

BAB V

KESIMPULAN

5.1. Kesimpulan

Berdasarkan analisis yang telah dilakukan sebelumnya, dapat disimpulkan bahwa terdapat perbedaan yang signifikan pada *audit report lag* sebelum penerapan Standar Audit 701 dan *audit report lag* setelah penerapan Standar Audit 701. Dimana, perbedaan yang mengarah ke penurunan jangka waktu *audit report lag* yang dibutuhkan oleh auditor dalam melakukan proses audit sebelum penerapan Standar Audit 701 dan saat penerapan Standar Audit 701 jauh berbeda. Penurunan ini dipengaruhi oleh tekanan regulasi yang memperkuat akuntabilitas dan transparansi pelaporan keuangan, serta adaptasi teknologi digital pasca-pandemi yang mempercepat proses audit. Meskipun jumlah HAU turut memengaruhi durasi audit, penurunan *audit report lag* yang tercapai terutama didorong oleh perubahan perilaku auditor yang lebih terstruktur dan proaktif dalam mengidentifikasi isu kritis sejak awal, serta pengalaman KAP besar dalam menangani isu-isu audit kritis serta tekanan regulasi yang memperkuat akuntabilitas dan transparansi pelaporan keuangan. Dengan demikian, SA 701 tidak hanya meningkatkan transparansi, tetapi juga meningkatkan efisiensi audit melalui kolaborasi yang lebih baik dan pendekatan yang terfokus.

5.2. Implikasi

Standar Audit 701 telah efektif dalam mencapai salah satu tujuannya, yaitu meningkatkan transparansi dan nilai komunikatif laporan auditor disertai dengan peningkatan kecepatan penyampaian informasi keuangan di pasar modal. Hal ini

ditunjukkan dengan hasil penelitian di mana jumlah HAU yang tinggi tidak selalu memperpanjang *audit report lag*. Meskipun pengungkapan Standar Audit 701 menambah elemen baru dalam laporan audit, auditor dan perusahaan di Indonesia berhasil mengintegrasikan tuntutan transparansi yang lebih tinggi ini tanpa memperpanjang waktu penyelesaian laporan.

Bagi auditor, adanya Standar Audit 701 menuntut auditor untuk mampu mengidentifikasi permasalahan-permasalahan yang signifikan dalam audit. Hal ini secara tidak langsung mempercepat penyelesaian laporan audit karena adanya urgensi untuk segera mempublikasikan masalah-masalah utama. Adanya penurunan *audit report lag* menunjukkan bahwa auditor mampu beradaptasi dengan persyaratan baru Standar Audit 701 dengan baik.

Bagi perusahaan, dengan adanya Standar Audit 701, laporan keuangan perusahaan menjadi lebih transparan dan memberikan informasi yang lebih mendalam mengenai area-area audit yang signifikan. Hal ini dapat meningkatkan kredibilitas perusahaan. Perusahaan dapat menyampaikan laporan keuangannya yang telah diaudit kepada publik lebih cepat, yang merupakan hal penting untuk memenuhi kewajiban regulasi dan menjaga kepercayaan investor serta pemangku kepentingan lainnya. Pelaporan yang tepat waktu dan transparan merupakan nilai tambah bagi perusahaan.

5.3. Keterbatasan

Keterbatasan dalam penelitian ini terdapat pada ketersediaan dan kelengkapan laporan keuangan beberapa perusahaan yang seharusnya menjadi sampel penelitian.

Meskipun telah melakukan pencarian melalui *website* resmi perusahaan maupun situs Bursa Efek Indonesia (BEI), tidak semua laporan keuangan dapat ditemukan secara lengkap. Hal ini menyebabkan jumlah sampel yang dapat dianalisis menjadi lebih terbatas, sehingga memengaruhi representasi hasil penelitian.

Selain itu, penelitian ini tidak memasukkan faktor-faktor eksternal seperti dampak pandemi Covid-19, yang diketahui memiliki pengaruh signifikan terhadap berbagai aspek bisnis, termasuk proses audit dan pelaporan keuangan. Kondisi tersebut berpotensi menyebabkan bias dalam data *audit report lag*, mengingat pandemi bisa memperlambat penyelesaian laporan audit atau mengubah prioritas perusahaan. Dengan tidak mempertimbangkan variabel eksternal ini, temuan penelitian mungkin tidak sepenuhnya mencerminkan kondisi aktual tanpa adanya gangguan faktor luar.

5.4. Saran

Penelitian selanjutnya, peneliti menyarankan untuk melakukan upaya lebih intensif untuk mengumpulkan data laporan keuangan yang lebih lengkap, baik melalui pencarian mendalam di *website* resmi perusahaan, Bursa Efek Indonesia (BEI), maupun sumber terpercaya lainnya. Dengan memperluas cakupan data, sampel penelitian akan lebih representatif, sehingga hasil analisis dapat lebih akurat dan mencerminkan kondisi yang sebenarnya.

Selain itu, penelitian mendatang sebaiknya memperhitungkan faktor eksternal yang berpotensi memengaruhi *audit report lag*, seperti pandemi Covid-19. Salah satu cara yang dapat dilakukan adalah dengan menambahkan variabel kontrol

terkait pandemi atau membandingkan periode *post-pandemic* guna memastikan hasil analisis yang lebih komprehensif.



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LAMPIRAN

Uji Statistik Deskriptif *IBM SPSS*

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Sebelum	1404	18.00	151.00	92.6546	28.57943
Setelah	1404	15.00	122.00	79.3526	14.99794
Valid N (listwise)	1404				

Uji Normalitas *IBM SPSS*

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Sebelum	.112	1404	.000	.983	1404	.000
Setelah	.256	1404	.000	.797	1404	.000

a. Lilliefors Significance Correction

Uji *Wilcoxon IBM SPSS*

Wilcoxon Signed Ranks Test

Ranks				
		N	Mean Rank	Sum of Ranks
Setelah - Sebelum	Negative Ranks	949 ^a	766.19	727116.50
	Positive Ranks	420 ^b	501.54	210648.50
	Ties	35 ^c		
	Total	1404		

a. Setelah < Sebelum

b. Setelah > Sebelum

c. Setelah = Sebelum

Test Statistics^a

	Setelah - Sebelum
Z	-17.653 ^b
Asymp. Sig. (2-tailed)	.000

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

Data Audit Report Lag Perusahaan Periode 2019-2024

No.	Nama Perusahaan	Periode	ARL	Periode	ARL	HAU
1	Communication Cable Systems In	2019	80	2022	60	3
		2020	90	2023	59	2
		2021	74	2024	59	2
2	Bima Sakti Pertiwi Tbk.	2019	91	2022	86	1
		2020	130	2023	85	1
		2021	112	2024	80	1
3	MNC Vision Networks Tbk.	2019	79	2022	79	1
		2020	147	2023	88	1
		2021	89	2024	73	1
4	Berkah Prima Perkasa Tbk.	2019	119	2022	86	1
		2020	110	2023	85	1
		2021	102	2024	85	1
5	Gunung Raja Paksi Tbk.	2019	118	2022	75	1
		2020	90	2023	59	2
		2021	69	2024	59	3
6	Eastparc Hotel Tbk.	2019	52	2022	34	1
		2020	60	2023	52	2
		2021	38	2024	41	1
7	MSIG Life Insurance Indonesia	2019	112	2022	90	1
		2020	116	2023	88	1
		2021	116	2024	63	1
8	Fuji Finance Indonesia Tbk.	2019	59	2022	67	1
		2020	68	2023	54	1
		2021	67	2024	30	1
9	Inocycle Technology Group Tbk.	2019	148	2022	86	0
		2020	147	2023	87	1
		2021	115	2024	85	1
10	Satyamitra Kemas Lestari Tbk.	2019	115	2022	88	2
		2020	119	2023	88	2
		2021	112	2024	87	2
11	Kencana Energi Lestari Tbk.	2019	126	2022	86	2
		2020	141	2023	82	1
		2021	96	2024	78	2
12	Asia Sejahtera Mina Tbk.	2019	132	2022	88	0
		2020	90	2023	88	1
		2021	89	2024	86	1
13	Ifishdeco Tbk.	2019	125	2022	74	1
		2020	144	2023	57	1

		2021	70	2024	55	1
14	Repower Asia Indonesia Tbk.	2019	121	2022	89	1
		2020	119	2023	87	1
		2021	110	2024	86	1
15	Indonesia Fibreboard Industry	2019	69	2022	74	1
		2020	85	2023	75	1
		2021	68	2024	72	1
16	Putra Mandiri Jembar Tbk.	2019	115	2022	88	1
		2020	105	2023	73	2
		2021	89	2024	86	1
17	Uni-Charm Indonesia Tbk.	2019	59	2022	53	1
		2020	50	2023	50	1
		2021	55	2024	45	1
18	Galva Technologies Tbk.	2019	91	2022	89	1
		2020	98	2023	88	1
		2021	90	2024	87	1
19	Mulia Boga Raya Tbk.	2019	143	2022	59	1
		2020	139	2023	58	1
		2021	60	2024	60	1
20	Bank Amar Indonesia Tbk.	2019	140	2022	96	1
		2020	119	2023	88	1
		2021	90	2024	85	1
21	Diamond Food Indonesia Tbk.	2019	91	2022	90	1
		2020	120	2023	88	1
		2021	119	2024	86	1
22	Batulicin Nusantara Maritim Tbk	2019	121	2022	90	2
		2020	144	2023	78	2
		2021	116	2024	85	2
23	Optima Prima Metal Sinergi Tbk	2019	91	2022	88	1
		2020	105	2023	88	1
		2021	115	2024	84	1
24	Nusantara Almazia Tbk.	2019	84	2022	80	1
		2020	90	2023	87	1
		2021	86	2024	85	1
25	Itama Ranoraya Tbk.	2019	49	2022	86	1
		2020	47	2023	88	4
		2021	53	2024	85	2
26	Sinergi Inti Plastindo Tbk.	2019	72	2022	87	1
		2020	127	2023	87	1
		2021	112	2024	85	1
27	Dana Brata Luhur Tbk.	2019	111	2022	83	1

		2020	130	2023	87	1
		2021	89	2024	87	1
28	Satria Mega Kencana Tbk.	2019	66	2022	76	2
		2020	141	2023	87	1
		2021	150	2024	86	1
29	Pool Advista Finance Tbk.	2019	120	2022	87	1
		2020	141	2023	86	1
		2021	115	2024	86	1
30	Makmur Berkah Amanda Tbk.	2019	136	2022	88	1
		2020	92	2023	87	1
		2021	110	2024	85	1
31	Saraswanti Anugerah Makmur Tbk	2019	132	2022	83	2
		2020	81	2023	86	2
		2021	101	2024	84	2
32	Mega Perintis Tbk.	2019	79	2022	88	2
		2020	81	2023	117	2
		2021	84	2024	87	2
33	Yelooo Integra Datanet Tbk.	2019	132	2022	89	2
		2020	47	2023	121	2
		2021	88	2024	86	2
34	Superkrane Mitra Utama Tbk.	2019	91	2022	88	1
		2020	148	2023	87	1
		2021	116	2024	85	1
35	Garudafood Putra Putri Jaya Tbk.	2019	129	2022	58	2
		2020	130	2023	59	1
		2021	63	2024	83	2
36	Super Energy Tbk.	2019	87	2022	82	1
		2020	99	2023	86	1
		2021	89	2024	84	1
37	Satria Antaran Prima Tbk.	2019	111	2022	87	1
		2020	89	2023	87	1
		2021	82	2024	83	1
38	Natura City Developments Tbk.	2019	80	2022	87	1
		2020	119	2023	87	1
		2021	90	2024	76	2
39	Arkadia Digital Media Tbk.	2019	48	2022	74	1
		2020	69	2023	75	1
		2021	70	2024	86	1
40	Madusari Murni Indah Tbk.	2019	91	2022	86	2
		2020	125	2023	86	1

		2021	89	2024	84	1
41	Batavia Prosperindo Trans Tbk.	2019	76	2022	88	3
		2020	89	2023	86	4
		2021	87	2024	85	4
42	Jaya Sukses Makmur Sentosa Tbk	2019	76	2022	88	1
		2020	75	2023	86	1
		2021	104	2024	86	1
43	Indonesia Kendaraan Terminal Tbk.	2019	106	2022	86	1
		2020	89	2023	80	1
		2021	87	2024	84	1
44	Transcoal Pacific Tbk.	2019	100	2022	88	1
		2020	127	2023	86	1
		2021	110	2024	80	1
45	Map Aktif Adiperkasa Tbk.	2019	86	2022	87	2
		2020	89	2023	87	2
		2021	88	2024	85	2
46	Trimuda Nuansa Citra Tbk.	2019	106	2022	89	1
		2020	145	2023	88	1
		2021	118	2024	84	1
47	Asuransi Tugu Pratama Indonesia Tbk.	2019	135	2022	87	1
		2020	109	2023	82	1
		2021	129	2024	59	1
48	Sarimelati Kencana Tbk.	2019	91	2022	89	2
		2020	124	2023	87	2
		2021	91	2024	86	2
49	Medikaloka Hermina Tbk.	2019	93	2022	90	1
		2020	138	2023	87	1
		2021	90	2024	78	1
50	Royal Prima Tbk.	2019	125	2022	89	0
		2020	138	2023	85	1
		2021	150	2024	84	1
51	Surya Pertiwi Tbk.	2019	93	2022	89	1
		2020	116	2023	87	1
		2021	89	2024	84	1
52	Bank BTPN Syariah Tbk.	2019	63	2022	41	2
		2020	41	2023	38	2
		2021	41	2024	45	2
53	Charnic Capital Tbk.	2019	64	2022	67	1
		2020	69	2023	58	1
		2021	67	2024	43	1

54	Dafam Property Indonesia Tbk.	2019	111	2022	88	2
		2020	109	2023	86	2
		2021	110	2024	73	3
55	Gihon Telekomunikasi Indonesia	2019	84	2022	89	1
		2020	116	2023	87	1
		2021	76	2024	85	1
56	Bank Syariah Indonesia Tbk.	2019	34	2022	30	2
		2020	26	2023	30	2
		2021	19	2024	35	2
57	Jasa Armada Indonesia Tbk.	2019	86	2022	86	1
		2020	82	2023	86	1
		2021	87	2024	83	1
58	Campina Ice Cream Industry Tbk	2019	84	2022	89	1
		2020	85	2023	88	1
		2021	84	2024	84	2
59	Panca Budi Idaman Tbk.	2019	86	2022	67	2
		2020	67	2023	67	2
		2021	77	2024	71	2
60	Dwi Guna Laksana Tbk.	2019	114	2022	79	1
		2020	95	2023	82	1
		2021	82	2024	48	2
61	IMC Pelita Logistik Tbk.	2019	77	2022	88	1
		2020	111	2023	82	1
		2021	89	2024	80	1
62	Wijaya Karya Bangunan Gedung Tbk.	2019	55	2022	66	1
		2020	54	2023	88	1
		2021	60	2024	73	1
63	PP Presisi Tbk.	2019	36	2022	66	2
		2020	50	2023	61	1
		2021	137	2024	64	1
64	M Cash Integrasi Tbk.	2019	139	2022	89	1
		2020	148	2023	87	1
		2021	118	2024	86	1
65	Kapas Prima Coal Tbk.	2019	147	2022	90	1
		2020	131	2023	88	1
		2021	118	2024	86	0
66	Trisula Textile Industries Tbk	2019	100	2022	75	1
		2020	104	2023	86	1
		2021	87	2024	80	1
67	Emdeki Utama Tbk.	2019	78	2022	89	1

		2020	77	2023	88	1
		2021	60	2024	86	1
68	Andalan Perkasa Abadi Tbk.	2019	112	2022	88	1
		2020	148	2023	88	1
		2021	117	2024	86	1
69	Mark Dynamics Indonesia Tbk.	2019	121	2022	88	1
		2020	89	2023	60	2
		2021	82	2024	78	2
70	Megapower Makmur Tbk.	2019	63	2022	88	1
		2020	68	2023	86	1
		2021	73	2024	83	1
71	Buyung Poetra Sembada Tbk.	2019	90	2022	89	2
		2020	106	2023	88	1
		2021	117	2024	78	1
72	Hartadinata Abadi Tbk.	2019	139	2022	83	1
		2020	148	2023	81	1
		2021	104	2024	85	1
73	Integra Indocabinet Tbk.	2019	111	2022	87	1
		2020	104	2023	88	1
		2021	109	2024	79	1
74	MAP Boga Adiperkasa Tbk.	2019	86	2022	87	1
		2020	89	2023	87	1
		2021	88	2024	83	1
75	Kirana Megatara Tbk.	2019	56	2022	59	2
		2020	56	2023	67	1
		2021	56	2024	63	1
76	Alfa Energi Investama Tbk.	2019	129	2022	94	1
		2020	89	2023	86	1
		2021	89	2024	85	1
77	Cahayasakti Investindo Sukses	2019	119	2022	88	1
		2020	120	2023	88	1
		2021	88	2024	84	1
78	Sariguna Primatirta Tbk.	2019	69	2022	86	1
		2020	75	2023	86	1
		2021	70	2024	80	1
79	Sanurhasta Mitra Tbk.	2019	66	2022	67	1
		2020	77	2023	87	2
		2021	89	2024	78	2
80	Industri dan Perdagangan Bintraco Dharma Tbk.	2019	121	2022	69	3
		2020	123	2023	80	3

		2021	140	2024	78	3
81	Nusantara Pelabuhan Handal Tbk	2019	92	2022	87	1
		2020	90	2023	88	1
		2021	90	2024	87	2
82	Bintang Oto Global Tbk.	2019	90	2022	88	1
		2020	148	2023	88	1
		2021	117	2024	86	1
83	Prodia Widyahusada Tbk.	2019	65	2022	74	1
		2020	69	2023	67	1
		2021	73	2024	71	1
84	Paramita Bangun Sarana Tbk.	2019	111	2022	87	1
		2020	123	2023	87	1
		2021	108	2024	84	1
85	Waskita Beton Precast Tbk.	2019	69	2022	96	1
		2020	82	2023	91	1
		2021	118	2024	79	1
86	Cikarang Listrindo Tbk.	2019	99	2022	59	1
		2020	102	2023	60	1
		2021	98	2024	52	1
87	Capital Financial Indonesia Tb	2019	147	2022	90	3
		2020	144	2023	88	3
		2021	118	2024	86	3
88	Sillo Maritime Perdana Tbk.	2019	78	2022	76	2
		2020	147	2023	88	2
		2021	118	2024	84	2
89	Bank Ganesha Tbk.	2019	97	2022	90	1
		2020	109	2023	88	1
		2021	87	2024	86	1
90	Bank Jago Tbk.	2019	80	2022	74	2
		2020	69	2023	81	2
		2021	63	2024	78	2
91	Kino Indonesia Tbk.	2019	90	2022	90	4
		2020	109	2023	88	2
		2021	118	2024	86	2
92	Indonesia Pondasi Raya Tbk.	2019	113	2022	79	2
		2020	119	2023	85	2
		2021	68	2024	59	2
93	Victoria Insurance Tbk.	2019	76	2022	86	1
		2020	111	2023	85	1
		2021	90	2024	57	1

94	Mitra Keluarga Karyasehat Tbk.	2019	71	2022	90	1
		2020	67	2023	88	1
		2021	84	2024	80	1
95	Merdeka Copper Gold Tbk.	2019	77	2022	117	1
		2020	90	2023	87	2
		2021	73	2024	87	3
96	Puradelta Lestari Tbk.	2019	43	2022	58	2
		2020	41	2023	64	2
		2021	55	2024	38	2
97	Bank Neo Commerce Tbk.	2019	98	2022	88	1
		2020	64	2023	64	1
		2021	90	2024	83	1
98	Wijaya Karya Beton Tbk.	2019	52	2022	66	1
		2020	49	2023	87	2
		2021	49	2024	79	1
99	Tunas Alfin Tbk.	2019	80	2022	83	2
		2020	106	2023	86	2
		2021	87	2024	83	2
100	Soechi Lines Tbk.	2019	129	2022	88	1
		2020	123	2023	80	1
		2021	116	2024	83	1
101	Bank Panin Dubai Syariah Tbk.	2019	56	2022	67	1
		2020	88	2023	54	1
		2021	59	2024	55	1
102	Link Net Tbk.	2019	106	2022	65	2
		2020	123	2023	40	3
		2021	84	2024	37	3
103	Bank Oke Indonesia Tbk.	2019	78	2022	76	1
		2020	71	2023	86	1
		2021	77	2024	80	1
104	Chitose Internasional Tbk.	2019	83	2022	83	1
		2020	146	2023	87	1
		2021	146	2024	80	1
105	Victoria Investama Tbk.	2019	141	2022	85	2
		2020	137	2023	88	2
		2021	116	2024	80	2
106	Trans Power Marine Tbk.	2019	80	2022	88	1
		2020	83	2023	85	1
		2021	82	2024	83	1
107		2019	115	2022	87	1

	Sawit Sumbermas Sarana Tbk.	2020	89	2023	87	1
		2021	95	2024	66	1
108	Saratoga Investama Sedaya Tbk.	2019	62	2022	69	2
		2020	63	2023	75	1
		2021	69	2024	70	1
109	Sarana Meditama Metropolitan Tbk.	2019	42	2022	89	1
		2020	89	2023	87	1
		2021	94	2024	76	2
110	Mitra Pinasthika Mustika Tbk.	2019	87	2022	82	2
		2020	99	2023	87	1
		2021	88	2024	80	1
111	Multipolar Technology Tbk.	2019	71	2022	60	1
		2020	75	2023	87	1
		2021	84	2024	59	1
112	Steel Pipe Industry of Indones	2019	51	2022	89	1
		2020	78	2023	72	2
		2021	78	2024	73	2
113	Indomobil Multi Jasa Tbk.	2019	91	2022	89	1
		2020	138	2023	87	1
		2021	90	2024	77	1
114	Dyandra Media International Tb	2019	107	2022	76	2
		2020	110	2023	86	1
		2021	89	2024	80	1
115	Dharma Satya Nusantara Tbk.	2019	91	2022	58	1
		2020	62	2023	58	1
		2021	49	2024	58	1
116	Bank Maspion Indonesia Tbk.	2019	50	2022	89	2
		2020	36	2023	85	1
		2021	52	2024	62	1
117	Pelayaran Nasional Bina Buana	2019	87	2022	80	1
		2020	64	2023	85	1
		2021	98	2024	83	1
118	Bank Mestika Dharma Tbk.	2019	80	2022	88	1
		2020	90	2023	82	1
		2021	88	2024	80	1
119	Arita Prima Indonesia Tbk.	2019	71	2022	87	1
		2020	88	2023	86	1
		2021	89	2024	80	1
120	Austindo Nusantara Jaya Tbk.	2019	71	2022	87	2
		2020	84	2023	60	2

		2021	75	2024	73	2
121	Acset Indonusa Tbk.	2019	51	2022	53	2
		2020	50	2023	53	2
		2021	49	2024	80	2
122	Waskita Karya (Persero) Tbk.	2019	112	2022	96	1
		2020	83	2023	87	1
		2021	118	2024	79	5
123	Trisula International Tbk.	2019	114	2022	75	1
		2020	110	2023	88	1
		2021	89	2024	83	1
124	TBS Energi Utama Tbk.	2019	80	2022	90	1
		2020	120	2023	85	1
		2021	111	2024	70	1
125	Express Transindo Utama Tbk.	2019	77	2022	89	2
		2020	125	2023	107	1
		2021	112	2024	80	1
126	Minna Padi Investama Sekuritas	2019	59	2022	88	1
		2020	110	2023	80	2
		2021	117	2024	83	2
127	MNC Sky Vision Tbk.	2019	68	2022	79	1
		2020	144	2023	88	1
		2021	89	2024	73	1
128	ESSA Industries Indonesia Tbk.	2019	90	2022	17	1
		2020	79	2023	31	1
		2021	63	2024	50	1
129	Bank Pembangunan Daerah Jawa T	2019	30	2022	44	1
		2020	99	2023	15	1
		2021	31	2024	79	1
130	KDB Tifa Finance Tbk.	2019	72	2022	69	1
		2020	85	2023	73	1
		2021	66	2024	83	1
131	Salim Ivomas Pratama Tbk.	2019	56	2022	55	3
		2020	55	2023	58	3
		2021	52	2024	58	3
132	Golden Energy Mines Tbk.	2019	59	2022	67	1
		2020	57	2023	88	1
		2021	66	2024	59	1
133	Erajaya Swasembada Tbk.	2019	87	2022	90	1
		2020	97	2023	90	1
		2021	104	2024	84	1

134	ABM Investama Tbk.	2019	133	2022	90	1
		2020	90	2023	87	1
		2021	90	2024	70	1
135	Wintermar Offshore Marine Tbk.	2019	69	2022	88	1
		2020	113	2023	86	1
		2021	97	2024	80	2
136	Nippon Indosari Corpindo Tbk.	2019	59	2022	59	1
		2020	88	2023	59	1
		2021	61	2024	65	1
137	PP (Persero) Tbk.	2019	51	2022	66	1
		2020	68	2023	96	1
		2021	60	2024	64	1
138	Midi Utama Indonesia Tbk.	2019	87	2022	60	1
		2020	88	2023	82	1
		2021	89	2024	80	1
139	Elang Mahkota Teknologi Tbk.	2019	100	2022	90	2
		2020	90	2023	90	2
		2021	116	2024	79	2
140	Bumi Resources Minerals Tbk.	2019	77	2022	76	1
		2020	119	2023	87	1
		2021	104	2024	83	1
141	Bank Pembangunan Daerah Jawa B	2019	77	2022	55	1
		2020	119	2023	87	1
		2021	67	2024	70	1
142	Pelat Timah Nusantara Tbk.	2019	45	2022	55	1
		2020	64	2023	47	1
		2021	52	2024	38	1
143	Dian Swastatika Sentosa Tbk	2019	86	2022	69	3
		2020	102	2023	90	2
		2021	69	2024	77	2
144	Eagle High Plantations Tbk.	2019	121	2022	89	2
		2020	88	2023	61	2
		2021	88	2024	59	2
145	Bank Tabungan Negara (Persero)	2019	45	2022	48	1
		2020	41	2023	43	1
		2021	38	2024	43	1
146	Sumber Alfaria Trijaya Tbk.	2019	87	2022	89	1
		2020	88	2023	83	1
		2021	89	2024	80	1
147		2019	55	2022	73	1

	Mizuho Leasing Indonesia Tbk.	2020	55	2023	73	1
		2021	66	2024	76	1
148	Chandra Asri Pacific Tbk.	2019	76	2022	88	1
		2020	51	2023	86	2
		2021	57	2024	73	1
149	Elnusa Tbk.	2019	45	2022	58	1
		2020	50	2023	59	1
		2021	56	2024	73	1
150	Bayan Resources Tbk.	2019	90	2022	68	1
		2020	89	2023	60	1
		2021	89	2024	59	1
151	Bank SMBC Indonesia Tbk.	2019	83	2022	55	1
		2020	57	2023	53	1
		2021	54	2024	59	1
152	Bumi Serpong Damai Tbk.	2019	72	2022	67	3
		2020	74	2023	72	2
		2021	61	2024	80	2
153	Alamtri Resources Indonesia Tb	2019	59	2022	59	2
		2020	57	2023	59	2
		2021	60	2024	59	3
154	Wijaya Karya (Persero) Tbk.	2019	72	2022	82	1
		2020	74	2023	88	2
		2021	63	2024	79	2
155	WEHA Transportasi Indonesia Tb	2019	65	2022	83	1
		2020	123	2023	82	1
		2021	80	2024	73	1
156	Sampoerna Agro Tbk.	2019	90	2022	89	1
		2020	105	2023	86	1
		2021	87	2024	79	1
157	Media Nusantara Citra Tbk.	2019	80	2022	79	1
		2020	147	2023	88	1
		2021	98	2024	73	1
158	Bank China Construction Bank I	2019	91	2022	48	1
		2020	83	2023	33	1
		2021	56	2024	50	1
159	Jasa Marga (Persero) Tbk.	2019	108	2022	59	1
		2020	85	2023	60	2
		2021	77	2024	59	2
160	Jaya Konstruksi Manggala Prata	2019	80	2022	88	1
		2020	85	2023	57	1

		2021	84	2024	65	1
161	Indo Tambangraya Megah Tbk.	2019	51	2022	53	1
		2020	53	2023	52	1
		2021	54	2024	57	1
162	Darma Henwa Tbk	2019	83	2022	90	1
		2020	151	2023	88	1
		2021	111	2024	80	1
163	BISI International Tbk.	2019	114	2022	89	1
		2020	118	2023	85	1
		2021	98	2024	77	1
164	Bank Woori Saudara Indonesia 1	2019	62	2022	59	2
		2020	57	2023	44	2
		2021	60	2024	57	2
165	Rukun Raharja Tbk.	2019	79	2022	88	2
		2020	85	2023	82	3
		2021	87	2024	64	3
166	Ancora Indonesia Resources Tbk	2019	105	2022	88	2
		2020	111	2023	88	2
		2021	90	2024	80	2
167	Mandala Multifinance Tbk.	2019	77	2022	66	1
		2020	90	2023	87	1
		2021	74	2024	59	1
168	XL Axiata Tbk.	2019	38	2022	48	4
		2020	42	2023	40	3
		2021	49	2024	36	3
169	Asuransi Multi Artha Guna Tbk.	2019	59	2022	83	1
		2020	75	2023	85	1
		2021	69	2024	71	1
170	Wahana Ottomitra Multiartha Tb	2019	48	2022	46	1
		2020	49	2023	53	1
		2021	48	2024	49	1
171	Energi Mega Persada Tbk.	2019	87	2022	88	1
		2020	90	2023	88	1
		2021	90	2024	80	1
172	Adira Dinamika Multi Finance T	2019	24	2022	39	1
		2020	39	2023	43	1
		2021	28	2024	44	1
173	Adhi Karya (Persero) Tbk.	2019	99	2022	59	1
		2020	90	2023	78	1
		2021	65	2024	87	2

174	Temas Tbk.	2019	94	2022	69	1
		2020	139	2023	64	1
		2021	118	2024	57	1
175	Perusahaan Gas Negara Tbk.	2019	78	2022	103	2
		2020	98	2023	68	2
		2021	73	2024	80	2
176	Bank Mandiri (Persero) Tbk.	2019	23	2022	31	3
		2020	21	2023	31	3
		2021	27	2024	36	3
177	Bank Rakyat Indonesia (Persero)	2019	24	2022	37	1
		2020	29	2023	31	1
		2021	34	2024	43	1
178	Asuransi Jasa Tania Tbk.	2019	120	2022	88	2
		2020	90	2023	80	2
		2021	101	2024	70	2
179	Bank Raya Indonesia Tbk.	2019	28	2022	59	1
		2020	95	2023	74	1
		2021	87	2024	69	1
180	Surya Citra Media Tbk.	2019	100	2022	89	1
		2020	90	2023	88	1
		2021	91	2024	76	1
181	Lotte Chemical Titan Tbk.	2019	65	2022	87	1
		2020	63	2023	58	1
		2021	77	2024	73	1
182	Bank QNB Indonesia Tbk.	2019	38	2022	41	1
		2020	36	2023	59	1
		2021	31	2024	59	1
183	Panorama Sentrawisata Tbk.	2019	90	2022	61	1
		2020	147	2023	85	1
		2021	116	2024	76	2
184	Centratama Telekomunikasi Indo	2019	91	2022	102	1
		2020	69	2023	88	1
		2021	89	2024	79	1
185	Bank Pembangunan Daerah Banten	2019	78	2022	88	1
		2020	89	2023	50	1
		2021	74	2024	22	1
186	Arwana Citramulia Tbk.	2019	34	2022	41	1
		2020	35	2023	38	1
		2021	33	2024	48	1
187		2019	91	2022	60	1

	Trimegah Sekuritas Indonesia T	2020	120	2023	68	1
		2021	111	2024	65	1
188	Panin Sekuritas Tbk.	2019	45	2022	61	1
		2020	53	2023	46	1
		2021	49	2024	49	3
189	Samindo Resources Tbk.	2019	80	2022	73	1
		2020	82	2023	88	2
		2021	73	2024	79	1
190	Bank Mega Tbk.	2019	28	2022	27	1
		2020	20	2023	26	1
		2021	18	2024	38	1
191	Gowa Makassar Tourism Developm	2019	100	2022	82	1
		2020	113	2023	81	1
		2021	88	2024	78	1
192	Bank Central Asia Tbk.	2019	37	2022	25	2
		2020	29	2023	24	2
		2021	24	2024	22	2
193	Bank Victoria International Tb	2019	118	2022	88	2
		2020	120	2023	87	2
		2021	90	2024	69	1
194	Astra Otoparts Tbk.	2019	51	2022	51	1
		2020	53	2023	51	1
		2021	52	2024	51	2
195	Mitra Investindo Tbk.	2019	91	2022	89	2
		2020	57	2023	85	2
		2021	90	2024	76	2
196	Lautan Luas Tbk.	2019	86	2022	89	1
		2020	102	2023	72	2
		2021	89	2024	66	2
197	Bank JTrust Indonesia Tbk.	2019	52	2022	58	1
		2020	112	2023	88	3
		2021	56	2024	41	2
198	Astra Agro Lestari Tbk.	2019	51	2022	51	1
		2020	50	2023	51	1
		2021	52	2024	51	1
199	PP London Sumatra Indonesia Tb	2019	56	2022	55	1
		2020	55	2023	58	1
		2021	52	2024	58	1
200	Wilmar Cahaya Indonesia Tbk.	2019	79	2022	75	1
		2020	88	2023	78	1

		2021	88	2024	71	1
201	Bank Negara Indonesia (Persero)	2019	20	2022	20	3
		2020	22	2023	25	3
		2021	21	2024	22	3
202	Suryamas Dutamakmur Tbk.	2019	66	2022	83	1
		2020	67	2023	88	1
		2021	74	2024	58	1
203	Red Planet Indonesia Tbk.	2019	66	2022	62	1
		2020	82	2023	85	1
		2021	81	2024	80	1
204	Global Mediacom Tbk.	2019	90	2022	79	0
		2020	147	2023	88	1
		2021	98	2024	73	1
205	Asahimas Flat Glass Tbk.	2019	99	2022	89	1
		2020	106	2023	73	1
		2021	89	2024	77	1
206	Bank OCBC NISP Tbk.	2019	23	2022	27	2
		2020	26	2023	26	2
		2021	27	2024	28	3
207	Mulia Industrindo Tbk	2019	79	2022	83	1
		2020	84	2023	85	1
		2021	81	2024	80	1
208	Indosat Tbk.	2019	51	2022	43	4
		2020	48	2023	37	4
		2021	47	2024	39	2
209	Fajar Surya Wisesa Tbk.	2019	42	2022	45	3
		2020	60	2023	40	1
		2021	45	2024	44	2
210	Darya-Varia Laboratoria Tbk.	2019	90	2022	87	1
		2020	118	2023	81	1
		2021	103	2024	78	1
211	Duta Pertiwi Tbk	2019	92	2022	67	2
		2020	74	2023	72	2
		2021	55	2024	80	2
212	AKR Corporindo Tbk.	2019	77	2022	80	1
		2020	82	2023	80	1
		2021	77	2024	77	1
213	Mandom Indonesia Tbk.	2019	59	2022	76	1
		2020	88	2023	82	1
		2021	87	2024	76	1

214	Sekar Laut Tbk.	2019	72	2022	88	1
		2020	68	2023	86	1
		2021	75	2024	71	1
215	Kedaung Indah Can Tbk	2019	66	2022	87	1
		2020	67	2023	85	1
		2021	69	2024	79	1
216	Barito Pacific Tbk.	2019	87	2022	88	2
		2020	85	2023	87	3
		2021	90	2024	73	3
217	Smart Tbk.	2019	90	2022	88	1
		2020	104	2023	87	1
		2021	76	2024	38	1
218	Plaza Indonesia Realty Tbk.	2019	87	2022	76	1
		2020	90	2023	75	1
		2021	75	2024	73	1
219	Semen Indonesia (Persero) Tbk.	2019	72	2022	69	2
		2020	57	2023	68	2
		2021	56	2024	71	2
220	Resource Alam Indonesia Tbk.	2019	136	2022	86	0
		2020	127	2023	85	3
		2021	87	2024	78	2
221	Charoen Pokphand Indonesia Tbk	2019	114	2022	89	1
		2020	148	2023	85	1
		2021	98	2024	77	1
222	Ultrajaya Milk Industry & Trad	2019	80	2022	89	2
		2020	91	2023	86	2
		2021	89	2024	59	2
223	Summarecon Agung Tbk.	2019	86	2022	79	1
		2020	90	2023	75	1
		2021	83	2024	71	1
224	Petrosea Tbk.	2019	79	2022	88	1
		2020	85	2023	87	2
		2021	82	2024	59	2
225	Mayora Indah Tbk.	2019	90	2022	88	1
		2020	89	2023	59	1
		2021	89	2024	58	1
226	Indo-Rama Synthetics Tbk.	2019	105	2022	48	1
		2020	46	2023	52	1
		2021	52	2024	57	1
227	Vale Indonesia Tbk.	2019	51	2022	47	2

		2020	56	2023	41	2
		2021	55	2024	56	2
228	Clipan Finance Indonesia Tbk.	2019	56	2022	65	1
		2020	88	2023	54	1
		2021	84	2024	56	1
229	Bank Permata Tbk.	2019	49	2022	53	1
		2020	67	2023	44	1
		2021	70	2024	45	1
230	BFI Finance Indonesia Tbk.	2019	50	2022	44	1
		2020	71	2023	54	1
		2021	46	2024	55	1
231	Astra International Tbk.	2019	58	2022	58	2
		2020	56	2023	58	2
		2021	56	2024	58	2
232	Matahari Department Store Tbk.	2019	45	2022	48	2
		2020	47	2023	54	2
		2021	49	2024	64	3
233	Japfa Comfeed Indonesia Tbk.	2019	59	2022	60	2
		2020	59	2023	60	2
		2021	60	2024	59	1
234	DFI Retail Nusantara Tbk.	2019	65	2022	76	2
		2020	69	2023	73	2
		2021	61	2024	72	2
235	Bank Maybank Indonesia Tbk.	2019	48	2022	47	1
		2020	49	2023	54	1
		2021	48	2024	51	1
236	Bank CIMB Niaga Tbk.	2019	48	2022	48	2
		2020	48	2023	50	2
		2021	48	2024	49	2
237	Bank Danamon Indonesia Tbk.	2019	27	2022	45	1
		2020	42	2023	47	1
		2021	28	2024	45	1
238	Astra Graphia Tbk.	2019	51	2022	51	2
		2020	50	2023	52	2
		2021	52	2024	52	1
239	Asuransi Bina Dana Arta Tbk.	2019	59	2022	59	2
		2020	71	2023	87	1
		2021	80	2024	59	1
240	Unilever Indonesia Tbk.	2019	29	2022	40	1
		2020	34	2023	38	1

		2021	40	2024	44	1
241	Bank Pan Indonesia Tbk	2019	56	2022	67	1
		2020	88	2023	54	1
		2021	84	2024	56	1
242	Multi Bintang Indonesia Tbk.	2019	52	2022	65	1
		2020	64	2023	87	1
		2021	56	2024	65	1
243	Bank Multiarta Sentosa Tbk.	2019	118	2022	88	1
		2020	81	2023	86	1
		2021	84	2024	85	1
244	Trimegah Karya Pratama Tbk.	2019	91	2022	89	1
		2020	120	2023	87	1
		2021	116	2024	86	1
245	Solusi Bangun Indonesia Tbk.	2019	59	2022	54	2
		2020	49	2023	67	2
		2021	53	2024	85	2
246	Merck Tbk.	2019	69	2022	88	1
		2020	90	2023	87	1
		2021	89	2024	86	1
247	Supreme Cable Manufacturing &	2019	87	2022	88	2
		2020	89	2023	87	2
		2021	88	2024	85	1
248	Paninvest Tbk.	2019	118	2022	90	4
		2020	147	2023	88	2
		2021	116	2024	98	2
249	Panin Financial Tbk.	2019	113	2022	89	4
		2020	147	2023	88	2
		2021	115	2024	98	2
250	Delta Djakarta Tbk.	2019	80	2022	89	1
		2020	89	2023	87	1
		2021	89	2024	86	1
251	Jakarta International Hotels &	2019	87	2022	88	1
		2020	137	2023	88	1
		2021	115	2024	86	1
252	Asuransi Bintang Tbk.	2019	87	2022	88	1
		2020	88	2023	87	1
		2021	89	2024	84	1
253	Asuransi Dayin Mitra Tbk.	2019	83	2022	88	1
		2020	102	2023	87	1
		2021	102	2024	85	1

254	Bayu Buana Tbk	2019	91	2022	88	1
		2020	105	2023	88	1
		2021	91	2024	86	1
255	Bakrie & Brothers Tbk	2019	90	2022	62	1
		2020	89	2023	73	1
		2021	89	2024	84	1
256	Berlina Tbk.	2019	132	2022	88	1
		2020	140	2023	88	1
		2021	119	2024	86	1
257	Citra Tubindo Tbk.	2019	69	2022	83	2
		2020	81	2023	82	2
		2021	82	2024	86	5
258	Equity Development Investment	2019	133	2022	90	1
		2020	151	2023	88	1
		2021	117	2024	86	1
259	Indocement Tunggal Prakarsa Tb	2019	78	2022	86	1
		2020	77	2023	81	1
		2021	82	2024	80	1
260	Star Pacific Tbk	2019	147	2022	88	1
		2020	117	2023	87	1
		2021	116	2024	85	1
261	Multipolar Tbk.	2019	71	2022	76	2
		2020	148	2023	88	2
		2021	89	2024	84	1
262	Maskapai Reasuransi Indonesia	2019	91	2022	88	1
		2020	105	2023	87	1
		2021	110	2024	85	1
263	Asia Pacific Investama Tbk.	2019	148	2022	83	2
		2020	147	2023	85	2
		2021	94	2024	84	2
264	Pakuwon Jati Tbk.	2019	130	2022	86	1
		2020	98	2023	85	1
		2021	90	2024	83	1
265	Unggul Indah Cahaya Tbk.	2019	119	2022	88	1
		2020	90	2023	88	1
		2021	89	2024	84	1
266	Asuransi Harta Aman Pratama Tb	2019	86	2022	83	3
		2020	85	2023	84	2
		2021	56	2024	83	1
267	Alakasa Industrindo Tbk	2019	84	2022	88	1

		2020	88	2023	88	1
		2021	84	2024	86	1
268	Asuransi Ramayana Tbk.	2019	87	2022	104	2
		2020	88	2023	88	2
		2021	111	2024	85	2
269	Buana Finance Tbk.	2019	105	2022	89	1
		2020	112	2023	86	1
		2021	90	2024	85	1
270	Berlian Laju Tanker Tbk	2019	149	2022	90	2
		2020	151	2023	88	2
		2021	118	2024	86	2
271	Indo Kordsa Tbk.	2019	86	2022	83	4
		2020	88	2023	87	2
		2021	84	2024	85	1
272	Bumi Resources Tbk.	2019	83	2022	87	2
		2020	130	2023	87	2
		2021	118	2024	86	1
273	Duta Pertiwi Nusantara Tbk.	2019	70	2022	82	2
		2020	90	2023	85	1
		2021	77	2024	86	1
274	Ekadharma International Tbk.	2019	80	2022	86	2
		2020	85	2023	87	2
		2021	95	2024	85	2
275	Eratex Djaja Tbk.	2019	90	2022	88	1
		2020	113	2023	88	1
		2021	87	2024	86	1
276	Gudang Garam Tbk.	2019	83	2022	89	1
		2020	89	2023	88	1
		2021	87	2024	87	1
277	Gajah Tunggal Tbk.	2019	141	2022	88	1
		2020	65	2023	87	1
		2021	91	2024	80	1
278	H.M. Sampoerna Tbk.	2019	90	2022	89	1
		2020	81	2023	75	1
		2021	82	2024	84	1
279	Champion Pacific Indonesia Tbk	2019	118	2022	73	1
		2020	88	2023	78	1
		2021	90	2024	80	1
280	Bank Artha Graha Internasional	2019	134	2022	88	1
		2020	78	2023	88	1

		2021	81	2024	85	1
281	Toba Pulp Lestari Tbk.	2019	83	2022	88	1
		2020	138	2023	87	1
		2021	77	2024	86	1
282	Lionmesh Prima Tbk.	2019	76	2022	87	1
		2020	119	2023	87	1
		2021	115	2024	84	1
283	Multi Prima Sejahtera Tbk	2019	121	2022	88	1
		2020	127	2023	88	1
		2021	89	2024	84	1
284	Pan Brothers Tbk.	2019	121	2022	90	1
		2020	125	2023	88	1
		2021	117	2024	122	1
285	Pudjiadi & Sons Tbk.	2019	78	2022	89	1
		2020	131	2023	87	1
		2021	117	2024	85	1
286	Roda Vivatex Tbk	2019	83	2022	86	0
		2020	118	2023	85	1
		2021	111	2024	85	1
287	Millennium Pharmacon Internati	2019	49	2022	89	1
		2020	137	2023	86	2
		2021	60	2024	88	2
288	Hotel Sahid Jaya International	2019	97	2022	83	1
		2020	144	2023	87	1
		2021	108	2024	84	1
289	Tembaga Mulia Semanan Tbk.	2019	83	2022	88	1
		2020	90	2023	87	1
		2021	90	2024	85	1
290	Tigaraksa Satria Tbk.	2019	86	2022	73	2
		2020	104	2023	85	1
		2021	102	2024	80	1
291	Surya Toto Indonesia Tbk.	2019	92	2022	87	1
		2020	117	2023	86	1
		2021	90	2024	84	1
292	Trias Sentosa Tbk.	2019	140	2022	90	1
		2020	147	2023	87	1
		2021	116	2024	84	1
293	Intiland Development Tbk.	2019	84	2022	88	2
		2020	119	2023	87	2
		2021	116	2024	84	2

294	Kalbe Farma Tbk.	2019	87	2022	87	1
		2020	88	2023	87	1
		2021	88	2024	86	1
295	Argha Karya Prima Industry Tbk	2019	139	2022	74	2
		2020	81	2023	87	1
		2021	84	2024	86	1
296	Ever Shine Tex Tbk.	2019	119	2022	90	1
		2020	113	2023	86	1
		2021	94	2024	84	1
297	Jembo Cable Company Tbk.	2019	108	2022	86	2
		2020	88	2023	87	2
		2021	115	2024	83	2
298	KMI Wire & Cable Tbk.	2019	97	2022	89	1
		2020	95	2023	88	1
		2021	113	2024	94	1
299	Metro Realty Tbk.	2019	139	2022	88	0
		2020	85	2023	87	0
		2021	84	2024	86	1
300	Sona Topas Tourism Industry Tb	2019	91	2022	89	1
		2020	89	2023	87	1
		2021	104	2024	84	1
301	Polychem Indonesia Tbk	2019	126	2022	88	1
		2020	90	2023	87	1
		2021	104	2024	84	1
302	Indomobil Sukses Internasional	2019	112	2022	89	1
		2020	151	2023	87	1
		2021	89	2024	86	1
303	Intraco Penta Tbk.	2019	141	2022	89	2
		2020	148	2023	91	2
		2021	147	2024	86	2
304	Lion Metal Works Tbk.	2019	76	2022	87	1
		2020	119	2023	87	1
		2021	115	2024	84	1
305	Modernland Realty Tbk.	2019	99	2022	89	1
		2020	148	2023	88	1
		2021	112	2024	86	1
306	Indo Acidatama Tbk	2019	87	2022	89	1
		2020	88	2023	88	1
		2021	89	2024	83	1
307		2019	87	2022	89	1

	Akasha Wira International Tbk.	2020	120	2023	87	1
		2021	89	2024	84	1
308	Primarindo Asia Infrastructure	2019	91	2022	90	3
		2020	90	2023	91	2
		2021	90	2024	86	0
309	Ciputra Development Tbk.	2019	99	2022	89	1
		2020	103	2023	90	1
		2021	104	2024	85	1
310	Enseval Putera Megatrading Tbk	2019	86	2022	87	1
		2020	88	2023	87	1
		2021	88	2024	86	1
311	Indal Aluminium Industry Tbk.	2019	80	2022	89	1
		2020	112	2023	88	1
		2021	102	2024	84	1
312	Indofood Sukses Makmur Tbk.	2019	80	2022	82	1
		2020	78	2023	85	1
		2021	88	2024	84	1
313	Jaya Real Property Tbk.	2019	80	2022	88	1
		2020	85	2023	57	1
		2021	90	2024	65	1
314	Meratus Jasa Prima Tbk.	2019	149	2022	88	1
		2020	145	2023	87	1
		2021	109	2024	105	1
315	Langgeng Makmur Industri Tbk.	2019	83	2022	87	1
		2020	91	2023	86	1
		2021	108	2024	84	1
316	Lenox Pasifik Investama Tbk.	2019	149	2022	88	1
		2020	118	2023	87	1
		2021	117	2024	85	1
317	Pudjiadi Prestige Tbk.	2019	80	2022	89	1
		2020	117	2023	85	4
		2021	98	2024	85	2
318	Steady Safe Tbk	2019	150	2022	83	1
		2020	145	2023	88	1
		2021	112	2024	85	1
319	Suparma Tbk.	2019	87	2022	88	1
		2020	81	2023	87	1
		2021	84	2024	85	1
320	SLJ Global Tbk.	2019	148	2022	55	2
		2020	88	2023	88	2

		2021	89	2024	84	1
321	Tempo Scan Pacific Tbk.	2019	76	2022	83	1
		2020	74	2023	86	1
		2021	73	2024	83	1
322	Bhuwanatala Indah Permai Tbk.	2019	121	2022	90	2
		2020	145	2023	88	2
		2021	97	2024	86	2
323	Kawasan Industri Jababeka Tbk.	2019	106	2022	76	1
		2020	88	2023	75	1
		2021	116	2024	71	1
324	Perdana Bangun Pusaka Tbk	2019	80	2022	87	1
		2020	103	2023	85	1
		2021	104	2024	85	1
325	Sinarmas Multiartha Tbk.	2019	91	2022	89	3
		2020	151	2023	88	3
		2021	117	2024	85	3
326	Timah Tbk.	2019	105	2022	74	2
		2020	71	2023	88	2
		2021	70	2024	98	2
327	Telkom Indonesia (Persero) Tbk	2019	116	2022	83	1
		2020	119	2023	82	1
		2021	108	2024	107	1
328	Citatah Tbk.	2019	135	2022	90	1
		2020	141	2023	90	1
		2021	129	2024	87	1
329	Lippo Karawaci Tbk.	2019	143	2022	89	3
		2020	130	2023	85	2
		2021	89	2024	86	3
330	Ramayana Lestari Sentosa Tbk.	2019	115	2022	89	1
		2020	102	2023	87	1
		2021	90	2024	84	1
331	Sreeya Sewu Indonesia Tbk.	2019	80	2022	86	4
		2020	81	2023	88	4
		2021	119	2024	86	4
332	Selamat Sempurna Tbk.	2019	114	2022	89	1
		2020	120	2023	88	1
		2021	94	2024	84	1
333	Siantar Top Tbk.	2019	148	2022	118	2
		2020	145	2023	88	1
		2021	129	2024	104	1

334	Alumindo Light Metal Industry	2019	80	2022	89	0
		2020	137	2023	88	1
		2021	46	2024	86	2
335	Aneka Tambang Tbk.	2019	104	2022	83	2
		2020	71	2023	88	2
		2021	74	2024	98	1
336	Central Omega Resources Tbk.	2019	90	2022	88	1
		2020	147	2023	87	1
		2021	115	2024	85	1
337	Intikramik Alamasri Industri	2019	121	2022	88	2
		2020	147	2023	88	3
		2021	112	2024	86	1
338	Lippo General Insurance Tbk.	2019	71	2022	62	2
		2020	84	2023	86	2
		2021	63	2024	85	2
339	Bank Mayapada Internasional Tb	2019	119	2022	100	1
		2020	139	2023	91	1
		2021	117	2024	98	1
340	Ristia Bintang Mahkotasejati T	2019	86	2022	79	1
		2020	90	2023	87	1
		2021	84	2024	85	1
341	Golden Eagle Energy Tbk.	2019	120	2022	90	1
		2020	119	2023	57	1
		2021	90	2024	57	1
342	Surya Semesta Internusa Tbk.	2019	90	2022	89	1
		2020	110	2023	86	1
		2021	90	2024	83	1
343	Sunson Textile Manufacture Tbk	2019	97	2022	107	0
		2020	89	2023	117	0
		2021	87	2024	113	1
344	Jakarta Setiabudi Internasional	2019	150	2022	89	1
		2020	151	2023	88	1
		2021	118	2024	86	1
345	Tirta Mahakam Resources Tbk	2019	87	2022	87	1
		2020	113	2023	87	1
		2021	116	2024	85	1
346	Asiaplast Industries Tbk.	2019	129	2022	89	1
		2020	144	2023	87	1
		2021	116	2024	85	1
347		2019	148	2022	89	1

	Indoritel Makmur Internasional	2020	151	2023	87	1
		2021	118	2024	85	1
348	Fortune Mate Indonesia Tbk	2019	143	2022	88	0
		2020	148	2023	88	2
		2021	115	2024	86	1
349	MNC Land Tbk.	2019	90	2022	79	1
		2020	130	2023	88	2
		2021	101	2024	86	1
350	Tunas Baru Lampung Tbk.	2019	90	2022	88	1
		2020	57	2023	88	1
		2021	116	2024	86	1
351	Mineral Sumberdaya Mandiri Tbk	2019	148	2022	90	2
		2020	144	2023	87	2
		2021	116	2024	85	2
352	MNC Kapital Indonesia Tbk.	2019	86	2022	90	1
		2020	127	2023	88	1
		2021	90	2024	86	1
353	Betonjaya Manunggal Tbk.	2019	91	2022	88	1
		2020	90	2023	88	1
		2021	111	2024	86	1
354	Colorpak Indonesia Tbk.	2019	76	2022	86	1
		2020	113	2023	87	1
		2021	116	2024	85	1
355	Danasupra Erapacific Tbk.	2019	106	2022	87	1
		2020	147	2023	85	1
		2021	112	2024	98	1
356	BUMA Internasional Grup Tbk.	2019	49	2022	73	1
		2020	151	2023	73	1
		2021	110	2024	86	2
357	Tanah Laut Tbk	2019	126	2022	88	1
		2020	120	2023	85	1
		2021	98	2024	86	1
358	Leyand International Tbk.	2019	62	2022	89	2
		2020	90	2023	88	2
		2021	70	2024	85	2
359	Nusantara Infrastructure Tbk.	2019	90	2022	94	1
		2020	148	2023	90	1
		2021	108	2024	107	1
360	Pyridam Farma Tbk	2019	78	2022	90	2
		2020	102	2023	88	1

		2021	126	2024	90	1
361	Tempo Intimedia Tbk.	2019	100	2022	88	1
		2020	90	2023	89	1
		2021	102	2024	84	1
362	Bank MNC Internasional Tbk.	2019	77	2022	89	1
		2020	85	2023	86	1
		2021	88	2024	85	1
363	Bank Of India Indonesia Tbk.	2019	77	2022	90	1
		2020	109	2023	87	2
		2021	112	2024	77	2
364	Cita Mineral Investindo Tbk.	2019	90	2022	89	2
		2020	82	2023	88	1
		2021	101	2024	86	1
365	Fortune Indonesia Tbk	2019	119	2022	88	1
		2020	110	2023	86	1
		2021	80	2024	85	1
366	Gema Grahasarana Tbk.	2019	121	2022	80	1
		2020	81	2023	86	1
		2021	115	2024	84	1
367	Inti Agri Resources Tbk	2019	150	2022	88	0
		2020	111	2023	94	5
		2021	110	2024	104	2
368	Jasuindo Tiga Perkasa Tbk.	2019	87	2022	88	1
		2020	81	2023	88	1
		2021	81	2024	85	1
369	Quantum Clovera Investama Tbk.	2019	147	2022	90	1
		2020	151	2023	96	1
		2021	118	2024	120	1
370	Bukit Asam Tbk.	2019	63	2022	59	1
		2020	67	2023	60	1
		2021	56	2024	86	1
371	Bumi Teknokultura Unggul Tbk	2019	150	2022	88	3
		2020	145	2023	88	3
		2021	116	2024	90	3
372	Himalaya Energi Perkasa Tbk.	2019	119	2022	88	0
		2020	116	2023	87	0
		2021	112	2024	83	0
373	Indonesian Paradise Property T	2019	49	2022	108	1
		2020	145	2023	86	1
		2021	116	2024	83	1

374	Mitra Adiperkasa Tbk.	2019	91	2022	87	2
		2020	90	2023	87	2
		2021	89	2024	83	2
375	Yulie Sekuritas Indonesia Tbk.	2019	63	2022	74	1
		2020	69	2023	86	1
		2021	76	2024	85	1
376	Multi Indocitra Tbk.	2019	118	2022	89	0
		2020	84	2023	87	1
		2021	84	2024	84	1
377	Panca Global Kapital Tbk.	2019	64	2022	79	2
		2020	78	2023	85	3
		2021	83	2024	83	3
378	Bank Bumi Arta Tbk.	2019	91	2022	67	2
		2020	120	2023	88	2
		2021	80	2024	85	2
379	Malindo Feedmill Tbk.	2019	121	2022	90	1
		2020	90	2023	88	1
		2021	90	2024	87	1
380	Radiant Utama Interinsco Tbk.	2019	84	2022	88	2
		2020	85	2023	88	2
		2021	97	2024	86	2
381	Total Bangun Persada Tbk.	2019	72	2022	88	2
		2020	85	2023	87	2
		2021	84	2024	83	2
382	Aspirasi Hidup Indonesia Tbk.	2019	106	2022	89	1
		2020	125	2023	88	1
		2021	89	2024	87	1
383	Alam Sutera Realty Tbk.	2019	94	2022	95	1
		2020	95	2023	85	1
		2021	88	2024	84	1
384	Catur Sentosa Adiprana Tbk.	2019	136	2022	68	2
		2020	127	2023	86	1
		2021	101	2024	86	1
385	Nusa Konstruksi Enjiniring Tbk	2019	135	2022	89	3
		2020	130	2023	86	3
		2021	90	2024	87	3
386	Perdana Gapuraprima Tbk.	2019	118	2022	87	1
		2020	147	2023	86	1
		2021	112	2024	85	2
387	Sat Nusapersada Tbk	2019	84	2022	88	0

		2020	90	2023	85	1
		2021	90	2024	86	1
388	Bekasi Asri Pemula Tbk.	2019	143	2022	90	0
		2020	125	2023	88	0
		2021	108	2024	94	1
389	Gozco Plantations Tbk.	2019	118	2022	89	1
		2020	117	2023	88	1
		2021	115	2024	87	1
390	Indika Energy Tbk.	2019	83	2022	86	1
		2020	90	2023	88	1
		2021	89	2024	85	1
391	Kokoh Inti Arebama Tbk	2019	104	2022	88	1
		2020	102	2023	87	1
		2021	118	2024	86	1
392	Destinasi Tirta Nusantara Tbk	2019	87	2022	61	1
		2020	145	2023	85	1
		2021	116	2024	63	1
393	Yanaprima Hastapersada Tbk	2019	70	2022	86	1
		2020	74	2023	83	1
		2021	70	2024	85	1
394	Bumi Citra Permai Tbk.	2019	121	2022	90	1
		2020	144	2023	88	1
		2021	115	2024	87	1
395	Woori Finance Indonesia Tbk.	2019	126	2022	76	1
		2020	40	2023	82	1
		2021	56	2024	84	1
396	Metropolitan Kentjana Tbk.	2019	88	2022	89	1
		2020	77	2023	87	1
		2021	95	2024	84	1
397	Agung Podomoro Land Tbk.	2019	121	2022	89	1
		2020	113	2023	87	1
		2021	95	2024	84	1
398	Bank Sinarmas Tbk.	2019	79	2022	89	1
		2020	105	2023	88	1
		2021	84	2024	85	1
399	Visi Telekomunikasi Infrastruk	2019	84	2022	89	1
		2020	117	2023	87	1
		2021	76	2024	85	1
400	Harum Energy Tbk.	2019	91	2022	90	2
		2020	90	2023	87	1

		2021	90	2024	86	1
401	Indofood CBP Sukses Makmur Tbk	2019	80	2022	82	1
		2020	78	2023	85	1
		2021	88	2024	84	1
402	Multifiling Mitra Indonesia Tb	2019	70	2022	86	1
		2020	53	2023	82	1
		2021	115	2024	84	1
403	Sarana Menara Nusantara Tbk.	2019	100	2022	83	1
		2020	120	2023	88	1
		2021	108	2024	84	2
404	Alkindo Naratama Tbk.	2019	69	2022	88	0
		2020	68	2023	87	1
		2021	66	2024	87	1
405	Atlas Resources Tbk.	2019	150	2022	90	1
		2020	148	2023	88	1
		2021	118	2024	86	1
406	Greenwood Sejahtera Tbk.	2019	120	2022	89	1
		2020	118	2023	88	1
		2021	117	2024	90	1
407	Radana Bhaskara Finance Tbk.	2019	83	2022	86	1
		2020	88	2023	88	1
		2021	88	2024	85	1
408	Mittrabahtera Segara Sejati Tbk	2019	83	2022	88	1
		2020	90	2023	85	1
		2021	94	2024	85	1
409	Martina Berto Tbk.	2019	87	2022	95	1
		2020	89	2023	87	1
		2021	104	2024	85	1
410	Metropolitan Land Tbk.	2019	99	2022	86	1
		2020	96	2023	85	1
		2021	90	2024	84	1
411	Sidomulyo Selaras Tbk.	2019	115	2022	89	2
		2020	137	2023	86	2
		2021	115	2024	84	2
412	Buana Artha Anugerah Tbk.	2019	118	2022	88	1
		2020	144	2023	87	1
		2021	115	2024	86	1
413	Solusi Tunas Pratama Tbk.	2019	127	2022	83	2
		2020	112	2023	88	1
		2021	98	2024	84	1

414	Adi Sarana Armada Tbk.	2019	83	2022	89	1
		2020	103	2023	87	1
		2021	101	2024	85	1
415	Bekasi Fajar Industrial Estate	2019	58	2022	87	1
		2020	85	2023	85	1
		2021	87	2024	84	1
416	Baramulti Suksessarana Tbk.	2019	50	2022	89	2
		2020	82	2023	80	2
		2021	76	2024	84	3
417	Inti Bangun Sejahtera Tbk.	2019	93	2022	90	1
		2020	96	2023	87	1
		2021	116	2024	84	1
418	Kobexindo Tractors Tbk.	2019	141	2022	89	1
		2020	118	2023	88	2
		2021	88	2024	86	2
419	Pelayaran Nelly Dwi Putri Tbk.	2019	99	2022	86	1
		2020	90	2023	85	2
		2021	88	2024	84	1
420	Provident Investasi Bersama Tb	2019	65	2022	80	1
		2020	144	2023	87	1
		2021	48	2024	84	1
421	Supra Boga Lestari Tbk.	2019	72	2022	86	2
		2020	69	2023	86	1
		2021	73	2024	83	1
422	Sekar Bumi Tbk.	2019	90	2022	88	1
		2020	141	2023	87	1
		2021	110	2024	84	1
423	Wismilak Inti Makmur Tbk.	2019	118	2022	86	2
		2020	95	2023	87	2
		2021	87	2024	86	2
424	Apexindo Pratama Duta Tbk.	2019	150	2022	89	1
		2020	74	2023	88	1
		2021	96	2024	86	1
425	Nusa Raya Cipta Tbk.	2019	90	2022	89	1
		2020	110	2023	86	1
		2021	89	2024	83	1
426	Siloam International Hospitals	2019	141	2022	86	3
		2020	84	2023	82	2
		2021	83	2024	84	1
427	Semen Baturaja Tbk.	2019	45	2022	66	1

		2020	53	2023	67	1
		2021	46	2024	84	1
428	Asuransi Maximus Graha Persada	2019	129	2022	89	1
		2020	151	2023	88	1
		2021	117	2024	98	1
429	Bank Ina Perdana Tbk.	2019	90	2022	89	1
		2020	116	2023	90	1
		2021	90	2024	86	1
430	Blue Bird Tbk.	2019	83	2022	88	2
		2020	85	2023	88	2
		2021	84	2024	84	2
431	Graha Layar Prima Tbk.	2019	119	2022	90	2
		2020	141	2023	88	2
		2021	118	2024	84	2
432	Batavia Prosperindo Internasio	2019	76	2022	89	3
		2020	89	2023	88	4
		2021	88	2024	86	4
433	Intan Baru Prana Tbk.	2019	121	2022	65	1
		2020	147	2023	87	1
		2021	133	2024	86	1
434	Impack Pratama Industri Tbk.	2019	90	2022	88	1
		2020	97	2023	88	1
		2021	88	2024	86	1
435	Eka Sari Lorena Transport Tbk.	2019	139	2022	86	1
		2020	148	2023	88	1
		2021	116	2024	97	1
436	Magna Investama Mandiri Tbk.	2019	141	2022	89	1
		2020	116	2023	87	1
		2021	83	2024	85	1
437	Agung Semesta Sejahtera Tbk.	2019	132	2022	88	1
		2020	151	2023	88	1
		2021	115	2024	86	1
438	Garuda Metalindo Tbk.	2019	69	2022	82	1
		2020	99	2023	107	1
		2021	112	2024	84	1
439	Bukaka Teknik Utama Tbk.	2019	76	2022	80	1
		2020	68	2023	95	1
		2021	87	2024	84	1
440	Mitra Energi Persada Tbk.	2019	86	2022	83	1
		2020	106	2023	87	1

		2021	115	2024	86	1
441	PP Properti Tbk.	2019	51	2022	66	1
		2020	68	2023	96	1
		2021	60	2024	64	1
442	Duta Intidaya Tbk.	2019	59	2022	66	1
		2020	71	2023	67	2
		2021	70	2024	66	2
443	Palma Serasih Tbk.	2019	87	2022	86	1
		2020	88	2023	87	1
		2021	84	2024	85	1
444	Digital Mediatama Maxima Tbk.	2019	115	2022	88	1
		2020	148	2023	87	1
		2021	116	2024	86	1
445	Gaya Abadi Sempurna Tbk.	2019	80	2022	87	3
		2020	116	2023	88	2
		2021	116	2024	87	2
446	Telefast Indonesia Tbk.	2019	127	2022	88	1
		2020	148	2023	86	1
		2021	117	2024	86	1
447	Hensel Davest Indonesia Tbk.	2019	149	2022	122	1
		2020	148	2023	87	0
		2021	140	2024	98	0
448	Arkha Jayanti Persada Tbk.	2019	87	2022	88	1
		2020	144	2023	88	1
		2021	145	2024	97	1
449	DMS Propertindo Tbk.	2019	136	2022	88	1
		2020	141	2023	88	1
		2021	117	2024	98	1
450	Indo Komoditi Korpora Tbk.	2019	89	2022	88	1
		2020	86	2023	88	0
		2021	118	2024	97	2
451	Malacca Trust Wuwungan Insuran	2019	72	2022	88	1
		2020	88	2023	86	2
		2021	87	2024	66	2
452	Asuransi Jiwa Syariah Jasa Mitra	2019	134	2022	88	2
		2020	131	2023	87	2
		2021	116	2024	86	2
453	Prima Cakrawala Abadi Tbk.	2019	141	2022	114	1
		2020	119	2023	88	1
		2021	115	2024	85	1

454	Guna Timur Raya Tbk.	2019	73	2022	90	0
		2020	117	2023	88	1
		2021	112	2024	85	1
455	Mahkota Group Tbk.	2019	77	2022	88	1
		2020	88	2023	87	1
		2021	89	2024	98	1
456	PT MD Entertainment Tbk	2019	86	2022	89	1
		2020	104	2023	87	1
		2021	90	2024	86	2
457	Andira Agro Tbk.	2019	73	2022	86	1
		2020	96	2023	87	1
		2021	88	2024	86	1
458	Kota Satu Properti Tbk.	2019	59	2022	102	1
		2020	62	2023	88	1
		2021	90	2024	85	1
459	Phapros Tbk.	2019	72	2022	66	6
		2020	78	2023	88	5
		2021	77	2024	120	5
460	PT Shield On Service Tbk.	2019	83	2022	89	2
		2020	106	2023	87	2
		2021	69	2024	86	1
461	PT Distribusi Voucher Nusantara Tbk	2019	120	2022	89	2
		2020	148	2023	88	1
		2021	117	2024	86	2
462	PT Sentral Mitra Informatika Tbk.	2019	87	2022	76	2
		2020	113	2023	87	2
		2021	87	2024	86	2
463	PT Armada Berjaya Trans Tbk.	2019	62	2022	83	1
		2020	62	2023	87	2
		2021	77	2024	86	1
464	Wahana Interfood Nusantara Tbk.	2019	80	2022	89	2
		2020	138	2023	88	2
		2021	77	2024	86	2
465	Bliss Properti Indonesia Tbk.	2019	149	2022	87	2
		2020	147	2023	88	2
		2021	118	2024	98	2
466	PT Hotel Fitra International Tbk	2019	59	2022	89	0
		2020	113	2023	51	3
		2021	84	2024	87	1
467	Surya Fajar Capital Tbk	2019	49	2022	89	1

		2020	120	2023	87	1
		2021	84	2024	86	1
468	Indonesian Tobacco Tbk.	2019	112	2022	86	0
		2020	89	2023	74	1
		2021	80	2024	69	1

