

LAMPIRAN

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AQMS_Before	1158	0	5	2.38	.920
AQMS_After	1158	0	5	2.46	.916
ARL_Before	1316	17	237	99.07	33.357
ARL_After	1316	14	194	83.42	20.105
Fee_Before	854	17.814	23.614	20.25033	1.211818
Fee_After	854	17.767	24.070	20.38425	1.257450
Valid N (listwise)	854				

Hasil Uji Normalitas

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
AQMS_Before	.222	1158	.000	.895	1158	.000
AQMS_After	.219	1158	.000	.894	1158	.000

a. Lilliefors Significance Correction

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
ARL_Before	.118	1316	.000	.965	1316	.000
ARL_After	.295	1316	.000	.752	1316	.000

a. Lilliefors Significance Correction

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Fee_Before	.051	854	.000	.985	854	.000
Fee_After	.056	854	.000	.985	854	.000

a. Lilliefors Significance Correction

Hasil Uji Beda T-Test (*Wilcoxon Signed Rank Test*)

Ranks

		N	Mean Rank	Sum of Ranks
AQMS_After - AQMS_Before	Negative Ranks	243 ^a	290.59	70612.50
	Positive Ranks	332 ^b	286.11	94987.50
	Ties	583 ^c		
	Total	1158		
ARL_After - ARL_Before	Negative Ranks	914 ^d	692.80	633221.00
	Positive Ranks	352 ^e	479.52	168790.00
	Ties	50 ^f		
	Total	1316		
Fee_After - Fee_Before	Negative Ranks	178 ^g	383.40	68245.50
	Positive Ranks	567 ^h	369.73	209639.50
	Ties	109 ⁱ		
	Total	854		

a. AQMS_After < AQMS_Before

b. AQMS_After > AQMS_Before

c. AQMS_After = AQMS_Before

d. ARL_After < ARL_Before

e. ARL_After > ARL_Before

f. ARL_After = ARL_Before

g. Fee_After < Fee_Before

h. Fee_After > Fee_Before

i. Fee_After = Fee_Before

Test Statistics^a

	AQMS_After - AQMS_Before	ARL_After - ARL_Before	Fee_After - Fee_Before
Z	-3.378 ^b	-17.850 ^c	-12.032 ^b
Asymp. Sig. (2-tailed)	.001	.000	.000

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

c. Based on positive ranks.

Robustness Check

Hasil Pengujian OLS (Y = AQMS)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AQMS	2494	0	5	2.50	1.068
KAM	2494	0	1	.50	.500
ROA	2494	-.286	.318	.02205	.081812
SIZE	2494	23.388	34.269	28.61394	1.901568
KAP	2494	0	1	.28	.447
Valid N (listwise)	2494				

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			2494
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		.82975127
Most Extreme Differences	Absolute		.023
	Positive		.023
	Negative		-.019
Test Statistic			.023
Asymp. Sig. (2-tailed)			.003 ^c
Monte Carlo Sig. (2-tailed)	Sig.		.127 ^d
	99% Confidence Interval	Lower Bound	.119
		Upper Bound	.136

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 299883525.

Coefficients^a

Collinearity Statistics			
Model		Tolerance	VIF
1	KAM	.992	1.008
	ROA	.936	1.068
	SIZE	.836	1.196
	KAP	.824	1.214

a. Dependent Variable: AQMS

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.629 ^a	.396	.395	.830	1.976

a. Predictors: (Constant), KAP, KAM, ROA, SIZE

b. Dependent Variable: AQMS

Correlations

			KAM	ROA	SIZE	KAP	Unstandardized Residual
Spearman's rho	KAM	Correlation Coefficient	1.000	.092**	.033	-.001	-.004
		Sig. (2-tailed)		.000	.101	.969	.849
		N	2494	2494	2494	2494	2494
	ROA	Correlation Coefficient	.092**	1.000	.211**	.240**	.036
		Sig. (2-tailed)	.000		.000	.000	.075
		N	2494	2494	2494	2494	2494
	SIZE	Correlation Coefficient	.033	.211**	1.000	.404**	.007
		Sig. (2-tailed)	.101	.000		.000	.743
		N	2494	2494	2494	2494	2494
	KAP	Correlation Coefficient	-.001	.240**	.404**	1.000	-.016
		Sig. (2-tailed)	.969	.000	.000		.417
		N	2494	2494	2494	2494	2494
	Unstandardized Residual	Correlation Coefficient	-.004	.036	.007	-.016	1.000
		Sig. (2-tailed)	.849	.075	.743	.417	
		N	2494	2494	2494	2494	2494

**. Correlation is significant at the 0.01 level (2-tailed).

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.629 ^a	.396	.395	.830

a. Predictors: (Constant), KAP, KAM, ROA, SIZE

b. Dependent Variable: AQMS

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1125.053	4	281.263	407.868	.000 ^b
	Residual	1716.399	2489	.690		
	Total	2841.451	2493			

a. Dependent Variable: AQMS

b. Predictors: (Constant), KAP, KAM, ROA, SIZE

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.413	.270		-8.943	.000
	KAM	.068	.033	.032	2.036	.042
	ROA	-1.269	.210	-.097	-6.039	.000
	SIZE	.160	.010	.286	16.763	.000
	KAP	1.137	.041	.476	27.747	.000

a. Dependent Variable: AQMS

Hasil Pengujian OLS (Y = ARL)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ARL	2316	3.74	5.26	4.4957	.23336
KAM	2316	0	1	.51	.500
ROA	2316	-.253	.284	.02190	.073128
SIZE	2316	23.388	33.731	28.53633	1.837509
KAP	2316	0	1	.27	.442
Valid N (listwise)	2316				

One-Sample Kolmogorov-Smirnov Test

			Unstandardiz ed Residual
N			2316
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		.20190963
Most Extreme Differences	Absolute		.058
	Positive		.044
	Negative		-.058
Test Statistic			.058
Asymp. Sig. (2-tailed)			.000 ^c
Monte Carlo Sig. (2-tailed)	Sig.		.000 ^d
	99% Confidence Interval	Lower Bound	.000
		Upper Bound	.000

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 1978014291.

Coefficients^a

		Collinearity Statistics	
Model		Tolerance	VIF
1	KAM	.985	1.015
	ROA	.922	1.084
	SIZE	.817	1.223
	KAP	.811	1.233

a. Dependent Variable: ARL

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.501 ^a	.251	.250	.20208	1.973

a. Predictors: (Constant), KAP, KAM, ROA, SIZE

b. Dependent Variable: ARL

Correlations

			KAM	ROA	SIZE	KAP	Unstandardized Residual
Spearman's rho	KAM	Correlation Coefficient	1.000	.108**	.051*	.011	.014
		Sig. (2-tailed)	.	.000	.014	.607	.513
		N	2316	2316	2316	2316	2316
	ROA	Correlation Coefficient	.108**	1.000	.230**	.243**	.017
		Sig. (2-tailed)	.000	.	.000	.000	.423
		N	2316	2316	2316	2316	2316
	SIZE	Correlation Coefficient	.051*	.230**	1.000	.415**	.038
		Sig. (2-tailed)	.014	.000	.	.000	.065
		N	2316	2316	2316	2316	2316
	KAP	Correlation Coefficient	.011	.243**	.415**	1.000	.060**
		Sig. (2-tailed)	.607	.000	.000	.	.004
		N	2316	2316	2316	2316	2316
	Unstandardized Residual	Correlation Coefficient	.014	.017	.038	.060**	1.000
		Sig. (2-tailed)	.513	.423	.065	.004	.
		N	2316	2316	2316	2316	2316

** Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	31.686	4	7.922	193.975	.000 ^b
	Residual	94.377	2311	.041		
	Total	126.063	2315			

a. Dependent Variable: ARL

b. Predictors: (Constant), KAP, KAM, ROA, SIZE

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.229	.071		73.606	.000
	KAM	-.162	.008	-.346	-19.091	.000
	ROA	-.563	.060	-.176	-9.413	.000
	SIZE	-.022	.003	-.172	-8.620	.000
	KAP	-.059	.011	-.113	-5.635	.000

a. Dependent Variable: ARL

Hasil Pengujian OLS ($Y = \text{Fee}$)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Fee_Y	1633	17.767	24.070	20.30315	1.207927
KAM_X1	1633	0	1	.50	.500
ROA_X2	1633	-.617	1.659	.02667	.110479
SIZE_X3	1633	23.658	34.881	28.95116	1.899643
KAP_X4	1633	0	1	.32	.467
Valid N (listwise)	1633				

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		1633
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.65591420
Most Extreme Differences	Absolute	.019
	Positive	.019
	Negative	-.015
Test Statistic		.019
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Coefficients^a

		Collinearity Statistics	
Model		Tolerance	VIF
1	KAM_X1	.996	1.004
	ROA_X2	.971	1.030
	SIZE_X3	.816	1.226
	KAP_X4	.809	1.236

- a. Dependent Variable: Fee_Y

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.839 ^a	.705	.704	.657379	1.833

a. Predictors: (Constant), KAP_X4, KAM_X1, ROA_X2, SIZE_X3

b. Dependent Variable: Fee_Y

Correlations

			KAM_X1	ROA_X2	SIZE_X3	KAP_X4	Unstandardized Residual
Spearman's rho	KAM_X1	Correlation Coefficient	1.000	.091**	.030	.006	-.001
		Sig. (2-tailed)	.	.000	.225	.819	.976
		N	1633	1633	1633	1633	1633
	ROA_X2	Correlation Coefficient	.091**	1.000	.157**	.218**	.013
		Sig. (2-tailed)	.000	.	.000	.000	.608
		N	1633	1633	1633	1633	1633
	SIZE_X3	Correlation Coefficient	.030	.157**	1.000	.427**	.018
		Sig. (2-tailed)	.225	.000	.	.000	.479
		N	1633	1633	1633	1633	1633
	KAP_X4	Correlation Coefficient	.006	.218**	.427**	1.000	.014
		Sig. (2-tailed)	.819	.000	.000	.	.569
		N	1633	1633	1633	1633	1633
	Unstandardized Residual	Correlation Coefficient	-.001	.013	.018	.014	1.000
		Sig. (2-tailed)	.976	.608	.479	.569	.
		N	1633	1633	1633	1633	1633

** . Correlation is significant at the 0.01 level (2-tailed).

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.839 ^a	.705	.704	.657379

a. Predictors: (Constant), KAP_X4, KAM_X1, ROA_X2, SIZE_X3

b. Dependent Variable: Fee_Y

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1677.693	4	419.423	970.556	.000 ^b
	Residual	703.536	1628	.432		
	Total	2381.229	1632			

a. Dependent Variable: Fee_Y

b. Predictors: (Constant), KAP_X4, KAM_X1, ROA_X2, SIZE_X3

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.721	.270		32.306	.000
	KAM_X1	.080	.033	.033	2.461	.014
	ROA_X2	.205	.149	.019	1.372	.170
	SIZE_X3	.388	.009	.610	40.899	.000
	KAP_X4	.948	.039	.367	24.486	.000

a. Dependent Variable: Fee_Y

Tabulasi Data AQMS

Kode Saham	AQMS_2020	AQMS_2021	AQMS_2022	AQMS_2023
INAF	2	1	1	1
KAEF	2	2	1	1
MERK	3	3	2	2
PYFA	3	3	2	2
SCPI	3	3	3	3
SILO	2	2	2	2
SRAJ	2	1	1	2
TSPC	3	3	3	3
PRIM	1	2	2	2
PEHA	2	2	2	1
IRRA	1	1	2	2
DGNS	2	2	2	2
CARE	1	3	1	1
ADMG	3	2	2	4
AGII	3	2	2	4
AKPI	2	3	3	4
ALDO	2	3	3	3
ALKA	2	2	2	2
ALMI	3	1	1	2
ANTM	4	4	3	3
APLI	4	3	3	4
BAJA	2	2	3	3
BMSR	2	3	3	3
BRMS	3	2	2	2
BRNA	3	2	2	2

BRPT	3	3	3	4
BTON	2	2	3	3
CLPI	4	4	3	4
CTBN	1	2	2	3
DKFT	3	2	2	2
DPNS	4	3	3	2
EKAD	2	1	2	2
ESSA	2	2	1	3
FASW	2	2	2	1
INAI	4	3	2	2
INCI	1	1	2	2
INCO	3	3	3	4
INKP	3	3	3	3
INRU	1	1	1	2
INTD	2	3	2	3
IPOL	3	3	3	2
ISSP	2	3	3	3
KDSI	2	3	3	2
KRAS	3	3	3	2
LMSH	2	3	3	2
NIKL	3	3	3	2
OKAS	1	1	1	2
PICO	1	1	2	2
PSAB	3	3	3	3
SMBR	2	2	2	3
SMCB	3	3	3	3
SMGR	3	3	3	3
SPMA	3	3	2	2
SQMI	2	2	2	3
SRSN	3	3	3	3
TALF	3	2	2	2
TBMS	4	3	3	4
TINS	4	4	3	3
TIRT	2	2	2	2
TKIM	3	3	3	3
TPIA	3	2	3	3
TRST	2	3	3	1
WTON	2	2	3	3
YPAS	3	2	3	2
INCF	3	2	1	1
WSBP	2	2	3	1
KMTR	2	3	2	3
MDKI	3	2	2	2

ZINC	2	4	4	2
PBID	3	2	3	3
SWAT	1	2	2	1
MOLI	2	2	3	2
SMKL	3	2	2	2
GGRP	2	3	3	2
PURE	2	2	2	2
ESIP	2	1	2	3
IFSH	3	2	2	3
IFII	2	3	3	3
EPAC	1	1	1	2
NICL	2	2	2	2
KKES	2	3	3	2
SAMF	3	2	2	2
AKSI	3	3	2	2
ASSA	4	4	3	4
BIRD	4	4	4	2
BLTA	3	4	4	2
GIAA	2	1	1	3
IMJS	4	4	3	4
MITI	1	2	2	3
NELY	2	2	2	2
SAFE	2	2	3	3
SDMU	2	2	1	1
TAXI	1	1	1	1
WEHA	2	2	2	3
HELI	1	3	3	1
TRUK	1	1	2	2
TNCA	3	2	3	2
BPTR	4	4	4	1
SAPX	3	3	3	2
JAYA	2	2	3	3
KJEN	1	1	1	1
PURA	1	1	1	2
PPGL	2	2	2	2
TRJA	3	2	2	2
HAIS	3	3	2	2
ATIC	2	3	3	3
EMTK	3	3	3	3
KREN	2	2	3	1

MLPT	2	2	2	2
MTDL	2	2	3	3
KIOS	2	2	2	2
MCAS	2	3	3	1
NFCX	2	2	3	1
ENVY	1	1	1	2
DMMX	2	2	2	2
GLVA	2	2	2	3
WIFI	2	2	2	2
DCII	3	3	3	3
EDGE	3	3	3	3
ZYRX	1	1	1	1
DIVA	2	2	1	1
LUCK	1	1	1	1
AALI	4	4	4	4
ADES	3	3	3	2
AISA	3	3	2	3
ALTO	1	2	1	1
ANJT	3	4	4	4
BTEK	2	2	3	3
BUDI	3	3	3	3
BWPT	2	2	2	3
CPIN	4	4	4	4
DLTA	2	2	2	2
DSFI	2	2	2	1
DSNG	4	4	3	3
GGRM	4	4	4	4
GZCO	2	2	2	2
HERO	2	3	3	3
HMSP	3	3	3	3
JAWA	3	3	3	2
LAPD	1	1	1	1
MAIN	3	4	4	4
MBTO	2	2	2	2
MLBI	3	3	3	4
MLPL	3	3	3	3
MPPA	3	3	3	3
MRAT	2	2	2	2
MYOR	3	3	3	3

PSDN	2	1	2	3
RANC	3	2	2	4
SDPC	2	2	2	2
SGRO	4	4	4	4
SIPD	2	2	3	3
SKBM	3	3	3	3
SKLT	3	3	3	3
SMAR	3	3	3	3
STTP	2	2	2	1
TBLA	2	2	2	2
TCID	3	3	2	2
TGKA	4	4	2	3
ULTJ	3	3	3	3
UNSP	1	2	2	1
UNVR	4	4	4	3
WICO	1	1	1	2
WIIM	3	3	2	2
DAYA	3	4	4	4
KINO	3	3	3	2
CLEO	2	3	3	2
HOKI	2	3	2	1
CAMP	2	2	3	3
PCAR	2	2	2	1
MGRO	2	1	3	2
ANDI	1	1	1	1
GOOD	4	3	3	3
FOOD	1	1	1	1
BEEF	4	1	2	1
COCO	2	2	1	1
ITIC	2	2	3	3
KEJU	4	3	3	3
AGAR	2	1	2	2
UCID	3	3	3	3
CSRA	2	2	2	3
DMND	3	4	4	4
IKAN	1	1	1	2
PGUN	1	2	2	2
PNGO	1	1	1	2
ENZO	2	2	2	2

PMMP	2	2	2	1
FAPA	2	2	3	3
WMUU	1	1	1	1
TAPG	4	4	4	4
ABBA	3	1	1	1
ACES	2	2	2	2
AKKU	1	3	2	1
ARGO	3	3	3	2
ARTA	3	3	2	2
AUTO	3	3	3	3
BAYU	2	2	2	2
BLTZ	3	4	4	4
BMTR	2	4	4	4
BOLT	3	3	2	2
BRAM	3	4	4	4
CINT	2	3	3	2
CSAP	4	3	3	3
ECII	3	3	2	2
ERAA	4	3	3	3
ERTX	2	2	2	2
ESTI	2	2	2	3
FAST	4	4	4	3
FORU	2	1	2	1
GDYR	3	3	3	3
GEMA	3	2	2	1
GJTL	3	3	3	4
GLOB	2	2	2	3
GWSA	2	1	2	2
HDTX	2	2	2	1
HOTL	1	2	2	2
IMAS	4	3	3	3
INDR	2	2	2	3
INDS	3	3	3	2
JIHD	3	3	3	3
JSPT	4	2	2	2
KICI	3	3	2	2
KPIG	2	3	3	4
LMPI	2	2	3	2
LPIN	3	3	3	3

LPPF	2	3	3	3
MAPI	4	4	4	4
MASA	3	3	3	4
MDIA	2	2	2	2
MGNA	1	4	2	1
MICE	1	2	2	2
MNCN	2	4	4	4
MPMX	4	4	4	4
MSKY	2	4	4	4
MYTX	2	3	3	4
PANR	2	3	2	2
PBRX	3	3	2	2
PDES	2	3	2	2
PGLI	1	2	1	2
PJAA	2	1	2	2
PNSE	3	3	3	2
POLY	2	2	2	2
PSKT	3	4	4	4
PTSP	3	2	2	2
RALS	4	3	3	3
RICY	1	3	3	3
SCMA	4	3	3	3
SHID	3	3	3	3
SONA	1	2	2	2
SSTM	1	1	1	1
TMPO	1	4	1	1
TRIO	2	1	2	3
TRIS	2	3	3	3
VIVA	3	2	2	2
JGLE	2	2	2	2
MARI	3	2	2	2
BOGA	2	2	2	3
MINA	2	2	3	3
MAPB	3	3	3	4
WOOD	3	3	3	3
HRTA	2	2	2	2
BELL	2	2	3	2
DFAM	1	3	3	2
MSIN	2	3	4	4

MAPA	3	3	3	4
FILM	2	2	3	3
DIGI	2	1	2	2
YELO	2	2	2	1
ZONE	1	2	3	3
CLAY	2	1	1	1
NATO	1	1	2	2
HRME	2	3	3	2
BOLA	2	2	1	1
POLU	1	1	2	1
IPTV	2	3	3	4
EAST	1	1	1	1
KOTA	2	2	3	2
INOV	2	1	2	2
SLIS	2	2	1	1
PMJS	2	2	1	1
ESTA	2	2	2	2
SOFA	2	1	2	2
SCNP	1	1	2	2
PLAN	1	1	1	2
SOTS	1	1	1	1
AMFG	4	4	4	3
AMIN	2	2	2	1
APII	2	2	3	2
ARNA	4	4	4	3
ASGR	3	3	3	3
ASII	3	3	3	3
BHIT	3	3	3	3
BNBR	1	1	2	1
CTTH	1	1	1	2
DYAN	2	3	3	2
HEXA	3	3	3	3
IBFN	2	3	3	3
IKAI	1	2	1	2
IKBI	2	4	4	4
IMPC	2	2	2	2
INTA	1	3	3	4
JECC	2	2	2	2
JTPE	3	3	3	3

KBLI	2	3	3	3
KBLM	2	3	3	3
KIAS	4	4	4	3
KOBX	1	2	1	2
KOIN	3	3	4	4
KONI	2	2	3	3
LION	1	2	3	2
MDRN	1	1	1	2
MFMI	1	2	2	1
MLIA	2	3	3	4
SCCO	3	3	3	3
TIRA	2	2	2	2
TOTO	4	4	4	4
UNTR	3	3	3	3
VOKS	3	3	3	3
ZBRA	1	2	2	2
MARK	2	2	3	2
SPTO	2	2	4	2
SKRN	1	2	2	3
CCSI	1	2	2	3
BLUE	1	1	1	2
ARKA	2	2	2	1
SINI	1	1	1	1
SOSS	2	2	2	2
ABMM	4	4	3	4
ADRO	3	3	3	3
AKRA	4	4	3	4
APEX	2	2	1	3
ARII	3	3	1	1
BBRM	2	2	2	2
BIPI	2	1	1	1
BSSR	3	3	3	3
BULL	3	3	2	2
BUMI	3	3	3	3
BYAN	3	3	3	3
CNKO	1	1	1	2
DEWA	2	2	1	1
DOID	3	3	3	3
DSSA	3	2	2	2

HITS	4	4	3	4
IATA	2	2	2	2
INDY	3	3	3	4
ITMA	1	2	2	2
ITMG	3	3	3	3
KKGI	2	2	3	2
KOPI	3	2	1	1
MBAP	4	4	3	3
MBSS	3	3	1	1
MEDC	4	4	4	4
MTFN	2	2	1	3
MYOH	4	4	4	4
PGAS	4	4	4	4
PKPK	2	1	1	2
PTBA	3	3	3	4
PTIS	2	2	3	3
PTRO	3	3	3	4
RAJA	2	2	2	2
RIGS	2	2	1	1
RUIS	1	1	1	1
SMMT	2	2	2	3
SMRU	1	1	1	2
SOCI	3	3	3	2
TPMA	2	1	1	2
WINS	2	1	2	2
SHIP	3	3	3	2
TAMU	2	2	2	2
FIRE	2	1	2	1
PSSI	3	4	4	4
DWGL	2	2	2	2
INPS	2	2	3	3
TCPI	2	3	3	3
SURE	1	1	2	2
TEBE	2	2	2	3
BESS	2	2	2	2
SGER	1	1	1	2
ACST	4	3	4	3
ADHI	3	2	4	4
BALI	4	3	4	4

BTEL	1	1	2	2
BUKK	2	1	1	1
CASS	2	3	3	4
CENT	4	4	3	3
CMNP	3	3	3	2
DGIK	1	1	2	2
EXCL	3	3	3	3
FREN	3	2	2	2
GOLD	2	2	2	3
IBST	3	3	3	3
ISAT	4	4	4	4
JKON	3	2	3	3
KARW	4	4	4	3
KBLV	4	3	3	3
LINK	3	4	3	3
META	3	4	4	4
NRCA	4	3	4	4
PTPP	2	2	2	2
SSIA	2	2	3	3
SUPR	3	1	1	1
TBIG	2	2	2	2
TLKM	4	4	3	3
TOTL	1	1	1	1
TOWR	3	4	3	3
WIKA	3	2	3	4
WSKT	3	2	2	2
OASA	2	2	2	2
PBSA	2	2	2	2
PORT	4	3	4	4
TOPS	3	3	2	2
MPOW	1	2	2	2
GMFI	3	2	2	3
PPRE	1	2	2	3
WEGE	3	2	4	4
MORA	2	3	3	3
LCKM	2	3	3	3
GHON	2	3	3	3
KEEN	2	2	2	2
PTPW	1	1	1	2

APLN	1	2	2	2
ASRI	2	2	2	2
BCIP	2	3	3	3
BEST	1	2	2	2
BIKA	2	3	3	3
BIPP	2	2	2	1
BKDP	1	1	2	2
BKSL	3	1	3	2
BSDE	3	3	3	4
CTRA	3	3	3	3
DART	3	3	3	3
DILD	2	2	2	3
DMAS	3	3	3	4
DUTI	3	3	3	4
ELTY	1	1	1	2
EMDE	2	1	1	2
FMII	3	3	2	2
GMTD	3	3	2	2
GPRA	2	2	2	3
INPP	4	3	4	2
JRPT	3	3	3	2
KIJA	3	2	3	2
LPCK	3	3	3	2
LPKR	2	1	2	2
LPLI	2	2	2	3
MDLN	3	2	3	1
MKPI	2	4	3	3
MMLP	4	3	3	3
MTLA	3	3	3	3
NIRO	3	4	4	3
OMRE	2	2	2	3
PLIN	3	3	3	4
PPRO	2	2	1	1
PWON	3	3	3	4
RBMS	2	3	2	2
RDTX	2	3	3	3
RODA	2	3	2	1
SMDM	3	3	3	2
SMRA	3	3	3	3

CSIS	3	2	3	3
NASA	2	2	2	1
RISE	1	1	2	2
POLL	1	2	2	2
LAND	2	1	2	3
PANI	2	2	2	2
CITY	3	2	3	3
MPRO	1	2	1	2
POLI	2	3	2	2
POSA	2	3	2	3
PAMG	1	2	2	3
NZIA	2	3	1	2
REAL	2	2	2	3
INDO	2	2	2	2
DADA	2	2	2	3
ASPI	2	1	1	2
UANG	2	2	2	3
PURI	2	1	2	1
HOMI	2	2	2	2
ROCK	2	2	1	2
ATAP	2	2	2	2
URBN	2	3	2	2
AMAN	2	2	1	1
KBAG	2	2	2	2
ADMF	3	3	3	3
AGRS	2	1	2	2
AHAP	2	1	2	3
AMAG	2	2	2	3
APIC	1	2	2	2
ARTO	3	3	3	3
ASBI	3	3	2	2
ASJT	2	2	2	2
ASMI	2	2	2	2
ASRM	2	2	2	2
BABP	2	2	3	3
BACA	2	2	2	2
BBCA	3	4	4	4
BBHI	2	2	2	2
BBKP	2	1	1	1

BBLD	2	2	2	2
BBMD	2	2	3	1
BBRI	4	4	4	4
BBTN	4	4	4	4
BBYB	2	4	3	4
BCAP	2	3	3	3
BCIC	3	3	3	2
BDMN	3	3	3	3
BEKS	2	3	3	3
BFIN	3	3	3	3
BGTG	2	2	4	4
BJBR	2	2	3	3
BJTM	2	2	2	2
BKSW	1	1	2	4
BMAS	1	2	2	1
BNBA	3	3	3	4
BNGA	3	3	3	3
BNII	4	4	4	4
BNLI	3	4	4	4
BPFI	2	3	2	2
BPII	3	3	3	2
BSIM	2	2	2	2
BSWD	2	2	2	2
BTPN	3	3	3	4
BVIC	3	4	4	4
CFIN	3	3	3	4
DEFI	1	2	2	2
DNAR	2	3	3	3
GSMF	4	4	4	4
INPC	1	3	3	3
LPGI	3	3	3	2
LPPS	2	1	2	2
MAYA	2	2	3	2
MEGA	2	2	2	2
MFIN	3	3	4	4
MREI	2	3	3	3
NISP	4	4	4	4
NOBU	3	3	3	3
OCAP	3	3	3	3

PADI	2	2	3	3
PALM	3	3	2	2
PANS	3	3	3	2
PEGE	2	2	1	1
PNBN	3	3	3	4
PNBS	3	3	3	4
PNIN	2	2	2	2
PNLF	2	2	1	1
RELI	1	1	2	2
SDRA	4	1	2	2
SMMA	3	3	3	2
SRTG	4	4	3	3
STAR	1	1	1	2
TRUS	1	1	1	1
VINS	2	2	1	2
VRNA	2	2	2	1
YULE	1	1	1	1
CASA	2	2	2	1
BRIS	4	3	3	3
MTWI	2	3	3	2
JMAS	2	2	1	2
NICK	1	1	2	2
BTPS	3	3	3	4
SFAN	1	1	2	2
FUJI	2	2	3	3
AMAR	4	3	4	4
AMOR	3	3	3	4
BHAT	1	2	2	2
BBSI	2	1	3	3
POLA	1	1	1	2
PRDA	4	4	5	5
IGAR	3	4	4	5
INDX	0	1	1	2
AGRO	4	5	4	4
TRIN	1	1	0	2
HDIT	1	0	2	0
BIMA	0	0	0	1
AMRT	5	5	5	5
SATU	0	1	1	2

JAST	0	0	1	2
IIKP	1	0	0	2
LTLS	4	4	4	5

Tabulasi Data ARL

Kode Saham	ARL 2020	ARL 2021	ARL 2022	ARL 2023
DVLA	117	102	86	80
INAF	96	88	88	179
KAEF	80	79	65	151
KLBF	87	87	86	86
MERK	89	88	87	86
MIKA	66	83	88	86
PYFA	101	125	89	58
SAME	88	93	88	86
SCPI	89	89	89	89
SIDO	36	35	38	49
SILO	83	82	85	81
SRAJ	157	76	87	86
TSPC	73	72	82	85
PRDA	68	72	73	66
PRIM	137	149	88	84
HEAL	137	89	89	86
PEHA	77	76	65	87
IRRA	46	52	85	87
SOHO	87	89	87	85
DGNS	80	86	87	57
CARE	147	223	89	87
ADMG	89	103	87	86
AGII	89	97	92	128
AKPI	80	83	73	86
ALDO	67	65	87	86
ALKA	87	83	87	87
ALMI	136	45	88	87
ANTM	70	73	88	83
APLI	143	115	88	86
BAJA	94	100	87	87
BMSR	87	109	87	87
BRMS	118	103	74	86
BRNA	139	118	87	87

BRPT	84	88	87	86
BTON	89	110	87	87
CITA	81	100	88	87
CLPI	112	115	85	86
CTBN	80	81	82	81
DKFT	146	114	87	86
DPNS	89	76	81	84
EKAD	84	94	85	86
ESSA	78	62	16	30
FASW	59	44	44	39
FPNI	62	76	86	59
GDST	83	108	87	87
IGAR	87	89	72	77
INAI	111	101	88	87
INCI	87	83	87	86
INCO	55	54	46	40
INKP	80	81	68	86
INRU	137	76	87	86
INTD	73	86	85	81
INTP	76	81	85	80
IPOL	88	89	88	86
ISSP	77	77	88	71
JKSW	116	86	79	87
KDSI	115	111	145	81
KRAS	143	89	178	151
LMSH	118	114	86	86
LTLS	101	88	88	71
MDKA	89	72	85	86
NIKL	63	51	54	46
OKAS	110	89	87	87
PICO	187	139	89	87
PSAB	129	110	99	116
SMBR	52	45	65	66
SMCB	122	52	53	66
SMGR	56	55	68	67
SPMA	80	83	87	86
SQMI	147	116	103	179
SRSN	87	88	88	87
SULI	87	88	54	87
TALF	105	86	82	85
TBMS	89	89	87	86
TINS	70	69	73	87

TIRT	112	115	86	86
TKIM	80	81	87	86
TPIA	50	56	87	85
TRST	146	115	89	86
UNIC	89	88	87	87
WTON	48	48	65	86
YPAS	73	69	85	84
INCF	146	117	87	87
WSBP	81	124	95	86
KMTR	55	55	58	66
MDKI	76	86	88	87
ZINC	130	117	89	87
PBID	66	76	66	66
SWAT	140	160	116	150
MOLI	124	88	85	85
SMKL	118	111	87	87
GGRP	89	68	74	58
OPMS	104	114	87	87
ESIP	126	111	86	86
IFSH	143	69	73	56
IFII	84	67	73	74
AYLS	123	114	82	87
EPAC	144	115	86	87
BEBS	89	26	87	86
NICL	210	89	88	81
KKES	111	131	66	84
SAMF	80	69	82	85
AKSI	143	115	89	86
ASSA	102	100	88	86
BIRD	84	83	87	87
BLTA	150	117	89	87
CMPP	150	114	107	128
GIAA	195	191	89	86
IMJS	137	89	88	86
LRNA	147	115	85	87
MIRA	83	32	88	87
MITI	56	89	88	84
NELY	89	87	85	84
SAFE	144	111	82	87
SDMU	136	114	88	85
SMDR	89	86	75	86
TAXI	124	111	88	106

TMAS	138	117	68	63
WEHA	122	76	82	81
HELI	94	107	130	107
TRUK	116	111	89	87
TNCA	144	117	88	87
BPTR	87	86	87	85
SAPX	88	81	86	86
JAYA	61	76	82	86
KJEN	193	117	86	86
PURA	68	114	88	86
PPGL	94	103	85	87
TRJA	125	73	88	120
HAIS	130	83	86	51
ATIC	150	146	89	90
EMTK	89	115	89	89
KREN	150	117	89	95
MLPT	74	83	59	86
MTDL	97	86	82	87
KIOS	147	114	89	120
MCAS	147	117	88	86
NFCX	147	116	88	86
HDIT	147	139	121	86
DMMX	147	115	87	86
GLVA	97	89	88	87
PGJO	116	76	86	84
CASH	76	86	88	87
WIFI	89	94	88	87
DCII	73	55	68	77
EDGE	80	76	86	84
ZYRX	97	72	117	87
DIVA	147	116	88	87
LUCK	112	86	75	86
AALI	49	51	50	50
ADES	119	88	88	86
AISA	87	116	89	86
ALTO	139	116	106	165
AMRT	87	88	88	82
ANJT	83	74	86	59
BISI	117	97	88	84
BTEK	144	115	87	87

BUDI	87	114	87	86
BWPT	87	87	88	60
CEKA	87	87	74	77
CPIN	147	97	88	84
DLTA	88	88	88	86
DSFI	104	111	86	86
DSNG	61	48	57	57
EPMT	87	87	86	86
FISH	115	89	87	86
GGRM	88	86	88	87
GZCO	85	114	88	87
HERO	68	60	75	72
HMSP	80	81	88	74
ICBP	77	87	81	84
INDF	77	87	81	84
JAWA	147	116	101	164
JPFA	58	59	59	59
LAPD	89	69	88	87
LSIP	54	79	82	57
MAIN	89	89	89	87
MBTO	88	103	94	86
MIDI	87	88	59	81
MLBI	63	55	64	86
MLPL	147	88	75	87
MPPA	112	88	61	87
MRAT	150	128	117	172
MYOR	88	88	87	107
PSDN	138	97	88	87
RANC	68	72	85	85
ROTI	87	60	58	58
SDPC	75	59	88	85
SGRO	104	86	88	85
SIMP	54	51	54	57
SIPD	80	118	85	87
SKBM	140	109	87	86
SKLT	67	74	87	84
SMAR	103	75	87	86
SSMS	88	94	86	86

STTP	144	128	117	87
TBLA	56	115	87	87
TCID	87	86	75	74
TGKA	103	101	72	84
ULTJ	90	88	88	85
UNSP	144	136	88	85
UNVR	33	39	39	37
WAPO	89	74	87	87
WICO	150	118	87	87
WIIM	94	86	85	86
DAYA	70	69	65	66
DPUM	234	130	149	91
KINO	108	117	89	87
CLEO	74	69	85	85
HOKI	105	116	88	85
CAMP	84	83	88	87
PCAR	118	83	82	87
MGRO	87	88	87	86
ANDI	95	87	116	86
GOOD	129	62	57	58
FOOD	137	114	88	87
BEEF	143	157	79	86
COCO	137	76	88	87
ITIC	88	79	85	73
KEJU	138	59	58	57
PSGO	87	83	85	86
AGAR	89	88	87	87
UCID	49	54	52	49
CSRA	104	86	85	85
DMND	119	118	89	87
IKAN	139	111	88	87
PGUN	138	104	79	80
PNGO	108	96	87	86
KMDS	95	95	88	80
ENZO	146	115	149	87
VICI	88	89	87	85
PMMP	96	105	87	87
FAPA	126	109	88	91

WMUU	87	83	103	126
TAPG	105	80	54	66
ABBA	236	160	89	87
ACES	124	88	88	87
AKKU	175	132	128	113
ARGO	146	118	74	87
ARTA	136	156	86	85
AUTO	52	51	50	50
BATA	143	154	95	118
BAYU	104	90	87	87
BIMA	89	89	89	90
BLTZ	140	117	89	87
BMTR	146	97	78	87
BOLT	98	111	81	106
BRAM	87	83	82	86
CINT	77	110	82	86
CSAP	126	100	67	85
ECII	147	114	89	87
ERAA	96	103	89	89
ERTX	112	86	87	87
ESTI	112	93	89	85
FAST	173	118	87	120
FORU	109	79	87	85
GDYR	87	81	87	87
GEMA	80	114	79	85
GJTL	64	90	87	86
GLOB	70	66	86	84
GWSA	117	116	88	87
HDTX	178	166	86	86
IIKP	110	109	87	93
IMAS	150	88	88	86
INDR	45	51	47	51
INDS	84	109	88	86
JHHD	136	114	87	87
JSPT	150	117	88	87
KICI	66	68	86	84
KPIG	129	100	78	87
LMPI	90	107	86	85

LPIN	126	88	87	87
LPPF	46	48	47	53
MAPI	89	88	86	86
MASA	116	81	88	85
MGNA	115	82	88	86
MICE	83	83	88	86
MNCN	146	97	78	87
MPMX	98	87	81	86
MSKY	143	88	78	87
MYTX	146	93	82	84
PANR	146	115	60	84
PBRX	124	116	89	87
PDES	144	115	60	84
PGLI	147	114	87	87
PJAA	150	52	86	30
PNSE	130	116	88	86
POLY	80	82	81	85
PSKT	81	80	61	84
PTSP	87	89	88	87
RALS	101	89	88	86
RICY	104	87	87	86
SCMA	89	90	88	87
SHID	143	107	82	86
SMSM	119	93	88	87
SONA	88	103	88	86
SSTM	88	86	106	116
TFCO	149	115	87	87
TMPO	89	101	87	87
TRIO	73	67	87	85
TRIS	109	88	74	87
JGLE	144	114	78	84
MARI	236	132	115	87
BOGA	147	116	87	87
CARS	122	139	68	79
MINA	77	88	66	86
MAPB	88	87	86	86
WOOD	103	108	86	86
HRTA	147	103	82	80
BELL	103	86	74	85

DFAM	108	109	87	85
PZZA	123	90	88	86
MSIN	146	96	78	87
MAPA	88	87	86	86
FILM	103	89	88	86
DIGI	68	69	73	74
YELO	46	87	88	120
ZONE	80	83	87	116
CLAY	118	116	88	86
NATO	140	116	87	86
HRME	80	109	87	85
FITT	112	83	88	50
BOLA	146	110	145	90
POLU	117	173	148	169
IPTV	146	88	78	87
EAST	59	37	33	51
KOTA	140	116	87	87
INOV	146	114	85	86
SLIS	115	115	86	87
PMJS	104	88	87	72
ESTA	74	44	88	87
SOFA	147	102	85	86
SCNP	89	81	82	80
PLAN	146	116	88	84
SOTS	140	149	75	86
AMFG	105	88	88	72
AMIN	175	142	115	119
APII	87	88	86	85
ARNA	34	32	40	37
ASGR	49	51	50	51
ASII	55	55	57	57
BHIT	150	100	89	87
BNBR	88	88	61	72
CTTH	140	128	89	89
DYAN	109	88	75	85
HEXA	179	178	177	179
IBFN	146	132	64	86
ICON	150	116	159	95
IKAI	146	111	87	87
IKBI	206	178	177	176

IMPC	96	87	87	87
INDX	119	97	87	84
INTA	147	146	88	90
JECC	87	114	85	86
JTPE	80	80	87	87
KBLI	94	112	88	87
KBLM	88	87	87	86
KIAS	104	116	89	87
KOBX	117	87	88	87
KOIN	101	117	87	86
KONI	102	103	86	84
LION	118	114	86	86
MDRN	227	139	127	98
MFMI	52	114	85	81
MLIA	83	80	82	84
SCCO	88	87	87	86
TIRA	180	150	148	86
TOTO	116	89	86	85
UNTR	49	51	53	53
VOKS	89	110	87	86
ZBRA	80	97	95	171
MARK	88	81	87	59
SPTO	115	88	88	86
SKRN	147	115	87	86
CAKK	59	60	86	84
CCSI	89	73	59	58
BLUE	109	96	85	84
ARKA	143	114	87	87
SINI	88	110	68	116
SOSS	105	68	88	86
ABMM	89	89	89	86
ADRO	56	59	58	58
AKRA	81	79	79	79
APEX	73	95	88	87
ARII	147	117	89	87
BBRM	63	97	79	84
BIPI	201	117	99	179
BSSR	81	75	88	79
BULL	154	211	183	90
BUMI	129	117	86	86
BYAN	88	88	67	59

CNKO	209	100	73	77
DEWA	150	110	89	87
DOID	150	109	72	72
DSSA	101	68	68	89
ELSA	49	55	57	58
ENRG	89	89	87	87
GEMS	56	65	66	87
GTBO	51	230	89	87
HITS	138	116	108	89
HRUM	89	88	89	86
IATA	150	115	88	87
INDY	89	88	85	87
ITMA	166	111	86	85
ITMG	52	53	52	51
KKGI	126	86	85	84
KOPI	105	114	82	86
LEAD	111	102	89	151
MBAP	81	87	87	80
MBSS	89	93	87	84
MEDC	150	159	89	91
MYOH	81	72	72	123
PGAS	97	72	102	67
PKPK	140	88	33	56
PTBA	66	55	58	59
PTIS	87	100	89	87
PTRO	84	81	87	86
RAJA	84	86	87	81
RIGS	91	92	89	60
RUIS	84	96	87	87
SMMT	118	89	89	56
SMRU	124	164	86	91
SOCI	122	115	87	79
TOBA	119	110	89	84
TPMA	82	81	87	74
WINS	112	96	87	85
SHIP	146	117	75	86
TAMU	139	142	87	91
FIRE	88	88	93	87

PSSI	110	88	87	81
DWGL	94	81	78	81
INPS	115	177	107	89
TCPI	126	109	87	85
SURE	98	88	81	85
WOWS	140	177	106	86
TEBE	129	88	82	86
BESS	143	115	89	77
SGER	124	115	101	87
ACST	49	48	52	52
ADHI	89	74	58	77
BALI	62	53	58	65
BTEL	130	179	178	175
BUKK	67	86	79	94
CASS	203	115	85	85
CENT	68	88	101	87
CMNP	171	115	116	117
DGIK	129	89	88	85
EXCL	41	48	47	39
FREN	54	65	87	86
GOLD	116	75	88	86
HADE	115	111	87	86
IBST	95	115	89	86
ISAT	47	46	42	36
JKON	84	83	87	56
JSMR	84	76	58	59
KARW	144	108	87	86
KBLV	143	88	87	87
LINK	122	83	64	39
META	147	107	93	89
NRCA	109	88	88	85
PTPP	67	59	65	95
SSIA	109	89	88	85
SUPR	111	97	82	87
TBIG	116	107	89	87
TLKM	118	107	82	81
TOTL	84	83	87	86
TOWR	119	107	82	87
WIKA	73	62	81	87
WSKT	82	124	95	86

IDPR	118	67	78	84
OASA	68	81	106	147
POWR	101	97	58	59
PBSA	122	107	86	86
PORT	89	89	86	87
TGRA	144	146	78	87
TOPS	87	114	78	148
MPOW	67	72	87	85
GMFI	206	199	101	87
PPRE	49	48	65	60
WEGE	53	59	65	87
MORA	76	53	59	73
IPCM	81	86	85	85
LCKM	147	117	88	86
GHON	115	75	88	86
IPCC	88	86	85	85
MTPS	104	87	75	86
JAST	117	116	87	87
KEEN	140	95	85	81
PTPW	97	89	85	89
TAMA	103	86	89	87
PTDU	73	76	87	86
APLN	112	94	88	86
ASRI	94	87	94	84
BAPA	124	107	89	87
BCIP	143	114	89	87
BEST	84	86	86	84
BIKA	147	115	106	158
BIPP	144	96	89	87
BKDP	122	128	88	91
BKSL	165	115	88	98
BSDE	73	60	66	71
CTRA	102	103	88	89
DART	129	95	117	141
DILD	118	115	87	86
DMAS	40	54	57	63
DUTI	73	54	66	71
EMDE	119	110	88	85
FMII	147	114	87	87
GMTD	112	87	81	80

GPRA	146	111	86	85
INPP	144	115	107	85
JRPT	84	89	87	56
KIJA	87	84	75	74
LPCK	124	81	88	79
LPKR	124	88	88	84
LPLI	116	115	87	86
MDLN	147	111	88	87
MKPI	76	94	88	86
MMLP	213	117	88	93
MTLA	95	89	85	84
MTSM	84	83	87	86
NIRO	146	233	89	151
OMRE	150	117	87	87
PLIN	89	74	75	74
PPRO	49	59	65	95
PUDP	116	97	88	84
PWON	97	89	85	84
RBMS	89	83	78	86
RDTX	117	110	85	84
RODA	136	103	88	85
SMDM	66	73	82	87
SMRA	89	82	78	74
TARA	150	114	87	87
CSIS	119	87	87	87
NASA	147	116	87	87
RISE	74	103	87	85
LAND	119	109	87	86
PANI	112	111	88	58
CITY	118	89	86	86
MPRO	176	149	101	91
SATU	61	89	101	87
POLI	237	172	88	87
POSA	146	117	86	87
PAMG	129	111	85	84
NZIA	89	83	78	86
REAL	87	109	88	86
INDO	101	81	87	85

TRIN	129	143	79	91
DADA	62	116	134	86
ASPI	129	102	85	88
BBSS	147	81	86	84
UANG	118	117	88	56
PURI	80	83	57	77
HOMI	119	107	87	86
ROCK	236	172	88	87
ATAP	59	86	85	81
URBN	88	111	194	163
AMAN	91	109	87	86
KBAG	124	88	87	84
ABDA	70	79	58	86
ADMF	38	27	38	42
AGRO	94	86	58	73
AGRS	118	89	71	72
AHAP	84	55	82	84
AMAG	74	68	86	85
APIC	146	116	88	86
ARTO	68	62	73	80
ASBI	87	88	87	86
ASDM	101	101	87	86
ASJT	89	100	87	79
ASMI	150	116	88	87
ASRM	87	110	103	87
BABP	84	87	88	85
BACA	94	88	88	86
BBCA	28	23	24	23
BBHI	73	38	66	28
BBKP	89	89	89	140
BBLD	111	89	88	85
BBMD	89	87	87	81
BBNI	21	20	19	24
BBRI	28	33	36	30
BBTN	40	37	47	42
BBYB	63	89	87	63
BCAP	126	89	89	87
BCIC	111	55	82	120
BDMN	41	27	44	46
BEKS	88	73	87	49

BFIN	70	45	43	53
BGTG	108	86	89	87
BINA	115	89	88	89
BJBR	68	59	54	59
BJTM	98	30	43	14
BKSW	35	30	40	58
BMAS	35	51	88	84
BMRI	20	26	30	30
BNBA	119	79	66	87
BNGA	47	47	47	49
BNII	48	47	46	53
BNLI	66	69	52	43
BPFI	39	55	75	81
BPII	88	87	88	87
BSIM	104	83	88	87
BSWD	108	111	89	86
BTPN	56	53	54	52
BVIC	119	89	87	86
CFIN	87	83	64	53
DEFI	146	111	86	84
DNAR	70	76	75	80
DNET	150	117	88	86
GSMF	150	116	89	87
HDFA	87	87	85	87
INPC	77	80	87	87
LPGI	83	62	61	85
LPPS	117	116	87	86
MAYA	138	116	99	90
MCOR	82	24	47	32
MEGA	19	17	26	25
MFIN	89	73	65	86
MREI	104	109	87	86
NISP	25	26	26	25
NOBU	103	100	67	59
OCAP	118	115	82	85
PADI	109	116	87	79
PALM	143	47	79	86
PANS	52	48	60	45
PEGE	77	82	78	84
PNBN	87	83	66	53
PNBS	87	76	66	53
PNIN	146	115	89	87

PNLF	146	114	88	87
RELI	73	110	85	67
SDRA	56	59	58	43
SMMA	150	116	88	87
SRTG	62	68	68	74
STAR	143	114	87	86
TIFA	84	65	68	72
TRIM	119	110	59	67
TRUS	80	81	75	74
VICO	136	115	145	87
VINS	110	107	85	84
VRNA	54	65	72	72
WOMF	48	47	46	52
YULE	68	75	73	85
CASA	143	117	89	87
BRIS	25	18	29	29
MTWI	87	86	87	85
JMAS	130	115	87	86
NICK	68	66	66	37
BTPS	40	40	68	37
TUGU	108	128	86	81
SFAN	119	83	88	86
LIFE	98	115	89	87
FUJI	67	66	66	53
AMAR	118	89	95	87
AMOR	49	62	68	65
BHAT	143	116	88	87
BBSI	73	52	89	89
POLA	140	114	86	85

Tabulasi Data *Audit Fee*

Kode Saham	Fee_2020	Fee_2021	Fee_2022	Fee_2023
DVLA	20.978	20.978	21.007	21.023
INAF	19.958	20.232	20.248	20.134
KAEF	20.640	20.695	20.695	20.695
KLBF	22.134	22.353	21.334	21.875
MERK	20.479	20.564	20.610	20.572
MIKA	21.311	21.453	21.283	21.332
PYFA	20.113	21.162	19.819	20.026
SAME	20.946	21.005	20.170	20.358

SCPI	20.655	20.655	20.723	20.710
SIDO	20.946	21.023	21.129	21.162
SILO	21.391	21.509	21.532	21.557
PRDA	20.819	20.723	20.863	20.863
PEHA	19.571	19.584	19.596	19.839
SOHO	20.030	20.030	19.807	21.060
DGNS	19.506	19.729	19.729	19.782
CARE	21.023	21.015	22.205	22.080
ADMG	20.212	20.436	20.436	20.500
AGII	20.374	19.807	19.868	20.500
AKPI	20.030	20.030	20.079	20.672
ALDO	19.769	19.864	19.914	19.947
ALKA	19.378	18.819	19.471	19.497
ALMI	19.405	19.405	19.405	19.211
ANTM	21.781	21.957	22.787	23.113
APLI	19.778	19.729	19.925	19.989
BAJA	19.232	19.254	19.254	19.254
BRMS	21.129	21.193	21.193	21.193
BRPT	20.819	21.060	21.129	21.129
BTON	18.560	18.560	18.644	18.721
CITA	20.239	20.939	20.381	20.265
CTBN	20.629	20.629	20.629	20.629
DKFT	20.357	20.375	20.427	19.596
DPNS	18.487	18.454	18.548	19.249
ESSA	19.563	19.376	19.376	20.312
FPNI	21.341	21.211	21.237	21.480
GDST	18.757	18.826	18.859	18.921
IGAR	20.666	20.676	20.715	20.772
INAI	19.275	19.165	19.165	19.165
INCI	18.133	18.133	18.133	18.369
INCO	22.144	22.298	22.353	22.434
INKP	21.512	21.512	21.512	21.556
INRU	19.615	19.882	19.909	19.966
INTP	22.339	22.339	22.339	22.339
IPOL	20.125	20.256	20.256	20.297
ISSP	20.212	20.212	20.212	20.261
JKSW	17.990	17.990	17.990	17.990
KDSI	19.317	19.450	19.519	19.519
KRAS	22.170	22.170	22.847	21.465
LMSH	19.008	19.008	19.139	19.209
LTLS	20.747	22.326	22.110	22.110
MDKA	18.757	18.826	18.859	18.903

NIKL	20.292	20.323	20.315	19.873
OKAS	19.610	19.547	19.494	20.962
PICO	18.826	18.826	18.826	18.826
SMBR	20.212	20.292	20.292	21.050
SMCB	22.481	22.446	22.166	22.203
SRSN	19.184	19.184	19.193	19.209
SULI	20.069	20.462	20.462	20.462
TALF	18.891	18.927	18.891	18.980
TINS	22.182	21.956	22.154	22.202
TIRT	18.603	18.603	18.603	18.516
TKIM	20.819	20.819	20.819	20.906
TPIA	21.362	21.233	21.285	21.848
UNIC	20.541	20.584	20.618	20.651
WTON	19.844	19.868	19.893	20.028
YPAS	19.022	19.022	19.049	19.089
WSBP	20.409	20.409	20.409	20.496
MDKI	18.603	19.163	19.186	19.254
ZINC	19.139	19.304	19.304	19.628
PBID	20.578	20.636	20.648	20.623
MOLI	20.050	20.098	20.212	20.212
SMKL	18.980	18.980	19.218	19.218
ESIP	17.990	18.064	18.237	18.421
IFSH	19.114	19.114	19.114	19.423
IFII	19.017	19.071	19.200	19.200
EPAC	18.739	18.756	18.756	18.756
NICL	19.594	19.594	19.599	21.242
SAMF	20.030	20.030	20.030	20.030
ASSA	21.139	21.491	21.717	21.786
CMPP	20.819	20.819	21.060	21.060
GIAA	22.234	22.700	22.766	23.375
IMJS	20.994	20.187	20.000	20.052
MIRA	18.963	18.963	18.897	18.792
MITI	19.008	19.008	19.630	19.008
NELY	19.376	19.425	19.485	19.571
SAFE	18.644	18.778	18.757	18.757
BPTR	18.198	18.198	18.315	18.421
SAPX	19.114	19.163	19.209	19.432
PURA	18.980	18.980	18.133	18.133
ATIC	21.676	21.615	21.145	21.157
EMTK	20.212	20.253	20.860	21.007
KREN	19.186	19.232	19.296	19.519

MLPT	19.599	19.599	19.599	19.599
KIOS	18.421	18.421	18.421	18.421
MCAS	19.139	19.327	19.395	19.209
NFCX	18.921	19.036	19.063	18.903
HDIT	19.186	19.186	19.186	19.232
DMMX	18.603	18.721	18.813	18.636
DIVA	18.644	18.644	19.068	18.994
LUCK	18.980	18.980	18.980	19.008
ADES	20.000	19.807	19.879	19.902
AISA	20.966	21.679	21.738	21.753
ANJT	20.500	20.500	20.657	22.271
BISI	21.465	21.514	21.514	21.949
BWPT	22.227	22.170	22.170	22.084
CPIN	22.281	22.329	22.329	22.329
DLTA	20.906	20.993	21.011	21.011
DSFI	18.721	18.721	18.757	18.826
DSNG	23.533	23.562	23.683	23.704
FISH	20.500	20.561	20.672	20.682
GGRM	22.683	22.909	22.697	23.451
GZCO	20.030	20.030	20.060	19.879
HERO	22.027	21.969	21.460	21.500
HMSP	23.597	23.614	23.689	23.683
ICBP	22.610	22.764	22.673	22.713
INDF	22.227	22.227	22.262	22.302
JAWA	20.645	20.590	20.590	20.475
JPFA	22.583	22.555	22.386	22.435
LAPD	17.910	17.910	18.198	18.644
MAIN	21.465	21.465	21.534	21.599
MBTO	19.418	19.339	19.339	19.339
MIDI	20.237	20.335	20.345	21.155
MLPL	20.125	19.799	21.084	20.292
MPPA	20.645	20.645	20.819	20.863
MRAT	19.275	19.352	19.414	19.432
MYOR	20.723	20.723	20.723	20.772
RANC	19.873	20.117	20.212	20.561
ROTI	20.500	20.561	20.601	20.661
SDPC	19.195	19.337	19.450	19.656
SGRO	20.088	20.107	20.125	20.212

SKBM	20.354	20.404	20.308	20.338
SKLT	19.571	19.571	19.607	19.568
SMAR	21.819	21.815	21.767	21.792
SSMS	21.556	21.886	22.058	22.071
TBLA	20.261	21.072	20.870	21.439
TCID	20.572	20.629	20.629	20.678
TGKA	21.208	21.283	20.767	21.460
ULTJ	21.213	21.179	21.241	21.260
UNSP	20.111	20.111	20.161	20.196
UNVR	22.610	22.610	22.764	22.751
WICO	19.947	19.947	19.947	19.947
DAYA	21.012	20.906	21.042	21.186
DPUM	19.114	19.209	19.114	19.114
KINO	20.030	20.098	20.060	20.079
CAMP	19.163	19.163	19.275	19.337
PCAR	18.834	18.921	19.201	19.288
MGRO	18.921	18.921	19.008	19.008
ITIC	19.673	19.756	19.756	19.782
UCID	22.375	22.397	22.569	22.316
DMND	20.381	20.442	20.541	22.160
IKAN	19.114	19.114	19.114	19.114
KMDS	18.106	18.133	18.172	18.258
ACES	19.339	19.339	19.395	19.443
ARGO	18.421	18.421	18.469	18.848
ARTA	18.964	18.964	19.008	19.041
BATA	20.500	20.672	20.651	20.561
BLTZ	21.129	21.129	21.261	21.029
BOLT	19.536	20.030	19.519	19.807
BRAM	20.669	20.713	20.854	21.218
ERAA	20.125	21.784	21.784	22.200
ERTX	19.063	19.063	19.089	19.114
ESTI	19.114	19.114	18.826	18.891
FORU	19.099	18.859	19.163	19.232
GDYR	20.827	20.776	20.860	20.891
GEMA	20.359	19.936	19.936	19.702
GWSA	19.232	19.254	19.186	19.209
HDTX	18.560	18.315	18.315	18.315
INDR	20.672	20.748	20.772	20.772

KICI	19.428	19.412	19.503	19.509
LPIN	18.938	19.254	19.317	19.317
LPPF	21.283	21.283	21.416	21.615
MASA	22.002	21.777	21.908	21.535
MDIA	19.114	19.209	19.209	19.209
MPMX	21.283	21.306	21.361	22.115
MYTX	18.421	18.421	18.421	18.421
PJAA	20.618	20.618	20.618	20.800
PNSE	18.246	18.246	18.246	19.552
PSKT	20.367	20.318	20.300	20.300
RICY	20.783	20.851	20.888	20.885
SCMA	19.599	19.673	19.925	20.069
SMSM	21.002	21.031	21.125	21.045
SONA	19.807	19.673	19.630	19.742
SSTM	18.826	18.826	18.826	18.826
TFCO	20.277	20.338	20.338	20.395
TRIS	19.008	18.683	18.721	20.539
BOGA	20.292	20.285	20.367	20.566
CARS	21.224	21.416	21.536	21.698
MAPB	20.500	20.500	20.500	21.162
HRTA	19.528	19.432	19.572	19.702
BELL	19.891	20.010	18.721	20.539
DFAM	20.912	20.367	19.819	19.807
MAPA	21.045	20.986	21.129	21.439
DIGI	19.114	19.163	19.163	19.232
FITT	18.133	18.133	18.133	18.133
BOLA	19.432	19.432	19.432	19.432
IPTV	19.008	19.008	18.980	19.020
EAST	18.198	18.198	18.315	18.315
SLIS	19.337	19.008	19.337	18.421
SOFA	18.980	18.980	18.980	18.980
SOTS	19.209	19.209	19.063	19.063
ARNA	21.267	21.323	21.378	21.431
ASGR	20.819	20.832	21.062	21.582
BHIT	19.762	19.762	19.762	19.807
BNBR	21.976	21.890	21.846	21.877
CTTH	19.337	19.337	19.337	19.114
HEXA	21.067	21.116	21.116	21.151

IKAI	19.979	19.979	20.147	20.239
IMPC	20.323	20.368	20.368	20.583
INTA	20.772	20.656	20.656	19.345
JECC	18.869	18.775	18.838	18.931
JTPE	19.528	19.528	19.778	19.820
KBLI	20.292	20.436	20.540	21.045
KBLM	19.700	19.290	19.637	19.491
KIAS	20.259	20.247	20.364	20.439
MFMI	19.414	19.365	19.376	20.372
UNTR	23.431	23.431	23.614	23.719
VOKS	19.613	19.656	19.395	19.395
ABMM	20.212	22.986	20.436	20.590
AKRA	21.053	21.053	21.102	21.178
ARII	21.060	20.645	20.723	20.772
ARTI	19.337	18.133	18.315	18.560
BIPI	21.188	21.118	21.156	21.198
BSSR	20.292	20.552	20.561	19.542
BULL	20.500	20.500	20.500	20.500
BUMI	21.941	21.941	21.512	21.512
BYAN	22.477	22.760	23.095	22.884
DEWA	20.402	20.402	21.038	21.291
DOID	19.584	19.615	19.774	20.640
DSSA	21.588	21.149	21.383	21.623
ENRG	22.152	21.679	21.822	21.970
GEMS	22.580	22.197	22.416	20.618
GTBO	19.615	19.615	19.615	19.807
HITS	21.965	22.177	22.265	22.268
HRUM	21.411	21.625	21.542	21.932
INDY	20.895	20.946	21.042	21.109
ITMA	18.638	19.119	19.155	18.953
ITMG	21.139	21.139	22.616	22.683
KKGI	19.502	19.599	20.692	20.677
KOPI	18.951	18.951	18.951	18.951
MBAP	20.767	20.703	21.155	21.477
MBSS	19.807	19.856	19.659	19.688
MEDC	21.911	21.976	22.025	24.070
MTFN	18.875	18.875	18.875	18.875
MYOH	20.625	20.625	20.625	21.723

PGAS	22.917	23.103	23.166	23.200
PKPK	18.133	18.133	19.615	18.921
PTBA	21.713	21.966	21.862	21.885
PTRO	20.253	20.302	20.561	22.048
RAJA	20.950	21.196	21.165	21.254
RIGS	20.506	20.030	19.008	19.008
RUIS	20.020	19.868	19.947	19.947
SMMT	19.511	19.555	19.889	20.395
SOCI	21.023	21.023	21.023	21.023
TOBA	21.350	21.371	22.297	22.697
TPMA	19.296	19.209	19.331	19.296
WINS	20.810	20.573	20.666	20.596
SHIP	20.098	20.337	19.968	20.595
TAMU	19.468	19.519	19.519	19.519
FIRE	19.337	19.337	19.337	19.337
TCPI	20.069	20.069	20.118	20.208
SURE	19.702	19.702	19.702	19.702
WOWS	19.337	19.414	19.414	19.432
TEBE	19.599	19.599	19.599	19.599
ACST	21.129	21.187	21.242	21.254
ADHI	21.042	21.081	21.023	21.082
BUKK	20.030	20.030	20.030	20.030
CASS	19.337	19.337	19.388	19.519
CMNP	20.819	20.308	20.308	21.178
EXCL	23.191	23.103	23.191	23.249
FREN	20.539	20.539	20.584	20.584
GOLD	18.126	18.664	18.133	18.721
IBST	20.125	20.125	20.143	19.947
JKON	20.487	20.516	20.508	20.527
JSMR	22.032	22.032	21.364	21.482
KARW	20.256	20.262	20.367	19.565
LINK	20.906	20.906	21.311	22.741
NRCA	18.881	18.881	18.921	18.951
PTPP	20.672	20.721	20.770	20.561
TOTL	20.074	20.267	20.325	20.460
TOWR	21.181	21.503	21.822	22.004
WIKA	20.723	20.748	20.773	20.765
WSKT	21.969	22.028	21.932	21.855

IDPR	19.327	18.891	19.370	19.414
OASA	18.757	18.332	20.172	20.300
POWR	20.958	21.051	21.146	21.233
PBSA	19.008	19.089	19.089	19.089
TOPS	20.419	19.615	19.518	19.518
MPOW	19.114	19.114	19.139	19.139
GMFI	21.193	22.066	22.032	22.056
PPRE	19.519	19.519	19.568	19.703
WEGE	19.742	19.767	19.792	19.938
IPCM	20.436	20.490	20.638	20.708
IPCC	20.536	20.708	20.886	20.959
KEEN	20.500	20.500	20.500	20.500
PTPW	19.008	19.008	19.008	19.008
TAMA	18.516	18.516	18.516	18.516
APLN	19.856	20.030	20.060	20.079
ASRI	20.672	20.672	20.726	20.803
BAPA	18.826	18.421	18.198	18.198
BEST	20.301	20.301	20.310	20.325
BIKA	21.075	21.075	21.106	21.212
BIPP	20.746	20.843	20.843	20.885
BKSL	20.212	20.212	21.084	21.083
BSDE	20.187	20.187	20.292	20.381
CTRA	20.713	20.713	20.809	21.129
DART	20.367	20.367	20.500	20.561
DILD	21.313	21.340	21.336	21.362
DMAS	20.618	20.618	20.713	20.800
DUTI	19.659	19.673	19.782	19.868
ELTY	21.698	21.698	21.667	21.712
EMDE	19.695	19.568	19.519	19.519
FMII	18.939	18.258	18.826	18.632
GMTD	20.085	19.782	19.644	19.668
GPRA	19.596	19.673	19.673	19.632
INPP	19.104	20.567	20.841	20.761
JRPT	20.467	20.481	20.521	20.595
LPCK	20.590	20.590	20.590	20.615
LPKR	21.441	21.441	21.441	21.470
LPLI	19.347	19.370	19.833	19.792
MDLN	21.300	21.300	21.341	20.367

MKPI	20.245	20.152	20.152	20.194
MTLA	21.753	21.619	21.698	21.779
MTSM	18.603	18.603	18.603	18.603
OMRE	20.365	21.234	22.149	21.162
PPRO	20.052	20.229	21.264	20.030
PUDP	19.209	19.209	18.934	19.172
PWON	21.842	21.938	22.003	22.077
RDTX	20.030	20.030	20.079	20.125
SMRA	22.515	22.532	22.625	22.725
TARA	20.980	20.863	20.863	21.010
NASA	20.030	20.079	20.079	20.229
POLL	20.393	20.636	20.488	20.488
CITY	18.498	18.498	18.826	18.826
MPRO	19.186	19.186	19.186	19.186
SATU	18.315	18.315	18.315	18.315
POLI	20.212	20.212	20.212	20.212
POSA	20.269	20.269	20.269	20.269
PAMG	19.495	19.415	19.464	19.395
BAPI	18.826	18.826	18.644	18.644
REAL	19.337	18.826	18.826	18.826
INDO	18.076	18.076	19.296	19.362
TRIN	18.826	19.626	19.644	19.644
ASPI	18.421	18.826	18.826	18.826
PURI	18.826	18.683	18.683	18.603
URBN	18.826	18.951	19.644	19.742
KBAG	20.531	19.502	18.813	18.926
ABDA	19.742	19.825	19.615	20.590
ADMF	20.786	20.500	20.500	21.193
AGRO	21.122	21.178	21.227	21.283
AHAP	18.878	18.878	18.951	19.025
AMAG	19.485	19.485	19.599	19.644
APIC	20.030	20.253	20.531	20.686
ARTO	20.819	21.224	21.534	21.717
ASBI	19.360	19.360	19.376	19.396
ASDM	20.402	20.462	20.537	20.612
ASJT	19.395	19.395	19.485	19.536
ASRM	20.000	20.030	20.125	20.221
BABP	19.925	19.925	19.925	19.925

BBCA	22.749	22.774	22.774	22.873
BBKP	21.193	21.193	21.254	21.611
BBLD	20.308	20.380	20.435	20.170
BBMD	19.742	19.856	19.856	19.856
BBNI	23.261	23.399	23.964	24.063
BBRI	23.466	23.305	23.350	23.491
BBTN	21.902	22.122	22.203	22.292
BBYB	19.519	21.095	21.129	21.129
BCAP	19.290	19.290	19.472	19.585
BCIC	21.886	21.954	21.567	21.567
BDMN	22.398	22.092	22.469	22.507
BEKS	20.152	21.157	20.381	20.261
BFIN	19.951	20.231	20.202	20.256
BGTG	19.844	19.568	20.946	21.060
BINA	20.722	20.880	21.093	20.972
BJBR	21.512	21.599	21.640	21.658
BJTM	21.119	20.986	20.837	20.885
BKSW	21.038	20.914	20.723	21.060
BMAS	20.174	20.020	20.134	20.665
BMRI	23.306	23.411	23.492	23.519
BNBA	21.283	22.180	22.073	21.416
BNGA	22.995	23.014	23.048	23.121
BNII	22.321	22.338	22.124	22.173
BNLI	22.631	22.738	22.527	22.849
BSIM	20.819	20.819	20.819	21.416
BTPN	22.863	22.846	22.870	23.490
BVIC	21.254	21.162	21.565	21.224
CFIN	20.767	20.860	21.331	21.289
DNAR	19.370	19.370	19.401	19.401
DNET	20.277	20.277	20.338	20.402
GSMF	20.050	20.079	20.161	20.229
HDFA	19.979	20.454	20.131	20.037
LPGI	19.615	19.673	19.769	19.807
LPPS	17.910	18.133	18.198	18.133
MAYA	21.254	21.406	22.078	22.226
MCOR	21.268	21.364	21.373	21.402
MEGA	21.149	21.149	21.193	21.416
MFIN	20.931	21.026	21.256	21.237

MREI	19.337	19.406	19.468	19.509
NISP	22.134	22.230	22.343	22.383
PADI	18.924	18.683	18.644	18.644
PANS	18.906	18.906	19.089	19.089
PEGE	17.862	17.814	17.767	17.767
PNBN	22.193	22.182	22.761	22.857
PNBS	20.030	20.367	21.129	21.224
PNIN	18.721	18.806	18.852	18.833
PNLF	20.973	20.973	20.973	20.973
RELI	18.826	19.673	19.756	19.807
SDRA	20.723	20.723	20.819	20.906
SRTG	22.089	22.124	22.193	22.227
STAR	20.338	20.069	20.618	20.772
TIFA	19.337	19.395	19.450	19.602
TRIM	20.962	21.016	21.088	21.142
TRUS	18.198	18.198	18.198	18.198
VINS	18.905	18.792	18.683	18.995
VRNA	19.924	19.939	21.216	21.298
WOMF	20.212	20.242	20.261	20.291
YULE	18.826	18.826	19.008	19.008
CASA	21.344	21.431	21.636	21.760
BRIS	21.034	22.353	22.410	22.446
JMAS	18.826	18.516	18.421	18.799
NICK	17.823	17.823	17.876	18.071
BTPS	21.038	21.088	21.206	20.708
TUGU	21.187	21.224	21.142	21.115
LIFE	21.060	21.162	21.215	22.132
FUJI	17.823	17.823	17.876	17.876
AMAR	21.023	21.070	21.139	21.309
AMOR	19.951	19.951	19.951	20.227
BHAT	20.010	19.925	20.143	20.134
BBSI	21.162	21.162	21.455	21.455