Tbk	2020	3,097,029,493	475,252,008,248	0.01
		2021	144,481,539,914	786,686,008,070	0.18
		2022	264,421,070,651	1,007,305,060,864	0.26
47	PMMP - PT Panca Mitra Multiperdana Tbk	2020	500,769,294,774	2,418,077,713,116	0.21
		2021	586,080,252,680	2,520,592,592,918	0.23
		2022	552,147,490,315	3,014,445,436,732	0.18
48	PSDN - PT Prasidha Aneka Niaga Tbk	2020	127,145,177,260	895,456,045,999	0.14
		2021	53,913,145,626	868,091,474,069	0.06
		2022	123,794,206,948	638,377,010,110	0.19
49	PSGO - PT Palma Serasih Tbk	2020	268,299,320,754	930,503,571,803	0.29
		2021	436,438,219,068	1,766,254,650,794	0.25
		2022	564,308,990,325	1,972,824,875,264	0.29
50	RANC - PT Supra Boga Lestari Tbk	2020	695,150,027,001	3,011,422,750,334	0.23
		2021	679,094,715,313	2,887,533,821,686	0.24
		2022	650,501,560,373	2,898,831,241,312	0.22
51	RMBA - PT Bentoel Internasional Investama Tbk	2020	1,389,285,000,000	13,890,914,000,000	0.10
		2021	793,992,000,000	8,407,407,000,000	0.09
		2022	982,703,000,000	6,758,955,000,000	0.15
52	ROTI - PT Nippon Indosari Corpindo Tbk	2020	1,802,163,709,880	3,212,034,546,032	0.56
		2021	1,787,407,042,707	3,287,623,237,457	0.54
		2022	2,086,059,885,695	3,935,182,048,668	0.53
53	SDPC - PT Millennium Pharmacon International Tbk	2020	221,691,607,877	2,643,626,505,412	0.08
		2021	241,753,570,536	2,988,848,566,331	0.08
		2022	269,634,644,009	3,200,833,096,416	0.08
54	SGRO - PT Sampoerna Agro Tbk	2020	883,913,000,000	3,502,227,000,000	0.25
		2021	1,669,182,000,000	5,222,298,000,000	0.32
		2022	1,983,671,000,000	5,671,723,000,000	0.35
55	SIMP - PT Salim Ivomas Pratama Tbk	2020	3,004,547,000,000	14,474,700,000,000	0.21
		2021	5,150,931,000,000	19,658,529,000,000	0.26
		2022	4,649,207,000,000	17,794,246,000,000	0.26
56	SIPD - PT Sreeya Sewu Indonesia Tbk	2020	633,949,000,000	4,341,295,000,000	0.15
		2021	319,491,000,000	5,423,774,000,000	0.06
		2022	481,232,000,000	6,047,203,000,000	0.08

57	SKBM - PT Sekar Bumi Tbk	2020	315,519,063,274	3,165,530,224,724	0.10
		2021	531,094,378,779	3,847,887,478,570	0.14
		2022	613,279,090,382	3,802,296,289,773	0.16
58	SMAR - PT Smart Tbk	2020	5,877,216,000,000	40,434,346,000,000	0.15
		2021	10,956,900,000,000	57,004,234,000,000	0.19
		2022	13,311,674,000,000	75,045,559,000,000	0.18
59	SSMS - PT Sawit Sumbermas Sarana Tbk	2020	1,797,219,040,000	4,011,130,559,000	0.45
		2021	2,205,246,583,000	5,203,100,578,000	0.42
		2022	2,969,018,754,000	7,261,218,471,000	0.41
60	STTP - PT Siantar Top Tbk	2020	1,070,198,878,572	3,846,300,254,825	0.28
		2021	1,032,326,219,010	4,241,856,914,012	0.24
		2022	1,029,761,512,235	4,931,553,771,470	0.21
61	TBLA - PT Tunas Baru Lampung Tbk	2020	2,623,867,000,000	10,863,256,000,000	0.24
		2021	3,139,713,000,000	15,972,216,000,000	0.20
		2022	3,474,723,000,000	16,579,960,000,000	0.21
62	TGKA - PT Tigaraksa Satria Tbk	2020	1,682,198,789,993	12,488,883,541,697	0.13
		2021	1,515,617,792,626	11,926,149,980,019	0.13
		2022	1,409,619,499,652	12,977,529,294,003	0.11
63	UCID - PT Uni-Charm Indonesia Tbk	2020	1,725,949,000,000	8,433,933,000,000	0.20
		2021	1,856,838,000,000	9,116,592,000,000	0.20
		2022	1,891,465,000,000	10,317,193,000,000	0.18
64	UNSP - PT Bakrie Sumatera Plantations Tbk	2020	398,724,000,000	2,506,717,000,000	0.16
		2021	982,294,000,000	3,971,114,000,000	0.25
		2022	785,883,000,000	4,189,330,000,000	0.19
65	UNVR - PT Unilever Indonesia Tbk	2020	22,456,990,000,000	42,972,474,000,000	0.52
		2021	19,626,387,000,000	39,545,959,000,000	0.50
		2022	19,064,937,000,000	41,218,881,000,000	0.46
66	VICI - PT Victoria Care Indonesia Tbk	2020	519,422,335,862	1,046,188,914,330	0.50
		2021	573,782,152,595	1,153,102,243,817	0.50
		2022	549,475,246,574	1,045,720,530,167	0.53
67	WAPO - PT Wahana Pronatural Tbk	2020	1,724,039,794	227,388,566,486	0.01
		2021	4,277,622,274	317,186,703,933	0.01
		2022	2,758,641,922	330,020,475,370	0.01
68	WICO - PT Wicaksana Overseas International Tbk	2020	254,243,002,346	3,097,194,461,934	0.08
		2021	203,704,927,325	2,570,253,139,927	0.08
		2022	166,531,660,990	1,619,163,790,020	0.10
69	WIIM - PT Wismilak Inti Makmur Tbk	2020	625,440,313,663	1,994,066,771,177	0.31
		2021	651,528,681,886	2,733,691,702,981	0.24
		2022	788,822,969,454	3,704,350,294,106	0.21

LAMPIRAN 3

Hasil Perhitungan Variabel Ukuran Perusahaan

No	Nama Perusahaan	Tahun	Ukuran Perusahaan (Size)	
			Total aset	Ukuran Perusahaan
1	AALI - PT Astra Agro Lestari Tbk	2020	27,781,231,000,000	30.96
		2021	30,399,906,000,000	31.05
		2022	29,249,340,000,000	31.01
2	ADES - PT Akasha Wira International Tbk	2020	958,791,000,000	27.59
		2021	1,304,108,000,000	27.90
		2022	1,645,582,000,000	28.13
3	AISA - PT FKS Food Sejahtera Tbk	2020	762,948,000,000	27.36
		2021	3,023,253,000,000	28.74
		2022	3,022,602,000,000	28.74
4	ALTO - PT Tri Banyan Tirta Tbk	2020	525,696,215,159	26.99
		2021	530,309,642,006	27.00
		2022	514,422,985,839	26.97
5	AMRT - PT Sumber Alfaria Trijaya Tbk	2020	25,970,743,000,000	30.89
		2021	27,370,210,000,000	30.94
		2022	30,746,266,000,000	31.06
6	ANDI - PT Andira Agro Tbk	2020	479,224,284,289	26.90
		2021	482,681,352,132	26.90
		2022	444,210,370,402	26.82
7	ANJT - PT Austindo Nusantara Jaya Tbk	2020	4,902,670,159,960	29.22
		2021	8,136,825,584,309	29.73
		2022	8,591,641,281,027	29.78
8	BEEF - PT Estika Tata Tiara Tbk	2020	677,803,886,415	27.24
		2021	673,480,916,520	27.24
		2022	615,017,828,200	27.14
9	BISI - PT BISI International Tbk	2020	2,914,979,000,000	28.70
		2021	3,132,202,000,000	28.77
		2022	3,410,481,000,000	28.86
10	BTEK - PT Bumi Teknokultura Unggul Tbk	2020	4,223,727,970,626	29.07
		2021	4,173,043,810,054	29.06
		2022	4,142,039,803,861	29.05
11	CAMP - PT Campina Ice Cream Industry Tbk	2020	1,086,873,666,641	27.71
		2021	1,146,235,578,463	27.77
		2022	1,074,777,460,412	27.70
12	CLEO - PT Sariguna	2020	1,310,940,121,622	27.90

	Primatirta Tbk	2021	1,348,181,576,913	27.93
		2022	1,693,523,611,414	28.16
13	COCO - PT Wahana Interfood Nusantara Tbk	2020	263,754,414,443	26.30
		2021	370,684,311,428	26.64
		2022	485,054,412,584	26.91
14	CPIN - PT Charoen Pokphand Indonesia Tbk	2020	31,159,291,000,000	31.07
		2021	35,446,051,000,000	31.20
		2022	39,847,545,000,000	31.32
15	CSRA - PT Cisadane Sawit Raya Tbk	2020	1,398,568,521,297	27.97
		2021	1,753,240,850,009	28.19
		2022	1,835,253,997,038	28.24
16	DAYA - PT Duta Intidaya Tbk	2020	708,530,092,000	27.29
		2021	689,124,704,000	27.26
		2022	687,503,074,000	27.26
17	DLTA - PT Delta Djakarta Tbk	2020	1,225,580,913,000	27.83
		2021	1,308,722,065,000	27.90
		2022	1,307,186,367,000	27.90
18	DMND - PT Diamond Food Indonesia Tbk	2020	5,680,638,000,000	29.37
		2021	6,297,287,000,000	29.47
		2022	6,878,297,000,000	29.56
19	DPUM - PT Dua Putra Utama Makmur Tbk	2020	1,468,546,602,990	28.02
		2021	1,388,166,745,320	27.96
		2022	1,354,777,869,012	27.93
20	DSFI - PT Dharma Samudera Fishing Industries Tbk	2020	376,604,842,180	26.65
		2021	392,280,318,487	26.70
		2022	391,285,265,764	26.69
21	DSNG - PT Dharma Satya Nusantara Tbk	2020	14,151,383,000,000	30.28
		2021	13,712,160,000,000	30.25
		2022	15,357,229,000,000	30.36
22	ENZO - PT Morenzo Abadi Perkasa Tbk	2020	277,968,353,490	26.35
		2021	294,416,024,814	26.41
		2022	313,331,422,003	26.47
23	EPMT - PT Enseval Putera Megatrading Tbk	2020	9,211,731,059,218	29.85
		2021	9,729,919,645,520	29.91
		2022	10,402,356,853,033	29.97
24	FISH - PT FKS Multi Agro Tbk	2020	6,620,197,234,677	29.52
		2021	7,709,954,292,168	29.67
		2022	7,295,584,120,294	29.62
25	FOOD - PT Sentra Food Indonesia Tbk	2020	113,192,236,191	25.45
		2021	106,495,352,963	25.39

		2022	102,297,196,494	25.35
26	GGRM - PT Gudang Garam Tbk	2020	78,191,409,000,000	31.99
		2021	89,964,369,000,000	32.13
		2022	88,562,617,000,000	32.11
27	GOOD - PT Garudafood Putra Putri Jaya Tbk	2020	6,670,943,518,686	29.53
		2021	6,766,602,280,143	29.54
		2022	7,327,371,934,290	29.62
28	GZCO - PT Gozco Plantations Tbk	2020	2,143,393,000,000	28.39
		2021	2,034,452,000,000	28.34
		2022	2,045,406,000,000	28.35
29	HERO - PT Hero Supermarket Tbk	2020	4,838,417,000,000	29.21
		2021	6,273,516,000,000	29.47
		2022	6,910,567,000,000	29.56
30	HMSP - PT HM Sampoerna Tbk	2020	49,674,300,000,000	31.54
		2021	53,090,428,000,000	31.60
		2022	54,786,992,000,000	31.63
31	HOKI - PT Buyung Poetra Sembada Tbk	2020	906,044,798,736	27.53
		2021	987,563,580,363	27.62
		2022	811,603,660,216	27.42
32	ITIC - PT Indonesian Tobacco Tbk	2020	505,077,168,839	26.95
		2021	526,704,173,504	26.99
		2022	553,207,312,282	27.04
33	JAWA - PT Jaya Agra Wattie Tbk	2020	3,493,727,182,128	28.88
		2021	3,566,231,393,023	28.90
		2022	3,589,642,467,446	28.91
34	JPFA - PT Japfa Comfeed Indonesia Tbk	2020	25,951,760,000,000	30.89
		2021	28,589,656,000,000	30.98
		2022	32,690,887,000,000	31.12
35	KEJU - PT Mulia Boga Raya Tbk	2020	674,806,910,037	27.24
		2021	767,726,284,113	27.37
		2022	860,100,358,989	27.48
36	KINO - PT Kino Indonesia Tbk	2020	5,254,478,060,618	29.29
		2021	5,346,062,152,770	29.31
		2022	4,676,372,045,095	29.17
37	KMDS - PT Kurniamitra Duta Sentosa Tbk	2020	145,488,436,584	25.70
		2021	189,319,292,312	25.97
		2022	233,321,416,964	26.18
38	LSIP - PT PP London Sumatra Indonesia Tbk	2020	10,922,788,000,000	30.02
		2021	11,851,269,000,000	30.10
		2022	12,417,013,000,000	30.15

39	MAIN - PT Malindo Feedmill Tbk	2020	4,674,206,873,000	29.17
		2021	5,436,745,210,000	29.32
		2022	5,746,998,087,000	29.38
40	MBTO - PT Martina Berto Tbk	2020	981,463,266,264	27.61
		2021	713,520,658,807	27.29
		2022	721,703,608,823	27.30
41	MLBI - PT Multi Bintang Indonesia Tbk	2020	2,907,425,000,000	28.70
		2021	2,922,017,000,000	28.70
		2022	3,374,502,000,000	28.85
42	MRAT - PT Mustika Ratu Tbk	2020	559,795,937,451	27.05
		2021	578,260,975,588	27.08
		2022	694,780,597,799	27.27
43	MYOR - PT Mayora Indah Tbk	2020	19,777,500,514,550	30.62
		2021	19,917,653,265,528	30.62
		2022	22,276,160,695,411	30.73
44	PANI - PT Pantai Indah Kapuk Dua Tbk	2020	98,191,212,000	25.31
		2021	13,296,259,876,000	30.22
		2022	15,938,444,031,000	30.40
45	PCAR - PT Prima Cakrawala Abadi Tbk	2020	103,351,122,210	25.36
		2021	100,382,982,900	25.33
		2022	102,809,758,188	25.36
46	PGUN - PT Pradiksi Gunatama Tbk	2020	2,628,294,163,907	28.60
		2021	2,289,344,438,542	28.46
		2022	2,347,517,612,881	28.48
47	PMMP - PT Panca Mitra Multiperdana Tbk	2020	3,517,439,083,599	28.89
		2021	3,851,494,463,023	28.98
		2022	4,703,501,165,192	29.18
48	PSDN - PT Prasidha Aneka Niaga Tbk	2020	763,062,050,633	27.36
		2021	707,396,790,275	27.28
		2022	705,620,167,464	27.28
49	PSGO - PT Palma Serasih Tbk	2020	3,401,723,398,441	28.86
		2021	3,731,907,652,769	28.95
		2022	4,140,857,067,187	29.05
50	RANC - PT Supra Boga Lestari Tbk	2020	1,319,134,443,995	27.91
		2021	1,512,036,014,160	28.04
		2022	1,354,418,637,499	27.93
51	RMBA - PT Bentoel Internasional Investama Tbk	2020	12,464,005,000,000	30.15
		2021	9,392,515,000,000	29.87
		2022	8,879,540,000,000	29.81
52	ROTI - PT Nippon	2020	4,452,166,671,985	29.12

	Indosari Corpindo Tbk	2021	4,191,284,422,677	29.06
		2022	4,130,321,616,083	29.05
53	SDPC - PT Millennium Pharmacon International Tbk	2020	1,164,826,486,522	27.78
		2021	1,206,385,542,888	27.82
		2022	1,401,504,764,117	27.97
54	SGRO - PT Sampoerna Agro Tbk	2020	9,744,680,000,000	29.91
		2021	9,751,365,000,000	29.91
		2022	10,243,238,000,000	29.96
55	SIMP - PT Salim Ivomas Pratama Tbk	2020	35,379,283,000,000	31.20
		2021	35,964,101,000,000	31.21
		2022	36,113,081,000,000	31.22
56	SIPD - PT Sreeya Sewu Indonesia Tbk	2020	2,618,554,000,000	28.59
		2021	2,787,550,000,000	28.66
		2022	3,002,424,000,000	28.73
57	SKBM - PT Sekar Bumi Tbk	2020	1,768,660,546,754	28.20
		2021	1,970,428,120,056	28.31
		2022	2,042,199,577,083	28.35
58	SMAR - PT Smart Tbk	2020	35,026,171,000,000	31.19
		2021	40,345,003,000,000	31.33
		2022	42,600,814,000,000	31.38
59	SSMS - PT Sawit Sumbermas Sarana Tbk	2020	12,775,930,059,000	30.18
		2021	13,850,610,076,000	30.26
		2022	13,969,704,123,000	30.27
60	STTP - PT Siantar Top Tbk	2020	3,448,995,059,882	28.87
		2021	3,919,243,683,748	29.00
		2022	4,590,737,849,889	29.16
61	TBLA - PT Tunas Baru Lampung Tbk	2020	19,431,293,000,000	30.60
		2021	21,084,017,000,000	30.68
		2022	23,673,644,000,000	30.80
62	TGKA - PT Tigaraksa Satria Tbk	2020	3,361,956,197,960	28.84
		2021	3,403,961,007,490	28.86
		2022	4,181,760,862,637	29.06
63	UCID - PT Uni-Charm Indonesia Tbk	2020	7,644,451,000,000	29.67
		2021	7,787,513,000,000	29.68
		2022	8,382,538,000,000	29.76
64	UNSP - PT Bakrie Sumatera Plantations Tbk	2020	7,576,090,000,000	29.66
		2021	8,258,457,000,000	29.74
		2022	4,540,302,000,000	29.14
65	UNVR - PT Unilever Indonesia Tbk	2020	20,534,632,000,000	30.65
		2021	19,068,532,000,000	30.58

		2022	18,318,114,000,000	30.54
66	VICI - PT Victoria Care Indonesia Tbk	2020	959,769,030,280	27.59
		2021	997,797,006,411	27.63
		2022	1,150,904,222,886	27.77
67	WAPO - PT Wahana Pronatural Tbk	2020	92,627,105,867	25.25
		2021	100,505,085,001	25.33
		2022	97,504,907,444	25.30
68	WICO - PT Wicaksana Overseas International Tbk	2020	677,619,067,915	27.24
		2021	613,344,238,692	27.14
		2022	436,470,822,994	26.80
69	WIIM - PT Wismilak Inti Makmur Tbk	2020	1,614,442,007,528	28.11
		2021	1,891,169,731,202	28.27
		2022	2,168,793,843,296	28.41

LAMPIRAN 4

Hasil Perhitungan Variabel Komite Audit

No	Nama Perusahaan	Tahun	Komite Audit (Dummy)
1	AALI - PT Astra Agro Lestari Tbk	2020	1
		2021	1
		2022	1
2	ADES - PT Akasha Wira International Tbk	2020	1
		2021	1
		2022	1
3	AISA - PT FKS Food Sejahtera Tbk	2020	1
		2021	1
		2022	1
4	ALTO - PT Tri Banyan Tirta Tbk	2020	1
		2021	1
		2022	1
5	AMRT - PT Sumber Alfaria Trijaya Tbk	2020	1
		2021	1
		2022	1
6	ANDI - PT Andira Agro Tbk	2020	1
		2021	1
		2022	1
7	ANJT - PT Austindo Nusantara Jaya Tbk	2020	1
		2021	1

		2022	1
8	BEEF - PT Estika Tata Tiara Tbk	2020	1
		2021	1
		2022	1
9	BISI - PT BISI International Tbk	2020	1
		2021	1
		2022	1
10	BTEK - PT Bumi Teknokultura Unggul Tbk	2020	1
		2021	1
		2022	1
11	CAMP - PT Campina Ice Cream Industry Tbk	2020	1
		2021	1
		2022	1
12	CLEO - PT Sariguna Primatirta Tbk	2020	1
		2021	1
		2022	1
13	COCO - PT Wahana Interfood Nusantara Tbk	2020	1
		2021	1
		2022	1
14	CPIN - PT Charoen Pokphand Indonesia Tbk	2020	1
		2021	1
		2022	1
15	CSRA - PT Cisadane Sawit Raya Tbk	2020	1
		2021	1
		2022	1
16	DAYA - PT Duta Intidaya Tbk	2020	1
		2021	1
		2022	1
17	DLTA - PT Delta Djakarta Tbk	2020	1
		2021	1
		2022	1
18	DMND - PT Diamond Food Indonesia Tbk	2020	1
		2021	1
		2022	1
19	DPUM - PT Dua Putra Utama Makmur Tbk	2020	1
		2021	1
		2022	1
20	DSFI - PT Dharma Samudera Fishing Industries Tbk	2020	1
		2021	1
		2022	1

21	DSNG - PT Dharma Satya Nusantara Tbk	2020	1
		2021	1
		2022	1
22	ENZO - PT Morenzo Abadi Perkasa Tbk	2020	1
		2021	1
		2022	1
23	EPMT - PT Enseval Putera Megatrading Tbk	2020	1
		2021	1
		2022	1
24	FISH - PT FKS Multi Agro Tbk	2020	1
		2021	1
		2022	1
25	FOOD - PT Sentra Food Indonesia Tbk	2020	0
		2021	0
		2022	0
26	GGRM - PT Gudang Garam Tbk	2020	1
		2021	1
		2022	1
27	GOOD - PT Garudafood Putra Putri Jaya Tbk	2020	1
		2021	1
		2022	1
28	GZCO - PT Gozco Plantations Tbk	2020	1
		2021	1
		2022	1
29	HERO - PT Hero Supermarket Tbk	2020	1
		2021	1
		2022	1
30	HMSP - PT HM Sampoerna Tbk	2020	1
		2021	1
		2022	1
31	HOKI - PT Buyung Poetra Sembada Tbk	2020	1
		2021	1
		2022	1
32	ITIC - PT Indonesian Tobacco Tbk	2020	0
		2021	1
		2022	1
33	JAWA - PT Jaya Agra Wattie Tbk	2020	1
		2021	1
		2022	1
34	JPFA - PT Japfa Comfeed Indonesia Tbk	2020	1

		2021	1
		2022	1
35	KEJU - PT Mulia Boga Raya Tbk	2020	1
		2021	1
		2022	1
36	KINO - PT Kino Indonesia Tbk	2020	1
		2021	1
		2022	1
37	KMDS - PT Kurniamitra Duta Sentosa Tbk	2020	1
		2021	1
		2022	1
38	LSIP - PT PP London Sumatra Indonesia Tbk	2020	1
		2021	1
		2022	1
39	MAIN - PT Malindo Feedmill Tbk	2020	1
		2021	1
		2022	1
40	MBTO - PT Martina Berto Tbk	2020	1
		2021	1
		2022	1
41	MLBI - PT Multi Bintang Indonesia Tbk	2020	1
		2021	1
		2022	1
42	MRAT - PT Mustika Ratu Tbk	2020	0
		2021	0
		2022	0
43	MYOR - PT Mayora Indah Tbk	2020	1
		2021	1
		2022	1
44	PANI - PT Pantai Indah Kapuk Dua Tbk	2020	0
		2021	0
		2022	1
45	PCAR - PT Prima Cakrawala Abadi Tbk	2020	1
		2021	1
		2022	1
46	PGUN - PT Pradiksi Gunatama Tbk	2020	1
		2021	1
		2022	1
47	PMMP - PT Panca Mitra Multiperdana Tbk	2020	1
		2021	1

		2022	1
48	PSDN - PT Prasadha Aneka Niaga Tbk	2020	1
		2021	1
		2022	1
49	PSGO - PT Palma Serasih Tbk	2020	1
		2021	1
		2022	1
50	RANC - PT Supra Boga Lestari Tbk	2020	1
		2021	1
		2022	1
51	RMBA - PT Bentoel Internasional Investama Tbk	2020	1
		2021	1
		2022	1
52	ROTI - PT Nippon Indosari Corpindo Tbk	2020	1
		2021	1
		2022	1
53	SDPC - PT Millennium Pharmacon International Tbk	2020	1
		2021	1
		2022	1
54	SGRO - PT Sampoerna Agro Tbk	2020	1
		2021	1
		2022	1
55	SIMP - PT Salim Ivomas Pratama Tbk	2020	1
		2021	1
		2022	1
56	SIPD - PT Sreeya Sewu Indonesia Tbk	2020	1
		2021	1
		2022	1
57	SKBM - PT Sekar Bumi Tbk	2020	1
		2021	1
		2022	1
58	SMAR - PT Smart Tbk	2020	1
		2021	1
		2022	1
59	SSMS - PT Sawit Sumbermas Sarana Tbk	2020	1
		2021	1
		2022	1
60	STTP - PT Siantar Top Tbk	2020	1
		2021	1
		2022	1

61	TBLA - PT Tunas Baru Lampung Tbk	2020	1
		2021	1
		2022	1
62	TGKA - PT Tigaraksa Satria Tbk	2020	1
		2021	1
		2022	1
63	UCID - PT Uni-Charm Indonesia Tbk	2020	1
		2021	1
		2022	1
64	UNSP - PT Bakrie Sumatera Plantations Tbk	2020	1
		2021	1
		2022	1
65	UNVR - PT Unilever Indonesia Tbk	2020	1
		2021	1
		2022	1
66	VICI - PT Victoria Care Indonesia Tbk	2020	1
		2021	1
		2022	1
67	WAPO - PT Wahana Pronatural Tbk	2020	1
		2021	1
		2022	1
68	WICO - PT Wicaksana Overseas International Tbk	2020	1
		2021	1
		2022	1
69	WIIM - PT Wismilak Inti Makmur Tbk	2020	1
		2021	1
		2022	1

LAMPIRAN 5

Hasil Perhitungan Variabel *Professional Fee*

No	Nama Perusahaan	Tahun	<i>Professional Fees</i>	
			<i>Ln(Professional Fees)</i>	Hasil
1	AALI - PT Astra Agro Lestari Tbk	2020	36,060,000,000	24.31
		2021	38,890,000,000	24.38
		2022	61,032,000,000	24.83
2	ADES - PT Akasha Wira International Tbk	2020	351,000,000	19.68
		2021	252,000,000	19.34
		2022	986,000,000	20.71
3	AISA - PT FKS Food	2020	21,661,000,000	23.80

	Sejahtera Tbk	2021	27,719,000,000	24.05
		2022	18,783,000,000	23.66
4	ALTO - PT Tri Banyan Tirta Tbk	2020	449,675,000	19.92
		2021	813,500,545	20.52
		2022	374,600,000	19.74
5	AMRT - PT Sumber Alfaria Trijaya Tbk	2020	24,787,000,000	23.93
		2021	18,250,000,000	23.63
		2022	4,555,000,000	22.24
6	ANDI - PT Andira Agro Tbk	2020	928,159,090	20.65
		2021	1,294,087,913	20.98
		2022	1,739,160,855	21.28
7	ANJT - PT Austindo Nusantara Jaya Tbk	2020	34,079,023,109	24.25
		2021	47,715,363,573	24.59
		2022	27,332,214,498	24.03
8	BEEF - PT Estika Tata Tiara Tbk	2020	4,834,155,761	22.30
		2021	4,611,997,463	22.25
		2022	404,033,566	19.82
9	BISI - PT BISI International Tbk	2020	19,763,000,000	23.71
		2021	52,379,000,000	24.68
		2022	38,527,000,000	24.37
10	BTEK - PT Bumi Teknokultura Unggul Tbk	2020	978,917,816	20.70
		2021	1,289,407,354	20.98
		2022	4,111,447,110	22.14
11	CAMP - PT Campina Ice Cream Industry Tbk	2020	1,932,429,810	21.38
		2021	2,122,646,619	21.48
		2022	1,939,747,724	21.39
12	CLEO - PT Sariguna Primatirta Tbk	2020	5,801,891,957	22.48
		2021	5,690,602,404	22.46
		2022	7,586,961,620	22.75
13	COCO - PT Wahana Interfood Nusantara Tbk	2020	650,104,387	20.29
		2021	554,665,096	20.13
		2022	2,601,231,431	21.68
14	CPIN - PT Charoen Pokphand Indonesia Tbk	2020	208,188,000,000	26.06
		2021	270,877,000,000	26.32
		2022	302,801,000,000	26.44
15	CSRA - PT Cisadane Sawit Raya Tbk	2020	4,023,913,269	22.12
		2021	5,593,389,765	22.44
		2022	4,568,121,699	22.24
16	DAYA - PT Duta Intidaya Tbk	2020	3,451,649,000	21.96
		2021	5,129,821,000	22.36

		2022	4,568,886,000	22.24
17	DLTA - PT Delta Djakarta Tbk	2020	5,903,202,000	22.50
		2021	6,311,351,000	22.57
		2022	5,122,188,000	22.36
18	DMND - PT Diamond Food Indonesia Tbk	2020	17,349,000,000	23.58
		2021	10,208,000,000	23.05
		2022	16,307,000,000	23.51
19	DPUM - PT Dua Putra Utama Makmur Tbk	2020	577,489,408	20.17
		2021	1,219,005,213	20.92
		2022	4,901,386,652	22.31
20	DSFI - PT Dharma Samudera Fishing Industries Tbk	2020	1,651,244,892	21.22
		2021	914,502,397	20.63
		2022	845,635,893	20.56
21	DSNG - PT Dharma Satya Nusantara Tbk	2020	52,880,000,000	24.69
		2021	62,326,000,000	24.86
		2022	59,038,000,000	24.80
22	ENZO - PT Morenzo Abadi Perkasa Tbk	2020	1,528,408,502	21.15
		2021	621,337,900	20.25
		2022	1,443,653,028	21.09
23	EPMT - PT Enseval Putera Megatrading Tbk	2020	7,252,882,519	22.70
		2021	6,723,817,674	22.63
		2022	8,092,762,653	22.81
24	FISH - PT FKS Multi Agro Tbk	2020	55,386,630,816	24.74
		2021	82,344,383,391	25.13
		2022	88,384,710,523	25.20
25	FOOD - PT Sentra Food Indonesia Tbk	2020	75,637,026	18.14
		2021	1,351,035,497	21.02
		2022	614,530,026	20.24
26	GGRM - PT Gudang Garam Tbk	2020	101,304,000,000	25.34
		2021	132,110,000,000	25.61
		2022	103,012,000,000	25.36
27	GOOD - PT Garudafood Putra Putri Jaya Tbk	2020	104,091,341,974	25.37
		2021	80,648,360,315	25.11
		2022	67,894,340,023	24.94
28	GZCO - PT Gozco Plantations Tbk	2020	2,190,000,000	21.51
		2021	2,090,000,000	21.46
		2022	2,425,000,000	21.61
29	HERO - PT Hero Supermarket Tbk	2020	111,031,000,000	25.43
		2021	63,930,000,000	24.88
		2022	62,820,000,000	24.86

30	HMSP - PT HM Sampoerna Tbk	2020	112,616,000,000	25.45
		2021	145,334,000,000	25.70
		2022	120,269,000,000	25.51
31	HOKI - PT Buyung Poetra Sembada Tbk	2020	3,359,723,843	21.94
		2021	3,250,792,180	21.90
		2022	3,345,253,071	21.93
32	ITIC - PT Indonesian Tobacco Tbk	2020	2,927,462,816	21.80
		2021	2,195,933,510	21.51
		2022	1,475,402,416	21.11
33	JAWA - PT Jaya Agra Wattie Tbk	2020	2,681,566,193	21.71
		2021	3,420,522,779	21.95
		2022	3,221,165,466	21.89
34	JPFA - PT Japfa Comfeed Indonesia Tbk	2020	52,611,000,000	24.69
		2021	40,530,000,000	24.43
		2022	31,847,000,000	24.18
35	KEJU - PT Mulia Boga Raya Tbk	2020	23,378,319,070	23.88
		2021	32,419,989,636	24.20
		2022	9,088,889,874	22.93
36	KINO - PT Kino Indonesia Tbk	2020	64,325,419,001	24.89
		2021	88,682,506,286	25.21
		2022	76,693,488,517	25.06
37	KMDS - PT Kurniamitra Duta Sentosa Tbk	2020	1,874,965,385	21.35
		2021	1,381,416,660	21.05
		2022	27,100,000	17.12
38	LSIP - PT PP London Sumatra Indonesia Tbk	2020	10,410,000,000	23.07
		2021	10,085,000,000	23.03
		2022	10,385,000,000	23.06
39	MAIN - PT Malindo Feedmill Tbk	2020	7,624,906,000	22.75
		2021	7,335,980,000	22.72
		2022	7,955,577,000	22.80
40	MBTO - PT Martina Berto Tbk	2020	2,838,026,282	21.77
		2021	4,047,335,211	22.12
		2022	2,114,430,670	21.47
41	MLBI - PT Multi Bintang Indonesia Tbk	2020	103,896,000,000	25.37
		2021	102,454,000,000	25.35
		2022	122,884,000,000	25.53
42	MRAT - PT Mustika Ratu Tbk	2020	31,809,876,905	24.18
		2021	30,389,657,698	24.14
		2022	30,602,709,213	24.14
43	MYOR - PT Mayora	2020	17,421,482,017	23.58

	Indah Tbk	2021	13,437,502,966	23.32
		2022	9,575,695,888	22.98
44	PANI - PT Pantai Indah Kapuk Dua Tbk	2020	41,250,000	17.54
		2021	474,611,000	19.98
		2022	2,011,904,000	21.42
45	PCAR - PT Prima Cakrawala Abadi Tbk	2020	340,531,481	19.65
		2021	927,484,533	20.65
		2022	1,072,850,611	20.79
46	PGUN - PT Pradiksi Gunatama Tbk	2020	4,476,306,072	22.22
		2021	1,995,281,881	21.41
		2022	6,531,597,671	22.60
47	PMMP - PT Panca Mitra Multiperdana Tbk	2020	4,884,745,883	22.31
		2021	6,592,158,513	22.61
		2022	8,751,184,338	22.89
48	PSDN - PT Prasidha Aneka Niaga Tbk	2020	4,584,290,073	22.25
		2021	2,934,271,399	21.80
		2022	3,025,615,171	21.83
49	PSGO - PT Palma Serasih Tbk	2020	4,663,497,204	22.26
		2021	6,008,192,617	22.52
		2022	5,873,388,373	22.49
50	RANC - PT Supra Boga Lestari Tbk	2020	3,527,416,241	21.98
		2021	5,580,469,818	22.44
		2022	6,308,601,639	22.57
51	RMBA - PT Bentoel Internasional Investama Tbk	2020	78,395,000,000	25.09
		2021	66,805,000,000	24.93
		2022	42,039,000,000	24.46
52	ROTI - PT Nippon Indosari Corpindo Tbk	2020	40,806,264,158	24.43
		2021	48,792,521,204	24.61
		2022	52,057,268,656	24.68
53	SDPC - PT Millennium Pharmacon International Tbk	2020	2,679,615,278	21.71
		2021	1,199,151,717	20.90
		2022	2,137,870,432	21.48
54	SGRO - PT Sampoerna Agro Tbk	2020	21,471,000,000	23.79
		2021	11,904,000,000	23.20
		2022	17,833,000,000	23.60
55	SIMP - PT Salim Ivomas Pratama Tbk	2020	37,999,000,000	24.36
		2021	35,699,000,000	24.30
		2022	37,984,000,000	24.36
56	SIPD - PT Sreeya Sewu Indonesia Tbk	2020	4,293,010,743	22.18
		2021	1,456,002,947	21.10

		2022	5,913,007,096	22.50
57	SKBM - PT Sekar Bumi Tbk	2020	3,238,587,130	21.90
		2021	2,997,760,378	21.82
		2022	2,611,443,625	21.68
58	SMAR - PT Smart Tbk	2020	101,329,000,000	25.34
		2021	97,333,000,000	25.30
		2022	143,588,000,000	25.69
59	SSMS - PT Sawit Sumbermas Sarana Tbk	2020	58,405,493,000	24.79
		2021	25,867,132,000	23.98
		2022	84,767,909,000	25.16
60	STTP - PT Siantar Top Tbk	2020	1,954,721,647	21.39
		2021	3,003,667,646	21.82
		2022	2,562,152,446	21.66
61	TBLA - PT Tunas Baru Lampung Tbk	2020	7,534,000,000	22.74
		2021	12,898,000,000	23.28
		2022	8,587,000,000	22.87
62	TGKA - PT Tigaraksa Satria Tbk	2020	5,923,328,788	22.50
		2021	3,017,854,368	21.83
		2022	2,650,336,317	21.70
63	UCID - PT Uni-Charm Indonesia Tbk	2020	34,760,000,000	24.27
		2021	35,252,000,000	24.29
		2022	36,335,000,000	24.32
64	UNSP - PT Bakrie Sumatera Plantations Tbk	2020	17,746,000,000	23.60
		2021	27,081,000,000	24.02
		2022	32,317,000,000	24.20
65	UNVR - PT Unilever Indonesia Tbk	2020	1,184,999,000,000	27.80
		2021	745,240,000,000	27.34
		2022	1,185,071,000,000	27.80
66	VICI - PT Victoria Care Indonesia Tbk	2020	8,292,128,643	22.84
		2021	1,529,068,163	21.15
		2022	3,207,897,020	21.89
67	WAPO - PT Wahana Pronatural Tbk	2020	92,000,000	18.34
		2021	89,500,000	18.31
		2022	156,525,000	18.87
68	WICO - PT Wicaksana Overseas International Tbk	2020	4,427,481,904	22.21
		2021	13,889,694,405	23.35
		2022	7,403,818,606	22.73
69	WIIM - PT Wismilak Inti Makmur Tbk	2020	13,721,813,910	23.34
		2021	16,665,317,863	23.54
		2022	17,717,627,582	23.60

LAMPIRAN 6

Hasil Perhitungan Variabel Audit Delay

No	Nama Perusahaan	Tahun	Audit Delay		
			Tanggal Lapo r Audit	Tanggal Tutu p Buku	Audit Delay
1	AALI - PT Astra Agro Lestari Tbk	2020	19/02/2021	31/12/2020	50
		2021	21/02/2022	31/12/2021	52
		2022	20/02/2023	31/12/2022	51
2	ADES - PT Akasha Wira International Tbk	2020	30/04/2021	31/12/2020	120
		2021	30/03/2022	31/12/2021	89
		2022	30/03/2023	31/12/2022	89
3	AISA - PT FKS Food Sejahtera Tbk	2020	29/03/2021	31/12/2020	88
		2021	27/04/2022	31/12/2021	117
		2022	31/03/2023	31/12/2022	90
4	ALTO - PT Tri Banyan Tirta Tbk	2020	20/05/2021	31/12/2020	140
		2021	27/04/2022	31/12/2021	117
		2022	17/04/2023	31/12/2022	107
5	AMRT - PT Sumber Alfaria Trijaya Tbk	2020	29/03/2021	31/12/2020	88
		2021	30/03/2022	31/12/2021	89
		2022	30/03/2023	31/12/2022	89
6	ANDI - PT Andira Agro Tbk	2020	06/04/2021	31/12/2020	96
		2021	29/03/2022	31/12/2021	88
		2022	17/03/2023	31/12/2022	76
7	ANJT - PT Austindo Nusantara Jaya Tbk	2020	25/03/2021	31/12/2020	84
		2021	16/03/2022	31/12/2021	75
		2022	28/03/2023	31/12/2022	87
8	BEEF - PT Estika Tata Tiara Tbk	2020	24/05/2021	31/12/2020	144
		2021	07/06/2022	31/12/2021	158
		2022	21/03/2023	31/12/2022	80
9	BISI - PT BISI International Tbk	2020	28/04/2021	31/12/2020	118
		2021	08/04/2022	31/12/2021	98
		2022	30/03/2023	31/12/2022	89
10	BTEK - PT Bumi Teknokultura Unggul Tbk	2020	25/05/2021	31/12/2020	145
		2021	26/04/2022	31/12/2021	116
		2022	29/03/2023	31/12/2022	88
11	CAMP - PT Campina Ice Cream Industry Tbk	2020	26/03/2021	31/12/2020	85
		2021	25/03/2022	31/12/2021	84
		2022	30/03/2023	31/12/2022	89

12	CLEO - PT Sariguna Primatirta Tbk	2020	16/03/2021	31/12/2020	75
		2021	11/03/2022	31/12/2021	70
		2022	27/03/2023	31/12/2022	86
13	COCO - PT Wahana Interfood Nusantara Tbk	2020	18/05/2021	31/12/2020	138
		2021	18/03/2022	31/12/2021	77
		2022	30/03/2023	31/12/2022	89
14	CPIN - PT Charoen Pokphand Indonesia Tbk	2020	28/05/2021	31/12/2020	148
		2021	08/04/2022	31/12/2021	98
		2022	30/03/2023	31/12/2022	89
15	CSRA - PT Cisadane Sawit Raya Tbk	2020	15/04/2021	31/12/2020	105
		2021	28/03/2022	31/12/2021	87
		2022	27/03/2023	31/12/2022	86
16	DAYA - PT Duta Intidaya Tbk	2020	12/03/2021	31/12/2020	71
		2021	11/03/2022	31/12/2021	70
		2022	07/03/2023	31/12/2022	66
17	DLTA - PT Delta Djakarta Tbk	2020	30/03/2021	31/12/2020	89
		2021	30/03/2022	31/12/2021	89
		2022	30/03/2023	31/12/2022	89
18	DMND - PT Diamond Food Indonesia Tbk	2020	20/04/2021	31/12/2020	110
		2021	29/04/2022	31/12/2021	119
		2022	31/03/2023	31/12/2022	90
19	DPUM - PT Dua Putra Utama Makmur Tbk	2020	23/08/2021	31/12/2020	235
		2021	11/05/2022	31/12/2021	131
		2022	30/03/2023	31/12/2022	89
20	DSFI - PT Dharma Samudera Fishing Industries Tbk	2020	15/04/2021	31/12/2020	105
		2021	22/04/2022	31/12/2021	112
		2022	28/03/2023	31/12/2022	87
21	DSNG - PT Dharma Satya Nusantara Tbk	2020	03/03/2021	31/12/2020	62
		2021	18/02/2022	31/12/2021	49
		2022	27/02/2023	31/12/2022	58
22	ENZO - PT Morenzo Abadi Perkasa Tbk	2020	27/05/2021	31/12/2020	147
		2021	26/04/2022	31/12/2021	116
		2022	30/05/2023	31/12/2022	150
23	EPMT - PT Enseval Putera Megatrading Tbk	2020	29/03/2021	31/12/2020	88
		2021	29/03/2022	31/12/2021	88
		2022	28/03/2023	31/12/2022	87
24	FISH - PT FKS Multi Agro Tbk	2020	26/04/2021	31/12/2020	116
		2021	31/03/2022	31/12/2021	90
		2022	29/03/2023	31/12/2022	88
25	FOOD - PT Sentra Food	2020	18/05/2021	31/12/2020	138

	Indonesia Tbk	2021	25/04/2022	31/12/2021	115
		2022	30/03/2023	31/12/2022	89
26	GGRM - PT Gudang Garam Tbk	2020	30/03/2021	31/12/2020	89
		2021	28/03/2022	31/12/2021	87
		2022	30/03/2023	31/12/2022	89
27	GOOD - PT Garudafood Putra Putri Jaya Tbk	2020	10/05/2021	31/12/2020	130
		2021	04/03/2022	31/12/2021	63
		2022	27/02/2023	31/12/2022	58
28	GZCO - PT Gozco Plantations Tbk	2020	27/04/2021	31/12/2020	117
		2021	25/04/2022	31/12/2021	115
		2022	30/03/2023	31/12/2022	89
29	HERO - PT Hero Supermarket Tbk	2020	10/03/2021	31/12/2020	69
		2021	02/03/2022	31/12/2021	61
		2022	17/03/2023	31/12/2022	76
30	HMSP - PT HM Sampoerna Tbk	2020	22/03/2021	31/12/2020	81
		2021	23/03/2022	31/12/2021	82
		2022	30/03/2023	31/12/2022	89
31	HOKI - PT Buyung Poetra Sembada Tbk	2020	16/04/2021	31/12/2020	106
		2021	27/04/2022	31/12/2021	117
		2022	30/03/2023	31/12/2022	89
32	ITIC - PT Indonesian Tobacco Tbk	2020	30/03/2021	31/12/2020	89
		2021	21/03/2022	31/12/2021	80
		2022	27/03/2023	31/12/2022	86
33	JAWA - PT Jaya Agra Wattie Tbk	2020	28/05/2021	31/12/2020	148
		2021	27/04/2022	31/12/2021	117
		2022	12/04/2023	31/12/2022	102
34	JPFA - PT Japfa Comfeed Indonesia Tbk	2020	28/02/2021	31/12/2020	59
		2021	01/03/2022	31/12/2021	60
		2022	01/03/2023	31/12/2022	60
35	KEJU - PT Mulia Boga Raya Tbk	2020	19/05/2021	31/12/2020	139
		2021	01/03/2022	31/12/2021	60
		2022	28/02/2023	31/12/2022	59
36	KINO - PT Kino Indonesia Tbk	2020	19/04/2021	31/12/2020	109
		2021	28/04/2022	31/12/2021	118
		2022	31/03/2023	31/12/2022	90
37	KMDS - PT Kurniamitra Duta Sentosa Tbk	2020	06/04/2021	31/12/2020	96
		2021	06/04/2022	31/12/2021	96
		2022	30/03/2023	31/12/2022	89
38	LSIP - PT PP London Sumatra Indonesia Tbk	2020	24/02/2021	31/12/2020	55
		2021	21/02/2022	31/12/2021	52

		2022	24/02/2023	31/12/2022	55
39	MAIN - PT Malindo Feedmill Tbk	2020	31/03/2021	31/12/2020	90
		2021	31/03/2022	31/12/2021	90
		2022	31/03/2023	31/12/2022	90
40	MBTO - PT Martina Berto Tbk	2020	30/03/2021	31/12/2020	89
		2021	14/04/2022	31/12/2021	104
		2022	05/04/2023	31/12/2022	95
41	MLBI - PT Multi Bintang Indonesia Tbk	2020	05/03/2021	31/12/2020	64
		2021	22/02/2022	31/12/2021	53
		2022	06/03/2023	31/12/2022	65
42	MRAT - PT Mustika Ratu Tbk	2020	31/05/2021	31/12/2020	151
		2021	09/05/2022	31/12/2021	129
		2022	28/04/2023	31/12/2022	118
43	MYOR - PT Mayora Indah Tbk	2020	30/03/2021	31/12/2020	89
		2021	30/03/2022	31/12/2021	89
		2022	29/03/2023	31/12/2022	88
44	PANI - PT Pantai Indah Kapuk Dua Tbk	2020	23/04/2021	31/12/2020	113
		2021	22/04/2022	31/12/2021	112
		2022	30/03/2023	31/12/2022	89
45	PCAR - PT Prima Cakrawala Abadi Tbk	2020	29/04/2021	31/12/2020	119
		2021	25/04/2022	31/12/2021	115
		2022	24/03/2023	31/12/2022	83
46	PGUN - PT Pradiksi Gunatama Tbk	2020	19/05/2021	31/12/2020	139
		2021	15/04/2022	31/12/2021	105
		2022	21/03/2023	31/12/2022	80
47	PMMP - PT Panca Mitra Multiperdana Tbk	2020	07/04/2021	31/12/2020	97
		2021	16/04/2022	31/12/2021	106
		2022	29/03/2023	31/12/2022	88
48	PSDN - PT Prasidha Aneka Niaga Tbk	2020	19/05/2021	31/12/2020	139
		2021	08/04/2022	31/12/2021	98
		2022	30/03/2023	31/12/2022	89
49	PSGO - PT Palma Serasih Tbk	2020	29/03/2021	31/12/2020	88
		2021	25/03/2022	31/12/2021	84
		2022	27/03/2023	31/12/2022	86
50	RANC - PT Supra Boga Lestari Tbk	2020	10/03/2021	31/12/2020	69
		2021	14/03/2022	31/12/2021	73
		2022	27/03/2023	31/12/2022	86
51	RMBA - PT Bentoel Internasional Investama Tbk	2020	26/03/2021	31/12/2020	85
		2021	29/03/2022	31/12/2021	88
		2022	31/03/2023	31/12/2022	90

52	ROTI - PT Nippon Indosari Corpindo Tbk	2020	29/03/2021	31/12/2020	88
		2021	02/03/2022	31/12/2021	61
		2022	28/02/2023	31/12/2022	59
53	SDPC - PT Millennium Pharmacon International Tbk	2020	17/03/2021	31/12/2020	76
		2021	01/03/2022	31/12/2021	60
		2022	30/03/2023	31/12/2022	89
54	SGRO - PT Sampoerna Agro Tbk	2020	15/04/2021	31/12/2020	105
		2021	28/03/2022	31/12/2021	87
		2022	30/03/2023	31/12/2022	89
55	SIMP - PT Salim Ivomas Pratama Tbk	2020	24/02/2021	31/12/2020	55
		2021	21/02/2022	31/12/2021	52
		2022	24/02/2023	31/12/2022	55
56	SIPD - PT Sreeya Sewu Indonesia Tbk	2020	22/03/2021	31/12/2020	81
		2021	29/04/2022	31/12/2021	119
		2022	27/03/2023	31/12/2022	86
57	SKBM - PT Sekar Bumi Tbk	2020	21/05/2021	31/12/2020	141
		2021	20/04/2022	31/12/2021	110
		2022	29/03/2023	31/12/2022	88
58	SMAR - PT Smart Tbk	2020	14/04/2021	31/12/2020	104
		2021	17/03/2022	31/12/2021	76
		2022	29/03/2023	31/12/2022	88
59	SSMS - PT Sawit Sumbermas Sarana Tbk	2020	30/03/2021	31/12/2020	89
		2021	05/04/2022	31/12/2021	95
		2022	28/03/2023	31/12/2022	87
60	STTP - PT Siantar Top Tbk	2020	25/05/2021	31/12/2020	145
		2021	09/05/2022	31/12/2021	129
		2022	28/04/2023	31/12/2022	118
61	TBLA - PT Tunas Baru Lampung Tbk	2020	26/02/2021	31/12/2020	57
		2021	26/04/2022	31/12/2021	116
		2022	29/03/2023	31/12/2022	88
62	TGKA - PT Tigaraksa Satria Tbk	2020	14/04/2021	31/12/2020	104
		2021	12/04/2022	31/12/2021	102
		2022	14/03/2023	31/12/2022	73
63	UCID - PT Uni-Charm Indonesia Tbk	2020	19/02/2021	31/12/2020	50
		2021	24/02/2022	31/12/2021	55
		2022	22/02/2023	31/12/2022	53
64	UNSP - PT Bakrie Sumatera Plantations Tbk	2020	25/05/2021	31/12/2020	145
		2021	17/05/2022	31/12/2021	137
		2022	30/03/2023	31/12/2022	89
65	UNVR - PT Unilever	2020	03/02/2021	31/12/2020	34

	Indonesia Tbk	2021	09/02/2022	31/12/2021	40
		2022	09/02/2023	31/12/2022	40
66	VICI - PT Victoria Care Indonesia Tbk	2020	30/03/2021	31/12/2020	89
		2021	31/03/2022	31/12/2021	90
		2022	29/03/2023	31/12/2022	88
67	WAPO - PT Wahana Pronatural Tbk	2020	31/03/2021	31/12/2020	90
		2021	16/03/2022	31/12/2021	75
		2022	29/03/2023	31/12/2022	88
68	WICO - PT Wicaksana Overseas International Tbk	2020	31/05/2021	31/12/2020	151
		2021	29/04/2022	31/12/2021	119
		2022	29/03/2023	31/12/2022	88
69	WIIM - PT Wismilak Inti Makmur Tbk	2020	05/04/2021	31/12/2020	95
		2021	28/03/2022	31/12/2021	87
		2022	27/03/2023	31/12/2022	86

LAMPIRAN 7

Hasil Output SPSS Versi 29

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PROFITABILITAS	207	-.88	.70	.2313	.19772
UKURAN PERUSAHAAN	207	25.25	32.13	28.6871	1.60798
KOMITE AUDIT	207	0	1	.96	.204
PROFESSIONAL FEE	207	17.12	27.80	22.8209	1.88455
AUDIT DELAY	207	34.00	235.00	93.0870	27.08369
Valid N (listwise)	207				

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		207
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	22.88204200
Most Extreme Differences	Absolute	.060
	Positive	.060
	Negative	-.036
Test Statistic		.060
Asymp. Sig. (2-tailed) ^c		.069
Monte Carlo Sig. (2-tailed) ^d	Sig.	.068
	99% Confidence Interval	Lower Bound
		Upper Bound
		.062
		.074

a. Test distribution is Normal.

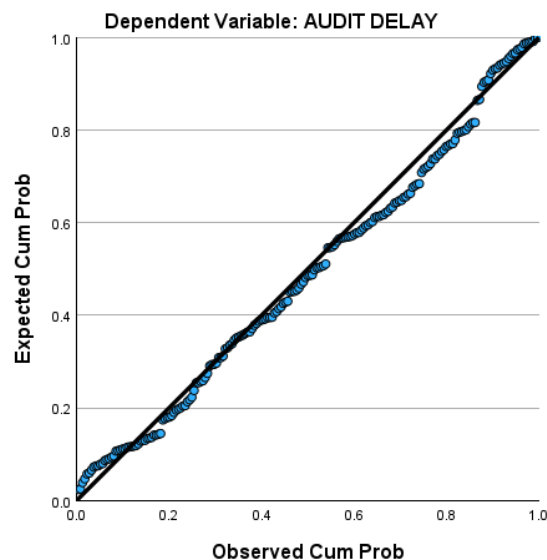
b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 299883525.

Hasil Uji Normalitas P-P Plot

Normal P-P Plot of Regression Standardized Residual



Hasil Uji Autokorelasi (*Durbin-Watson*)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.535 ^a	.286	.272	23.10749	1.558

a. Predictors: (Constant), PROFESSIONAL FEE, KOMITE AUDIT, PROFITABILITAS, UKURAN PERUSAHAAN

b. Dependent Variable: AUDIT DELAY

Hasil Uji Multikolinearitas

Coefficients^a

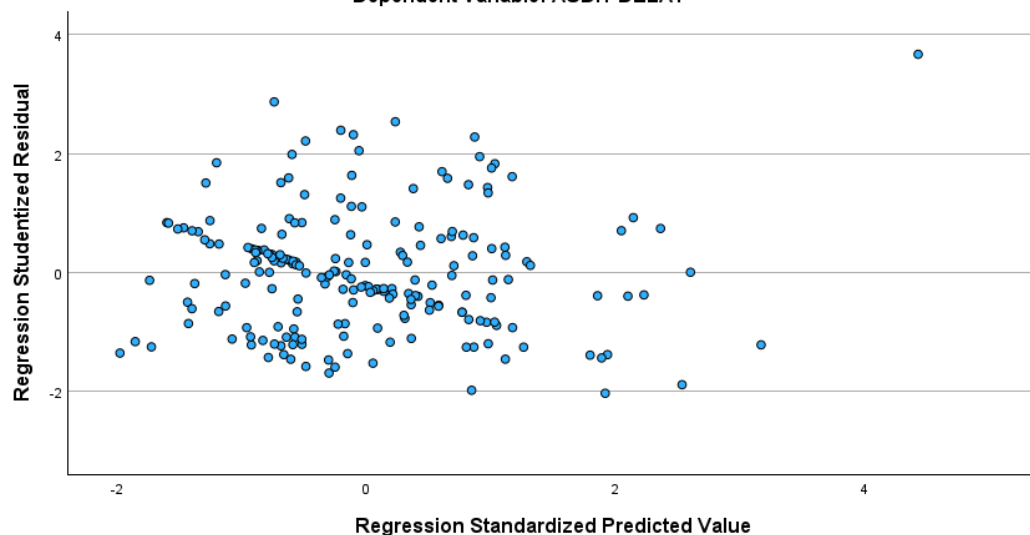
Model		Collinearity Statistics	
		Tolerance	VIF
1	PROFITABILITAS	.845	1.184
	UKURAN PERUSAHAAN	.402	2.486
	KOMITE AUDIT	.913	1.095
	PROFESSIONAL FEE	.383	2.610

a. Dependent Variable: AUDIT DELAY

Hasil Uji Heteroskedastisitas

Scatterplot

Dependent Variable: AUDIT DELAY



Hasil Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	255.041	28.992		8.797	<.001
	PROFITABILITAS	-54.165	8.859	-.395	-6.114	<.001
	UKURAN PERUSAHAAN	-3.737	1.579	-.222	-2.368	.019
	KOMITE AUDIT	-21.667	8.241	-.164	-2.629	.009
	PROFESSIONAL FEE	-.942	1.380	-.066	-.682	.496

a. Dependent Variable: AUDIT DELAY

Hasil Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.535 ^a	.286	.272	23.10749

a. Predictors: (Constant), PROFESSIONAL FEE, KOMITE AUDIT, PROFITABILITAS, UKURAN PERUSAHAAN

b. Dependent Variable: AUDIT DELAY

Hasil Uji Statistik (Uji t)

A. Profitabilitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	105.800	2.663		39.724	<.001
	PROFITABILITAS	-54.975	8.763	-.401	-6.274	<.001

a. Dependent Variable: AUDIT DELAY

B. Ukuran perusahaan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	250.730	31.950		7.847	<.001
	UKURAN PERUSAHAAN	-5.495	1.112	-.326	-4.942	<.001

a. Dependent Variable: AUDIT DELAY

C. Komite audit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	117.111	8.886		13.180	<.001
	KOMITE AUDIT	-25.116	9.085	-.190	-2.764	.006

a. Dependent Variable: AUDIT DELAY

D. Professional fee

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	213.759	21.372		10.002	<.001
	PROFESSIONAL FEE	-5.288	.933	-.368	-5.665	<.001

a. Dependent Variable: AUDIT DELAY

Hasil Uji Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	43247.339	4	10811.835	20.249	<.001 ^b
	Residual	107859.096	202	533.956		
	Total	151106.435	206			

a. Dependent Variable: AUDIT DELAY

b. Predictors: (Constant), PROFESSIONAL FEE, KOMITE AUDIT, PROFITABILITAS, UKURAN PERUSAHAAN

PT ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES

Lampiran 1/1 Schedule

LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2020 DAN 2019
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
31 DECEMBER 2020 AND 2019
(Expressed in millions of Rupiah,
unless otherwise stated)

	2020	Catatan/ Notes	2019	
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	978,892	2c,2n,4,6c	383,366	Cash and cash equivalents
Piutang usaha, setelah dikurangi penyisihan penurunan nilai sebesar Rp 24.261 (2019: Rp 23.910)				Trade receivables, net of provision for impairment of Rp 24,261 (2019: Rp 23,910)
Pihak ketiga	391,189	2d,5	356,095	Third parties
Pihak berelasi	374,660	2d,2n,5,6c	12,644	Related parties
Piutang lain-lain				Other receivables
Pihak ketiga	620,750	2d	384,290	Third parties
Pihak berelasi	3,385	2d,2n,6c	5,215	Related party
Persediaan	2,165,603	2e,7	1,974,035	Inventories
Aset biologis	258,134	2h,13	186,748	Biological assets
Uang muka	123,234	8	153,854	Advances
Pajak dibayar dimuka	1,022,043	9	1,015,764	Prepaid taxes
Total aset lancar	5,937,890		4,472,011	Total current assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi pada ventura bersama	255,530	2b,10	167,067	Investments in joint ventures
Piutang jangka panjang - pihak berelasi	456,951	2d,2n,6c	450,350	Long-term receivables - related parties
Aset pajak tangguhan, bersih	723,020	2o,18c	825,031	Deferred tax assets, net
Tanaman produktif				Bearer plants
Tanaman menghasilkan, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 3.016.786 (2019: Rp 2.662.782)	5,461,796	2f,2j,11a	5,423,078	Mature plantations, net of accumulated depreciation and impairment of Rp 3,016,786 (2019: Rp 2,662,782)
Tanaman belum menghasilkan	1,544,060	2f,2j,11b	1,567,434	Immature plantations
Aset tetap, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 7.904.162 (2019: Rp 6.968.437)	9,242,161	2g,2j,2w,12	9,841,623	Fixed assets, net of accumulated depreciation and impairment of Rp 7,904,162 (2019: Rp 6,968,437)
Aset biologis	-	2h,13	171,561	Biological assets
Goodwill	55,951	2b	55,951	Goodwill
Perkebunan plasma	1,493,464	2i,14	1,198,863	Plasma plantations
Tagihan restitusi pajak	2,485,464	18d	2,706,543	Claims for tax refunds
Aset lain-lain	124,944	2d,2v	94,612	Other assets
Total aset tidak lancar	21,843,341		22,502,113	Total non-current assets
TOTAL ASET	27,781,231		26,974,124	TOTAL ASSETS

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

**PT ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/2 Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2020 DAN 2019**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
31 DECEMBER 2020 AND 2019**
(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2020</u>	<u>Catatan/ Notes</u>	<u>2019</u>	
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Uang muka pelanggan				Advances from customers
Pihak ketiga	81,072	15	72,968	Third parties
Pihak berelasi	64	2n,6c,15	16,232	Related parties
Utang usaha				Trade payables
Pihak ketiga	749,456	2k,16	801,001	Third parties
Pihak berelasi	20,808	2k,2n,6c,16	25,844	Related parties
Liabilitas lain-lain				Other liabilities
Pihak ketiga	463,203	2k,2v,2w	161,050	Third parties
Pihak berelasi	-	2k,2n,6c	400	Related parties
Akrual	164,984	17	152,327	Accruals
Utang pajak	222,619	2o,18b	91,866	Taxes payable
Kewajiban imbalan kerja	90,300	2r,20	95,077	Employee benefits obligations
Pinjaman bank jangka pendek	-	2p,19	150,000	Short-term bank loans
Total liabilitas jangka pendek	<u>1,792,506</u>		<u>1,566,765</u>	Total current liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pinjaman bank jangka panjang	5,623,933	2p,19	5,535,466	Long-term bank loans
Liabilitas pajak tangguhan, bersih	133,160	2o,18c	142,484	Deferred tax liabilities, net
Kewajiban imbalan kerja	737,379	2r,20	651,344	Employee benefits obligations
Liabilitas lain-lain	246,459	2v,2w	99,538	Other liabilities
Total liabilitas jangka panjang	<u>6,740,931</u>		<u>6,428,832</u>	Total non-current liabilities
Total liabilitas	<u>8,533,437</u>		<u>7,995,597</u>	Total liabilities
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik Perusahaan:				Equity attributable to owners of the Company:
Modal saham	962,344	21	962,344	Share capital
Tambahan modal disetor	3,878,995	2b,22	3,878,995	Additional paid-in capital
Komponen ekuitas lainnya	(585,804)	23	(164,066)	Other components of equity
Saldo laba:		25		Retained earnings:
Dicadangkan	192,500		192,500	Appropriated
Belum dicadangkan	14,304,458		13,651,380	Unappropriated
	<u>18,752,493</u>		<u>18,521,153</u>	
Kepentingan nonpengendali	495,301	2b,24	457,374	Non-controlling interests
Total ekuitas	<u>19,247,794</u>		<u>18,978,527</u>	Total equity
TOTAL LIABILITAS DAN EKUITAS	<u>27,781,231</u>		<u>26,974,124</u>	TOTAL LIABILITIES AND EQUITY

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

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**PT ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 2 Schedule

**LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2020 DAN 2019**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF PROFIT OR
LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEARS ENDED
31 DECEMBER 2020 AND 2019**
(Expressed in millions of Rupiah, unless otherwise
stated)

	2020	Catatan/ Notes	2019	
Pendapatan bersih	18,807,043	2l,2n,2u,28	17,452,736	Net revenue
Beban pokok pendapatan	<u>(15,844,152)</u>	2l,2n,29	<u>(15,308,230)</u>	Cost of revenue
Laba bruto	<u>2,962,891</u>		<u>2,144,506</u>	Gross profit
Beban umum dan administrasi	(704,009)	2l,30	(723,359)	General and administrative expenses
Beban penjualan	(416,725)	2l,2o,30	(460,839)	Selling expenses
Biaya pendanaan	(418,290)	2l,31	(350,337)	Finance cost
Keuntungan/(kerugian) selisih kurs, bersih	33,048	2m	(34,652)	Foreign exchange gains/(losses), net
Penghasilan bunga	51,002	2n,32	30,214	Interest income
Bagian atas hasil bersih ventura bersama	88,463	2b,10	(5,899)	Share of results of joint ventures
Lain-lain, bersih	<u>(133,745)</u>	33	<u>61,226</u>	Others, net
	<u>(1,500,256)</u>		<u>(1,483,646)</u>	
Laba sebelum pajak penghasilan	1,462,635		660,860	Profit before income tax
Beban pajak penghasilan	<u>(568,856)</u>	2o,18a,18b	<u>(417,231)</u>	Income tax expense
Laba tahun berjalan	<u>893,779</u>		<u>243,629</u>	Profit for the year
Penghasilan komprehensif lain:				Other comprehensive income:
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				Items not to be reclassified to profit or loss:
Pengukuran kembali atas kewajiban imbalan pascakerja	(3,701)	2r,20	(20,805)	Remeasurements from post-employment benefit obligations
Pos-pos yang akan direklasifikasi ke laba rugi:				Items to be reclassified to profit or loss:
Lindung nilai arus kas	(516,286)	2v,19,38	(310,997)	Cashflow hedge
Pajak penghasilan terkait	93,481	18b,18c	82,950	Related income tax
	<u>(426,526)</u>		<u>(248,852)</u>	
Total laba/(rugi) komprehensif	<u>467,253</u>		<u>(5,223)</u>	Total comprehensive income/(loss)
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik Perusahaan	833,090		211,117	Owners of the Company
Kepentingan nonpengendali	<u>60,689</u>		<u>32,512</u>	Non-controlling interests
	<u>893,779</u>		<u>243,629</u>	
Total laba/(rugi) komprehensif yang dapat diatribusikan kepada:				Total comprehensive income/(loss) attributable to:
Pemilik Perusahaan	406,486		(37,346)	Owners of the Company
Kepentingan nonpengendali	<u>60,767</u>		<u>32,123</u>	Non-controlling interests
	<u>467,253</u>		<u>(5,223)</u>	
Laba per saham dasar/dilusi (Rupiah penuh)	<u>432.84</u>	2s,34	<u>109.69</u>	Basic/diluted earnings per share (full amount)

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

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PT ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES

Lampiran 1/1 Schedule

LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2021 DAN 2020
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
31 DECEMBER 2021 AND 2020
(Expressed in millions of Rupiah,
unless otherwise stated)

	2021	Catatan/ Notes	2020	
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	3,896,022	2c,2n,4,6c	978,892	Cash and cash equivalents
Piutang usaha, setelah dikurangi penyisihan penurunan nilai sebesar Rp 24.543 (2020: Rp 24.261)				Trade receivables, net of provision for impairment of Rp 24,543 (2020: Rp 24,261)
Pihak ketiga	236,336	2d,5	391,189	Third parties
Pihak berelasi	221,799	2d,2n,5,6c	374,660	Related parties
Piutang lain-lain				Other receivables
Pihak ketiga	124,860	2d	620,750	Third parties
Pihak berelasi	1,222	2d,2n,6c	3,385	Related party
Persediaan	3,023,478	2e,7	2,165,603	Inventories
Aset biologis	291,491	2h,13	258,134	Biological assets
Uang muka	81,554	8	123,234	Advances
Pajak dibayar dimuka	1,537,446	9	1,022,043	Prepaid taxes
Total aset lancar	9,414,208		5,937,890	Total current assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi pada ventura bersama	330,904	2b,10	255,530	Investments in joint ventures
Piutang jangka panjang - pihak berelasi	419,452	2d,2n,6c	456,951	Long-term receivables - related parties
Aset pajak tangguhan, bersih	626,433	2o,18c	723,020	Deferred tax assets, net
Tanaman produktif				Bearer plants
Tanaman menghasilkan, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 3.357.312 (2020: Rp 3.016.786)	5,499,864	2f,2j,11a	5,461,796	Mature plantations, net of accumulated depreciation and impairment of Rp 3,357,312 (2020: Rp 3,016,786)
Tanaman belum menghasilkan	1,614,607	2f,2j,11b	1,544,060	Immature plantations
Aset tetap, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 8.776.501 (2020: Rp 7.904.162)	9,172,225	2g,2j,2w,12	9,242,161	Fixed assets, net of accumulated depreciation and impairment of Rp 8,776,501 (2020: Rp 7,904,162)
Goodwill	55,951	2b	55,951	Goodwill
Perkebunan plasma	1,494,531	2i,14	1,493,464	Plasma plantations
Tagihan restitusi pajak	1,655,100	18d	2,485,464	Claims for tax refunds
Aset lain-lain	116,631	2d,2v	124,944	Other assets
Total aset tidak lancar	20,985,698		21,843,341	Total non-current assets
TOTAL ASET	30,399,906		27,781,231	TOTAL ASSETS

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

**PT ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/2 Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2021 DAN 2020**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
31 DECEMBER 2021 AND 2020**
(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2021</u>	<u>Catatan/ Notes</u>	<u>2020</u>	
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Uang muka pelanggan				Advances from customers
Pihak ketiga	368,162	15	81,072	Third parties
Pihak berelasi	3	2n,6c,15	64	Related parties
Utang usaha				Trade payables
Pihak ketiga	907,364	2k,16	749,456	Third parties
Pihak berelasi	119,353	2k,2n,6c,16	20,808	Related parties
Liabilitas lain-lain	215,761	2k,2v,2w	463,203	Other liabilities
Akrual	132,316	17	164,984	Accruals
Utang pajak	575,841	2o,18b	222,619	Taxes payable
Kewajiban imbalan kerja	77,135	2r,20	90,300	Employee benefits obligations
Bagian pinjaman bank jangka panjang yang jatuh tempo dalam waktu satu tahun	<u>3,564,461</u>	2p,19	<u>-</u>	Current maturities of long-term bank loans
Total liabilitas jangka pendek	<u>5,960,396</u>		<u>1,792,506</u>	Total current liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pinjaman bank jangka panjang	2,131,944	2p,19	5,623,933	Long-term bank loans
Liabilitas pajak tangguhan, bersih	209,251	2o,18c	133,160	Deferred tax liabilities, net
Kewajiban imbalan kerja	525,380	2r,20	737,379	Employee benefits obligations
Liabilitas lain-lain	<u>401,762</u>	2v,2w	<u>246,459</u>	Other liabilities
Total liabilitas jangka panjang	<u>3,268,337</u>		<u>6,740,931</u>	Total non-current liabilities
Total liabilitas	<u>9,228,733</u>		<u>8,533,437</u>	Total liabilities
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik Perusahaan:				Equity attributable to owners of the Company:
Modal saham	962,344	21	962,344	Share capital
Tambahan modal disetor	3,878,995	2b,22	3,878,995	Additional paid-in capital
Komponen ekuitas lainnya	(225,215)	23	(585,804)	Other components of equity
Saldo laba:		25		Retained earnings:
Dicadangkan	192,500		192,500	Appropriated
Belum dicadangkan	<u>15,810,568</u>		<u>14,304,458</u>	Unappropriated
	<u>20,619,192</u>		<u>18,752,493</u>	
Kepentingan nonpengendali	<u>551,981</u>	2b,24	<u>495,301</u>	Non-controlling interests
Total ekuitas	<u>21,171,173</u>		<u>19,247,794</u>	Total equity
TOTAL LIABILITAS DAN EKUITAS	<u>30,399,906</u>		<u>27,781,231</u>	TOTAL LIABILITIES AND EQUITY

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

**PT ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 2 Schedule

**LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2021 DAN 2020**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF PROFIT OR
LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEARS ENDED
31 DECEMBER 2021 AND 2020**
(Expressed in millions of Rupiah, unless otherwise
stated)

	2021	Catatan/ Notes	2020	
Pendapatan bersih	24,322,048	2l,2n,2u,28	18,807,043	Net revenue
Beban pokok pendapatan	(19,492,034)	2l,2n,29	(15,844,152)	Cost of revenue
Laba bruto	4,830,014		2,962,891	Gross profit
Beban umum dan administrasi	(978,957)	2l,30	(704,009)	General and administrative expenses
Beban penjualan	(421,399)	2l,2o,30	(416,725)	Selling expenses
Biaya pendanaan	(394,499)	2l,31	(418,290)	Finance cost
Keuntungan selisih kurs, bersih	65,382	2m	33,048	Foreign exchange gains, net
Penghasilan bunga	62,793	2n,32	51,002	Interest income
Bagian atas hasil bersih ventura bersama	113,159	2b,10	88,463	Share of results of joint ventures
Lain-lain, bersih	(363,324)	33	(133,745)	Others, net
	(1,916,845)		(1,500,256)	
Laba sebelum pajak penghasilan	2,913,169		1,462,635	Profit before income tax
Beban pajak penghasilan	(845,807)	2o,18a,18b	(568,856)	Income tax expense
Laba tahun berjalan	2,067,362		893,779	Profit for the year
Penghasilan komprehensif lain:				Other comprehensive income:
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				Items not to be reclassified to profit or loss:
Pengukuran kembali atas kewajiban imbalan pascakerja	32,522	2r,20	(3,701)	Remeasurements from post-employment benefit obligations
Pos-pos yang akan direklasifikasi ke laba rugi:				Items to be reclassified to profit or loss:
Lindung nilai arus kas	444,589	2v,19,38	(516,286)	Cashflow hedge
Pajak penghasilan terkait	(90,399)	18b,18c	93,461	Related income tax
	386,712		(426,526)	
Total laba komprehensif	2,454,074		467,253	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik Perusahaan	1,971,365		833,090	Owners of the Company
Kepentingan nonpengendali	95,997		60,689	Non-controlling interests
	2,067,362		893,779	
Total laba komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik Perusahaan	2,357,494		406,486	Owners of the Company
Kepentingan nonpengendali	96,580		60,767	Non-controlling interests
	2,454,074		467,253	
Laba per saham dasar/dilusi (Rupiah penuh)	1,024.25	2s,34	432.84	Basic/diluted earnings per share (full amount)

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

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**PT ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/1 Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
31 DECEMBER 2022 AND 2021**
(Expressed in millions of Rupiah,
unless otherwise stated)

	2022	Catatan/ Notes	2021	
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	1,619,616	2c,2n,4	3,896,022	Cash and cash equivalents
Piutang usaha, setelah dikurangi penyisihan penurunan nilai sebesar Rp 27.057 (2021: Rp 24.543)				Trade receivables, net of provision for impairment of Rp 27,057 (2021: Rp 24,543)
Pihak ketiga	484,846	2d,5	236,336	Third parties
Pihak berelasi	363,924	2d,2n,5,6c	221,799	Related parties
Piutang lain-lain				Other receivables
Pihak ketiga	42,279	2d	124,860	Third parties
Pihak berelasi	7,381	2d,2n,6c	1,222	Related party
Persediaan	3,273,597	2e,7	3,023,478	Inventories
Aset biologis	121,609	2h,13	291,491	Biological assets
Uang muka	68,385	8	81,554	Advances
Pajak dibayar dimuka	1,408,971	9	1,537,446	Prepaid taxes
Total aset lancar	7,390,608		9,414,208	Total current assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi pada ventura bersama	546,531	2b,10	330,904	Investments in joint ventures
Piutang jangka panjang - pihak berelasi	220,723	2d,2n,6c	419,452	Long-term receivables - related parties
Aset pajak tangguhan, bersih	551,273	2o,18c	626,433	Deferred tax assets, net
Tanaman produktif				Bearer plants
Tanaman menghasilkan, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 3.737.587 (2021: Rp 3.357.312)	5,674,297	2f,2j,11a	5,499,864	Mature plantations, net of accumulated depreciation and impairment of Rp 3,737,587 (2021: Rp 3,357,312)
Tanaman belum menghasilkan	1,635,923	2f,2j,11b	1,614,607	Immature plantations
Aset tetap, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 9.566.162 (2021: Rp 8.776.501)	9,104,799	2g,2j,2w,12	9,172,225	Fixed assets, net of accumulated depreciation and impairment of Rp 9,566,162 (2021: Rp 8,776,501)
Goodwill	55,951	2b	55,951	Goodwill
Perkebunan plasma	1,581,302	2i,14	1,494,531	Plasma plantations
Tagihan restitusi pajak	2,234,602	18d	1,655,100	Claims for tax refunds
Aset lain-lain	253,331	2d,2v	116,631	Other assets
Total aset tidak lancar	21,858,732		20,985,698	Total non-current assets
TOTAL ASET	29,249,340		30,399,906	TOTAL ASSETS

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

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**PT ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/2 Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
31 DECEMBER 2022 AND 2021**
(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2022</u>	<u>Catatan/ Notes</u>	<u>2021</u>	
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Uang muka pelanggan				Advances from customers
Pihak ketiga	202,803	15	368,162	Third parties
Pihak berelasi	4	2n,6c,15	3	Related party
Utang usaha				Trade payables
Pihak ketiga	1,162,333	2k,16	907,364	Third parties
Pihak berelasi	62,090	2k,2n,6c,16	119,353	Related parties
Liabilitas lain-lain	213,855	2k,2v,2w	215,761	Other liabilities
Akrual	96,012	17	132,316	Accruals
Utang pajak	225,982	2o,18b	575,841	Taxes payable
Kewajiban imbalan kerja	84,860	2r,20	77,135	Employee benefits obligations
Bagian pinjaman bank jangka panjang yang jatuh tempo dalam waktu satu tahun	<u>5,000</u>	2p,19	<u>3,564,461</u>	Current maturities of long-term bank loans
Total liabilitas jangka pendek	<u>2,052,939</u>		<u>5,960,396</u>	Total current liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pinjaman bank jangka panjang	4,048,767	2p,19	2,131,944	Long-term bank loans
Liabilitas pajak tangguhan, bersih	221,288	2o,18c	209,251	Deferred tax liabilities, net
Kewajiban imbalan kerja	466,322	2r,20	525,380	Employee benefits obligations
Liabilitas lain-lain	<u>216,803</u>	2q,2v,2w	<u>401,762</u>	Other liabilities
Total liabilitas jangka panjang	<u>4,953,180</u>		<u>3,268,337</u>	Total non-current liabilities
Total liabilitas	<u>7,006,119</u>		<u>9,228,733</u>	Total liabilities
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik Perusahaan:				Equity attributable to owners of the Company:
Modal saham	962,344	21	962,344	Share capital
Tambahan modal disetor	3,878,995	2b,22	3,878,995	Additional paid-in capital
Komponen ekuitas lainnya	(77,590)	23	(225,215)	Other components of equity
Saldo laba:		25		Retained earnings:
Dicadangkan	192,500		192,500	Appropriated
Belum dicadangkan	<u>16,727,788</u>		<u>15,810,568</u>	Unappropriated
	<u>21,684,037</u>		<u>20,619,192</u>	
Kepentingan nonpengendali	<u>559,184</u>	2b,24	<u>551,981</u>	Non-controlling interests
Total ekuitas	<u>22,243,221</u>		<u>21,171,173</u>	Total equity
TOTAL LIABILITAS DAN EKUITAS	<u>29,249,340</u>		<u>30,399,906</u>	TOTAL LIABILITIES AND EQUITY

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

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**PT ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 2 Schedule

**LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF PROFIT OR
LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEARS ENDED
31 DECEMBER 2022 AND 2021**
(Expressed in millions of Rupiah, unless otherwise
stated)

	<u>2022</u>	<u>Catatan/ Notes</u>	<u>2021</u>	
Pendapatan bersih	21,828,591	2l,2n,2u,28	24,322,048	Net revenue
Beban pokok pendapatan	<u>(18,006,474)</u>	2l,2n,29	<u>(19,492,034)</u>	Cost of revenue
Laba bruto	<u>3,822,117</u>		<u>4,830,014</u>	Gross profit
Beban umum dan administrasi	(882,976)	2l,30	(978,957)	General and administrative expenses
Beban penjualan	(578,728)	2l,30	(421,399)	Selling expenses
Biaya pendanaan	(366,449)	2l,31	(394,499)	Finance cost
Keuntungan selisih kurs, bersih	50,407	2m	65,382	Foreign exchange gains, net
Penghasilan bunga	82,401	2n,32	62,793	Interest income
Bagian atas hasil bersih ventura bersama	215,627	2b,10	113,159	Share of results of joint ventures
Lain-lain, bersih	<u>86,779</u>	33	<u>(363,324)</u>	Others, net
	<u>(1,392,939)</u>		<u>(1,916,845)</u>	
Laba sebelum pajak penghasilan	2,429,178		2,913,169	Profit before income tax
Beban pajak penghasilan	<u>(637,128)</u>	2o,18a,18b	<u>(845,807)</u>	Income tax expense
Laba tahun berjalan	<u>1,792,050</u>		<u>2,067,362</u>	Profit for the year
Penghasilan komprehensif lain:				Other comprehensive income:
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				Items not to be reclassified to profit or loss:
Pengukuran kembali atas kewajiban imbangan pascakerja	59,288	2r,20	32,522	Remeasurements from post-employment benefit obligations
Pos-pos yang akan direklasifikasi ke laba rugi:				Items to be reclassified to profit or loss:
Lindung nilai arus kas	189,263	2v,19,38	444,589	Cashflow hedge
Pajak penghasilan terkait	<u>(54,681)</u>	18b,18c	<u>(90,399)</u>	Related income tax
	<u>193,870</u>		<u>386,712</u>	
Total laba komprehensif	<u>1,985,920</u>		<u>2,454,074</u>	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik Perusahaan	1,726,607		1,971,365	Owners of the Company
Kepentingan nonpengendali	<u>65,443</u>		<u>95,997</u>	Non-controlling interests
	<u>1,792,050</u>		<u>2,067,362</u>	
Total laba komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik Perusahaan	1,919,407		2,357,494	Owners of the Company
Kepentingan nonpengendali	<u>66,513</u>		<u>96,580</u>	Non-controlling interests
	<u>1,985,920</u>		<u>2,454,074</u>	
Laba per saham dasar/dilusi (Rupiah penuh)	<u>897.08</u>	2s,34	<u>1,024.25</u>	Basic/diluted earnings per share (full amount)

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

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