

akan mendorong keefektifan proses pengawasan. Dengan pengawasan yang efektif maka dapat mencegah perusahaan mengalami *financial distress*. Hal ini sejalan dengan penelitian terdahulu yang dilakukan oleh (Prihati *et al.*, 2022).

H4 didukung

4.2.5 Pengaruh Komite Audit Terhadap *Financial Distress*

Hasil pengujian mengungkapkan bahwa komite audit tidak berpengaruh terhadap *financial distress* pada perusahaan manufaktur. Penelitian ini tidak sesuai dengan teori keagenan yang menyatakan bahwa keberadaan komite audit dapat memberikan manfaat dan nilai tambah bagi semua pemangku kepentingan, sehingga mengurangi kemungkinan konflik keagenan. Sebaliknya, jumlah anggota komite audit yang terlalu banyak dapat menimbulkan beragam pendapat yang berpotensi menghambat efektivitas pengambilan keputusan dalam perusahaan (Lestari & Wahyudin, 2021). Penelitian ini sejalan dengan penelitian sebelumnya yang dilakukan oleh (Derry Pratama, 2020) dimana komite audit tidak berpengaruh dalam *financial distress*. **H5 tidak didukung**

BAB V KESIMPULAN DAN SARAN

5.1. Kesimpulan

Berdasarkan penelitian yang sudah dilakukan oleh peneliti dengan judul Pengaruh *Good Corporate Governance* Terhadap *Financial Distress* Pada Perusahaan Manufaktur Yang Terdaftar di BEI Periode 2020-2023. Maka kesimpulan yang bisa ditarik sebagai berikut:

- Kepemilikan Intitusional tidak berpengaruh terhadap *financial distress* pada perusahaan manufaktur yang terdaftar di BEI periode 2020-2023. **H1 tidak didukung**
- Dewan direksi tidak berpengaruh terhadap *financial distress* pada perusahaan manufaktur yang terdaftar di BEI periode 2020-2023. **H2 tidak didukung**

- Kepemilikan manajerial berpengaruh positif terhadap *financial distress* pada perusahaan manufaktur yang terdaftar di BEI periode 2020-2023. **H3 didukung**
- Komisaris independen berpengaruh positif terhadap *financial distress* pada perusahaan manufaktur yang terdaftar di BEI periode 2020-2023. **H4 didukung**
- Komite audit tidak berpengaruh terhadap *financial distress* pada perusahaan manufaktur yang terdaftar di BEI periode 2020-2023. **H5 tidak didukung**

5.2.Implikasi Manajerial

Memberikan wawasan penting bagi para manajer dan pemangku kepentingan dalam perusahaan manufaktur. Hasil penelitian ini menekankan pentingnya penerapan praktik *Good Corporate Governance* (GCG) yang efektif untuk mencegah *financial distress*. Manajer perlu memastikan bahwa prinsip-prinsip GCG seperti transparansi, akuntabilitas, tanggung jawab, independensi, dan keadilan diimplementasikan secara konsisten. Hal ini termasuk dalam penyusunan laporan keuangan yang akurat dan tepat waktu, pengawasan yang efektif oleh dewan komisaris, serta pengelolaan risiko yang baik. Selain itu, manajer harus mendorong partisipasi aktif dari semua pemangku kepentingan, termasuk pemegang saham institusional dan karyawan, dalam proses pengambilan keputusan strategis. Dengan meningkatkan kualitas tata kelola perusahaan, manajer dapat memperkuat kepercayaan investor, mengurangi risiko finansial, dan meningkatkan daya saing perusahaan di pasar. Implementasi GCG yang kuat juga dapat membantu perusahaan untuk lebih siap menghadapi tantangan ekonomi yang tidak terduga, seperti yang terjadi selama periode pandemi COVID-19, sehingga menjaga stabilitas dan kelangsungan usaha dalam jangka panjang.

5.3.Keterbatasan Penelitian

Peneliti sudah melakukan penelitian menggunakan prosedur ilmiah yang telah diberikan serta memperhatikan dengan cermat penggunaan kata dan penulisan yang baik dan benar. Namun penelitian ini masih memiliki beberapa keterbatasan, yaitu:

- Masih banyak perusahaan yang belum bisa dimasukan sebagai sampel yang disebabkan oleh tidak adanya annual report atau laporan tahunan yang dirilis secara berkala sejak tahun 2020-2023 sehingga tidak memenuhi kriteria.

5.4.Saran

5.4.1. Bagi Penelitian Selanjutnya

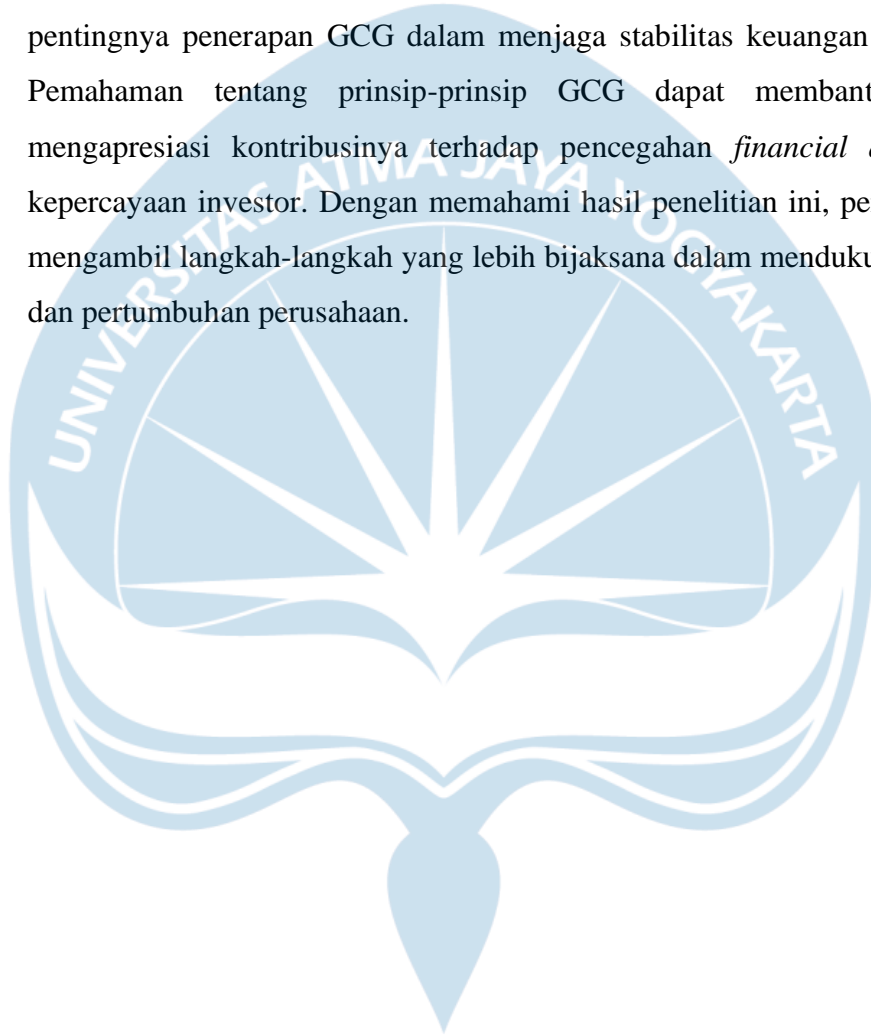
Untuk peneliti selanjutnya yang meneliti pengaruh *Good Corporate Governance* (GCG) terhadap *financial distress* pada perusahaan manufaktur yang terdaftar di BEI periode 2020-2023, disarankan untuk memperluas cakupan penelitian dengan mempertimbangkan variabel tambahan seperti struktur kepemilikan dan kondisi makroekonomi. Selain itu, studi komparatif antara sektor manufaktur dan sektor lainnya dapat memberikan wawasan tentang apakah pengaruh GCG bersifat universal atau spesifik sektor.

5.4.2. Bagi Perusahaan

Untuk perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2023, disarankan untuk memperkuat implementasi *Good Corporate Governance* (GCG) guna mencegah *financial distress*. Pastikan prinsip-prinsip GCG seperti transparansi, akuntabilitas, dan independensi diterapkan secara konsisten. Tingkatkan transparansi dengan pelaporan keuangan yang akurat dan tepat waktu serta pengungkapan informasi material untuk meningkatkan kepercayaan investor. Pastikan dewan komisaris dan komite audit berfungsi secara efektif dan independen. Pelatihan dan pengembangan bagi manajemen dan staf terkait GCG juga penting untuk penerapan yang tepat. Implementasi GCG yang kuat akan membantu mengelola risiko lebih baik dan meningkatkan stabilitas keuangan perusahaan.

5.4.3. Bagi Pembaca

Bagi pembaca yang tertarik dengan penelitian tentang pengaruh *Good Corporate Governance* (GCG) terhadap *financial distress* pada perusahaan manufaktur di BEI periode 2020-2023, disarankan untuk memperhatikan pentingnya penerapan GCG dalam menjaga stabilitas keuangan perusahaan. Pemahaman tentang prinsip-prinsip GCG dapat membantu pembaca mengapresiasi kontribusinya terhadap pencegahan *financial distress* dan kepercayaan investor. Dengan memahami hasil penelitian ini, pembaca dapat mengambil langkah-langkah yang lebih bijaksana dalam mendukung stabilitas dan pertumbuhan perusahaan.



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LAMPIRAN

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.495	.410		6.079	.000
	Kep Institusi	-.007	.002	-.293	-3.577	.000
	Dewan_Direksi	.063	.086	.041	.728	.467
	Kep_Manajerial	.007	.002	.226	2.680	.008
	Komisaris Independen	.010	.003	.183	3.369	.001
	Komite_Audit	-1.502	.307	-.265	-4.895	.000

a. Dependent Variable: Z_Score

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.587 ^a	.344	.330	.5567132

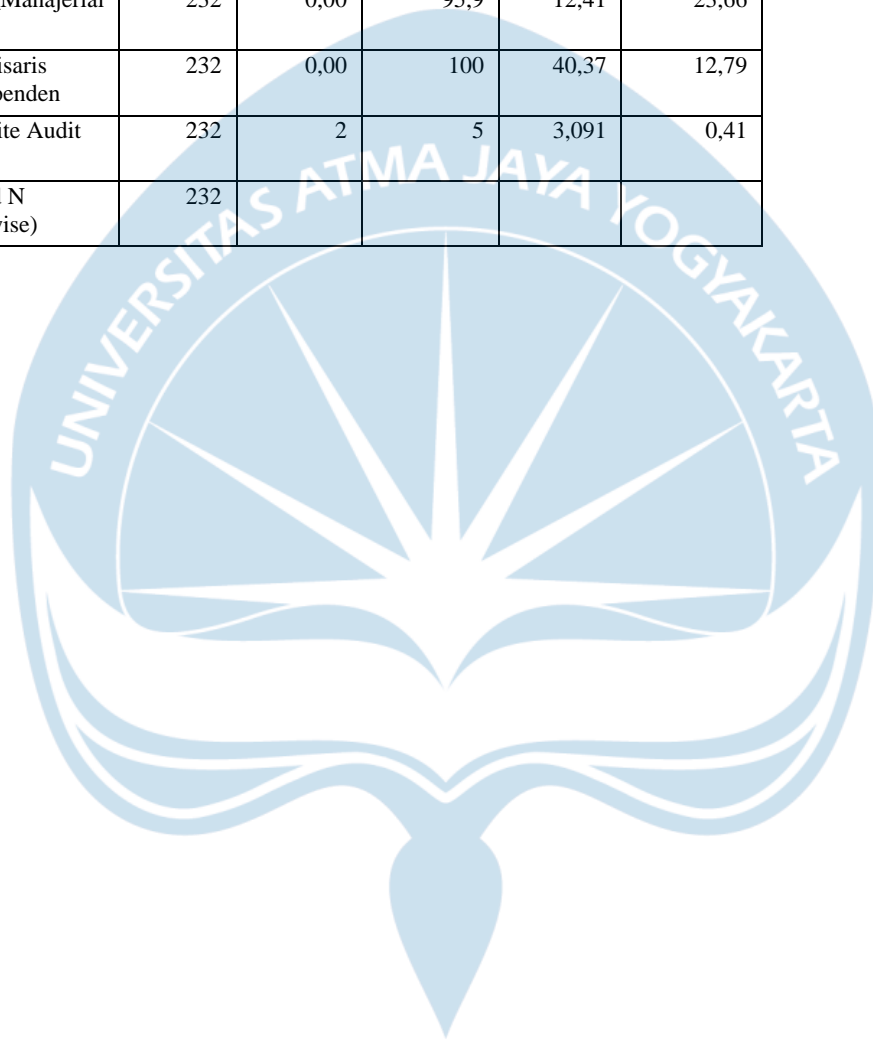
a. Predictors: (Constant), Komite_Audit, Dewan_Direksi, Komisaris Independen, Kep Institusi, Kep_Manajerial

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	36.804	5	7.361	23.750	.000 ^b
	Residual	70.044	226	.310		
	Total	106.848	231			

a. Dependent Variable: Z_Score

b. Predictors: (Constant), Komite_Audit, Dewan_Direksi, Komisaris Independen, Kep Institusi, Kep_Manajerial

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kep Institusi	232	0,00	124,62	62,34	27,48
Dewan Direksi	232	2	11	5,233	2,38
Kep_Manajerial	232	0,00	95,9	12,41	23,66
Komisaris Independen	232	0,00	100	40,37	12,79
Komite Audit	232	2	5	3,091	0,41
Valid N (listwise)	232				



Nama perusahaan	tahun	Kep Institusi	Dewan Direksi	Kepemilikan manajerial	Komisaris Independen	Komite Audit	Z
ALDO	2020	77,8070808182	3,0000000000	9,6508391818	33,3333333333	3,0000000000	1,1692490824
	2021	68,7460039861	3,0000000000	8,1375054959	33,3333333333	3,0000000000	1,1549111493
	2022	68,7459888989	3,0000000000	7,7150089426	33,3333333333	3,0000000000	-0,0141984935
	2023	67,0404920930	3,0000000000	7,5236098032	33,3333333333	3,0000000000	-0,0635647924
ALKA	2020	93,0685597416	3,0000000000	0,0000000000	33,3333333333	3,0000000000	0,3885991181
	2021	93,0685597416	3,0000000000	0,0000000000	0,0000000000	3,0000000000	0,5469165392
	2022	93,0685597416	3,0000000000	0,0000000000	0,0000000000	3,0000000000	0,7334313303
	2023	85,3980987523	3,0000000000	0,0000000000	0,0000000000	3,0000000000	1,6932983933
ALMI	2020	76,4841827922	4,0000000000	1,6655519481	0,0000000000	2,0000000000	0,4318080070
	2021	90,8734893082	4,0000000000	0,2746567086	0,0000000000	2,0000000000	0,4777895137
	2022	90,8734893082	4,0000000000	0,2804088050	0,0000000000	2,0000000000	0,9401516896
	2023	90,8734893082	4,0000000000	0,2759800839	0,0000000000	2,0000000000	0,6619175810
APLI	2020	58,8039053289	3,0000000000	28,4979744933	50,0000000000	3,0000000000	0,7249104369
	2021	58,8039053289	3,0000000000	28,4979744933	50,0000000000	3,0000000000	0,5538476403
	2022	58,8039053289	4,0000000000	28,4979744933	33,3333333333	3,0000000000	1,2055585153
	2023	58,8039053289	4,0000000000	28,4979744933	33,3333333333	3,0000000000	1,5816757268
TRIS	2020	89,1272682533	3,0000000000	0,2400615916	33,3333333333	3,0000000000	0,9220806276
	2021	89,3914779770	3,0000000000	0,2328547143	33,3333333333	3,0000000000	0,9748470211
	2022	90,7362219840	3,0000000000	0,0000000000	33,3333333333	3,0000000000	1,1980713844
	2023	85,7116557498	2,0000000000	0,0000000000	50,0000000000	3,0000000000	1,2442654709
TSPC	2020	81,6480359556	9,0000000000	0,0318666667	60,0000000000	3,0000000000	1,7419394038
	2021	82,1480619273	9,0000000000	0,0729179368	60,0000000000	3,0000000000	1,8106827900
	2022	83,6750347012	9,0000000000	0,0760510688	60,0000000000	3,0000000000	1,5817503277

	2023	86,2050576112	9,0000000000	0,1192896203	60,0000000000	3,0000000000	1,8554758511
ULTJ	2020	23,7763281773	5,0000000000	39,1131076537	50,0000000000	2,0000000000	1,7419394038
	2021	23,7763281773	5,0000000000	39,1131076537	33,3333333333	2,0000000000	1,8106827900
	2022	23,7763281773	5,0000000000	39,1131076537	33,3333333333	2,0000000000	2,4538447840
	2023	39,1636434439	3,0000000000	39,1067094157	33,3333333333	2,0000000000	4,3202223925
UNVR	2020	84,9918414155	9,0000000000	0,0000000000	0,0000000000	3,0000000000	1,2503455754
	2021	84,9918414155	10,0000000000	0,0000000000	0,0000000000	3,0000000000	1,0376412518
	2022	84,9918414155	12,0000000000	0,0000000000	0,0000000000	3,0000000000	1,0134846841
	2023	84,9918414155	11,0000000000	0,0000000000	0,0000000000	3,0000000000	0,8647278314
WIIM	2020	0,0000000000	5,0000000000	54,1620710094	33,3333333333	3,0000000000	2,0968821405
	2021	0,0000000000	5,0000000000	63,1460110726	50,0000000000	3,0000000000	1,8518005080
	2022	0,0000000000	5,0000000000	63,1460110726	50,0000000000	3,0000000000	1,9190629337
	2023	0,0000000000	5,0000000000	63,1460110726	50,0000000000	3,0000000000	2,3531957749
CMRY	2020	5,0000000000	6,0000000000	95,0000000000	0,0000000000	3,0000000000	0,7881141860
	2021	4,2499996534	3,0000000000	80,7499934150	33,3333333333	3,0000000000	1,1133336367
	2022	0,0000000000	3,0000000000	76,5050349207	33,3333333333	3,0000000000	3,3604260659
	2023	5,6432976339	5,0000000000	75,1833702745	33,3333333333	3,0000000000	3,3438553117
WSBP	2020	59,9999471897	4,0000000000	0,0000000000	40,0000000000	5,0000000000	-0,1467564094
	2021	59,9999471897	5,0000000000	0,0000000000	40,0000000000	3,0000000000	-0,1832280051
	2022	59,9999471897	5,0000000000	0,0000000000	50,0000000000	3,0000000000	-1,0180882468
	2023	32,7424002436	5,0000000000	0,0000000000	40,0000000000	3,0000000000	-0,8381693765
GMFI	2020	90,0000001771	5,0000000000	0,0005383673	60,0000000000	3,0000000000	-2,8099352607
	2021	90,0000001771	5,0000000000	0,0005383673	60,0000000000	3,0000000000	-1,6176753696
	2022	90,0000001771	5,0000000000	0,0005383673	60,0000000000	3,0000000000	-0,2426401979
	2023	90,0000001771	5,0000000000	0,0010498163	60,0000000000	3,0000000000	-0,0743571215
INRU	2020	92,4231654101	5,0000000000	0,0000000000	66,6666666667	3,0000000000	0,2272220736

	2021	92,4231654101	5,0000000000	0,0000000000	75,0000000000	3,0000000000	0,2686219021
	2022	92,4231654101	4,0000000000	0,0000000000	75,0000000000	3,0000000000	0,1066608232
	2023	92,4231654101	4,0000000000	0,0000000000	75,0000000000	3,0000000000	-0,0615104633
ARNA	2020	14,0299623243	3,0000000000	37,3224240473	50,0000000000	3,0000000000	1,7221314735
	2021	14,1279677408	3,0000000000	37,3221434480	50,0000000000	3,0000000000	2,1586980995
	2022	14,1343016558	3,0000000000	37,3221434480	50,0000000000	3,0000000000	2,2406679764
	2023	14,5125998390	3,0000000000	37,3221434480	50,0000000000	3,0000000000	1,9994251576
ASII	2020	50,1148082774	10,0000000000	0,0581073008	30,0000000000	3,0000000000	0,7221449839
	2021	50,1148082774	10,0000000000	0,0288897567	30,0000000000	3,0000000000	0,8034090917
	2022	50,1148082774	9,0000000000	0,0288897567	40,0000000000	3,0000000000	0,5978917314
	2023	50,1148082774	9,0000000000	0,0557238638	40,0000000000	3,0000000000	0,5008226673
AUTO	2020	79,9999986929	7,0000000000	0,0000000000	37,5000000000	3,0000000000	1,2915683956
	2021	79,9999986929	7,0000000000	0,0000000000	37,5000000000	3,0000000000	0,9693067289
	2022	79,9999986929	7,0000000000	0,0000000000	37,5000000000	3,0000000000	1,4467078040
	2023	79,9999986929	7,0000000000	0,0000000000	37,5000000000	3,0000000000	1,7571560494
BAJA	2020	0,0000000000	4,0000000000	77,7822222222	33,3333333333	4,0000000000	0,2734549646
	2021	0,0000000000	3,0000000000	77,7822222222	33,3333333333	4,0000000000	1,1211418292
	2022	0,0000000000	3,0000000000	77,7822222222	50,0000000000	4,0000000000	-0,1454023440
	2023	0,0000000000	3,0000000000	77,7822222222	50,0000000000	4,0000000000	0,4371400931
BELL	2020	90,6142593103	3,0000000000	0,0000000000	50,0000000000	3,0000000000	0,4175369458
	2021	84,5586758621	3,0000000000	0,0013793103	50,0000000000	3,0000000000	0,6157930110
	2022	84,5586758621	3,0000000000	0,0000000000	50,0000000000	3,0000000000	0,6650473593
	2023	83,9969393103	3,0000000000	0,0000000000	50,0000000000	3,0000000000	0,7479928908
BOLT	2020	57,6000000000	6,0000000000	22,4000000000	33,3333333333	3,0000000000	0,6329973346
	2021	57,6000000000	6,0000000000	22,4000000000	33,3333333333	3,0000000000	0,9608477384
	2022	57,6000000000	5,0000000000	22,4000000000	33,3333333333	3,0000000000	0,9468534664

	2023	57,6000000000	5,0000000000	22,4000000000	33,3333333333	3,0000000000	1,3221991799
BRAM	2020	69,4188182222	7,0000000000	28,8743268889	40,0000000000	3,0000000000	1,6703505072
	2021	69,4188182222	4,0000000000	28,9479726667	40,0000000000	3,0000000000	1,1164714772
	2022	69,4155293333	4,0000000000	29,4991713333	40,0000000000	3,0000000000	1,9857188485
	2023	69,4175262222	4,0000000000	29,4991713333	40,0000000000	3,0000000000	1,6857967548
BTON	2020	0,0000000000	3,0000000000	94,4494444444	50,0000000000	3,0000000000	2,3785023634
	2021	0,0000000000	3,0000000000	95,6250000000	50,0000000000	3,0000000000	1,8518912581
	2022	0,0000000000	3,0000000000	95,9083333333	50,0000000000	3,0000000000	1,9389611325
	2023	0,0000000000	3,0000000000	91,1116666667	50,0000000000	3,0000000000	1,7952015805
CAMP	2020	0,0000000000	4,0000000000	84,9617672048	33,3333333333	3,0000000000	3,8930785358
	2021	0,0000000000	4,0000000000	84,9617672048	33,3333333333	3,0000000000	4,3448378144
	2022	0,0000000000	4,0000000000	84,9617672048	33,3333333333	3,0000000000	3,9357543277
	2023	0,0000000000	5,0000000000	92,0348122345	50,0000000000	3,0000000000	3,6619270416
CPIN	2020	55,5335126845	6,0000000000	0,0000000000	33,3333333333	3,0000000000	1,9429295500
	2021	55,5335126845	6,0000000000	0,0000000000	33,3333333333	3,0000000000	1,6072911424
	2022	55,5335126845	6,0000000000	0,0000000000	33,3333333333	3,0000000000	1,2599039429
	2023	61,4788365045	6,0000000000	0,0000000000	50,0000000000	3,0000000000	1,1802094128
DLTA	2020	84,5880465599	5,0000000000	0,0000000000	40,0000000000	3,0000000000	3,1731761587
	2021	84,5880465599	5,0000000000	0,0000000000	40,0000000000	3,0000000000	2,6537358994
	2022	84,5880465599	4,0000000000	0,0000000000	40,0000000000	3,0000000000	2,7141270292
	2023	84,5880465599	4,0000000000	0,0000000000	40,0000000000	3,0000000000	2,7149556826
FASW	2020	99,7112200096	5,0000000000	0,0000000000	33,3333333333	3,0000000000	0,3804626740
	2021	99,7112200096	5,0000000000	0,0000000000	33,3333333333	3,0000000000	0,4263334911
	2022	99,7112200096	5,0000000000	0,0000000000	33,3333333333	3,0000000000	0,1623487543
	2023	99,7112200096	5,0000000000	0,0000000000	33,3333333333	3,0000000000	-0,2450421990
GDST	2020	1,9475250203	6,0000000000	86,9484341033	33,3333333333	3,0000000000	0,1216592391

	2021	1,9475250203	6,0000000000	86,9485639383	33,3333333333	3,0000000000	0,0054529571
	2022	1,9475250203	6,0000000000	87,0783989397	33,3333333333	3,0000000000	0,8500204831
	2023	11,9239299324	6,0000000000	87,0783989397	33,3333333333	3,0000000000	0,9205142017
GGRM	2020	75,5469344437	8,0000000000	0,6725955362	50,0000000000	3,0000000000	1,9982691870
	2021	75,5469344437	7,0000000000	0,6725955362	50,0000000000	3,0000000000	1,3776603994
	2022	75,5469344437	9,0000000000	0,6725955362	50,0000000000	3,0000000000	1,1873634296
	2023	75,5469344437	9,0000000000	0,6725955362	50,0000000000	3,0000000000	1,2700414315
GJTL	2020	10,2393107208	9,0000000000	0,5544163223	28,5714285714	3,0000000000	0,5413417463
	2021	59,6103783000	9,0000000000	6,1165949265	33,3333333333	3,0000000000	0,4714193052
	2022	49,6765140898	8,0000000000	15,5815886134	28,5714285714	3,0000000000	0,4441854145
	2023	49,6932324093	8,0000000000	15,4979711892	28,5714285714	3,0000000000	0,3941520663
IMAS	2020	87,9049239707	6,0000000000	0,0000000000	50,0000000000	3,0000000000	0,1343406407
	2021	87,9049239707	5,0000000000	0,0000000000	50,0000000000	3,0000000000	-0,0033154434
	2022	87,9049239707	5,0000000000	0,0000000000	50,0000000000	3,0000000000	0,0854684957
	2023	87,9049239707	5,0000000000	0,0000000000	50,0000000000	3,0000000000	0,1325367848
IMPC	2020	89,9801355953	8,0000000000	1,6856935968	50,0000000000	3,0000000000	0,8908003733
	2021	89,1008555705	8,0000000000	1,6856935968	50,0000000000	3,0000000000	1,1546338201
	2022	87,3573011858	7,0000000000	1,1447856491	33,3333333333	3,0000000000	1,4100462637
	2023	87,7626928955	7,0000000000	1,1447856491	33,3333333333	3,0000000000	1,6781966484
INAI	2020	67,2667297980	2,0000000000	10,6190656566	33,3333333333	3,0000000000	0,2753225567
	2021	67,2667297980	5,0000000000	10,2945707071	33,3333333333	3,0000000000	0,2923342745
	2022	67,2667297980	5,0000000000	10,2945707071	33,3333333333	3,0000000000	-0,1215997926
	2023	67,2667297980	5,0000000000	10,2945707071	33,3333333333	3,0000000000	-0,0092968103
INCI	2020	0,0000000000	3,0000000000	51,4127763736	33,3333333333	3,0000000000	2,6233732972
	2021	0,0000000000	3,0000000000	51,2975078777	50,0000000000	3,0000000000	1,6335681319
	2022	0,0000000000	2,0000000000	51,6552457804	33,3333333333	3,0000000000	2,6233732972

	2023	0,0000000000	2,0000000000	51,6555342901	33,3333333333	3,0000000000	1,6335681319
INDF	2020	50,0670833017	8,0000000000	0,0157170042	37,5000000000	3,0000000000	0,6669628238
	2021	50,0670833017	11,0000000000	0,0157170042	37,5000000000	3,0000000000	0,7136334827
	2022	50,0670833017	11,0000000000	0,0157170042	37,5000000000	3,0000000000	0,7989772583
	2023	50,0670833017	11,0000000000	0,0157170042	37,5000000000	3,0000000000	0,8663004017
INDS	2020	88,1082609545	3,0000000000	0,4088891712	33,3333333333	3,0000000000	4,2918892202
	2021	88,1082609545	4,0000000000	0,4113653627	50,0000000000	3,0000000000	2,6404446631
	2022	88,1082609545	5,0000000000	0,4113958389	66,6666666667	3,0000000000	1,8506770198
	2023	88,1082609545	5,0000000000	0,4113958389	66,6666666667	3,0000000000	2,1249887425
INKP	2020	53,2532806156	7,0000000000	0,0019521172	42,8571428571	3,0000000000	0,8290155251
	2021	53,2532806156	7,0000000000	0,0041455074	42,8571428571	3,0000000000	0,9598935428
	2022	53,2532806156	7,0000000000	0,0041455074	42,8571428571	3,0000000000	1,2466626669
	2023	53,2532806156	7,0000000000	0,0041455074	42,8571428571	3,0000000000	1,0991572777
INTP	2020	51,0014314913	9,0000000000	0,0000000000	33,3333333333	3,0000000000	2,2707617457
	2021	51,0014314913	7,0000000000	0,0000000000	42,8571428571	3,0000000000	2,0356621174
	2022	51,0014314913	7,0000000000	0,0000000000	42,8571428571	3,0000000000	1,7735874709
	2023	51,0014314913	7,0000000000	0,0000000000	42,8571428571	3,0000000000	1,2863451331
IPOL	2020	81,3951013234	8,0000000000	0,0000000000	50,0000000000	3,0000000000	0,6061844712
	2021	81,3951013234	8,0000000000	0,0000000000	50,0000000000	3,0000000000	0,5996925980
	2022	81,3951013234	8,0000000000	0,0000000000	50,0000000000	3,0000000000	0,8010558806
	2023	81,3951013234	6,0000000000	0,0000000000	66,6666666667	3,0000000000	0,7621366825
ISSP	2020	62,9010428621	7,0000000000	2,1776639083	25,0000000000	3,0000000000	0,7846848930
	2021	62,9010428621	5,0000000000	2,1776639083	25,0000000000	3,0000000000	0,9737825901
	2022	62,9010428621	5,0000000000	2,1776639083	40,0000000000	3,0000000000	0,9674569763
	2023	62,9010428621	5,0000000000	2,0858700409	50,0000000000	3,0000000000	1,1357173117
JECC	2020	90,1476851852	4,0000000000	0,0000000000	25,0000000000	4,0000000000	0,5870771873

	2021	90,1476851852	4,0000000000	0,0000000000	50,0000000000	4,0000000000	0,2758024874
	2022	90,1476851852	4,0000000000	0,0000000000	33,3333333333	4,0000000000	0,4196537111
	2023	90,1476851852	5,0000000000	0,0000000000	25,0000000000	4,0000000000	0,4672455845
JPFA	2020	54,4674724420	5,0000000000	0,0000000000	60,0000000000	3,0000000000	0,7076754528
	2021	55,0012327167	5,0000000000	0,0000000000	33,3333333333	3,0000000000	0,8944583949
	2022	55,4311587534	5,0000000000	0,0256238497	50,0000000000	3,0000000000	0,6860171629
	2023	55,4311587534	5,0000000000	0,0234629459	50,0000000000	3,0000000000	0,6007038598
KBLI	2020	49,4703251511	5,0000000000	0,0000000000	50,0000000000	3,0000000000	2,0765879221
	2021	49,4703251511	5,0000000000	0,0000000000	40,0000000000	3,0000000000	4,1080481549
	2022	49,4703251511	5,0000000000	0,0000000000	40,0000000000	3,0000000000	4,0388604686
	2023	49,4703251511	5,0000000000	0,0000000000	50,0000000000	3,0000000000	3,5343362015
KBLM	2020	81,7822142857	4,0000000000	0,0000000000	50,0000000000	3,0000000000	1,9901173545
	2021	81,6393571429	4,0000000000	0,0000000000	50,0000000000	3,0000000000	2,5913400915
	2022	81,3437321429	4,0000000000	0,0000000000	50,0000000000	3,0000000000	2,0969538481
	2023	81,5683214286	4,0000000000	0,0000000000	33,3333333333	3,0000000000	1,7503670554
KDSI	2020	78,4422222222	2,0000000000	11,0120246914	40,0000000000	4,0000000000	0,8517177986
	2021	78,4918024691	2,0000000000	11,0679506173	40,0000000000	4,0000000000	0,9414742122
	2022	84,4816049383	2,0000000000	5,5733333333	40,0000000000	4,0000000000	1,1201248243
	2023	85,2970864198	2,0000000000	5,5733333333	25,0000000000	3,0000000000	1,5429788379
DMND	2020	19,9899999989	2,0000000000	78,9538507782	60,0000000000	3,0000000000	2,4937563974
	2021	19,9899999989	3,0000000000	78,9538507782	60,0000000000	3,0000000000	2,2631944039
	2022	19,9899999989	3,0000000000	78,9538507782	60,0000000000	3,0000000000	2,1419466400
	2023	19,9899999989	2,0000000000	78,9538507782	100,0000000000	3,0000000000	2,3928164926
KINO	2020	81,2260219387	6,0000000000	12,4908903755	33,3333333333	3,0000000000	0,5481945642
	2021	81,2260219387	5,0000000000	12,5989073701	25,0000000000	3,0000000000	0,6384481460
	2022	78,5670220916	5,0000000000	12,6129073694	25,0000000000	3,0000000000	-0,6101497535

	2023	78,5670220916	7,0000000000	12,6129073694	50,0000000000	3,0000000000	0,0595872543
KLBF	2020	57,0701279929	5,0000000000	0,0000000000	50,0000000000	3,0000000000	2,6526803717
	2021	57,9162813086	5,0000000000	0,0000000000	50,0000000000	3,0000000000	2,9119246891
	2022	57,9884541340	5,0000000000	0,0000000000	50,0000000000	3,0000000000	2,6865913471
	2023	57,9820541506	6,0000000000	0,0000000000	28,5714285714	3,0000000000	3,2371203648
KRAS	2020	80,0000000000	5,0000000000	0,0328283351	33,3333333333	3,0000000000	0,1101169055
	2021	80,0000000000	5,0000000000	0,0328283351	33,3333333333	3,0000000000	-0,0029814131
	2022	80,0000000000	6,0000000000	0,0340171869	50,0000000000	4,0000000000	-0,3360890638
	2023	80,0000000000	6,0000000000	0,0363948907	50,0000000000	4,0000000000	-0,5510330953
LION	2020	57,6976314980	5,0000000000	0,2566517994	33,3333333333	3,0000000000	1,2597363775
	2021	57,6976314980	5,0000000000	0,2566517994	33,3333333333	3,0000000000	1,2141179054
	2022	57,6976314980	5,0000000000	0,2566517994	33,3333333333	3,0000000000	1,4620608691
	2023	57,6976314980	5,0000000000	0,2566517994	33,3333333333	3,0000000000	1,3196315555
MOLI	2020	46,7680500286	3,0000000000	32,3738496447	33,3333333333	3,0000000000	1,1616770447
	2021	55,7279253366	3,0000000000	43,0972368796	33,3333333333	3,0000000000	1,0812561678
	2022	56,6225474268	3,0000000000	36,2292117471	33,3333333333	3,0000000000	1,1292417135
	2023	57,5564923003	3,0000000000	34,2730706156	33,3333333333	3,0000000000	1,2786870191
LMSH	2020	32,2156250000	3,0000000000	20,6489583333	33,3333333333	3,0000000000	1,4961553776
	2021	32,2156250000	3,0000000000	20,6489583333	33,3333333333	3,0000000000	1,8391691310
	2022	32,2156250000	3,0000000000	20,6489583333	33,3333333333	3,0000000000	2,5275594494
	2023	32,2156250000	3,0000000000	20,6489583333	33,3333333333	3,0000000000	2,3293546306
MAIN	2020	57,2704921050	7,0000000000	0,0000000000	60,0000000000	5,0000000000	0,3397050465
	2021	57,2704921050	7,0000000000	0,0000000000	60,0000000000	5,0000000000	0,3181952613
	2022	57,2704921050	7,0000000000	0,0000000000	60,0000000000	5,0000000000	0,3207337217
	2023	57,2704921050	7,0000000000	0,0000000000	60,0000000000	5,0000000000	0,3848841602
MLIA	2020	67,2475980348	5,0000000000	0,0266969010	40,0000000000	3,0000000000	0,4521249703

	2021	67,2475980348	5,0000000000	0,0000000000	50,0000000000	3,0000000000	1,0431543945
	2022	67,2475980348	5,0000000000	0,0000000000	50,0000000000	3,0000000000	1,5085098039
	2023	67,2475980348	5,0000000000	0,0000000000	50,0000000000	3,0000000000	1,5072676230
MBTO	2020	67,7503271028	3,0000000000	0,0826635514	33,3333333333	2,0000000000	1,4623399360
	2021	67,7503271028	3,0000000000	0,0457476636	33,3333333333	2,0000000000	-0,1891222739
	2022	67,7503271028	3,0000000000	0,0457476636	33,3333333333	2,0000000000	0,5382413783
	2023	67,7503271028	3,0000000000	0,0457476636	33,3333333333	2,0000000000	0,1513828135
MDKI	2020	75,5196964010	3,0000000000	12,6210572791	40,0000000000	3,0000000000	4,8370047127
	2021	75,4525067087	3,0000000000	10,3748789911	40,0000000000	3,0000000000	5,0044509034
	2022	75,4525067087	3,0000000000	10,3748789911	40,0000000000	3,0000000000	1,5085098039
	2023	75,4525067087	3,0000000000	10,4535897394	40,0000000000	3,0000000000	1,5072676230
MERK	2020	86,6506517857	4,0000000000	0,0000000000	50,0000000000	3,0000000000	1,5581335543
	2021	86,6506517857	4,0000000000	0,0000000000	50,0000000000	3,0000000000	1,7859673525
	2022	86,6506517857	4,0000000000	0,0000000000	50,0000000000	3,0000000000	2,3185353204
	2023	86,6506517857	3,0000000000	0,0000000000	50,0000000000	3,0000000000	3,3270963066
MLBI	2020	81,7822021832	4,0000000000	0,0000000000	50,0000000000	3,0000000000	0,7309123836
	2021	81,7822021832	4,0000000000	0,0000000000	50,0000000000	3,0000000000	0,9842280576
	2022	89,3189843379	4,0000000000	0,0000000000	50,0000000000	3,0000000000	1,1179004433
	2023	89,3189843379	5,0000000000	0,0000000000	40,0000000000	2,0000000000	1,4660342865
MYOR	2020	59,0708385883	5,0000000000	25,2198672971	40,0000000000	3,0000000000	1,8714906445
	2021	59,0708385883	5,0000000000	25,2419763645	40,0000000000	3,0000000000	1,7599764785
	2022	59,0708385883	5,0000000000	25,2419763645	40,0000000000	3,0000000000	1,3171373005
	2023	59,0708385883	6,0000000000	25,2533772958	40,0000000000	3,0000000000	1,7050600319
MYTX	2020	94,9723890835	3,0000000000	0,0000000000	33,3333333333	3,0000000000	-0,5330429839
	2021	94,9284704547	3,0000000000	0,0000000000	33,3333333333	3,0000000000	-0,4829214103
	2022	94,1392181672	3,0000000000	0,0000000000	33,3333333333	3,0000000000	-0,3298877212

	2023	94,1392181672	3,0000000000	0,0000000000	33,3333333333	3,0000000000	-0,7888991695
PBID	2020	74,6666666667	6,0000000000	11,4663360000	50,0000000000	3,0000000000	2,6392190749
	2021	74,6666666667	6,0000000000	11,4663360000	50,0000000000	3,0000000000	2,8875463506
	2022	74,6666666667	6,0000000000	11,4663360000	50,0000000000	3,0000000000	2,5683265353
	2023	74,6666666667	6,0000000000	11,4663360000	50,0000000000	3,0000000000	2,7784433260
PCAR	2020	30,1410456817	3,0000000000	0,0000000000	33,3333333333	3,0000000000	0,5362968557
	2021	30,1410456817	3,0000000000	0,0000000000	33,3333333333	3,0000000000	0,9089286783
	2022	45,6700186951	3,0000000000	0,0000000000	33,3333333333	3,0000000000	1,0906451068
	2023	30,1410456817	3,0000000000	0,0000000000	50,0000000000	3,0000000000	0,9295650687
POLY	2020	63,1152154075	3,0000000000	0,0000000000	33,3333333333	4,0000000000	-5,0851456998
	2021	63,1152154075	4,0000000000	0,0000000000	33,3333333333	3,0000000000	-4,6460480126
	2022	63,1152154075	5,0000000000	0,0000000000	33,3333333333	3,0000000000	-4,5380594534
	2023	63,1152154075	5,0000000000	0,0000000000	33,3333333333	3,0000000000	-5,4085315189
PSDN	2020	68,0991350694	5,0000000000	28,0761427083	33,3333333333	3,0000000000	-0,2928437217
	2021	67,8243017361	5,0000000000	28,0761427083	33,3333333333	3,0000000000	-0,5945770646
	2022	66,2002114583	5,0000000000	27,2046149306	33,3333333333	3,0000000000	-0,4102427179
	2023	64,3979267361	4,0000000000	23,4974390972	33,3333333333	3,0000000000	-3,7296418790
PTSN	2020	19,9999943549	3,0000000000	7,0002619326	33,3333333333	3,0000000000	1,0027578012
	2021	19,9999943549	3,0000000000	7,0002619326	33,3333333333	3,0000000000	0,6663764079
	2022	19,9999943549	3,0000000000	7,0002619326	33,3333333333	3,0000000000	1,3042936459
	2023	19,9999943549	3,0000000000	7,0002619326	33,3333333333	3,0000000000	1,5462274963
PYFA	2020	73,4370587576	3,0000000000	0,0000000000	50,0000000000	3,0000000000	1,7975144921
	2021	33,3012835464	3,0000000000	0,0000000000	50,0000000000	3,0000000000	0,2431460856
	2022	75,5736738432	3,0000000000	0,0000000000	75,0000000000	3,0000000000	0,9990494556
	2023	71,5298859984	4,0000000000	0,0000000000	75,0000000000	3,0000000000	0,1018595204
SIPD	2020	86,8554868940	4,0000000000	0,0000000000	25,0000000000	3,0000000000	0,2891529294

	2021	87,7727056487	4,0000000000	0,0000000000	25,0000000000	3,0000000000	0,2697885593
	2022	87,4276312629	4,0000000000	0,0000000000	20,0000000000	3,0000000000	-0,2348398516
	2023	124,6194238716	4,0000000000	0,0000000000	25,0000000000	3,0000000000	0,2691786288
SKBM	2020	82,7938967857	8,0000000000	2,2192885055	33,3333333333	3,0000000000	0,6401658771
	2021	69,0215069983	8,0000000000	2,2140292338	33,3333333333	3,0000000000	0,5155490801
	2022	73,0064188419	8,0000000000	2,2140292338	33,3333333333	3,0000000000	0,8068268263
	2023	73,0064188419	7,0000000000	2,2140292338	33,3333333333	3,0000000000	0,7910794120
SMCB	2020	83,5217857560	3,0000000000	0,0000000000	33,3333333333	3,0000000000	0,3561907399
	2021	98,5605023228	4,0000000000	0,0000000000	25,0000000000	3,0000000000	0,6323104328
	2022	83,5217857560	4,0000000000	0,0000000000	25,0000000000	3,0000000000	0,6706093394
	2023	98,6623441123	4,0000000000	0,0000000000	25,0000000000	3,0000000000	0,7025734579
SMGR	2020	51,0055769853	7,0000000000	0,0000000000	28,5714285714	4,0000000000	0,5110278566
	2021	51,0055769853	6,0000000000	0,0015763244	28,5714285714	4,0000000000	0,5641215203
	2022	51,2034729770	6,0000000000	0,0014544830	28,5714285714	4,0000000000	0,7354694715
	2023	51,2034729770	6,0000000000	0,0146239078	42,8571428571	4,0000000000	0,7199321595
SMSM	2020	58,1255836151	4,0000000000	7,9804749684	50,0000000000	3,0000000000	2,6748424387
	2021	58,1255836151	4,0000000000	7,9804749684	50,0000000000	3,0000000000	2,5030954225
	2022	50,5392631747	4,0000000000	7,9804749684	50,0000000000	3,0000000000	2,6646922085
	2023	50,5392631747	4,0000000000	7,9466668467	50,0000000000	3,0000000000	3,0040082052
STAR	2020	32,1859334633	2,0000000000	0,0000000000	50,0000000000	3,0000000000	#####
	2021	32,1859334633	2,0000000000	0,0000000000	50,0000000000	3,0000000000	99,0440920011
	2022	32,1859334633	2,0000000000	0,0000000000	50,0000000000	3,0000000000	#####
	2023	32,1859334633	3,0000000000	0,0000000000	50,0000000000	3,0000000000	#####
TBMS	2020	86,2291065498	5,0000000000	0,0544454729	40,0000000000	3,0000000000	0,7747098749
	2021	86,2291065498	5,0000000000	0,0544454729	40,0000000000	3,0000000000	0,8144760757
	2022	86,2291065498	5,0000000000	0,0544454729	40,0000000000	3,0000000000	0,7747098749

	2023	86,2291065498	5,0000000000	0,0000000000	40,0000000000	3,0000000000	0,8144752913
TIRT	2020	81,3946635850	2,0000000000	0,0000000000	33,3333333333	3,0000000000	-4,9143514222
	2021	80,4705448520	2,0000000000	0,0000000000	33,3333333333	3,0000000000	-2,4316162650
	2022	78,3276963573	2,0000000000	0,0000000000	50,0000000000	3,0000000000	-1,9570680701
	2023	78,3276963573	2,0000000000	0,0000000000	50,0000000000	3,0000000000	-0,7397706553
AMFG	2020	86,1562442396	9,0000000000	0,0000000000	33,3333333333	3,0000000000	-0,0518364398
	2021	86,1562442396	11,0000000000	0,0000000000	33,3333333333	3,0000000000	0,1331064874
	2022	86,1562442396	11,0000000000	0,0000000000	33,3333333333	3,0000000000	0,6930866880
	2023	86,1562442396	11,0000000000	0,0000000000	33,3333333333	3,0000000000	0,9313368179
BRNA	2020	65,0249882036	2,0000000000	7,1420269428	40,0000000000	2,0000000000	-0,2276050342
	2021	54,5650807366	2,0000000000	5,0835963273	40,0000000000	3,0000000000	-0,0346186020
	2022	54,5650807366	2,0000000000	5,0835963273	33,3333333333	3,0000000000	-0,0909833668
	2023	54,5650807366	2,0000000000	5,0835963273	33,3333333333	3,0000000000	0,0555185549
AISA	2020	65,4352541936	4,0000000000	0,0000000000	25,0000000000	3,0000000000	2,3391883655
	2021	63,6165888120	3,0000000000	0,0000000000	16,6666666667	3,0000000000	0,1699236338
	2022	73,0605647888	4,0000000000	0,0000000000	20,0000000000	3,0000000000	0,0275611729
	2023	73,5309722288	2,0000000000	0,0000000000	25,0000000000	3,0000000000	0,0206835790
CEKA	2020	91,9766386555	4,0000000000	0,0000000000	50,0000000000	3,0000000000	2,7706376609
	2021	91,9766386555	3,0000000000	0,0198655462	50,0000000000	3,0000000000	2,8709291631
	2022	87,0203361345	3,0000000000	0,0420168067	33,3333333333	3,0000000000	4,9367747209
	2023	87,0203361345	3,0000000000	0,0000000000	50,0000000000	3,0000000000	3,6707452716
EKAD	2020	79,5332574863	2,0000000000	0,0000000000	50,0000000000	3,0000000000	3,8106429840
	2021	80,5020385675	2,0000000000	0,0000000000	66,6666666667	3,0000000000	3,9702855952
	2022	81,4551751279	2,0000000000	0,0000000000	66,6666666667	3,0000000000	4,9731099493
	2023	81,7725705699	2,0000000000	0,0000000000	50,0000000000	3,0000000000	5,3737387051
ICBP	2020	80,5329453808	10,0000000000	0,0000000000	50,0000000000	3,0000000000	0,7759794452

	2021	80,5329453808	11,0000000000	0,0000000000	50,0000000000	3,0000000000	0,7546598545
	2022	80,5329453808	11,0000000000	0,0000000000	50,0000000000	3,0000000000	0,7899897870
	2023	80,5329453808	11,0000000000	0,0000000000	40,0000000000	3,0000000000	0,9273630886
IGAR	2020	84,8188236117	5,0000000000	0,0000000000	33,3333333333	3,0000000000	4,3778640381
	2021	84,8188236117	5,0000000000	0,0000000000	33,3333333333	3,0000000000	3,5821235785
	2022	84,8188236117	5,0000000000	0,0000000000	33,3333333333	3,0000000000	3,6093747924
	2023	84,8188236117	5,0000000000	0,0000000000	33,3333333333	3,0000000000	11,6948894305
TOTO	2020	92,4564312016	11,0000000000	0,0000000000	40,0000000000	3,0000000000	1,0226076330
	2021	92,4564312016	11,0000000000	0,0000000000	40,0000000000	3,0000000000	1,1630501188
	2022	92,4564312016	11,0000000000	0,0000000000	40,0000000000	3,0000000000	-0,3585499783
	2023	92,4564312016	11,0000000000	0,0000000000	40,0000000000	3,0000000000	-0,8744654950
WTON	2020	66,8600548478	5,0000000000	0,8556971580	40,0000000000	3,0000000000	0,3622772781
	2021	66,6524216730	5,0000000000	0,7255790528	25,0000000000	3,0000000000	0,4108211160
	2022	66,1158996238	5,0000000000	0,3848514548	40,0000000000	3,0000000000	0,3972268611
	2023	65,7269657714	5,0000000000	0,1820051723	40,0000000000	3,0000000000	0,4629556538
SIDO	2020	81,0000000000	4,0000000000	0,0000000000	40,0000000000	3,0000000000	3,3991612136
	2021	81,5942748067	4,0000000000	0,0105687267	40,0000000000	3,0000000000	3,9719303161
	2022	77,5942748067	4,0000000000	0,0108933933	40,0000000000	3,0000000000	3,9209162755
	2023	77,5942748067	4,0000000000	0,0108933933	40,0000000000	3,0000000000	4,0632969152
STTP	2020	56,7633969466	4,0000000000	3,2629312977	0,0000000000	3,0000000000	2,3458298061
	2021	56,7633969466	4,0000000000	3,2629312977	0,0000000000	3,0000000000	3,1508617356
	2022	56,7633969466	3,0000000000	3,1870839695	50,0000000000	3,0000000000	2,9419802827
	2023	56,7633969466	3,0000000000	3,1870839695	0,0000000000	3,0000000000	3,7507098834