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LAMPIRAN

Lampiran 1 Sampel Penelitian

No	Kode Saham	Nama Perusahaan
1.	ADRO	Adaro Energy Tbk
2.	ARII	Atlas Resources Tbk
3.	BOSS	Borneo Olah Sarana Sukses Tbk
4.	BSSR	Baramulti Suksessarana Tbk
5.	BUMI	Bumi Resources Tbk
6.	BYAN	Bayan Resources Tbk
7.	DEWA	Darma Henwa Tbk
8.	DOID	Delta Dunia Makmur Tbk
9.	DSSA	Dian Swastatika Sentosa Tbk
10.	FIRE	Alfa Energi Investama Tbk
11.	GEMS	Golden Energy Mines Tbk
12.	HRUM	Harum Energy Tbk
13.	INDY	Indika Energy Tbk
14.	ITMG	Indo Tambangraya Megah Tbk
15.	KKGI	Resource Alam Indonesia Tbk
16.	MBAP	Mitrabara Adiperdana Tbk
17.	MYOH	Samindo Resources Tbk
18.	PKPK	Perdana Karya Perkasa Tbk
19.	PTBA	Bukit Asam Tbk
20.	PTRO	Petrosea Tbk
21.	SMMT	Golden Eagle Energy Tbk
22.	TOBA	Toba Bara Sejahtera Tbk
23.	APEX	Apexindo Pratama Duta Tbk
24.	ARTI	Ratu Prabu Energi Tbk
25.	BIPI	Astrindo Nusantara Infrastruktur Tbk
26.	ELSA	Elnusa Tbk
27.	ENRG	Energi Mega Persada Tbk
28.	ESSA	Surya Esa Perkasa Tbk
29.	MEDC	Medco Energi Internasional Tbk
30.	MITI	Mitra Investindo Tbk
31.	RUIS	Radiant Utama Interinsco Tbk
32.	SURE	Super Energy Tbk
33.	ANTM	Aneka Tambang Tbk
34.	CITA	Cita Mineral Investindo Tbk
35.	DKFT	Central Omega Resources Tbk
36.	INCO	Vale Indonesia Tbk
37.	PSAB	Resources Asia Pasifik Tbk
38.	SMRU	SMR Utama Tbk
39.	TINS	Timah Tbk
40.	ZINC	Kapuas Prima Coal Tbk
41.	CTTH	Citatah Tbk

Lampiran 2
Hasil Olah Data Rumus Beneish M-Score Tahun 2018-2022

Nama Perusahaan	TAHUN	HASIL DSRI	HASIL GMI	HASIL AQI	HASIL SGI	HASIL DEPI
PT Borneo Olah Sarana Sukses Tbk (BOSS)	2018	1.649786259	0.716654178	1.241612667	1.299001245	1.121407634
	2019	1.915706744	1.314263939	1.060672342	0.995650429	0.851349164
	2020	0.399459579	-6.634810031	0.863096171	0.628223319	0.723930018
	2021	6.629838701	0.085232858	0.842555807	0.255439427	0.637905345
	2022	0.517301534	-1.421397044	1.18007039	10.49440188	0.818081676
PT Alfa Energi Investama Tbk (FIRE)	2018	0.312002947	1.028605135	1.015905151	4.428742007	0.858413247
	2019	0.253213284	1.05423567	0.942689626	1.559056212	0.799540671
	2020	0.470979749	0.680253403	0.919017038	0.875041924	0.83257539
	2021	0.837832861	0.845776889	1.077552534	0.786853931	0.841427601
	2022	1.027833417	1.136830986	0.754653498	0.297427751	0.897092365
PT Perdana Karya Perkasa Tbk (PKPK)	2018	1.399683846	-0.444515058	0.999574468	0.612225468	0.997712598
	2019	0.187245611	0.494820993	1.226006142	1.941852465	0.998968258
	2020	1.286397102	1.37537323	0.995504258	1.307892962	1.009130161
	2021	1.757930465	5.797400678	1.015633581	0.177569395	3.645889657
	2022	0.053806883	0.961507636	1.331372907	8.630520577	0.854338634
PT Bukit Asam (PTBA)	2018	0.483759788	1.082104203	0.944111973	1.087101864	0.917350983
	2019	0.952075955	1.155663505	0.976651767	1.029317863	0.948388077
	2020	0.948431666	1.325498449	0.928892951	0.795187199	0.913146657
	2021	0.997460957	0.57194302	1.088836131	1.688954905	0.936260851
	2022	0.733313118	1.093896379	0.985773382	1.457500013	0.893552018
	2018	0.308299715	1.242532822	1.068553961	3.303598926	0.695610943

Nama Perusahaan	TAHUN	HASIL DSRI	HASIL GMI	HASIL AQI	HASIL SGI	HASIL DEPI
PT Golden Eagle Energy (SMMT)	2019	0.774872258	1.406150444	1.141674464	1.314340974	0.765793278
	2020	3.822963895	2.441718894	0.923707042	0.836896217	0.824523723
	2021	1.644583235	0.191625593	1.902935226	2.426755675	0.976246392
	2022	0.742781719	0.992311835	0.658114758	2.064383026	1.066757405
PT Ratu Prabu Energi (ARTI)	2018	0.865675338	1.117711333	0.91974306	1.222413146	1.020562737
	2019	1.084676105	13.407418	0.826219236	0.564717369	0.450342916
	2020	1.473941488	-0.056200313	0.840803728	0.17431431	0.905458133
	2021	2.391169943	0.185355991	1.21737529	0.19997501	0.938025837
	2022	0.205102957	-29.67993178	1.036557183	12.19691748	0.939188779
PT Elnusa Tbk (ELSA)	2018	0.938679117	1.1803881	1.063826679	1.330546822	1.00204671
	2019	1.05048553	0.947522395	0.93722136	1.26572197	0.993108622
	2020	1.116435333	1.081127239	0.983232951	0.921506568	0.966401132
	2021	1.01050635	1.211216075	1.085033968	1.053011637	0.975785873
	2022	0.843684648	1.070049343	0.916056212	1.512394115	0.959609948
PT Mitra Investindo (MITI)	2018	0.828764353	1.042915899	0.840732802	1.219808308	0.716290488
	2019	0.752002459	1.460679102	1.753011329	0.368405045	0.966286107
	2020	1.162737044	0.53139033	0.964371034	2.829004007	0.897024364
	2021	0.730297512	1.289693227	1.038995357	0.561435606	0.932245794
	2022	0.625702195	0.914876651	0.727972614	5.955750394	0.902643524
PT Radiant Utama Interinsco Tbk (RUIS)	2018	1.049161828	1.073015281	0.988231768	1.153749899	0.901326102
	2019	0.927547429	1.101441869	0.968790958	1.229778209	1.090652178
	2020	1.021149686	1.004699847	1.010703408	1.012524191	0.948572484
	2021	1.194967201	1.113032083	0.994145297	1.018093808	0.829017695

Nama Perusahaan	TAHUN	HASIL DSRI	HASIL GMI	HASIL AQI	HASIL SGI	HASIL DEPI
	2022	0.990955127	1.061923561	0.947114003	1.036736948	0.861066983
PT Super Energy Tbk (SURE)	2018	1.109556863	1.196205844	0.997478	1.028669822	0.89681974
	2019	0.685812467	0.943653182	1.00394335	0.985722266	0.929185432
	2020	1.499144012	1.321934749	0.999821956	1.150629465	0.909471085
	2021	0.930084952	1.85061217	0.99785336	1.011175926	0.946227285
	2022	1.215623652	1.201003303	0.981164491	1.102635897	0.95046466
PT Aneka Tambang (ANTM)	2018	0.22834958	0.704342836	1.109282613	1.997471677	1.208546163
	2019	0.759898124	1.357019506	1.054298407	1.294489586	0.904227273
	2020	1.514904587	0.831068585	0.982756482	0.83660392	579.3352969
	2021	0.763838585	0.98879253	1.005933106	1.404535561	0.856179162
	2022	1.009793269	0.925285179	0.456629833	1.194684489	0.094178466
PT Cita Mineral Investindo Tbk (CITA)	2018	0.234156317	0.886754747	0.80117992	2.764234605	1.018220959
	2019	1.244795233	0.917496414	1.20671474	1.944786505	1.098765399
	2020	0.672042989	1.003108028	1.096828665	1.115521145	0.96728848
	2021	1.726811652	1.14522838	0.932805648	1.053792948	0.972434011
	2022	0.623352682	1.169073226	0.950344987	1.243665956	0.936891955
PT Central Omega Resources (DKFT)	2018	0.205935536	9.234491606	1.016436554	9.204755716	0.608802277
	2019	0.090669362	0.194600594	1.018424675	1.056400623	0.635701132
	2020	0.860607784	-7.551651607	1.009850056	2.083997881	0.750140895
	2021	0.879839631	1.538397358	1.04733635	1.221363968	0.760947891
	2022	6.994590447	-0.087479928	1.039977084	0.557516123	0.869060902
PT SMR Utama Tbk (SMRU)	2018	0.294990971	0.757421323	1.130073331	1.150064362	0.970432483
	2019	1.990098498	5.323963307	0.85807971	0.821969771	0.951267708

Nama Perusahaan	TAHUN	HASIL DSRI	HASIL GMI	HASIL AQI	HASIL SGI	HASIL DEPI
	2020	0.397928457	-0.21745471	0.857034082	0.704206361	0.919313392
	2021	0.867659807	-0.972751188	1.129334488	1.09952298	0.978143277
	2022	0.964676705	0.847417474	0.926203213	0.918455553	0.98181553
PT Timah Tbk (TINS)	2018	1.051830217	1.725608584	1.007300287	1.214688916	1.04149156
	2019	0.479563472	1.6481403	0.98145093	1.75566271	1.00875842
	2020	0.936254291	0.803593065	0.888182244	0.786698328	0.948188978
	2021	1.576491408	0.312587399	1.066464801	0.9599778	0.96253805
	2022	0.618611224	1.165520868	0.945933758	0.856048089	1.045841363
PT Kapuas Prima Coal Tbk (ZINC)	2018	1.945233021	0.929799043	1.15007182	1.731149128	1.052306358
	2019	1.006550938	0.806954913	0.778546232	1.173027545	1.069990474
	2020	1.023856458	1.677176836	0.884775409	0.687031645	0.900430788
	2021	1.243157464	0.79724057	1.050209974	1.379323179	1.00472323
	2022	2.149252337	1.348932625	0.791314959	0.855235368	0.916559242
PT Citatah Tbk (CTTH)	2018	0.950058515	1.083662145	1.005116543	1.207286102	0.982301171
	2019	1.621262947	1.289782617	0.685697903	0.538278922	0.521552464
	2020	0.986559661	1.399993037	1.438641132	0.679484839	1.838768074
	2021	1.028049448	0.698999976	1.001236342	0.909996554	0.980718712
	2022	0.968643079	1.152500643	0.993530705	1.229449357	0.994785258
PT Atlas Resources Tbk (ARII)	2018	1.205587084	-0.238431133	1.109083569	1.419686231	1.129213186
	2019	0.868091855	82.28688976	0.98651019	1.579821911	0.855067911
	2020	1.342220173	-0.005180411	0.988860731	0.681157056	0.912073119
	2021	0.416748286	-0.666375195	1.074391327	2.767673487	0.909839184
	2022	0.539130612	0.82382493	1.201155041	2.351090505	0.909249539
	2018	0.311052363	1.09189513	0.964409007	1.084430309	0.944684734

Nama Perusahaan	TAHUN	HASIL DSRI	HASIL GMI	HASIL AQI	HASIL SGI	HASIL DEPI
PT J Resources Asia Pasifik Tbk (PSAB)	2019	0.805091155	1.043687158	1.044708258	1.05615053	1.011045815
	2020	0.391726782	0.779557888	0.966667507	1.026310887	0.907910965
	2021	2.636355986	1.638642044	1.088113475	0.968459003	0.896936241
	2022	0.763767656	0.783436438	0.702748488	0.466147245	0.963015986
PT Baramulti Suksessarana Tbk (BSSR)	2018	0.921273877	1.227876344	0.912444163	1.207338666	0.856986962
	2019	1.000639999	1.343683816	0.892942566	0.905080563	0.899147021
	2020	1.393953241	0.876534283	1.050257083	0.804444699	0.887413004
	2021	0.584997635	0.592663637	1.315781121	2.110067172	0.969370806
	2022	0.631969657	1.129562313	0.918520452	1.640864461	1.016913682
PT Bumi Resources Tbk (BUMI)	2018	0.01391837	7.588962291	0.580677761	68.42921086	0.931900117
	2019	1.107610042	1.395114077	1.046019671	0.960591793	1.006279586
	2020	1.111848242	0.812248219	0.915444472	0.720888259	0.98255736
	2021	0.904460869	0.581147806	1.789431544	1.290344871	1.317993922
	2022	0.57531564	0.987982327	0.976144033	2.001154263	1.083323591
PT Bayan Resources Tbk (BYAN)	2018	0.7083783	1.026778121	1.072538232	1.67905824	1.039652058
	2019	1.282030192	1.436374613	0.968475544	0.796707479	1.00929856
	2020	1.393596479	1.059919754	1.016815287	1.017244309	0.960960018
	2021	0.762882499	0.541840734	1.119151083	2.068206927	1.093115034
	2022	0.990411168	0.911401661	0.992414255	1.818076694	1.086046675
PT Darma Henwa Tbk(DEWA)	2018	0.98478475	1.642081754	0.927213224	1.215494087	4.380410868
	2019	1.415497475	1.434554921	1.02428503	1.198286667	0.213844014
	2020	1.076296728	2.442030598	1.07449027	0.8926356	0.972896012

Nama Perusahaan	TAHUN	HASIL DSRI	HASIL GMI	HASIL AQI	HASIL SGI	HASIL DEPI
	2021	0.900945318	0.235254926	0.890853036	1.110200908	0.996281527
	2022	0.739139016	76.26506495	0.995775502	1.347927803	1.048104223
	2018	1.079884574	1.218667457	1.056112508	1.247591829	1.070633755
	2019	1.052498423	1.493663043	0.967266694	0.948495887	0.937902193
PT Delta Dunia Makmur Tbk (DOID)	2020	0.985939341	1.871849531	0.992176128	0.692349238	0.929219329
	2021	1.261052911	0.583490323	1.044462073	1.530901832	1.148372726
	2022	0.643520883	1.129362369	0.985897647	1.881185202	0.93993671
PT Dian Swastatika Sentosa Tbk (DSSA)	2018	0.916350276	1.101860261	0.877383254	1.430424403	0.832964013
	2019	0.971645793	1.020609068	0.965800542	0.90436141	0.886954382
	2020	1.148017438	0.994383054	1.554751559	0.91780381	0.881964009
	2021	0.970192472	1.464739119	0.957652866	1.452986231	0.873617434
	2022	0.708352219	2.26516714	1.11932002	3.03303953	1.708651984
PT Golden Energy Mines Tbk (GEMS)	2018	0.679817752	1.202144997	0.715285989	1.470840949	0.998670443
	2019	1.042343348	1.055380338	1.01805621	1.017270706	1.127011383
	2020	0.854547705	0.913813322	1.03705959	0.972479633	0.839646539
	2021	0.847066488	0.748517492	1.0296073	1.511568376	0.854951061
	2022	0.745934696	1.059970627	1.149184313	2.029784237	0.901682349
PT Harum Energy Tbk (HRUM)	2018	1.329370085	1.140169625	0.975827304	1.10533092	0.963392967
	2019	0.837271131	1.171959381	0.968022306	0.748641012	0.918630437
	2020	0.679632581	0.938674273	0.781839394	0.609827738	0.925812968
	2021	2.322634423	0.52729424	0.551214429	2.154899956	0.929554495
	2022	0.711690093	0.867817119	1.275120024	2.966029145	0.943902117

Nama Perusahaan	TAHUN	HASIL DSRI	HASIL GMI	HASIL AQI	HASIL SGI	HASIL DEPI
PT Indika Energy Tbk (INDY)	2018	0.43967807	0.516911055	1.052383141	2.882250325	0.980392096
	2019	1.220078662	1.411338518	1.028171221	0.901568926	1.01782301
	2020	1.436357396	1.095547245	0.983150261	0.661393765	0.961981848
	2021	0.599549076	0.296100303	1.098736782	1.711176593	0.934269637
	2022	0.798352915	2.231882493	0.979666236	1.557124232	0.955864093
PT Indo Tambangraya Megah Tbk (ITMG)	2018	1.016736985	1.028521041	0.917910885	1.270113172	0.923637325
	2019	0.747328322	1.527493989	0.831183174	0.820309659	1.045597771
	2020	0.810221923	1.133392498	0.928315909	0.701058904	0.959173193
	2021	1.350235833	0.380704599	1.302886258	1.772459688	0.960384315
	2022	0.835546066	0.847091213	1.126735812	1.930255127	0.979729117
PT Resource Alam Indonesia Tbk (KKG)	2018	0.889672773	1.381662185	0.824874352	0.726609863	1.120959561
	2019	1.162184727	1.619469018	1.028741327	1.936192131	0.867771279
	2020	1.498108351	1.384994528	6.44015345	0.638052715	0.866920589
	2021	0.583569026	0.327231691	0.163515843	1.851056965	0.936163288
	2022	1.107769603	1.076509301	1.221201707	2.127067009	0.932623319
PT Mitrabara Adiperdana Tbk (MBAP)	2018	0.125545577	15.7984916	0.926900376	14.795809	0.998329027
	2019	0.963904559	1.11572152	1.033269448	0.970031893	0.884942412
	2020	0.954628558	1.052674379	0.973961602	0.782672797	0.85531258
	2021	1.436488558	0.614784011	1.082518697	1.557809697	0.92088083
	2022	0.277547883	0.915975232	1.021968413	1.59951835	0.93519999
	2018	0.936518106	0.699653316	1.003729027	1.370336411	0.96554517

Nama Perusahaan	TAHUN	HASIL DSRI	HASIL GMI	HASIL AQI	HASIL SGI	HASIL DEPI
PT Samindo Resources Tbk (MYOH)	2019	1.505943774	1.268460502	1.018962542	1.013057818	0.974201378
	2020	1.193104729	0.792685873	1.003319017	0.691744414	0.930452015
	2021	0.543401806	0.822001823	1.000531517	0.936922447	0.967499794
	2022	1.196875697	1.324494146	0.983654724	0.971050547	0.983270475
PT Adaro Energy Tbk (ADRO)	2018	1.055523964	1.047852722	0.888736131	1.187426113	0.97968008
	2019	0.8873425	1.19827496	1.168012403	0.916827262	0.990884313
	2020	1.059870553	1.226319359	0.965294385	0.743976497	0.903118454
	2021	1.526642618	0.513308663	1.089057597	1.593449084	0.924539507
	2022	0.623486185	0.771836813	1.124991376	2.237215304	0.979829549
PT Petrosea Tbk (PTRO)	2018	1.052636116	0.928738782	1.014736172	1.5880511	1.009587866
	2019	0.822029611	0.92194951	0.982462524	0.98199938	0.988743633
	2020	1.018797092	0.774907579	0.882328871	0.725562379	0.913436911
	2021	0.980559874	1.225261881	1.010817228	1.23447497	0.9497977
	2022	1.161246218	0.894579347	0.950404308	1.263107161	0.99366548
PT Toba Bara Sejahtera Tbk (TOBA)	2018	1.411355649	1.070118511	0.898623974	1.508284661	0.947805117
	2019	2.267292839	1.622133317	0.507052012	1.150604344	0.824885677
	2020	2.393583265	1.620056929	0.690789048	0.640890349	0.901607896
	2021	0.887130536	0.640471369	2.069105707	1.410063515	0.913472701
	2022	0.700711329	0.786048108	1.160614496	1.514987003	0.966973035
PT Apexindo Pratama Duta Tbk (APEX)	2018	0.444034252	-2.189536447	0.994984221	1.314789035	0.948660739
	2019	0.805829138	-0.39324396	0.99343264	0.984140073	0.992106573
	2020	0.63233481	2.083184977	0.98386405	0.591693756	0.882910285

Nama Perusahaan	TAHUN	HASIL DSRI	HASIL GMI	HASIL AQI	HASIL SGI	HASIL DEPI
	2021	2.470354416	0.269555433	0.989502072	1.203509302	1.000517042
	2022	0.550587115	1.44561205	0.983094789	1.370159984	1.014209898
PT Astrindo Nusantara Infrastruktur Tbk (BIPI)	2018	0.220921572	-2.112912792	2.726238895	8.887000176	0.035601395
	2019	0.407229965	0.98502312	1.126665314	2.505465482	0.887057901
	2020	0.589442757	0.98764601	0.673901116	1.123802409	1.118064144
	2021	1.309336992	1.129637131	1.398050561	0.845079784	0.857911199
	2022	1.483527114	1.5595036	1.267437494	0.734951041	1.75271546
PT Energi Mega Persada Tbk (ENRG)	2018	1.102091309	1.484341486	0.532438363	0.922149287	0.999553008
	2019	0.727029209	0.588056572	0.947179166	1.173652228	0.999914528
	2020	1.010234438	1.196645553	0.756287595	0.985966355	1.000263232
	2021	0.883923045	1.079385177	0.991129055	1.264516028	1.762694495
	2022	0.806306877	0.898219673	0.99294585	1.226914436	1.314843536
PT Surya Esa Perkasa Tbk (ESSA)	2018	0.441097321	1.127586258	3.134599124	4.694878731	2.822333079
	2019	0.417295863	2.419774601	0.989678644	1.438944623	0.188665348
	2020	0.240567459	3.296690417	0.979432276	0.8025268	0.757877484
	2021	4.66106716	0.146991545	1.013987457	1.7489461	15.83791282
	2022	1.290731334	0.779312513	1.054360651	2.657680422	0.502284125
PT Vale Indonesia Tbk (INCO)	2018	0.607690149	0.077795208	0.979856255	1.319493611	0.965861564
	2019	0.858249522	0.889508164	0.986226451	0.96626397	0.992503281
	2020	0.572076383	0.925318985	1.016012183	0.99226965	0.984474234
	2021	1.362441432	0.62296519	1.013678881	1.260888131	0.992619116

Nama Perusahaan	TAHUN	HASIL DSRI	HASIL GMI	HASIL AQI	HASIL SGI	HASIL DEPI
	2022	1.120278139	0.982012742	1.003009598	1.364177483	0.9867009
PT Medco Energi Internasional Tbk (MEDC)	2018	0.479640924	0.884655361	0.899525277	1.438657181	0.782538246
	2019	1.088684953	1.305643141	0.812549546	1.084029561	0.899670073
	2020	1.429421156	1.350641763	1.209239215	0.806353828	0.909692411
	2021	0.765956951	0.669121941	0.88094838	1.158597349	0.915867008
	2022	0.612016246	0.816083365	0.838103789	2.035879545	0.941830299

Lanjutan Hasil Olah Data Rumus Beneish M-Score Tahun 2018-2022

Nama Perusahaan	TAHUN	HASIL SGAI	HASIL LVGI	HASIL TATA	HASIL M-SCORE	FRAUDULENT FINANCIAL STATEMENT (1 jika M-Score > -2.22) (0 jika M-Score < -2.22)
PT Borneo Olah Sarana Sukses Tbk (BOSS)	2018	2.747363407	0.67231348	0.038906094	1.670479169	1
	2019	0.504923237	1.207440416	0.04643664	1.237740995	1
	2020	1.589806318	1.124530096	0.126407654	7.036685142	0
	2021	3.690642457	1.313088777	0.354522297	2.537507952	1
	2022	0.272352165	0.919336784	0.104365074	4.954020154	1
PT Alfa Energi Investama Tbk (FIRE)	2018	0.470910058	0.856491103	0.024023344	0.196771336	1
	2019	0.697054961	0.859276198	0.005548239	2.617770101	0
	2020	1.032854533	0.804571991	0.156064335	3.975092307	0
	2021	1.58185314	1.253818113	0.048029911	2.850206914	0
	2022	3.267548659	1.090786054	0.204316848	4.499984711	0
	2018	0.174103824	0.9952519	0.059623083	3.361682859	0
	2019	0.544701048	1.414916513	0.779510687	6.272839948	0

Nama Perusahaan	TAHUN	HASIL SGAI	HASIL LVGI	HASIL TATA	HASIL M-SCORE	FRAUDULENT FINANCIAL STATEMENT (1 jika M-Score > -2.22) (0 jika M-Score < -2.22)
PT Perdana Karya Perkasa Tbk (PKPK)	2020	0.880489149	0.514574706	0.069525536	1.895509085	1
	2021	9.519377099	0.924108162	0.116769792	1.677802774	1
	2022	0.400783254	22.37691922	0.352164187	4.986508914	0
PT Bukit Asam (PTBA)	2018	1.25189426	0.878011088	0.113626013	3.405656822	0
	2019	1.035272086	0.899512956	0.009812418	2.454978095	0
	2020	0.936046588	1.006030043	0.045962184	2.787582716	0
	2021	1.060656671	1.110615313	0.076353939	2.473787973	0
	2022	0.635801064	1.103220106	0.005555388	-2.23525856	0
PT Golden Eagle Energy (SMMT)	2018	0.303381124	0.963632032	0.034867743	0.649426744	1
	2019	0.886552896	0.866268405	0.049230602	2.332911049	0
	2020	1.306150449	1.092191689	0.036361446	0.424801274	1
	2021	0.416597392	0.617952674	0.12033939	0.104376616	1

Nama Perusahaan	TAHUN	HASIL SGAI	HASIL LVGI	HASIL TATA	HASIL M-SCORE	FRAUDULENT FINANCIAL STATEMENT (1 jika M-Score > -2.22) (0 jika M-Score < -2.22)
	2022	0.698589578	0.631102499	0.013757901	1.798949976	1
PT Ratu Prabu Energi (ARTI)	2018	0.890273047	1.147256127	0.036348434	2.577550521	0
	2019	2.699996685	1.614865158	0.546465168	0.574706051	1
	2020	1.98186954	2.144940703	-1.10326418	9.123324399	0
	2021	1.377279104	0.974775444	0.207249191	3.294238065	0
	2022	0.110733101	1.087484733	0.039747912	9.481213081	0
	PT Elnusa Tbk (ELSA)	2018	0.868677648	1.121734497	0.012097586	2.199135755
2019		0.979629223	1.138615106	0.032229068	2.447981288	0
2020		0.98507373	1.065231675	0.089793598	-2.8544379	0
2021		1.030406327	0.945457289	0.123754346	2.851276531	0
2022		0.824303166	1.117748357	0.122590775	-2.75501081	0
	2018	0.770989995	0.760060157	0.048117204	2.176369737	1

Nama Perusahaan	TAHUN	HASIL SGAI	HASIL LVGI	HASIL TATA	HASIL M-SCORE	FRAUDULENT FINANCIAL STATEMENT (1 jika M-Score > -2.22) (0 jika M-Score < -2.22)
PT Mitra Investindo (MITI)	2019	2.322246093	1.616218261	-0.85534632	7.163888954	0
	2020	0.332088793	0.976131461	0.321915145	0.651969032	1
	2021	1.707935181	0.187416929	0.130127711	2.210249168	1
	2022	0.130617445	0.165600948	0.028556641	1.98162078	1
PT Radiant Utama Interinsco Tbk (RUIS)	2018	0.905548306	0.977634374	0.003601358	2.239272632	0
	2019	0.908554664	1.108249273	0.016161855	2.391059845	0
	2020	0.963273074	1.006659706	0.093804038	2.887991829	0
	2021	0.94352069	0.948337864	0.068269752	2.543809122	0
	2022	1.620393317	0.940710165	0.065048361	2.856186016	0
PT Super Energy Tbk (SURE)	2018	0.636570148	1.00029423	0.098934859	2.667908719	0
	2019	1.039107176	1.068526908	0.098491807	3.312713777	0
	2020	0.927710856	0.518010437	0.024945045	1.678148136	1
	2021	1.178631393	1.036260974	0.044958901	2.349956571	0

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	2022	1.068198679	1.139982938	0.048630169	2.387048864	0
PT Aneka Tambang (ANTM)	2018	1.12604432	1.05681876	0.007410257	2.469122332	0
	2019	0.885094415	0.935519662	-0.04768967	2.425592295	0
	2020	1.115472057	1.001228499	0.033701135	61.18573288	1
	2021	0.947569863	0.917536826	0.153140712	3.041325593	0
	2022	1.103200639	0.80407227	0.122013942	3.185528348	0
		2018	0.524829338	0.821772799	0.035906318	1.445976108
PT Cita Mineral Investindo Tbk (CITA)	2019	0.940387857	0.883939141	0.035260735	1.153033599	1
	2020	0.883430077	0.346450777	0.053806105	2.160994646	1
	2021	0.921476194	0.890201369	0.027490635	1.543809234	1
	2022	0.914269606	1.212559572	0.042825115	2.406279988	0
		2018	0.091291852	1.227900729	0.074057435	8.149782501

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PT Central Omega Resources (DKFT)	2019	1.010891171	1.063911247	-0.05742529	4.020620215	0
	2020	0.371183031	1.149959651	0.166534509	-6.90518711	0
	2021	1.196826691	1.154629439	0.313109525	3.670446407	0
	2022	3.986114134	0.997314992	0.099636137	1.083954515	1
	2018	0.798389125	1.004493289	0.225596592	4.100893929	0
PT SMR Utama Tbk (SMRU)	2019	1.145111324	1.080944899	-0.21648775	0.576930381	1
	2020	0.655067193	1.213244851	0.410125291	5.941582452	0
	2021	0.905106961	1.216169608	0.371820699	5.303859125	0
	2022	0.716626326	0.996740575	0.194274732	3.561818212	0
	2018	0.960490292	1.247738008	0.094969182	1.485032824	1
PT Timah Tbk (TINS)	2019	0.732965557	1.244427937	0.072146012	1.650489611	1
	2020	0.992126326	0.889411434	0.395483513	4.701438217	0

Nama Perusahaan	TAHUN	HASIL SGAI	HASIL LVGI	HASIL TATA	HASIL M-SCORE	FRAUDULENT FINANCIAL STATEMENT (1 jika M-Score > -2.22) (0 jika M-Score < -2.22)
	2021	1.328376874	0.864905897	0.186274185	- 3.214432557	0
	2022	0.926999144	0.808092575	0.158640224	- 3.560655705	0
PT Kapuas Prima Coal Tbk (ZINC)	2018	0.625680553	1.689296778	0.079081505	-0.72487873	1
	2019	1.306032211	0.819463313	0.072408777	- 2.840731456	0
	2020	1.402970538	0.920673059	0.129298965	- 3.090534691	0
	2021	0.95743638	1.362345793	0.087417649	- 1.711330405	1
	2022	0.978955041	1.208802457	0.108357513	- 2.037732191	1
PT Citatah Tbk (CTTH)	2018	0.730239451	1.030125821	0.042812805	- 2.064884354	1
	2019	1.805859246	1.07566243	0.017668581	- 2.597916043	0
	2020	1.090075168	1.115587692	-0.05786897	- 2.626651822	0
	2021	0.694353914	1.051753619	0.029666306	- 2.803188005	0
	2022	1.102909329	1.076573547	0.040663731	- -2.46485197	0

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PT Atlas Resources Tbk (ARII)	2018	1.28430776	1.105939595	0.121194635	3.167721071	0
	2019	0.477484281	0.899098136	-0.06362927	40.63407729	1
	2020	0.997158189	1.055357057	0.089605933	3.436351954	0
	2021	0.527096665	0.970076828	0.045657293	2.427042746	0
	2022	0.884297083	0.943262716	0.017150816	1.767358133	1
PT J Resources Asia Pasifik Tbk (PSAB)	2018	0.812306257	0.962407346	0.099907557	3.438354137	0
	2019	1.030705438	1.077636117	0.041829009	2.798272145	0
	2020	0.878665777	0.949651518	0.123868219	-3.70337756	0
	2021	0.931150511	0.860963814	0.129770818	1.196113945	1
	2022	2.16671925	1.005457313	0.023686096	3.730321321	0
	2018	0.935312398	1.349366353	0.062199223	2.697413918	0
	2019	1.200498265	0.828655115	0.020212576	2.514989883	0

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PT Baramulti Suksessarana Tbk (BSSR)	2020	1.272897658	0.864318263	0.026815584	2.482309541	0
	2021	0.461826794	1.514732409	-0.07383987	2.388737952	0
	2022	0.701705312	1.085009494	0.031098097	-2.33658456	0
	2018	0.043834985	0.966720848	0.070242158	60.56074163	1
PT Bumi Resources Tbk (BUMI)	2019	0.673810657	0.99118779	0.018765672	-2.04645721	1
	2020	1.227772852	1.087490468	0.093279501	3.270520453	0
	2021	0.962376234	0.881034945	0.070505142	1.805886237	1
	2022	1.041866699	0.439218724	0.256306467	0.614065193	1
	2018	0.654410695	0.978375503	0.041360116	2.226777406	0
PT Bayan Resources Tbk (BYAN)	2019	1.222248342	1.255067122	0.144545233	1.633482916	1
	2020	1.169971514	0.90784453	0.010196256	2.120181252	1
	2021	0.600951336	0.501063945	0.100313254	-2.17141318	1
	2022	1.230904493	2.107440899	0.043587711	-2.00237859	1

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PT Darma Henwa Tbk(DEWA)	2018	1.077929142	1.023773893	0.037349912	1.821256915	1
	2019	0.576759536	1.292169731	0.03654296	1.624849257	1
	2020	1.088515908	0.890283265	0.090592742	2.125302073	1
	2021	0.986239732	1.016809467	0.117706146	-3.47999789	0
	2022	1.053684978	1.032616366	0.056518846	37.04454751	1
PT Delta Dunia Makmur Tbk (DOID)	2018	0.829038787	0.958789597	0.082952424	2.390011961	0
	2019	1.060994927	0.978778825	0.097463477	2.701627458	0
	2020	0.872779724	0.944277131	-0.23328057	3.374386974	0
	2021	1.085162731	1.163163388	0.087944168	2.436393502	0
	2022	0.800417264	0.999159441	0.140365415	2.593111253	0
	2018	0.960481407	1.179755317	0.004634676	2.265816525	0
	2019	1.061471264	1.011477241	0.039216646	2.809586306	0

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PT Dian Swastatika Sentosa Tbk (DSSA)	2020	1.204005978	0.808082138	0.132910041	2.808191002	0
	2021	0.815806817	0.925699944	-0.05701445	2.104780544	1
	2022	0.86394713	1.277673157	0.122637593	0.786898766	1
	2018	1.044381635	1.087908725	0.029832175	2.264810741	0
	2019	0.936705383	0.984625016	0.049506922	2.595860465	0
PT Golden Energy Mines Tbk (GEMS)	2020	0.984634991	1.054534867	0.060381464	2.989252641	0
	2021	0.945853512	1.083896804	0.023400099	2.433766758	0
	2022	0.677432877	0.8175072	0.003435905	1.619972436	1
PT Harum Energy Tbk (HRUM)	2018	1.323372172	1.22755108	0.032695539	2.004854111	1
	2019	1.280704632	0.624443882	0.007783494	2.751891178	0
	2020	1.587287366	0.810066896	0.025161779	3.177622465	0
	2021	0.449302984	29.71173275	0.035034255	10.13459459	0

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	2022	0.50677688	0.08775742	0.015090747	- - 0.648833862	1
PT Indika Energy Tbk (INDY)	2018	0.556128457	0.999348138	0.052434547	- - 1.726376112	1
	2019	1.096882176	1.025898638	0.041784698	- - 2.360442897	0
	2020	1.347853224	1.05760863	0.064724834	- - 2.727644578	0
	2021	0.712994679	1.011776359	0.114254127	- - 3.046600376	0
	2022	1.172180454	0.824466073	0.115557634	- - 2.049105952	1
		2018	0.830495215	1.112011764	0.066636954	- - 2.574433146
2019		1.173238666	0.818934556	0.030640814	- - 2.489631428	0
PT Indo Tambangraya Megah Tbk (ITMG)	2020	0.984851	1.004168158	0.116443659	- - -3.43286861	0
	2021	0.706646613	1.034510408	0.085418118	- - 2.043228137	1
	2022	0.960089957	0.936989076	0.047772176	- - 2.034331326	1
	2018	2.120432351	1.665858779	0.039677075	- - 3.282391848	0

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PT Resource Alam Indonesia Tbk (KKGI)	2019	0.432211029	1.001347455	0.069423736	1.404175266	1
	2020	1.408637594	0.861649625	0.118655614	0.543371639	1
	2021	0.46228902	1.119160553	0.104564569	-3.24489382	0
	2022	0.970717092	1.103239771	0.037149517	1.113057383	1
	2018	0.087318519	1.188025562	0.063904888	17.1947589	1
PT Mitrabara Adiperdana Tbk (MBAP)	2019	0.895937839	0.856620177	0.086082046	2.821047873	0
	2020	1.156719694	0.987280795	0.094237373	3.182953922	0
	2021	0.905214336	0.93175939	0.026014871	1.847729643	1
	2022	0.653264337	0.819535484	0.071517581	2.873483749	0
	2018	0.716108816	1.001399647	0.156177548	3.056312967	0
PT Samindo Resources Tbk (MYOH)	2019	1.004160789	0.958489859	0.054756607	1.592249666	1
	2020	1.20909445	0.617318089	0.157673853	3.346662104	0

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	2021	1.135909237	0.975783046	0.198363768	4.002280361	0
	2022	1.020847889	0.863357139	0.024970459	-2.2425485	0
PT Adaro Energy Tbk (ADRO)	2018	0.95086908	0.977672635	0.060669008	2.556772138	0
	2019	1.255291017	1.147057017	0.066824717	2.895942069	0
	2020	0.969776693	0.849795664	0.090561784	2.932896832	0
	2021	0.710352638	1.083013771	0.053742249	1.929212758	1
	2022	0.999944814	0.956969666	0.095817249	2.234237555	0
PT Petrosea Tbk (PTRO)	2018	0.740289713	1.122754564	0.094189791	-2.37883564	0
	2019	1.122618128	0.936385199	0.110110989	3.229820907	0
	2020	1.582975871	0.916662338	-0.14152671	3.623638818	0
	2021	0.898740322	0.908485026	0.142066615	2.793334691	0
	2022	1.012295265	0.978168439	0.094029375	2.613296766	0

Nama Perusahaan	TAHUN	HASIL SGAI	HASIL LVGI	HASIL TATA	HASIL M-SCORE	FRAUDULENT FINANCIAL STATEMENT (1 jika M-Score > -2.22) (0 jika M-Score < -2.22)
PT Toba Bara Sejahtera Tbk (TOBA)	2018	0.826338267	1.144884754	0.059505342	1.401919665	1
	2019	0.645358835	1.0235384	0.26919995	0.238209105	1
	2020	1.334065112	1.06733444	0.191384387	0.515573515	1
	2021	0.653843344	0.942374766	0.050847819	1.674194326	1
	2022	1.169523316	0.900648379	0.014848711	-2.41883563	0
PT Apexindo Pratama Duta Tbk (APEX)	2018	0.945861749	1.194761632	-0.22283966	-5.50448765	0
	2019	1.02424915	0.686994113	0.018256804	3.233332892	0
	2020	1.301360523	0.702129481	0.116899153	2.042397483	1
	2021	0.887617692	1.016071498	0.027890502	1.457027943	1
	2022	0.853292114	1.18050425	0.317114133	3.855828764	0
PT Astrindo Nusantara Infrastruktur Tbk (BIPI)	2018	0.230829883	0.835828683	0.046651209	3.185413002	1
	2019	0.364444954	1.015910771	0.015814939	1.478521114	1
	2020	1.153012045	1.004233243	0.033118709	2.750300615	0

Nama Perusahaan	TAHUN	HASIL SGAI	HASIL LVGI	HASIL TATA	HASIL M-SCORE	FRAUDULENT FINANCIAL STATEMENT (1 jika M-Score > -2.22) (0 jika M-Score < -2.22)
	2021	0.804865468	0.805766666	0.035064758	1.863822295	1
	2022	2.362718213	0.914790645	0.002151575	1.986774229	1
PT Energi Mega Persada Tbk (ENRG)	2018	1.230246387	0.94983262	0.063502457	2.714056237	0
	2019	1.271164475	0.955938825	0.150900082	3.558384257	0
	2020	1.029503209	0.887380971	0.161257425	3.205475953	0
	2021	0.662614225	0.771987607	0.120977297	2.667076961	0
	2022	1.058556772	0.984083463	0.076234291	2.844314402	0
PT Surya Esa Perkasa Tbk (ESSA)	2018	0.420273904	0.88769733	0.013649769	1.627144722	1
	2019	0.75920145	0.995073382	0.097279758	2.385468486	0
	2020	1.143260648	0.925043431	0.101566589	2.657474431	0
	2021	0.853003232	1.058797108	0.098369076	2.28446247	1
	2022	0.720209178	0.588804766	0.120624817	-1.27000493	1

Nama Perusahaan	TAHUN	HASIL SGAI	HASIL LVGI	HASIL TATA	HASIL M-SCORE	FRAUDULENT FINANCIAL STATEMENT (1 jika M-Score > -2.22) (0 jika M-Score < -2.22)
PT Vale Indonesia Tbk (INCO)	2018	0.827132078	0.865669669	0.120261872	-3.54880019	0
	2019	1.178117741	0.873595543	-0.0362597	2.869192951	0
	2020	0.550018505	1.005631968	0.090535189	3.268314675	0
	2021	1.921966323	1.0126864	0.068277697	2.595399681	0
	2022	0.901477014	0.886371718	0.055587115	2.265231803	0
	PT Medco Energi Internasional Tbk (MEDC)	2018	0.80757444	1.010538851	0.074269617	3.015719239
2019		1.199194224	1.054206108	0.068891436	2.628172006	0
2020		0.88260572	1.027124358	0.091682848	2.420589157	0
2021		0.923524482	0.983564248	0.066340998	3.082787117	0
2022		0.738843962	0.954303073	0.081511129	2.408382058	0

Lampiran 3
Hasil X2 ROA

Kode Perusahaan	Tahun	Laba Bersih	Total Aset	ROA
BOSS	2018	Rp 22,301,405,644	Rp 536,867,715,737	0.04154
	2019	Rp 2,747,135,008	Rp 871,638,982,195	0.00315
	2020	Rp 106,288,690,313	Rp 699,274,548,775	0.15200
	2021	Rp 165,364,572,841	Rp 523,526,081,797	0.31587
	2022	Rp 39,028,053,540	Rp 699,108,216,872	0.05583
FIRE	2018	Rp 2,940,783,633	Rp 573,239,122,900	0.00513
	2019	Rp 10,539,422,664	Rp 543,257,046,224	0.01940
	2020	Rp 13,810,414,740	Rp 505,302,049,812	0.02733
	2021	Rp 45,893,211,775	Rp 494,252,757,734	0.09285
	2022	-Rp 94,702,105,624	Rp 364,324,214,971	-0.25994
PKPK	2018	-Rp 3,829,849	Rp 127,894,510	-0.02995
	2019	-Rp 41,489,168	Rp 71,655,559	-0.57901
	2020	Rp 25,803	Rp 68,655,724	0.00038
	2021	-Rp 877,780	Rp 64,597,186	-0.01359
	2022	-Rp 29,411,413	Rp 71,631,767	-0.41059
PTBA	2018	Rp 5,121,112	Rp 24,172,933	0.21185
	2019	Rp 4,040,394	Rp 26,098,052	0.15482
	2020	Rp 2,407,927	Rp 24,056,755	0.10009
	2021	Rp 8,036,888	Rp 36,123,703	0.22248
	2022	Rp 12,779,427	Rp 45,359,207	0.28174
SMMT	2018	Rp 84,584,567,691	Rp 900,566,201,025	0.09392
	2019	Rp 6,234,017,119	Rp 871,513,339,763	0.00715
	2020	-Rp 23,386,617,883	Rp 881,786,218,140	-0.02652
	2021	Rp 249,957,731,407	Rp 1,051,640,434,770	0.23768
	2022	Rp 402,880,164,172	Rp 1,182,852,785,319	0.34060
ARTI	2018	Rp 32,803,582,081	Rp 2,722,592,932,406	0.01205
	2019	-Rp 987,102,131,000	Rp 1,785,484,025,749	-0.55285
	2020	-Rp 957,193,562,822	Rp 852,964,580,558	-1.12220
	2021	-Rp 135,180,662,798	Rp 643,764,915,310	-0.20998
	2022	-Rp 57,747,507,867	Rp 615,198,410,313	-0.09387
ELSA	2018	Rp 276,316	Rp 5,657,327	0.04884
	2019	Rp 356,477	Rp 6,805,037	0.05238
	2020	Rp 249,085	Rp 7,562,822	0.03294
	2021	Rp 108,852	Rp 7,234,857	0.01505
	2022	Rp 378,058	Rp 8,836,089	0.04279
MITI	2018	Rp 7,482,976,421	Rp 148,265,325,310	0.05047
	2019	-Rp 87,934,380,048	Rp 86,836,150,299	-1.01265
	2020	Rp 9,412,838,136	Rp 55,259,221,375	0.17034

Kode Perusahaan	Tahun	Lab a Bersih	Total Aset	ROA
	2021	Rp 5,223,088,063	Rp 78,091,681,970	0.06688
	2022	Rp 15,345,893,870	Rp 475,033,060,324	0.03230
RUIS	2018	Rp 27,055,086,453	Rp 990,372,318,692	0.02732
	2019	Rp 33,086,271,543	Rp 1,251,357,407,016	0.02644
	2020	Rp 27,542,197,663	Rp 1,346,110,593,648	0.02046
	2021	Rp 18,158,667,578	Rp 1,296,770,655,592	0.01400
	2022	Rp 20,111,351,869	Rp 1,267,549,300,138	0.01587
SURE	2018	-Rp 28,274,300,591	Rp 602,121,187,511	-0.04696
	2019	Rp 8,617,530,068	Rp 909,963,882,315	0.00947
	2020	-Rp 22,518,517,833	Rp 1,093,996,495,741	-0.02058
	2021	-Rp 70,508,745,028	Rp 997,439,630,855	-0.07069
	2022	-Rp 81,614,077,936	Rp 961,382,427,552	-0.08489
ANTM	2018	Rp 1,636,002,591	Rp 32,195,350,845	0.05081
	2019	Rp 193,852,031	Rp 30,194,907,730	0.00642
	2020	Rp 1,149,353,683	Rp 31,729,512,995	0.03622
	2021	Rp 1,861,740	Rp 32,916,154,000	0.00006
	2022	Rp 3,820,964	Rp 33,637,271,000	0.00011
CITA	2018	Rp 661,324,058,495	Rp 3,268,567,743,522	0.20233
	2019	Rp 657,718,925,237	Rp 3,861,308,057,131	0.17034
	2020	Rp 649,921,288,710	Rp 4,140,022,660,450	0.15698
	2021	Rp 568,345,150,593	Rp 4,305,752,389,646	0.13200
	2022	Rp 744,820,930,786	Rp 5,213,814,774,459	0.14286
DKFT	2018	-Rp 93,547,077,149	Rp 2,656,465,232,390	-0.03521
	2019	-Rp 100,929,851,760	Rp 2,655,274,236,534	-0.03801
	2020	-Rp 275,867,485,699	Rp 2,564,738,565,369	-0.10756
	2021	-Rp 341,481,945,877	Rp 2,244,117,568,110	-0.15217
	2022	Rp 27,166,111,086	Rp 2,378,049,016,377	0.01142
SMRU	2018	-Rp 69,562,072,768	Rp 1,908,386,848,248	-0.03645
	2019	-Rp 187,289,493,478	Rp 1,675,570,667,301	-0.11178
	2020	-Rp 322,104,973,315	Rp 1,288,617,641,905	-0.24996
	2021	-Rp 236,630,325,152	Rp 1,029,461,271,703	-0.22986
	2022	-Rp 18,089,439,932	Rp 936,030,494,471	-0.01933
TINS	2018	Rp 183,857	Rp 15,220,685	0.01208
	2019	-Rp 611,284	Rp 20,361,278	-0.03002
	2020	-Rp 340,602	Rp 14,517,700	-0.02346
	2021	Rp 1,302,843	Rp 14,690,989	0.08868
	2022	Rp 1,041,563	Rp 13,066,976	0.07971
	2018	Rp 110,152,209,336	Rp 1,317,346,611,770	0.08362
	2019	Rp 178,831,833,792	Rp 1,429,301,171,225	0.12512

Kode Perusahaan	Tahun	Laba Bersih	Total Aset	ROA
ZINC	2020	Rp 29,122,291,312	Rp 1,390,448,759,495	0.02094
	2021	Rp 77,195,656,470	Rp 2,058,393,395,416	0.03750
	2022	-Rp 114,709,135,630	Rp 2,475,954,037,901	-0.04633
CTTH	2018	Rp 4,571,916,506	Rp 732,375,700,320	0.00624
	2019	-Rp 25,506,915,178	Rp 742,302,791,888	-0.03436
	2020	-Rp 41,471,483,125	Rp 693,600,593,453	-0.05979
	2021	-Rp 21,904,831,658	Rp 689,921,046,453	-0.03175
	2022	-Rp 33,171,162,660	Rp 712,262,467,657	-0.04657
ARII	2018	-Rp 409,204,098	Rp 5,069,291,265	-0.08072
	2019	-Rp 76,969,837	Rp 5,059,296,752	-0.01521
	2020	-Rp 231,392,525	Rp 5,089,112,210	-0.04547
	2021	Rp 13,098,942	Rp 5,271,967,430	0.00248
	2022	Rp 410,185,825	Rp 7,058,892,975	0.05811
PSAB	2018	Rp 277,272,934,641	Rp 13,261,476,980,853	0.02091
	2019	Rp 58,146,214,880	Rp 13,778,095,198,164	0.00422
	2020	Rp 27,458,400,970	Rp 13,545,226,163,105	0.00203
	2021	Rp 118,375,395,696	Rp 11,998,000,752,960	0.00987
	2022	-Rp 252,297,915,253	Rp 12,714,267,372,749	-0.01984
BSSR	2018	Rp 1,000,104,068,871	Rp 3,549,296,025,162	0.28178
	2019	Rp 423,528,119,757	Rp 3,484,707,072,716	0.12154
	2020	Rp 430,488,394,245	Rp 3,714,463,847,640	0.11590
	2021	Rp 2,927,489,810,501	Rp 6,211,543,780,834	0.47130
	2022	Rp 3,773,804,274,889	Rp 6,368,399,213,925	0.59258
BUMI	2018	Rp 2,291,159,911,869	Rp 55,258,294,149,405	0.04146
	2019	Rp 131,649,170,282	Rp 50,209,700,880,444	0.00262
	2020	-Rp 4,758,335,417,745	Rp 48,359,702,362,335	-0.09839
	2021	Rp 3,187,366,612,766	Rp 60,269,220,783,934	0.05289
	2022	Rp 8,756,889,343,886	Rp 70,601,466,869,339	0.12403
BYAN	2018	Rp 7,592,522,582,313	Rp 16,665,660,005,571	0.45558
	2019	Rp 3,255,770,961,577	Rp 17,766,035,749,823	0.18326
	2020	Rp 4,858,606,466,350	Rp 22,846,221,435,310	0.21267
	2021	Rp 18,063,945,312,998	Rp 34,726,639,253,379	0.52018
	2022	Rp 36,206,556,859,857	Rp 62,066,013,405,315	0.58336
DEWA	2018	Rp 37,148,630,616	Rp 6,011,040,393,792	0.00618
	2019	Rp 52,462,082,079	Rp 7,638,858,016,897	0.00687
	2020	Rp 23,243,516,660	Rp 7,766,771,050,220	0.00299
	2021	Rp 15,585,343,788	Rp 8,040,532,956,862	0.00194
	2022	-Rp 263,095,406,226	Rp 8,620,136,127,025	-0.03052

Kode Perusahaan	Tahun	Lab a Bersih	Total Aset	ROA
DOID	2018	Rp 1,095,390,627,300	Rp 17,146,875,509,991	0.06388
	2019	Rp 284,700,695,491	Rp 16,429,747,466,091	0.01733
	2020	-Rp 330,569,998,850	Rp 13,744,613,766,065	-0.02405
	2021	Rp 4,003,110,874	Rp 23,343,489,082,583	0.00017
	2022	Rp 450,515,547,010	Rp 24,714,775,999,517	0.01823
DSSA	2018	Rp 1,748,509,025,607	Rp 49,044,118,776,723	0.03565
	2019	Rp 996,067,981,212	Rp 51,697,444,562,664	0.01927
	2020	-Rp 816,644,844,015	Rp 40,907,752,923,310	-0.01996
	2021	Rp 3,786,101,258,377	Rp 42,950,727,299,224	0.08815
	2022	Rp 20,505,847,639,714	Rp 101,168,891,290,058	0.20269
GEMS	2018	Rp 1,456,043,958,018	Rp 10,151,856,249,030	0.14343
	2019	Rp 928,112,178,157	Rp 10,851,762,367,467	0.08553
	2020	Rp 1,352,056,680,065	Rp 11,477,489,075,325	0.11780
	2021	Rp 5,051,573,735,530	Rp 11,829,385,364,053	0.42704
	2022	Rp 10,947,329,282,854	Rp 17,761,664,513,724	0.61635
HRUM	2018	Rp 582,214,715,982	Rp 6,776,951,532,795	0.08591
	2019	Rp 279,724,109,689	Rp 6,213,774,162,554	0.04502
	2020	Rp 850,423,103,075	Rp 7,033,876,449,145	0.12090
	2021	Rp 1,410,732,880,544	Rp 12,480,489,037,558	0.11304
	2022	Rp 5,966,658,544,813	Rp 20,116,894,920,736	0.29660
INDY	2018	Rp 1,417,142,358,909	Rp 53,144,584,947,333	0.02667
	2019	Rp 69,399,825,034	Rp 50,268,282,766,565	0.00138
	2020	-Rp 1,459,130,852,270	Rp 49,278,678,797,985	-0.02961
	2021	Rp 903,464,508,324	Rp 52,673,686,754,169	0.01715
	2022	Rp 8,035,018,781,907	Rp 56,535,201,092,702	0.14212
ITMG	2018	Rp 3,747,045,636	Rp 20,892,144,168	0.17935
	2019	Rp 1,758,504,302	Rp 16,806,878,941	0.10463
	2020	Rp 533,563,940	Rp 16,342,462,045	0.03265
	2021	Rp 6,783,339,910	Rp 23,775,564,291	0.28531
	2022	Rp 18,866,896,195	Rp 41,532,624,387	0.45427
KKGI	2018	Rp 6,887,163,600	Rp 1,698,117,665,301	0.00406
	2019	Rp 75,264,907,152	Rp 1,756,454,418,837	0.04285
	2020	-Rp 122,262,351,575	Rp 1,533,048,231,715	-0.07975
	2021	Rp 328,237,298,225	Rp 1,886,109,338,583	0.17403
	2022	Rp 614,388,457,286	Rp 2,677,175,358,390	0.22949
MBAP	2018	Rp 728,549,275,662	Rp 2,512,587,623,022	0.28996
	2019	Rp 490,532,329,857	Rp 2,676,321,844,389	0.18329
	2020	Rp 387,428,890,030	Rp 2,566,730,603,710	0.15094

Kode Perusahaan	Tahun	Lab a Bersih	Total Aset	ROA
	2021	Rp 1,434,981,661,951	Rp 3,677,412,944,091	0.39021
	2022	Rp 2,822,010,313,577	Rp 4,822,302,985,601	0.58520
MYOH	2018	Rp 447,877,983,384	Rp 2,191,353,225,138	0.20438
	2019	Rp 362,794,261,529	Rp 2,226,686,478,948	0.16293
	2020	Rp 317,837,302,510	Rp 2,131,390,456,195	0.14912
	2021	Rp 384,642,084,465	Rp 2,339,681,879,944	0.16440
	2022	Rp 221,822,484,918	Rp 2,666,219,424,785	0.08320
ADRO	2018	Rp 6,915,271,221	Rp 102,246,793,155	0.06763
	2019	Rp 6,046,962,802	Rp 100,324,976,605	0.06027
	2020	Rp 2,235,713,025	Rp 90,011,988,430	0.02484
	2021	Rp 14,676,993,517	Rp 108,257,989,784	0.13557
	2022	Rp 44,536,395,913	Rp 169,616,471,417	0.26257
PTRO	2018	Rp 335,466,846	Rp 8,045,513,271	0.04170
	2019	Rp 435,434,924	Rp 7,660,062,644	0.05684
	2020	Rp 458,384,290	Rp 7,471,249,240	0.06135
	2021	Rp 484,475,357	Rp 7,601,609,984	0.06373
	2022	Rp 647,582,346	Rp 9,382,283,020	0.06902
TOBA	2018	Rp 986,008,335,876	Rp 7,267,770,532,314	0.13567
	2019	Rp 608,108,975,700	Rp 8,822,136,978,856	0.06893
	2020	Rp 505,013,529,930	Rp 10,887,251,555,635	0.04639
	2021	Rp 936,152,090,483	Rp 12,244,255,782,796	0.07646
	2022	Rp 1,476,910,503,774	Rp 14,147,353,261,167	0.10439
APEX	2018	-Rp 1,503,184,782,735	Rp 7,453,015,886,538	-0.20169
	2019	Rp 282,973,301,627	Rp 6,960,595,587,349	0.04065
	2020	Rp 627,806,525,710	Rp 4,742,968,640,865	0.13237
	2021	Rp 52,174,413,003	Rp 5,104,734,107,895	0.01022
	2022	-Rp 1,018,429,879,534	Rp 4,136,730,542,028	-0.24619
BIPI	2018	Rp 316,519,688,385	Rp 17,634,327,314,985	0.01795
	2019	Rp 381,395,703,966	Rp 17,425,618,108,707	0.02189
	2020	Rp 919,511,889,660	Rp 18,952,683,723,610	0.04852
	2021	Rp 687,885,417,027	Rp 13,602,633,476,376	0.05057
	2022	Rp 324,181,427,648	Rp 17,780,436,630,644	0.01823
ENRG	2018	-Rp 124,868,185,938	Rp 10,592,064,530,055	-0.01179
	2019	Rp 340,950,480,347	Rp 9,443,919,200,572	0.03610
	2020	Rp 826,452,163,355	Rp 11,913,337,002,840	0.06937
	2021	Rp 566,248,698,691	Rp 15,182,823,445,599	0.03730
	2022	Rp 1,049,832,243,313	Rp 18,788,011,648,248	0.05588
	2018	Rp 573,828,146,199	Rp 13,207,206,566,115	0.04345
	2019	Rp 8,200,797,643	Rp 12,445,738,006,024	0.00066

Kode Perusahaan	Tahun	Laba Bersih	Total Aset	ROA
ESSA	2020	-Rp 473,486,414,765	Rp 11,171,914,053,300	-0.04238
	2021	Rp 204,823,333,132	Rp 11,301,810,820,740	0.01812
	2022	Rp 3,473,252,618,306	Rp 12,730,988,544,813	0.27282
INCO	2018	-Rp 876,274,272	Rp 31,893,707,412	-0.02747
	2019	Rp 797,917,400	Rp 30,897,585,888	0.02582
	2020	Rp 1,168,161,995	Rp 32,648,251,090	0.03578
	2021	Rp 2,365,757,393	Rp 35,284,782,732	0.06705
	2022	Rp 3,152,508,131	Rp 41,814,822,796	0.07539
MEDC	2018	-Rp 410,868,486,216	Rp 76,059,913,835,826	-0.00540
	2019	-Rp 346,842,961,336	Rp 83,371,573,075,321	-0.00416
	2020	-Rp 1,144,665,815,475	Rp 82,976,089,845,740	-0.01380
	2021	Rp 893,250,116,019	Rp 81,103,342,779,391	0.01101
	2022	Rp 8,674,236,027,078	Rp 109,045,810,548,806	0.07955

Lampiran 4
Hasil X2 Receivable

Kode Perusahaan	Tahun	Piutang	Penjualan	REC
BOSS	2018	Rp 26,998,157,344	Rp 272,403,703,821	0.03904
	2019	Rp 51,495,589,874	Rp 271,218,864,514	0.09076
	2020	Rp 12,922,809,149	Rp 170,386,015,194	-0.11402
	2021	Rp 21,885,064,183	Rp 43,523,306,126	0.42699
	2022	Rp 118,808,984,205	Rp 456,751,065,782	-0.24272
FIRE	2018	Rp 132,913,246,481	Rp 783,590,762,184	-0.37403
	2019	Rp 52,470,659,896	Rp 1,221,662,045,057	-0.12667
	2020	Rp 21,624,577,008	Rp 1,069,005,506,795	-0.02272
	2021	Rp 14,256,047,363	Rp 841,151,184,815	-0.00328
	2022	Rp 4,358,161,805	Rp 250,181,705,309	0.00047
PKPK	2018	Rp 8,663,413	Rp 6,825,414	0.36245
	2019	Rp 3,150,046	Rp 13,253,947	-1.03162
	2020	Rp 5,299,857	Rp 17,334,744	0.06807
	2021	Rp 1,654,375	Rp 3,078,120	0.23173
	2022	Rp 768,261	Rp 26,565,778	-0.50854
PTBA	2018	Rp 2,834,411	Rp 21,166,993	-0.14290
	2019	Rp 2,777,691	Rp 21,787,564	-0.00642
	2020	Rp 2,094,881	Rp 17,325,192	-0.00657
	2021	Rp 3,529,176	Rp 29,261,468	-0.00031
	2022	Rp 3,771,997	Rp 42,648,590	-0.03216
SMMT	2018	Rp 2,808,685,616	Rp 190,410,914,134	-0.03309
	2019	Rp 2,860,495,639	Rp 250,264,866,368	-0.00332
	2020	Rp 9,151,938,462	Rp 209,445,719,950	0.03227
	2021	Rp 36,525,401,938	Rp 508,273,589,516	0.02817
	2022	Rp 56,007,538,958	Rp 1,049,271,370,556	-0.01848
ARTI	2018	Rp 238,531,513,608	Rp 305,320,473,037	-0.12122
	2019	Rp 146,109,004,723	Rp 172,419,774,164	0.06615
	2020	Rp 37,539,654,123	Rp 30,055,233,957	0.40162
	2021	Rp 17,950,495,312	Rp 6,010,295,707	1.73760
	2022	Rp 44,905,387,077	Rp 73,307,080,745	-2.37406
ELSA	2018	Rp 1,571,843	Rp 6,624,774	-0.01550
	2019	Rp 2,089,958	Rp 8,385,122	0.01198
	2020	Rp 2,150,154	Rp 7,726,945	0.02902
	2021	Rp 2,287,925	Rp 8,136,563	0.00292
	2022	Rp 2,919,355	Rp 12,305,690	-0.04395
MITI	2018	Rp 36,204,757,635	Rp 34,975,091,118	-0.21388
	2019	Rp 10,030,220,346	Rp 12,885,000,000	-0.25672
	2020	Rp 32,993,283,995	Rp 36,451,716,625	0.12668

Kode Perusahaan	Tahun	Piutang	Penjualan	REC
	2021	Rp 13,527,742,218	Rp 20,465,291,631	-0.24411
	2022	Rp 50,411,484,409	Rp 121,886,168,697	-0.24741
RUIS	2018	Rp 357,662,053,159	Rp 1,298,117,469,650	0.01291
	2019	Rp 407,977,098,235	Rp 1,596,396,576,716	-0.01996
	2020	Rp 421,823,334,929	Rp 1,616,390,151,557	0.00541
	2021	Rp 513,185,506,107	Rp 1,645,636,804,155	0.05088
	2022	Rp 527,226,155,604	Rp 1,706,092,477,346	-0.00282
SURE	2018	Rp 23,761,020,128	Rp 295,852,522,716	0.00793
	2019	Rp 16,062,939,542	Rp 291,628,419,044	-0.02523
	2020	Rp 27,707,916,505	Rp 335,556,251,700	0.02749
	2021	Rp 26,058,727,787	Rp 339,306,403,375	-0.00577
	2022	Rp 34,928,865,324	Rp 374,131,420,451	0.01656
ANTM	2018	Rp 1,454,233,693	Rp 25,275,245,970	-0.19443
	2019	Rp 1,430,500,901	Rp 32,718,542,699	-0.01381
	2020	Rp 1,812,981,246	Rp 27,372,461,091	0.02251
	2021	Rp 1,945,036,000	Rp 38,445,595,000	-0.01564
	2022	Rp 2,346,461,000	Rp 45,930,356,000	0.00050
CITA	2018	Rp 156,489,475,250	Rp 2,002,672,812,898	-0.25557
	2019	Rp 378,839,262,902	Rp 3,894,771,060,856	0.01913
	2020	Rp 284,007,523,528	Rp 4,344,699,474,015	-0.03190
	2021	Rp 516,809,041,847	Rp 4,578,413,666,494	0.04751
	2022	Rp 400,652,338,499	Rp 5,694,017,210,214	-0.04252
DKFT	2018	Rp 182,088,647,824	Rp 518,585,515,663	-1.35390
	2019	Rp 17,441,028,030	Rp 547,834,061,890	-0.31929
	2020	Rp 31,280,567,456	Rp 1,141,685,024,208	-0.00444
	2021	Rp 33,614,236,120	Rp 1,394,412,951,021	-0.00329
	2022	Rp 131,081,972,493	Rp 777,407,701,783	0.14451
SMRU	2018	Rp 139,009,307,420	Rp 850,640,883,028	-0.39056
	2019	Rp 227,391,537,154	Rp 699,201,091,680	0.16180
	2020	Rp 63,720,509,335	Rp 492,381,856,241	-0.19580
	2021	Rp 60,790,123,982	Rp 541,385,165,917	-0.01713
	2022	Rp 53,860,820,413	Rp 497,238,211,771	-0.00397
TINS	2018	Rp 2,041,743	Rp 11,016,677	0.00913
	2019	Rp 1,719,049	Rp 19,341,569	-0.09645
	2020	Rp 1,266,165	Rp 15,215,980	-0.00567
	2021	Rp 1,916,210	Rp 14,607,003	0.04797
	2022	Rp 1,014,750	Rp 12,504,297	-0.05003
	2018	Rp 241,945,929,490	Rp 754,552,331,141	0.15581
	2019	Rp 285,668,456,210	Rp 885,110,668,261	0.00210

Kode Perusahaan	Tahun	Piutang	Penjualan	REC
ZINC	2020	Rp 200,945,415,868	Rp 608,099,038,727	0.00770
	2021	Rp 344,564,300,513	Rp 838,765,098,953	0.08035
	2022	Rp 633,349,365,356	Rp 717,341,578,270	0.47211
CTTH	2018	Rp 144,878,440,067	Rp 281,313,199,366	-0.02707
	2019	Rp 126,434,207,965	Rp 151,424,965,638	0.31996
	2020	Rp 84,755,466,181	Rp 102,890,968,412	-0.01122
	2021	Rp 79,290,557,059	Rp 93,630,426,708	0.02311
	2022	Rp 94,426,934,954	Rp 115,113,867,868	-0.02655
ARII	2018	Rp 593,663,076	Rp 552,609,441	0.18320
	2019	Rp 814,167,669	Rp 873,024,503	-0.14171
	2020	Rp 744,363,165	Rp 594,666,800	0.31915
	2021	Rp 858,565,730	Rp 1,645,843,536	-0.73007
	2022	Rp 1,088,270,580	Rp 3,869,527,111	-0.24042
PSAB	2018	Rp 10,505,675,880	Rp 3,223,483,430,166	-0.00722
	2019	Rp 8,932,949,412	Rp 3,404,483,734,468	-0.00064
	2020	Rp 3,591,344,575	Rp 3,494,058,722,700	-0.00160
	2021	Rp 443,280,254,585	Rp 3,383,852,626,274	0.12997
	2022	Rp 3,264,575,775	Rp 1,577,373,577,846	-0.12893
BSSR	2018	Rp 775,981,067,112	Rp 6,421,344,627,843	-0.01033
	2019	Rp 702,774,869,106	Rp 5,811,834,212,391	0.00008
	2020	Rp 788,062,429,700	Rp 4,675,299,226,325	0.04764
	2021	Rp 972,771,895,124	Rp 9,865,195,415,365	-0.06995
	2022	Rp 1,008,741,644,295	Rp 16,187,448,556,584	-0.03629
BUMI	2018	Rp 5,897,554,158,006	Rp 16,100,271,386,172	-25.95155
	2019	Rp 6,274,768,303,106	Rp 15,465,788,556,818	0.03942
	2020	Rp 5,029,341,891,665	Rp 11,149,105,379,685	0.04538
	2021	Rp 5,869,576,151,628	Rp 14,386,190,940,275	-0.04310
	2022	Rp 6,757,615,710,311	Rp 28,788,987,331,637	-0.17327
BYAN	2018	Rp 1,576,395,013,221	Rp 24,280,543,105,452	-0.02673
	2019	Rp 1,610,134,661,393	Rp 19,344,490,282,434	0.01831
	2020	Rp 2,282,572,120,010	Rp 19,678,072,645,140	0.03276
	2021	Rp 3,601,439,708,327	Rp 40,698,326,152,632	-0.02750
	2022	Rp 6,484,908,867,588	Rp 73,992,678,279,778	-0.00085
DEWA	2018	Rp 697,786,968,780	Rp 3,998,162,090,619	-0.00270
	2019	Rp 1,183,566,545,847	Rp 4,790,944,327,559	0.07252
	2020	Rp 1,137,100,641,040	Rp 4,276,567,463,805	0.01885
	2021	Rp 1,137,362,527,084	Rp 4,747,849,081,060	-0.02634
	2022	Rp 1,133,161,143,647	Rp 6,399,757,782,600	-0.06249

Kode Perusahaan	Tahun	Piutang	Penjualan	REC
DOID	2018	Rp 3,316,666,985,370	Rp 12,923,693,059,005	0.01898
	2019	Rp 3,310,996,896,080	Rp 12,258,069,710,179	0.01347
	2020	Rp 2,260,133,998,850	Rp 8,486,865,222,745	-0.00380
	2021	Rp 4,363,297,647,552	Rp 12,992,557,515,647	0.06952
	2022	Rp 5,282,129,428,353	Rp 24,441,406,928,887	-0.11972
DSSA	2018	Rp 3,671,203,425,840	Rp 25,614,582,784,902	-0.01308
	2019	Rp 3,225,956,055,074	Rp 23,164,840,211,281	-0.00406
	2020	Rp 3,399,044,015,185	Rp 21,260,778,615,440	0.02061
	2021	Rp 4,791,551,803,266	Rp 30,891,618,583,472	-0.00477
	2022	Rp 10,294,458,740,970	Rp 93,695,500,308,338	-0.04524
GEMS	2018	Rp 1,789,260,775,200	Rp 15,133,492,370,196	-0.05569
	2019	Rp 1,897,234,349,761	Rp 15,394,858,468,001	0.00501
	2020	Rp 1,576,659,114,485	Rp 14,971,186,315,085	-0.01793
	2021	Rp 2,018,752,621,297	Rp 22,629,971,789,979	-0.01611
	2022	Rp 3,056,566,067,673	Rp 45,933,960,023,593	-0.02266
HRUM	2018	Rp 526,070,662,578	Rp 4,875,865,506,990	0.02673
	2019	Rp 329,749,249,161	Rp 3,650,272,889,769	-0.01756
	2020	Rp 136,667,477,765	Rp 2,226,037,657,935	-0.02894
	2021	Rp 684,026,851,123	Rp 4,796,888,452,073	0.08120
	2022	Rp 1,443,907,872,558	Rp 14,227,710,953,145	-0.04111
INDY	2018	Rp 7,133,728,270,851	Rp 42,905,188,707,381	-0.21189
	2019	Rp 7,846,994,159,043	Rp 38,681,984,914,420	0.03659
	2020	Rp 7,454,627,386,115	Rp 25,584,023,628,800	0.08852
	2021	Rp 7,650,592,264,744	Rp 43,793,860,007,011	-0.11668
	2022	Rp 9,510,716,488,505	Rp 68,192,480,614,975	-0.03523
ITMG	2018	Rp 3,419,441,973	Rp 29,072,490,030	0.00194
	2019	Rp 2,096,256,899	Rp 23,848,444,392	-0.02972
	2020	Rp 1,190,701,785	Rp 16,719,164,280	-0.01668
	2021	Rp 2,849,633,452	Rp 29,634,044,697	0.02494
	2022	Rp 4,595,937,498	Rp 57,201,266,703	-0.01581
KKGI	2018	Rp 51,637,797,900	Rp 824,584,487,310	-0.00777
	2019	Rp 116,196,040,226	Rp 1,596,553,996,037	0.01016
	2020	Rp 111,068,553,050	Rp 1,018,685,611,580	0.03625
	2021	Rp 119,978,417,963	Rp 1,885,645,096,668	-0.04540
	2022	Rp 282,705,167,434	Rp 4,010,893,475,073	0.00686
MBAP	2018	Rp 422,682,766,623	Rp 3,738,096,797,949	-0.78759
	2019	Rp 395,216,064,265	Rp 3,626,073,111,503	-0.00408
	2020	Rp 295,290,347,170	Rp 2,838,028,783,135	-0.00495

Kode Perusahaan	Tahun	Piutang	Penjualan	REC
	2021	Rp 660,793,594,446	Rp 4,421,108,757,894	0.04542
	2022	Rp 293,354,645,428	Rp 7,071,644,586,524	-0.10798
MYOH	2018	Rp 334,503,106,488	Rp 3,491,580,841,182	-0.00649
	2019	Rp 510,320,653,575	Rp 3,537,173,269,491	0.04847
	2020	Rp 421,179,644,340	Rp 2,446,819,851,840	0.02786
	2021	Rp 214,433,233,521	Rp 2,292,480,441,745	-0.07860
	2022	Rp 249,220,050,717	Rp 2,226,114,386,148	0.01842
ADRO	2018	Rp 5,458,323,330	Rp 52,417,614,231	0.00548
	2019	Rp 4,440,563,242	Rp 48,057,897,754	-0.01173
	2020	Rp 3,501,467,515	Rp 35,753,946,410	0.00553
	2021	Rp 8,517,765,398	Rp 56,972,093,142	0.05158
	2022	Rp 11,881,199,563	Rp 127,458,838,669	-0.05629
PTRO	2018	Rp 1,828,617,237	Rp 6,744,409,902	0.01356
	2019	Rp 1,476,119,388	Rp 6,623,006,341	-0.04825
	2020	Rp 1,091,148,695	Rp 4,805,404,240	0.00419
	2021	Rp 1,320,809,985	Rp 5,932,151,253	-0.00441
	2022	Rp 1,937,335,574	Rp 7,492,942,727	0.03590
TOBA	2018	Rp 1,770,015,786,858	Rp 6,349,112,183,439	0.08125
	2019	Rp 4,617,541,057,201	Rp 7,305,316,060,599	0.35330
	2020	Rp 7,083,420,713,005	Rp 4,681,906,558,420	0.88086
	2021	Rp 8,860,724,651,361	Rp 6,601,785,620,197	-0.17076
	2022	Rp 9,406,266,675,641	Rp 10,001,619,411,640	-0.40170
APEX	2018	Rp 244,698,547,824	Rp 1,326,606,596,631	-0.23095
	2019	Rp 194,057,876,594	Rp 1,305,566,712,306	-0.03582
	2020	Rp 72,606,474,850	Rp 772,495,672,130	-0.05465
	2021	Rp 215,865,912,466	Rp 929,705,727,277	0.13820
	2022	Rp 162,847,610,889	Rp 1,273,845,584,601	-0.10435
BIPI	2018	Rp 3,946,447,862,001	Rp 393,305,654,277	-35.38500
	2019	Rp 4,026,563,201,267	Rp 985,413,740,475	-5.94788
	2020	Rp 2,667,264,682,355	Rp 1,107,410,335,395	-1.67760
	2021	Rp 2,951,312,961,907	Rp 935,850,087,098	0.74506
	2022	Rp 3,217,874,950,797	Rp 687,803,996,040	1.52486
ENRG	2018	Rp 3,223,054,966,338	Rp 3,960,014,502,699	0.07539
	2019	Rp 2,750,166,569,777	Rp 4,647,679,843,103	-0.22217
	2020	Rp 2,739,323,121,535	Rp 4,582,455,955,350	0.00606
	2021	Rp 3,061,836,940,236	Rp 5,794,589,003,647	-0.06939
	2022	Rp 3,028,982,042,331	Rp 7,109,464,899,414	-0.10235
	2018	Rp 300,402,914,625	Rp 2,143,790,554,410	-0.17755
	2019	Rp 180,381,627,962	Rp 3,084,795,890,097	-0.08165

Kode Perusahaan	Tahun	Piutang	Penjualan	REC
ESSA	2020	Rp 34,824,807,745	Rp 2,475,631,373,670	-0.04441
	2021	Rp 283,890,273,593	Rp 4,329,745,834,870	0.05150
	2022	Rp 973,843,396,117	Rp 11,507,080,736,554	0.01906
INCO	2018	Rp 1,799,495,946	Rp 11,250,288,900	-0.10326
	2019	Rp 1,492,314,053	Rp 10,870,748,812	-0.02267
	2020	Rp 847,118,090	Rp 10,786,714,120	-0.05874
	2021	Rp 1,455,252,503	Rp 13,600,839,806	0.02846
	2022	Rp 2,224,001,587	Rp 18,553,959,412	0.01287
MEDC	2018	Rp 9,123,071,183,964	Rp 17,641,500,666,588	-0.56104
	2019	Rp 10,766,744,560,418	Rp 19,123,908,227,463	0.04586
	2020	Rp 12,409,956,731,900	Rp 15,420,636,610,925	0.24176
	2021	Rp 11,013,038,551,487	Rp 17,866,308,690,137	-0.18835
	2022	Rp 13,722,150,843,801	Rp 36,373,652,407,062	-0.23916

Lampiran 5
Hasil Dari X3 Pergantian Auditor

Kode	Pergantian Auditor					Hasil				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
BOSS	Jamaludin Iskak	Jamaludin Iskak	Jamaludin Iskak	Kevin Muhammad Rizka	Kevin Muhammad Rizka	1	0	0	1	0
FIRE	Agustinus Sugiharto	Agustinus Sugiharto	Friso Palilingan	Friso Palilingan	Friso Palilingan	0	0	1	0	0
PKPK	Dody Hapsoro	Dedi Tanumihardja	Dedi Tanumihardja	Dody Hapsoro	Dedi Tanumihardja	0	1	0	1	1
PTBA	Muhammad Kurniawan	yanto	yanto	yanto	Yusron	0	1	0	0	1
SMMT	Michell Suharli	Suhartanto	Suhartanto	Suhartanto	Mulyadi	0	1	0	0	1
ARTI	Purboyo Adhi Purnomo	Liasta	Heliantono	Heliantono	Ferdinand	0	1	1	0	1
ELSA	Sinarta	Sinarta	Sinarta	Dadang Syachruna	Dadang Syachruna	1	0	0	1	0
MITI	Prasetio Utomo	Prasetio Utomo	Prasetio Utomo	Hansen Bunardi Wijaya,	Hansen Bunardi Wijaya,	0	0	0	1	0
RUIS	Leknor Joni	Leknor Joni	Zulbadri	Hari Manurung	Hari Manurung	0	0	1	1	0
SURE	Ahmad Syakir	Ahmad Syakir	Ahmad Syakir	Jacinta Mirawati	Jacinta Mirawati	0	0	0	1	0
ANTM	Daniel Kohar	Jumadi	Jumadi	Jumadi	Daniel Kohar	0	1	0	0	1
CITA	Nursal	Nursal	Nursal	Fitradewata Teramihardja	Andri Rinaldi	1	0	0	1	1
DKFT	Jacinta Mirawati	Ahmad Syakir	Ahmad Syakir	Ahmad Syakir	Jacinta Mirawati	0	1	0	0	1

Kode	Pergantian Auditor					Hasil				
SMRU	Patricia	Helti	Helti	Helti	Budiman	0	1	0	0	1
TINS	Yusron Fauzan	Toto Harsono	Toto Harsono	Toto Harsono	Daniel Kohar	0	1	0	0	1
ZINC	Emanuel Handojo	Emanuel Handojo	Emanuel Handojo	Juninho Widjaja	Juninho Widjaja,	0	0	0	1	0
CTTH	Maria Leckzinska	Leo Susanto	Leo Susanto	Maria Leckzinska	Maria Leckzinska	0	1	0	1	0
ARII	Leo Susanto	Maria Leckzinska	Maria Leckzinska	Leo Susanto	Leo Susanto	0	1	0	1	0
PSAB	Leo Susanto	Maria Leckzinska	Maria Leckzinska	Leo Susanto	Leo Susanto	0	1	0	1	0
BSSR	Aria Kanaka	Aria Kanaka	Aria Kanaka	Dudi Hadi	Dudi Hadi	1	0	0	1	0
BUMI	Rudi Hartono	Donny Iskandar	Tan Jimmy	Donny Iskandar	Donny Iskandar	0	1	1	1	0
BYAN	Yusron	Yusron	Daniel Kohar	Daniel Kohar	Daniel Kohar	0	0	1	0	0
DEWA	Rudi Hartono	Rudi Hartono	Rudi Hartono	Benny Andria	Benny Andria	1	0	0	1	0
DOID	Aria Kanaka	Aria Kanaka	Aria Kanaka	Dudi Hadi	Dudi Hadi	1	0	0	1	0
DSSA	Maria Leckzinska	Yelly Warsono	Yelly Warsono	Maria Leckzinska	Maria Leckzinska	0	1	0	1	0
GEMS	Sherly Jokom	Sinarta	Sinarta	Moch. Dadang	Sandy	1	1	0	1	1
HRUM	Benyanto Suherman	Benyanto Suherman	Benyanto Suherman	Dede Rusli	Dede Rusli	1	0	0	1	0
INDY	Muhammad Irfan	Alvin Ismanto	Alvin Ismanto	Alvin Ismanto	Muhammad Irfan	0	1	0	0	1
ITMG	Daniel Kohar	Yusron	Yusron	Yusron	Toto Harsono	0	1	0	0	1
KKGI	H. Fuad Hasan	H. Fuad Hasan	Putu Astika	Putu Astika	Putu Astika	0	0	1	0	0

Kode	Pergantian Auditor					Hasil				
MBAP	Yusron	Yusron	Indrajuwana Komala	Dede Rusli	Yusron	0	0	1	1	1
MYOH	Yanto	Daniel Kohar	Daniel Kohar	Daniel Kohar	Yanto	0	1	0	0	1
ADRO	Daniel Kohar	Yanto	Yanto	Yanto	Daniel Kohar	0	1	0	0	1
PTRO	Parlindungan Siahhaan	Fenny Widjaja	Muhammad Irfan	Muhammad Irfan	Kasman	1	1	1	0	1
TOBA	Sinarta	Mento	Damestar Hutagalung	Damestar Hutagalung	Sinarta	0	1	1	0	1
APEX	Xenia Ayubudhi	Donny Iskandar	Donny Iskandar	Donny Iskandar	Eishennoraz	0	1	0	0	1
BIPI	Hilda Ong	Hilda Ong	Tjiendradjaja Yamiri	David Pranata	David Pranata	0	0	1	1	0
ENRG	Hilda Ong	Tjiendradjaja Yamiri	Tjiendradjaja Yamiri	Tjiendradjaja Yamiri	Hilda Ong	0	1	0	0	1
ESSA	Perlindungan Siahhan	Hanny Prasetyo	Hanny Prasetyo	Hanny Prasetyo	Tagor Sidik	1	1	0	0	1
INCO	Budi Susanto	Irhoan Tanudiredja	Irhoan Tanudiredja	Irhoan Tanudiredja	Yusron	0	1	0	0	1
MEDC	Indrajuwana	Susanti	Susanti	Susanti	Indrajuwana	0	1	0	0	1

Lampiran 6
Pergantian direksi

Kode	Pergantian Direksi					Hasil				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
BOSS	Freddy Tedjasasmita	Freddy Tedjasasmita	Freddy Tedjasasmita	Freddy Tedjasasmita	Freddy Tedjasasmita	0	0	0	0	0
FIRE	Aris Munandar	Aris Munandar	Aris Munandar	Aris Munandar	Aris Munandar	0	0	0	0	0
PKPK	Soerjadi Soedarsono	Soerjadi Soedarsono	Soerjadi Soedarsono	Haryanto Sofian	Haryanto Sofian	0	0	0	1	0
PTBA	Arviyan Arifin	Arviyan Arifin	Arviyan Arifin	Arsal Ismail	Arsal Ismail	0	0	0	1	0
SMMT	Roza Permana Putra	Roza Permana Putra	Roza Permana Putra	Roza Permana Putra	Roza Permana Putra	0	0	0	0	0
ARTI	B. Bur Maras	B. Bur Maras	B. Bur Maras	B. Bur Maras	B. Bur Maras	0	0	0	0	0
ELSA	Tolingul Anwar	Elizar Parlindungan Hasibuan	Ali Mundakir	John Hisar Simamora	John Hisar Simamora	0	1	1	1	0
MITI	Sugi Handoko	Sugi Handoko	Sugi Handoko	Andreas Tjahjadi	Andreas Tjahjadi	0	0	0	1	0
RUIS	Sofwan Farisy	Sofwan Farisy	Sofwan Farisy	Sofwan Farisy	Sofwan Farisy	0	0	0	0	0
SURE	Agustus Sani Nugroho	Agustus Sani Nugroho	Agustus Sani Nugroho	Agustus Sani Nugroho	Agustus Sani Nugroho	0	0	0	0	0

Kode	Pergantian Direksi					Hasil				
ANTM	Arie Prabowo	Dana Amin	Dana Amin	Nicolas D. Kanter	Nicolas D. Kanter	0	1	0	1	0
CITA	Lim Hok Seng	Harry Kesuma Tanoto	Harry Kesuma Tanoto	Harry Kesuma Tanoto	Harry Kesuma Tanoto	0	1	0	0	0
DKFT	Kiki Hamidjaja	Kiki Hamidjaja	Kiki Hamidjaja	Kiki Hamidjaja	Kiki Hamidjaja	1	0	0	0	0
SMRU	Gani Bustan	Gani Bustan	Gani Bustan	Gani Bustan	Gani Bustan	0	0	0	0	0
TINS	M. Riza Pahlevi Tabrani	M. Riza Pahlevi Tabrani	M. Riza Pahlevi Tabrani	Achmad Ardianto	Achmad Ardianto	0	0	0	1	0
ZINC	Harjanto Widjaja	Harjanto Widjaja	Harjanto Widjaja	Harjanto Widjaja	Harjanto Widjaja	0	0	0	0	0
CTTH	Taufik Johannes	Taufik Johannes	Taufik Johannes	Taufik Johannes	Taufik Johannes	0	0	0	0	0
ARII	Andre Abdi	Andre Abdi	Andre Abdi	Andre Abdi	Andre Abdi	0	0	0	0	0
PSAB	Jimmy Budiarto	Jimmy Budiarto	Edi Permadi	Edi Permadi	Edi Permadi	0	0	1	0	0
BSSR	Slamet Singgih	Doddy Imam H	Widada	Widada	Widada	1	1	1	0	0
BUMI	Septari Hoedaja	Septari Hoedaja	Septari Hoedaja	Adika Nuraga	Adika Nuraga	0	0	0	1	1
BYAN	Dato' Dr. Low Tuck Kwong	Dato' Dr. Low Tuck Kwong	Dato' Dr. Low Tuck Kwong	Dato' Dr. Low Tuck Kwong	Dato' Dr. Low Tuck Kwong	1	0	0	0	0

Kode	Pergantian Direksi					Hasil				
DEWA	Faisal Firdaus	Saptari Hoedaja	Saptari Hoedaja	Rio Supin	Rio Supin	0	1	0	1	0
DOID	Hagianto Kumala	Hagianto Kumala	Hagianto Kumala	Ronald Sutardja	Ronald Sutardja	0	0	0	1	0
DSSA	Lay Krisnay	Lay Krisnay	Lay Krisnay	Lay Krisnay	Lay Krisnay	0	0	0	0	0
GEMS	Bonifasius	Bonifasius	Bonifasius	Bonifasius	Bonifasius	0	0	0	0	0
HRUM	Ray Antonio	Ray Antonio	Ray Antonio	Ray Antonio	Ray Antonio	0	0	0	0	0
INDY	M. Arsjad R	M. Arsjad R	M. Arsjad R	M. Arsjad R	M. Arsjad R	0	0	0	0	0
ITMG	Kirana Limpaphayom	Kirana Limpaphayom	Mulianto	Mulianto	Mulianto	0	0	1	0	0
KKGI	Pintarso Adijanto	Pintarso Adijanto	Pintarso Adijanto	Pintarso Adijanto	Pintarso Adijanto	0	0	0	0	0
MBAP	Widada	Widada	Khoirudin	Khoirudin	Khoirudin	1	0	1	0	0
MYOH	Kim Jung Gyun	Baek Weon Son	Baek Weon Son	Baek Weon Son	Jeong Su Bok	0	1	0	0	1
ADRO	Garibaldi Thohir	Garibaldi Thohir	Garibaldi Thohir	Garibaldi Thohir	Garibaldi Thohir	0	0	0	0	0
PTRO	Hanifa Indradjaya	Hanifa Indradjaya	Hanifa Indradjaya	Hanifa Indradjaya	Romi Novan Indrawan	0	0	0	0	1
TOBA	Justarina Sinta M	Justarina Sinta M	Justarina Sinta M	Dicky Yordan	Dicky Yordan	0	0	0	1	0
APEX	Zainal Abidinsyah	Zainal Abidinsyah	Zainal Abidinsyah	Zainal Abidinsyah	Zainal Abidinsyah	0	0	0	0	0

Kode	Pergantian Direksi					Hasil				
BIPI	Raymond Anthony	Raymond Anthony	Raymond Anthony	Raymond Anthony	Raymond Anthony	0	0	0	0	0
ENRG	Imam Pria A	Imam Pria A	Syailendra Surmansyah	Syailendra Surmansyah	Syailendra Surmansyah	0	0	1	0	0
ESSA	Garibaldi Thohir	Garibaldi Thohir	Chander Vinod L	Chander Vinod L	Chander Vinod L	0	1	0	0	0
INCO	Nicolas D.Kanter	Nicolas D.Kanter	Nicolas D.Kanter	Febriany Eddy	Febriany Eddy	0	0	0	1	0
MEDC	Hilmi Panigoro	Hilmi Panigoro	Hilmi Panigoro	Hilmi Panigoro	Hilmi Panigoro	0	0	0	0	0

Lampiran 7
Hasil X5 dan X6

Nama Perusahaan	TAHUN	FREQUENTS NUMBER OF CEO's PICTURES	KERJASAMA PROYEK PEMERINTAH
PT Borneo Olah Sarana Sukses Tbk (BOSS)	2018	3	1
	2019	2	1
	2020	3	1
	2021	3	1
	2022	3	1
PT Alfa Energi Investama Tbk (FIRE)	2018	3	1
	2019	3	1
	2020	3	1
	2021	3	1
	2022	3	1
PT Perdana Karya Perkasa Tbk (PKPK)	2018	1	0
	2019	1	0
	2020	1	0
	2021	1	0
	2022	1	0
PT Bukit Asam (PTBA)	2018	4	1
	2019	4	1
	2020	4	1
	2021	4	1
	2022	4	1
	2018	2	0

Nama Perusahaan	TAHUN	FREQUENTS NUMBER OF CEO's PICTURES	KERJASAMA PROYEK PEMERINTAH
PT Golden Eagle Energy (SMMT)	2019	2	0
	2020	2	0
	2021	2	0
	2022	2	0
PT Ratu Prabu Energi (ARTI)	2018	1	0
	2019	1	0
	2020	1	0
	2021	1	0
	2022	1	0
PT Elnusa Tbk (ELSA)	2018	4	1
	2019	4	1
	2020	4	1
	2021	4	1
	2022	4	1
PT Mitra Investindo (MITI)	2018	2	0
	2019	2	0
	2020	2	0
	2021	2	0
	2022	2	0
PT Radiant Utama Interinsco Tbk (RUIS)	2018	3	0
	2019	3	0
	2020	3	0
	2021	3	0

Nama Perusahaan	TAHUN	FREQUENTS NUMBER OF CEO's PICTURES	KERJASAMA PROYEK PEMERINTAH
	2022	3	0
PT Super Energy Tbk (SURE)	2018	3	1
	2019	2	1
	2020	2	1
	2021	2	1
	2022	2	1
PT Aneka Tambang (ANTM)	2018	4	1
	2019	4	1
	2020	4	1
	2021	3	1
	2022	3	1
PT Cita Mineral Investindo Tbk (CITA)	2018	2	0
	2019	2	0
	2020	2	0
	2021	2	0
	2022	2	0
PT Central Omega Resources (DKFT)	2018	2	0
	2019	2	0
	2020	2	0
	2021	2	0
	2022	2	0
	2018	0	0
	2019	0	0

Nama Perusahaan	TAHUN	FREQUENTS NUMBER OF CEO's PICTURES	KERJASAMA PROYEK PEMERINTAH
PT SMR Utama Tbk (SMRU)	2020	0	0
	2021	0	0
	2022	0	0
PT Timah Tbk (TINS)	2018	3	1
	2019	3	1
	2020	3	1
	2021	3	1
	2022	3	1
PT Kapuas Prima Coal Tbk (ZINC)	2018	3	0
	2019	3	0
	2020	3	0
	2021	3	0
	2022	3	0
PT Citatah Tbk (CTTH)	2018	2	0
	2019	2	0
	2020	2	0
	2021	3	0
	2022	2	0
PT Atlas Resources Tbk (ARII)	2018	2	0
	2019	2	0
	2020	3	0
	2021	2	0
	2022	2	0

Nama Perusahaan	TAHUN	FREQUENTS NUMBER OF CEO's PICTURES	KERJASAMA PROYEK PEMERINTAH
	2018	2	1
	2019	2	1
PT J Resources Asia Pasifik Tbk (PSAB)	2020	2	1
	2021	2	1
	2022	2	1
PT Baramulti Suksessarana Tbk (BSSR)	2018	2	1
	2019	2	1
	2020	2	1
	2021	2	1
	2022	2	1
PT Bumi Resources Tbk (BUMI)	2018	3	1
	2019	3	1
	2020	3	1
	2021	3	1
	2022	3	1
PT Bayan Resources Tbk (BYAN)	2018	2	1
	2019	2	1
	2020	2	1
	2021	2	1
	2022	2	1
	2018	2	0
	2019	2	0

Nama Perusahaan	TAHUN	FREQUENTS NUMBER OF CEO's PICTURES	KERJASAMA PROYEK PEMERINTAH
PT Darma Henwa Tbk(DEWA)	2020	2	0
	2021	2	0
	2022	2	0
PT Delta Dunia Makmur Tbk (DOID)	2018	2	0
	2019	2	0
	2020	2	0
	2021	2	0
	2022	2	0
PT Dian Swastatika Sentosa Tbk (DSSA)	2018	1	0
	2019	1	0
	2020	1	0
	2021	2	0
	2022	2	0
PT Golden Energy Mines Tbk (GEMS)	2018	4	0
	2019	4	0
	2020	4	0
	2021	2	0
	2022	2	0
PT Harum Energy Tbk (HRUM)	2018	3	0
	2019	3	0
	2020	3	0
	2021	4	0

Nama Perusahaan	TAHUN	FREQUENTS NUMBER OF CEO's PICTURES	KERJASAMA PROYEK PEMERINTAH
	2022	4	0
PT Indika Energy Tbk (INDY)	2018	3	0
	2019	3	0
	2020	3	0
	2021	3	0
	2022	2	0
PT Indo Tambangraya Megah Tbk (ITMG)	2018	2	1
	2019	2	1
	2020	2	1
	2021	2	1
	2022	2	1
PT Resource Alam Indonesia Tbk (KKGI)	2018	2	0
	2019	2	0
	2020	2	0
	2021	2	0
	2022	2	0
PT Mitrabara Adiperdana Tbk (MBAP)	2018	5	1
	2019	5	1
	2020	5	1
	2021	4	1
	2022	5	1
	2018	5	0

Nama Perusahaan	TAHUN	FREQUENTS NUMBER OF CEO's PICTURES	KERJASAMA PROYEK PEMERINTAH
PT Samindo Resources Tbk (MYOH)	2019	4	0
	2020	3	0
	2021	3	0
	2022	3	0
PT Adaro Energy Tbk (ADRO)	2018	5	1
	2019	3	1
	2020	3	1
	2021	3	1
	2022	5	1
PT Petrosea Tbk (PTRO)	2018	5	0
	2019	5	0
	2020	4	0
	2021	6	0
	2022	4	0
PT Toba Bara Sejahtera Tbk (TOBA)	2018	4	0
	2019	5	0
	2020	3	0
	2021	3	0
	2022	3	0
PT Apexindo Pratama Duta Tbk (APEX)	2018	2	0
	2019	2	0
	2020	2	0

Nama Perusahaan	TAHUN	FREQUENTS NUMBER OF CEO's PICTURES	KERJASAMA PROYEK PEMERINTAH
	2021	2	0
	2022	2	0
PT Astrindo Nusantara Infrastruktur Tbk (BIPI)	2018	6	0
	2019	5	0
	2020	2	0
	2021	2	0
	2022	2	0
PT Energi Mega Persada Tbk (ENRG)	2018	5	0
	2019	3	0
	2020	3	0
	2021	3	0
	2022	3	0
PT Surya Esa Perkasa Tbk (ESSA)	2018	2	1
	2019	2	1
	2020	2	1
	2021	2	1
	2022	2	1
PT Vale Indonesia Tbk (INCO)	2018	3	0
	2019	6	0
	2020	4	0
	2021	3	0

Nama Perusahaan	TAHUN	FREQUENTS NUMBER OF CEO's PICTURES	KERJASAMA PROYEK PEMERINTAH
	2022	3	0
PT Medco Energi Internasional Tbk (MEDC)	2018	3	0
	2019	2	0
	2020	2	0
	2021	2	0
	2022	2	0

Lampiran 8 Hasil Regresi Logistik

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	205	100.0
	Missing Cases	0	.0
	Total	205	100.0
Unselected Cases		0	.0
Total		205	100.0

Dependent Variable Encoding

Original Value	Internal Value
Tidak Melakukan Fraudulent Financial Statement	0
Melakukan Fraudulent Financial Statement	1

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Target	205	-1.12220	.61635	.0509998	.19338847
Nature Of Industry	205	-35.38500	1.73760	-.3596967	3.09745297
Pergantian Auditor	205	0	1	.42	.495
Pergantian Direksi	205	0	1	.15	.359
Frequent Number Of Ceo's Pictures	205	0	6	2.64	1.127
Kerjasama Proyek Pemerintah	205	0	1	.37	.483
Fraudulent Financial Statement	205	0	1	.37	.484
Valid N (listwise)	205				

Lampiran 9 Hasil Regresi Logistik Block 0

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	270.338	-.517
	2	270.331	-.529
	3	270.331	-.529

Classification Table^{a,b}

Observed		Predicted			
		Fraudulent Financial Statement		Percentage Correct	
		Tidak Melakukan Fraudulent Financial Statement	Melakukan Fraudulent Financial Statement		
Step 0	Fraudulent Financial Statement	Tidak Melakukan Fraudulent Financial Statement	129	0	100.0
		Melakukan Fraudulent Financial Statement	76	0	.0
Overall Percentage					62.9

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-.529	.145	13.387	1	.000	.589

Variables not in the Equation

	Score	df	Sig.	
Step 0 Variables	ROA	7.444	1	.006
	REC	3.289	1	.070
	CPA	.006	1	.941
	DCHANGE	.363	1	.547
	CEOPIC	1.846	1	.174
	CLS	.058	1	.809
Overall Statistics	18.283	6	.006	

**Lampiran 10
Hasil Regresi Logistik Block 1**

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients						
			Constant	ROA	REC	CPA	DCHANGE	CEOPIK	CLS
Step 1	1	251.182	.224	2.556	-.104	.026	-.181	-.316	-.158
	2	249.921	.281	3.425	-.145	.009	-.195	-.368	-.210
	3	249.838	.285	3.525	-.172	.006	-.197	-.373	-.215
	4	249.830	.285	3.528	-.184	.006	-.197	-.374	-.214
	5	249.829	.285	3.529	-.186	.006	-.197	-.374	-.214
	6	249.829	.285	3.529	-.186	.006	-.197	-.374	-.214

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	20.502	6	.002
	Block	20.502	6	.002
	Model	20.502	6	.002

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	249.829 ^a	.095	.130

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4.415	8	.818

		Predicted			
		Fraudulent Financial Statement		Percentage Correct	
Observed		Tidak Melakukan Fraudulent Financial Statement	Melakukan Fraudulent Financial Statement		
Step 1	Fraudulent Financial Statement	Tidak Melakukan Fraudulent Financial Statement	116	13	89.9
		Melakukan Fraudulent Financial Statement	57	19	25.0
Overall Percentage					65.9

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
Step 1 ^a ROA	3.529	1.093	10.422	1	.001	34.085	4.001	290.406
REC	-.186	.165	1.272	1	.259	.830	.601	1.147
CPA	.006	.308	.000	1	.985	1.006	.550	1.841
DCHANGE	-.197	.435	.206	1	.650	.821	.350	1.925
CEOPIC	-.374	.153	5.972	1	.015	.688	.510	.929
CLS	-.214	.341	.393	1	.531	.807	.414	1.576
Constant	.285	.420	.461	1	.497	1.330		

Lampiran 11
Frequency Table

Pergantian Auditor

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Melakukan Pergantian Auditor	118	57.6	57.6	57.6
	Melakukan Pergantian Auditor	87	42.4	42.4	100.0
	Total	205	100.0	100.0	

Pergantian Direksi

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Melakukan Pergantian Direksi	174	84.9	84.9	84.9
	Melakukan Pergantian Direksi	31	15.1	15.1	100.0
	Total	205	100.0	100.0	

Kerjasama Proyek Pemerintah

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Melakukan Kerjasama Proyek Pemerintah	130	63.4	63.4	63.4
	Melakukan Kerjasama Proyek Pemerintah	75	36.6	36.6	100.0
	Total	205	100.0	100.0	