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## LAMPIRAN 1 SAMPEL

NO	Kode	Nama Perusahaan
1	ADRO	PT. Adaro Energy Tbk
2	ARII	PT. Atlas Resources Tbk
3	BSSR	PT. Baramulti Suksessarana Tbk
4	BYAN	PT. Bayan Resources Tbk
5	DSSA	PT. Dian Swastatika Sentosa Tbk
6	DOID	PT. Delta Dunia Makmur Tbk
7	GEMS	PT. Golden Energy Mines Tbk
8	HRUM	PT. Harum Energy Tbk
9	ITMG	PT. Indo Tambangraya Megah Tbk
10	KKGI	PT. Resource Alam Indonesia Tbk
11	MBAP	PT. Mitrabara Adiperdana Tbk
12	PTBA	PT. Bukit Asam Tbk
13	CNKO	PT. Exploitasi Energi Indonesia Tbk
14	BOSS	PT. Borneo Olah Sarana Sukses tbk
15	SMMT	PT. Golden Eagle Energy Tbk
16	DWGL	PT. Dwi Guna Laksana Tbk
17	TCPI	PT. Transcoal Pacific Tbk
18	ANTM	PT. Aneka Tambang
19	DKFT	PT. Central Omega Resources Tbk
20	PTIS	PT. Indo Straits Tbk
21	BUMI	PT. Bumi Resources Tbk
22	TPMA	PT. Trans Power Marine Tbk

Sumber: Data diolah peneliti, (2023)

**LAMPIRAN 2**  
**VARIABEL DEPENDEN**  
**M-SCORE (Y)**

No	Kode	Tahun	DSRI	GMI	AQI	SGI	DEPI
1	ADRO	2017	0.816	0.775	0.941	0.628	0.637
		2018	1.056	1.048	1.117	0.527	0.706
		2019	0.887	1.198	0.860	0.474	0.879
		2020	1.060	1.226	1.039	0.215	1.317
		2021	1.499	0.513	0.906	0.716	0.390
2	ARII	2017	0.507	2.291	0.985	26.535	1.622
		2018	1.700	-0.239	0.916	1.268	1.442
		2019	0.429	2.287	-2.047	0.313	0.806
		2020	2.032	-0.005	-0.496	1.030	1.517
		2021	4.387	-0.666	0.955	0.052	1.184
3	BSSR	2017	0.912	0.730	0.968	0.833	1.377
		2018	0.921	1.228	1.185	0.819	0.886
		2019	1.001	1.344	1.174	0.857	1.141
		2020	1.394	0.877	0.938	0.800	0.301
		2021	0.585	0.593	0.562	0.865	1.754
4	BYAN	2017	0.744	0.730	0.838	0.783	1.067
		2018	0.694	1.027	0.871	0.917	1.111
		2019	1.283	1.436	1.069	4.734	1.083
		2020	1.394	1.060	0.967	0.954	0.853
		2021	0.763	0.498	0.751	0.838	1.053
5	DSSA	2017	0.698	0.986	0.960	0.565	0.574
		2018	0.866	1.102	1.086	0.885	0.801
		2019	0.991	1.021	1.019	0.329	1.004
		2020	1.179	0.994	0.703	0.177	0.963
		2021	0.947	0.841	1.050	0.607	0.842
6	DOID	2017	0.971	0.911	0.571	0.288	1.141
		2018	1.104	1.219	0.624	0.435	0.056
		2019	1.052	1.494	1.425	0.151	0.866
		2020	0.986	1.872	1.069	0.115	1.389
		2021	1.261	0.583	0.636	0.002	1.030
7	GEMS	2017	1.980	0.868	-0.036	0.762	0.847
		2018	0.589	1.202	2.228	1.262	0.946
		2019	1.126	1.055	0.925	0.633	1.100
		2020	0.908	0.914	0.950	0.661	1.009
		2021	0.848	0.749	0.955	0.948	0.823

(Lanjutan)

No	Kode	Tahun	DSRI	GMI	AQI	SIG	DEPI
8	HRUM	2017	0.722	0.911	1.027	1.030	0.876
		2018	2.402	1.140	1.149	0.458	0.799
		2019	0.463	1.172	1.167	0.279	0.936
		2020	0.680	0.939	1.947	1.263	0.963
		2021	2.323	0.527	1.782	0.759	0.932
9	ITMG	2017	1.177	0.808	0.676	0.425	0.779
		2018	1.017	1.029	1.247	0.729	1.031
		2019	0.746	1.527	1.365	1.414	0.980
		2020	0.786	1.133	1.124	0.219	1.258
		2021	1.395	0.381	0.644	0.770	0.713
10	KKGI	2017	1.052	0.817	1.061	0.644	1.012
		2018	0.890	1.382	1.074	0.093	1.217
		2019	1.162	1.619	0.972	0.382	0.996
		2020	1.498	1.385	1.016	2.050	0.971
		2021	0.584	0.327	0.931	0.625	1.101
11	MBAP	2017	0.049	0.815	1.557	0.835	0.821
		2018	16.917	1.139	1.527	1.283	0.878
		2019	0.992	1.116	0.854	0.680	0.990
		2020	0.932	1.053	1.138	0.616	0.908
		2021	1.471	0.615	0.626	0.937	0.692
12	PTIS	2017	0.585	0.034	0.866	0.511	1.058
		2018	1.095	0.728	1.013	0.035	0.901
		2019	1.339	1.100	0.613	0.055	0.934
		2020	1.475	1.129	1.262	0.002	0.923
		2021	0.980	1.027	0.895	0.028	0.976
13	BUMI	2017	0.699	0.066	1.032	1.901	0.258
		2018	0.016	-548.333	1.121	1.441	0.481
		2019	1.210	1.054	0.994	0.162	0.935
		2020	0.988	0.812	1.009	19.236	0.714
		2021	1.004	0.581	0.891	3.002	6.202
14	TPMA	2017	0.795	0.586	3.971	0.324	1.152
		2018	1.060	1.007	0.735	0.496	0.814
		2019	1.005	1.054	1.103	0.468	1.273
		2020	1.076	1.535	1.682	0.163	0.706
		2021	0.762	0.880	0.432	0.237	0.575

(Lanjutan)

No	Kode	Tahun	<i>DSRI</i>	<i>GMI</i>	<i>AQI</i>	<i>SGI</i>	<i>DEPI</i>
15	PTBA	2017	0.699	0.717	0.953	1.883	0.862
		2018	0.652	1.082	1.207	0.651	0.751
		2019	0.957	1.156	1.068	0.940	1.033
		2020	0.800	1.325	1.189	0.685	1.358
		2021	0.610	0.572	0.816	0.744	0.654
16	CNKO	2017	1.124	0.909	0.387	3.336	0.904
		2018	0.739	0.456	0.451	5.873	0.682
		2019	1.228	0.957	1.767	0.659	3.831
		2020	0.728	0.624	1.100	1.307	1.171
		2021	0.986	0.915	0.881	4.068	1.115
17	BOSS	2017	2.133	0.427	1.090	0.328	1.677
		2018	1.650	0.717	0.715	15.772	0.382
		2019	0.114	1.314	0.876	0.073	1.462
		2020	6.741	-6.635	1.340	5.940	0.077
		2021	19.599	0.027	1.252	8.171	0.447
18	SMMT	2017	0.995	0.279	0.970	4.235	0.956
		2018	0.308	1.243	1.000	1.590	0.488
		2019	3.394	1.406	0.981	0.127	0.736
		2020	0.873	2.442	1.012	2.695	0.839
		2021	1.645	0.192	0.871	2.026	1.029
19	DWGL	2017	0.909	-1.390	1.447	2.560	0.349
		2018	3.645	4.873	0.099	0.161	0.427
		2019	0.301	1.084	2.070	0.669	5.221
		2020	0.665	0.536	4.138	0.286	1.177
		2021	1.381	1.543	1.233	1.537	1.084



(Lanjutan)

No	Kode	Tahun	<i>DSRI</i>	<i>GMI</i>	<i>AQI</i>	<i>SGI</i>	<i>DEPI</i>
20	TCPI	2017	1.162	1.190	1.040	0.936	0.771
		2018	0.773	1.081	0.248	0.720	2.624
		2019	1.001	0.946	0.894	0.449	1.126
		2020	1.309	1.251	1.170	0.195	0.836
		2021	0.797	0.954	0.953	0.187	1.282
21	ANTM	2017	1.001	0.720	1.081	0.099	2.145
		2018	0.362	0.704	0.723	0.873	1.030
		2019	1.111	1.357	0.728	0.119	0.462
		2020	1.515	0.831	1.125	0.518	0.611
		2021	0.764	0.989	0.962	0.369	0.812
22	DKFT	2017	0.258	-3.345	0.990	2.239	1.477
		2018	2.864	9.856	0.929	0.907	0.953
		2019	0.091	0.195	0.913	1.958	2.360
		2020	0.861	-7.552	0.948	1.824	1.053
		2021	0.880	1.538	0.735	0.945	0.208





(Lanjutan)

No	Kode	Tahun	SGAI	TATA	LEVI	M-SCORE (Y)
1	ADRO	2017	1.051	-0.047	0.952	<b>-2.789</b>
		2018	1.093	-0.061	0.978	<b>-2.589</b>
		2019	0.909	-0.067	1.147	<b>-2.940</b>
		2020	0.754	-0.091	0.850	<b>-2.832</b>
		2021	1.051	-0.054	1.083	<b>-2.163</b>
2	ARII	2017	0.403	0.049	1.059	<b>-2.019</b>
		2018	0.750	0.017	1.106	<b>-2.099</b>
		2019	0.572	-0.202	5.444	<b>-2.129</b>
		2020	1.474	0.001	0.174	<b>-2.713</b>
		2021	0.361	-0.046	0.970	<b>-2.070</b>
3	BSSR	2017	0.950	-0.079	0.931	<b>-2.469</b>
		2018	1.004	-0.062	1.349	<b>-2.666</b>
		2019	1.068	-0.020	0.829	<b>-2.319</b>
		2020	1.070	-0.029	0.864	<b>-2.576</b>
		2021	0.731	-0.074	1.515	<b>-2.676</b>
4	BYAN	2017	0.644	-0.106	0.544	<b>-2.385</b>
		2018	0.994	-0.041	0.978	<b>-2.469</b>
		2019	1.399	0.145	1.255	<b>-1.582</b>
		2020	1.000	-0.010	0.908	<b>-2.136</b>
		2021	0.616	-0.100	0.501	<b>-2.373</b>
5	DSSA	2017	0.905	-0.036	1.103	<b>-1.721</b>
		2018	1.043	-0.005	1.180	<b>-2.328</b>
		2019	1.318	-0.039	1.011	<b>-2.768</b>
		2020	1.112	-0.093	1.255	<b>-3.072</b>
		2021	0.779	-0.057	0.596	<b>-2.324</b>
6	DOID	2017	0.548	-0.122	0.949	<b>-2.972</b>
		2018	0.664	-0.083	0.959	<b>-2.699</b>
		2019	1.054	-0.097	0.979	<b>-2.490</b>
		2020	2.611	-0.185	0.956	<b>-3.383</b>
		2021	0.183	-0.088	1.148	<b>-2.472</b>

(Lanjutan)

No	Kode	Tahun	SGAI	TATA	LEVI	M-SCORE (Y)
7	GEMS	2017	0.898	-0.064	0.169	<b>-1.228</b>
		2018	1.114	0.030	1.088	<b>-1.840</b>
		2019	1.153	-0.050	0.985	<b>-2.559</b>
		2020	1.061	-0.060	1.055	<b>-2.983</b>
		2021	0.701	-0.023	1.983	<b>-2.734</b>
8	HRUM	2017	0.782	0.004	0.987	<b>-2.286</b>
		2018	1.115	-0.102	1.228	<b>-1.626</b>
		2019	0.888	-0.116	0.624	<b>-3.427</b>
		2020	1.068	0.025	0.830	<b>-2.627</b>
		2021	0.787	-0.036	2.908	<b>-0.956</b>
9	ITMG	2017	0.712	-0.252	1.180	<b>-3.560</b>
		2018	1.178	-0.067	1.112	<b>-2.563</b>
		2019	1.115	0.031	0.819	<b>-2.241</b>
		2020	0.932	-0.116	1.004	<b>-3.346</b>
		2021	0.763	-0.085	1.035	<b>-2.324</b>
10	KKG I	2017	0.451	-0.071	1.080	<b>-2.858</b>
		2018	2.023	-0.040	1.666	<b>-3.197</b>
		2019	0.763	-0.069	1.001	<b>-1.399</b>
		2020	0.903	0.041	0.862	<b>-1.898</b>
		2021	0.611	-0.105	1.119	<b>-2.963</b>
11	MBAP	2017	0.830	-0.072	1.125	<b>-3.262</b>
		2018	0.836	0.064	1.188	<b>-2.342</b>
		2019	1.368	-0.086	0.857	<b>-2.903</b>
		2020	0.937	-0.094	0.987	<b>-3.105</b>
		2021	0.790	-0.026	0.932	<b>-2.022</b>
12	PTIS	2017	0.759	-0.051	0.949	<b>-3.561</b>
		2018	0.864	-0.086	0.956	<b>-2.817</b>
		2019	0.972	-0.106	0.952	<b>-2.695</b>
		2020	1.039	-0.059	0.980	<b>-2.219</b>
		2021	0.995	-0.118	1.027	<b>-3.069</b>

(Lanjutan)

No	Kode	Tahun	SGAI	TATA	LEVI	M-SCORE (Y)
13	BUMI	2017	1.441	0.031	0.486	<b>-3.230</b>
		2018	0.020	0.012	0.944	<b>-2.020</b>
		2019	1.009	-0.013	0.990	<b>-2.332</b>
		2020	1.228	0.093	1.115	<b>-2.520</b>
		2021	0.962	0.035	0.881	<b>-1.718</b>
14	TPMA	2017	0.912	-0.088	0.859	<b>-1.908</b>
		2018	0.953	-0.069	0.825	<b>-2.668</b>
		2019	0.992	-0.084	0.908	<b>-2.665</b>
		2020	1.125	-0.103	0.884	<b>-2.505</b>
		2021	1.025	-0.129	0.867	<b>-3.558</b>
15	PTBA	2017	1.095	0.097	0.862	<b>-2.118</b>
		2018	0.820	-0.114	0.878	<b>-3.090</b>
		2019	0.957	-0.010	0.900	<b>-2.391</b>
		2020	1.051	-0.046	1.006	<b>-2.791</b>
		2021	0.867	-0.076	1.111	<b>-2.940</b>
16	CNKO	2017	2.123	0.374	1.416	<b>-1.523</b>
		2018	0.704	0.381	1.469	<b>-0.995</b>
		2019	0.375	-0.037	1.087	<b>-2.236</b>
		2020	4.253	0.056	1.438	<b>-3.558</b>
		2021	0.950	0.047	0.990	<b>-2.249</b>
17	BOSS	2017	2.496	-0.134	0.772	<b>-1.017</b>
		2018	0.410	0.039	0.672	<b>-1.562</b>
		2019	1.036	-0.040	1.207	<b>-3.400</b>
		2020	1.226	0.126	1.125	<b>-1.016</b>
		2021	5.565	0.277	1.313	<b>-3.001</b>
18	SMMT	2017	1.017	0.042	1.052	<b>-2.684</b>
		2018	0.746	0.035	0.901	<b>-0.755</b>
		2019	0.162	-0.049	0.866	<b>0.133</b>
		2020	6.475	0.017	1.092	<b>-2.893</b>
		2021	0.643	0.120	0.618	<b>-0.344</b>

(Lanjutan)

No	Kode	Tahun	SGAI	TATA	LEVI	M-SCORE (Y)
19	DWGL	2017	2.028	0.475	1.292	<b>-1.291</b>
		2018	0.186	-0.102	1.016	<b>1.578</b>
		2019	1.075	-0.012	1.029	<b>-2.092</b>
		2020	0.484	-0.126	1.020	<b>-2.341</b>
		2021	0.853	0.026	0.829	<b>-1.124</b>
20	TCPI	2017	1.065	-0.007	0.769	<b>-2.079</b>
		2018	0.648	-0.038	1.294	<b>-0.705</b>
		2019	0.952	-0.107	0.970	<b>-3.027</b>
		2020	1.274	-0.086	0.901	<b>-2.678</b>
		2021	0.999	-0.129	0.957	<b>-3.277</b>
21	ANTM	2017	0.890	-0.041	0.995	<b>-2.300</b>
		2018	1.490	-0.007	1.112	<b>-2.603</b>
		2019	0.868	-0.048	0.936	<b>-2.281</b>
		2020	0.837	-0.034	1.001	<b>-2.369</b>
		2021	1.055	-0.097	0.918	<b>-2.820</b>
22	DKFT	2017	0.228	0.011	1.372	<b>-2.292</b>
		2018	1.607	-0.004	1.228	<b>-3.375</b>
		2019	1.649	0.019	1.064	<b>-3.627</b>
		2020	0.195	0.049	1.150	<b>-5.859</b>
		2021	1.839	-0.009	1.155	<b>-2.544</b>



**LAMPIRAN 3**  
**VARIABEL INDEPENDEN**

*Pressure (X1)*

No	Kode	Tahun	<i>Liabilitis</i>	<i>Total Aset</i>	<i>Rasio leverage / LEV</i>
1	ADRO	2017	2,722,520,000	6,814,147,000	<b>0.400</b>
		2018	2,758,063,000	7,060,755,000	<b>0.391</b>
		2019	3,233,710,000	7,217,105,000	<b>0.448</b>
		2020	2,429,852,000	6,381,566,000	<b>0.381</b>
		2021	3,128,621,000	7,586,936,000	<b>0.412</b>
2	ARII	2017	287,290,000	327,055,000	<b>0.878</b>
		2018	340,079,000	350,065,000	<b>0.971</b>
		2019	317,894,000	60,112,000	<b>5.288</b>
		2020	332,588,000	360,802,000	<b>0.922</b>
		2021	330,387,000	369,470,000	<b>0.894</b>
3	BSSR	2017	60,246,779	210,137,454	<b>0.287</b>
		2018	94,820,865	245,100,202	<b>0.387</b>
		2019	80,362,658	250,680,316	<b>0.321</b>
		2020	72,967,723	263,343,768	<b>0.277</b>
		2021	182,704,693	435,317,386	<b>0.420</b>
4	BYAN	2017	373,209,321	888,813,140	<b>0.420</b>
		2018	472,793,557	1,150,863,891	<b>0.411</b>
		2019	658,959,960	1,278,040,123	<b>0.516</b>
		2020	758,171,248	1,619,725,022	<b>0.468</b>
		2021	570,805,817	2,433,712,191	<b>0.235</b>
5	DSSA	2017	1,283,464,188	2,737,228,605	<b>0.469</b>
		2018	1,873,497,037	3,386,790,883	<b>0.553</b>
		2019	2,080,864,382	3,718,973,064	<b>0.560</b>
		2020	1,311,320,300	2,900,230,622	<b>0.452</b>
		2021	1,259,863,437	3,010,072,696	<b>0.419</b>
6	DOID	2017	768,413,436	945,581,412	<b>0.813</b>
		2018	162,259,790	441,719,196	<b>0.367</b>
		2019	901,340,212	471,509,645	<b>1.912</b>
		2020	710,718,334	974,449,753	<b>0.729</b>
		2021	1,370,302,118	1,635,958,307	<b>0.838</b>

(Lanjutan)

No	Kode	Tahun	Liabilitis	Total Aset	Rasio leverage / LEV
7	GEMS	2017	298,251,273	590,469,384	<b>0.505</b>
		2018	385,233,714	701,046,630	<b>0.550</b>
		2019	422,379,157	780,646,167	<b>0.541</b>
		2020	464,283,221	813,717,765	<b>0.571</b>
		2021	512,702,894	829,026,937	<b>0.618</b>
8	HRUM	2017	63,582,349	459,443,071	<b>0.138</b>
		2018	79,502,404	467,989,195	<b>0.170</b>
		2019	47,418,441	447,001,954	<b>0.106</b>
		2020	43,905,598	498,702,216	<b>0.088</b>
		2021	223,950,846	874,621,599	<b>0.256</b>
9	ITMG	2017	400,524,000	1,358,663,000	<b>0.295</b>
		2018	472,945,000	1,442,728,000	<b>0.328</b>
		2019	324,576,000	1,209,041,000	<b>0.268</b>
		2020	312,339,000	1,158,629,000	<b>0.270</b>
		2021	464,680,000	1,666,239,000	<b>0.279</b>
10	KKG1	2017	16,433,699	105,053,598	<b>0.156</b>
		2018	30,558,484	117,265,221	<b>0.261</b>
		2019	32,971,463	126,354,537	<b>0.261</b>
		2020	24,437,727	108,688,283	<b>0.225</b>
		2021	33,261,651	132,182,307	<b>0.252</b>
11	MBAP	2017	38,474,621	160,778,962	<b>0.239</b>
		2018	49,328,008	173,509,262	<b>0.284</b>
		2019	46,886,899	192,527,289	<b>0.244</b>
		2020	43,752,926	181,973,102	<b>0.240</b>
		2021	57,736,778	257,720,439	<b>0.224</b>
12	PTIS	2017	23,682,384	39,938,073	<b>0.593</b>
		2018	21,503,227	37,914,447	<b>0.567</b>
		2019	19,496,349	36,114,930	<b>0.540</b>
		2020	18,702,305	35,341,230	<b>0.529</b>
		2021	20,034,045	36,854,920	<b>0.544</b>

(Lanjutan)

No	Kode	Tahun	Liabilitis	Total Aset	Rasio leverage / LEV
13	BUMI	2017	3,410,147,622	3,696,498,624	<b>0.923</b>
		2018	3,403,162,098	3,906,773,939	<b>0.871</b>
		2019	3,192,870,099	3,702,805,778	<b>0.862</b>
		2020	3,295,912,298	3,428,550,327	<b>0.961</b>
		2021	3,577,340,599	4,223,787,286	<b>0.847</b>
14	TPMA	2017	44,822,302	115,022,001	<b>0.390</b>
		2018	35,843,009	111,477,554	<b>0.322</b>
		2019	32,576,951	111,635,784	<b>0.292</b>
		2020	26,757,516	103,761,267	<b>0.258</b>
		2021	22,190,861	99,256,380	<b>0.224</b>
15	PTBA	2017	8,187,497,000,000	21,987,482,000,000	<b>0.372</b>
		2018	7,903,237,000,000	24,172,933,000,000	<b>0.327</b>
		2019	7,675,226,000,000	26,098,052,000,000	<b>0.294</b>
		2020	7,117,559,000,000	24,056,755,000,000	<b>0.296</b>
		2021	11,869,979,000,000	36,123,703,000,000	<b>0.329</b>
16	CNKO	2017	3,285,230,351,000	3,705,091,478,000	<b>0.887</b>
		2018	3,521,570,964,000	2,703,608,742,000	<b>1.303</b>
		2019	2,314,994,107,000	1,635,154,338,000	<b>1.416</b>
		2020	2,260,164,528,000	1,110,213,240,000	<b>2.036</b>
		2021	2,431,647,038,000	1,206,842,636,000	<b>2.015</b>
17	BOSS	2017	350,797,573,097	365,959,346,128	<b>0.959</b>
		2018	345,989,440,969	536,867,715,737	<b>0.644</b>
		2019	678,262,661,673	871,638,982,195	<b>0.778</b>
		2020	611,899,459,706	699,274,548,775	<b>0.875</b>
		2021	601,540,344,656	523,526,081,797	<b>1.149</b>
18	SMMT	2017	306,303,664,687	776,257,890,432	<b>0.395</b>
		2018	342,430,970,325	900,566,201,025	<b>0.380</b>
		2019	287,067,420,462	871,513,339,763	<b>0.329</b>
		2020	317,228,386,339	881,786,218,140	<b>0.360</b>
		2021	233,792,851,055	1,051,640,434,770	<b>0.222</b>



(Lanjutan)

No	Kode	Tahun	Liabilitis	Total Aset	Rasio leverage / LEV
19	DWGL	2017	1,101,539,924,000	1,093,338,613,000	<b>1.008</b>
		2018	1,641,733,890,000	1,603,630,551,000	<b>1.024</b>
		2019	910,429,246,000	863,888,032,000	<b>1.054</b>
		2020	756,217,646,000	703,672,417,000	<b>1.075</b>
		2021	1,109,292,094,000	1,245,705,842,000	<b>0.890</b>
20	TCPI	2017	358,357,000,000	844,995,000,000	<b>0.424</b>
		2018	1,512,864,000,000	2,755,731,000,000	<b>0.549</b>
		2019	1,638,619,000,000	3,077,535,000,000	<b>0.532</b>
		2020	1,320,653,000,000	2,752,211,000,000	<b>0.480</b>
		2021	1,307,023,000,000	2,847,296,000,000	<b>0.459</b>
21	ANTM	2017	11,523,869,935,000	30,014,273,452,000	<b>0.384</b>
		2018	13,746,984,554,000	32,195,350,845,000	<b>0.427</b>
		2019	12,061,488,555,000	30,194,907,730,000	<b>0.399</b>
		2020	12,690,064,000,000	31,729,513,000,000	<b>0.400</b>
		2021	12,079,056,000,000	32,916,154,000,000	<b>0.367</b>
22	DKFT	2017	1,098,118,585,225	2,267,555,826,969	<b>0.484</b>
		2018	1,579,641,908,492	2,656,465,232,390	<b>0.595</b>
		2019	1,679,845,315,813	2,655,274,236,534	<b>0.633</b>
		2020	1,865,888,188,364	2,564,738,565,369	<b>0.728</b>
		2021	1,885,084,164,664	2,244,117,568,110	<b>0.840</b>



**Opportunity (X2)**

No	Kode	Tahun	Inventory (t)	Inventory (-t)	Sales (t)	Sales (-t)	INVENTORY
1	ADRO	2017	85,466,000	73,417,000	3,258,333,000	2,524,239,000	<b>-0.003</b>
		2018	112,005,000	85,466,000	3,619,751,000	3,258,333,000	<b>0.005</b>
		2019	121,030,000	112,005,000	3,457,154,000	3,619,751,000	<b>0.004</b>
		2020	105,134,000	121,030,000	2,534,842,000	3,457,154,000	<b>0.006</b>
		2021	125,738,000	105,134,000	3,992,718,000	2,534,842,000	<b>-0.010</b>
2	ARII	2017	4,291,000	3,389,000	28,731,000	11,641,000	<b>-0.142</b>
		2018	6,219,000	4,291,000	38,161,000	28,731,000	<b>0.014</b>
		2019	6,675,000	6,219,000	62,803,000	38,161,000	<b>-0.057</b>
		2020	4,776,000	6,675,000	42,160,000	62,803,000	<b>0.007</b>
		2021	6,958,000	4,776,000	115,344,000	42,160,000	<b>-0.053</b>
3	BSSR	2017	5,545,199	5,247,018	392,574,134	242,598,535	<b>-0.008</b>
		2018	15,939,832	5,545,199	443,432,403	392,574,134	<b>0.022</b>
		2019	12,366,729	15,939,832	418,087,491	443,432,403	<b>-0.006</b>
		2020	7,587,854	12,366,729	331,463,965	418,087,491	<b>-0.007</b>
		2021	20,239,812	7,587,854	691,372,585	331,463,965	<b>0.006</b>
4	BYAN	2017	84,388,623	44,890,607	1,067,376,037	555,483,921	<b>-0.002</b>
		2018	121,300,265	84,388,623	408,000,111	1,067,376,037	<b>0.218</b>
		2019	209,527,382	121,300,265	1,391,589,834	408,000,111	<b>-0.147</b>
		2020	87,796,454	209,527,382	1,395,113,268	1,391,589,834	<b>-0.088</b>
		2021	89,876,400	87,796,454	2,852,219,928	1,395,113,268	<b>-0.031</b>
5	DSSA	2017	72,143,526	32,074,799	1,321,743,514	538,444,201	<b>-0.005</b>
		2018	75,446,848	72,143,526	1,768,840,742	1,321,743,514	<b>-0.012</b>
		2019	65,225,440	75,446,848	1,666,415,381	1,768,840,742	<b>-0.004</b>
		2020	89,627,581	65,225,440	1,507,322,128	1,666,415,381	<b>0.020</b>
		2021	79,885,769	89,627,581	2,164,946,288	1,507,322,128	<b>-0.023</b>
6	DOID	2017	28,427,255	18,293,451	764,608,154	611,231,812	<b>0.007</b>
		2018	33,427,131	28,427,255	892,458,605	764,608,154	<b>0.000</b>
		2019	54,249,301	33,427,131	881,812,079	892,458,605	<b>0.024</b>
		2020	39,524,439	54,249,301	601,691,969	881,812,079	<b>0.004</b>
		2021	66,939,999	39,524,439	910,544,363	601,691,969	<b>0.008</b>
7	GEMS	2017	15,960,923	8,547,808	759,448,383	384,339,836	<b>-0.001</b>
		2018	19,439,560	15,960,923	1,045,058,516	759,448,383	<b>-0.002</b>
		2019	22,552,076	19,439,560	1,107,464,101	1,045,058,516	<b>0.002</b>
		2020	19,332,525	22,552,076	1,061,409,877	1,107,464,101	<b>-0.002</b>
		2021	30,079,369	19,332,525	1,585,953,591	1,061,409,877	<b>0.001</b>

(Lanjutan)

No	Kode	Tahun	Inventory (t)	Inventory (-t)	Sales (t)	Sales (-t)	INVENTORY
8	HRUM	2017	11,616,739	8,066,496	325,599,861	217,121,593	-0.001
		2018	35,258,447	11,616,739	336,707,790	325,599,861	0.069
		2019	16,258,147	35,258,447	262,590,669	336,707,790	-0.043
		2020	11,943,160	16,258,147	146,588,482	262,590,669	0.020
		2021	21,292,217	11,943,160	321,988,179	146,588,482	-0.015
9	ITMG	2017	108,679,000	61,991,000	1,689,525,000	1,367,498,000	0.019
		2018	107,868,000	108,679,000	2,007,630,000	1,689,525,000	-0.011
		2019	102,572,000	107,868,000	1,715,592,000	2,007,630,000	0.006
		2020	60,223,000	102,572,000	1,185,336,000	1,715,592,000	-0.009
		2021	62,447,000	60,223,000	2,076,813,000	1,185,336,000	-0.021
10	KKG I	2017	5,472,444	8,223,960	83,764,246	92,636,624	-0.023
		2018	11,064,734	5,472,444	56,942,510	83,764,246	0.129
		2019	9,131,510	11,064,734	114,851,737	56,942,510	-0.115
		2020	6,329,654	9,131,510	72,221,596	114,851,737	0.008
		2021	8,411,386	6,329,654	132,149,772	72,221,596	-0.024
11	MBAP	2017	21,158,220	9,794,590	258,586,097	187,155,820	0.029
		2018	22,828,891	21,158,220	258,138,029	258,586,097	0.007
		2019	11,390,183	22,828,891	260,849,803	258,138,029	-0.045
		2020	13,090,584	11,390,183	201,207,287	260,849,803	0.021
		2021	11,620,855	13,090,584	309,840,126	201,207,287	-0.028
12	PTIS	2017	106,052	204,553	10,983,367	10,469,013	-0.010
		2018	206,948	106,052	12,195,126	10,983,367	0.007
		2019	139,267	206,948	13,084,288	12,195,126	-0.006
		2020	132,175	139,267	12,237,363	13,084,288	0.000
		2021	229,272	132,175	12,604,643	12,237,363	0.007
13	BUMI	2017	30,604,950	0	17,366,667	23,372,429	1.762
		2018	48,139,692	30,604,950	1,111,820,412	17,366,667	-1.719
		2019	28,398,605	48,139,692	1,112,566,618	1,111,820,412	-0.018
		2020	27,321,324	28,398,605	790,436,397	1,112,566,618	0.009
		2021	30,481,415	27,321,324	1,008,212,975	790,436,397	-0.004
14	TPMA	2017	411,757	572,310	37,711,769	33,181,074	-0.006
		2018	472,044	411,757	43,873,703	37,711,769	0.000
		2019	415,014	472,044	47,688,689	43,873,703	-0.002
		2020	312,487	415,014	39,761,788	47,688,689	-0.001
		2021	712,099	312,487	42,016,186	39,761,788	0.009

No	Kode	Tahun	Inventory (t)	Inventory (-t)	Sales (t)	Sales (-t)	INVENTORY
15	PTBA	2017	1,156,012,000,000	1,102,290,000,000	19,471,030,000,000	14,058,869,000,000	<b>-0.019</b>
		2018	1,551,135,000,000	1,156,012,000,000	21,166,993,000,000	19,471,030,000,000	<b>0.014</b>
		2019	1,383,064,000,000	1,551,135,000,000	21,787,564,000,000	21,166,993,000,000	<b>-0.010</b>
		2020	805,436,000,000	1,383,064,000,000	17,325,192,000,000	21,787,564,000,000	<b>-0.017</b>
		2021	1,207,585,000,000	805,436,000,000	29,261,468,000,000	17,325,192,000,000	<b>-0.005</b>
16	CNKO	2017	54,686,366,000	611,323,734,000	1,538,822,975,000	2,221,075,505,000	<b>-0.240</b>
		2018	70,516,619,000	54,686,366,000	2,555,488,486,000	1,538,822,975,000	<b>-0.008</b>
		2019	27,956,594,000	70,516,619,000	1,220,774,774,000	2,555,488,486,000	<b>-0.005</b>
		2020	21,184,268,000	27,956,594,000	884,575,360,000	1,220,774,774,000	<b>0.001</b>
		2021	23,563,140,000	21,184,268,000	980,326,231,000	884,575,360,000	<b>0.0001</b>
17	BOSS	2017	21,874,946,085	10,678,785,890	209,702,419,422	80,556,703,198	<b>-0.028</b>
		2018	52,475,087,062	21,874,946,085	272,403,703,821	209,702,419,422	<b>0.088</b>
		2019	142,285,417,655	52,475,087,062	271,218,864,514	272,403,703,821	<b>0.332</b>
		2020	71,085,046,088	142,285,417,655	155,990,006,839	271,218,864,514	<b>-0.069</b>
		2021	45,531,001,836	71,085,046,088	43,523,306,126	155,990,006,839	<b>0.590</b>
18	SMMT	2017	2,670,842,084	2,982,997,461	57,637,418,578	56,064,913,975	<b>-0.007</b>
		2018	6,239,552,365	2,670,842,084	190,410,914,134	57637418578	<b>-0.014</b>
		2019	3,420,848,441	6,239,552,365	250,264,866,368	190410914134	<b>-0.019</b>
		2020	15,789,266,261	3,420,848,441	209,445,719,950	250264866368	<b>0.062</b>
		2021	10,499,853,207	15,789,266,261	508,273,589,516	209445719950	<b>-0.055</b>
19	DWGL	2017	28,123,080,000	307,711,678,000	672,884,579,000	1,030,502,639,000	<b>-0.257</b>
		2018	26,477,869,000	28,123,080,000	1,439,575,135,000	672,884,579,000	<b>-0.023</b>
		2019	16,987,076,000	26,477,869,000	1,724,236,607,000	1,439,575,135,000	<b>-0.009</b>
		2020	32,242,468,000	16,987,076,000	1,568,496,114,000	1,724,236,607,000	<b>0.011</b>
		2021	25,105,986,000	32,242,468,000	229,754,339,000	1,568,496,114,000	<b>0.089</b>
20	TCPI	2017	0	1,310,000,000	650,383,000,000	565,130,000,000	<b>-0.002</b>
		2018	13,522,000,000	0	2,319,098,000,000	650,383,000,000	<b>0.006</b>
		2019	33,066,000,000	13522000000	2,319,911,000,000	2,319,098,000,000	<b>0.008</b>
		2020	21,022,000,000	33066000000	1,672,368,000,000	2,319,911,000,000	<b>-0.002</b>
		2021	34,941,000,000	21022000000	1,670,829,000,000	1,672,368,000,000	<b>0.008</b>
21	ANTM	2017	1,257,785,082,000	1,388,415,530,000	12,653,619,205,000	9,106,260,754,000	<b>-0.053</b>
		2018	1,845,550,076,000	1,257,785,082,000	25,275,245,970,000	12,653,619,205,000	<b>-0.026</b>
		2019	1,796,301,441,000	1,845,550,076,000	32,718,542,699,000	25,275,245,970,000	<b>-0.018</b>
		2020	2,626,022,000,000	1,796,301,441,000	27,372,461,000,000	32,718,542,699,000	<b>0.041</b>
		2021	3,107,312,000,000	2,626,022,000,000	38,445,595,000,000	27,372,461,000,000	<b>-0.015</b>
22	DKFT	2017	257,438,455,326	98,147,677,684	56,338,867,827	20,646,146,969	<b>-0.184</b>
		2018	353,396,612,495	257,438,455,326	518,585,515,663	56,338,867,827	<b>-3.888</b>
		2019	439,314,694,625	353,396,612,495	547,834,061,890	518,585,515,663	<b>0.120</b>
		2020	435,054,137,082	439,314,694,625	1,141,685,024,208	547,834,061,890	<b>-0.421</b>
		2021	156,097,401,538	435,054,137,082	1,394,412,951,021	1,141,685,024,208	<b>-0.269</b>

*Rationalization (X3), Capability (X4) & Moderating (Z)*

No	Kode	Tahun	Change In Auditor (X3)	Change In Directur (X4)	Komite Audit
1	ADRO	2017	1	0	3
		2018	0	1	3
		2019	0	0	3
		2020	1	0	3
		2021	1	1	3
2	ARII	2017	0	1	3
		2018	0	1	3
		2019	0	1	3
		2020	0	1	3
		2021	0	1	3
3	BSSR	2017	0	1	3
		2018	1	1	3
		2019	0	1	3
		2020	0	1	3
		2021	1	0	3
4	BYAN	2017	1	1	4
		2018	0	0	4
		2019	0	0	4
		2020	1	1	4
		2021	0	1	4
5	DSSA	2017	0	0	3
		2018	0	1	3
		2019	1	0	3
		2020	0	0	3
		2021	1	1	3
6	DOID	2017	0	1	3
		2018	1	1	3
		2019	0	0	3
		2020	0	0	3
		2021	1	1	3
7	GEMS	2017	0	0	3
		2018	0	0	3
		2019	1	0	3
		2020	0	0	3
		2021	0	0	3
8	HRUM	2017	0	0	3
		2018	1	0	3
		2019	0	0	3
		2020	0	1	3
		2021	1	1	3

(Lanjutan)

No	Kode	Tahun	Change In Auditor (X3)	Change In Directur (X4)	Komite Audit
9	ITMG	2017	0	1	4
		2018	0	1	4
		2019	1	1	4
		2020	0	1	4
		2021	0	0	4
10	KKGI	2017	1	0	3
		2018	0	0	3
		2019	0	0	3
		2020	1	0	3
		2021	0	0	3
11	MBAP	2017	1	0	3
		2018	0	1	3
		2019	0	1	3
		2020	1	1	3
		2021	1	1	3
12	PTIS	2017	0	1	3
		2018	1	0	3
		2019	0	0	3
		2020	0	0	3
		2021	1	0	3
13	BUMI	2017	1	1	3
		2018	0	1	3
		2019	1	1	4
		2020	1	1	4
		2021	1	1	4
14	TPMA	2017	0	0	3
		2018	1	0	3
		2019	0	0	3
		2020	0	0	3
		2021	1	0	3
15	PTBA	2017	1	0	4
		2018	0	1	4
		2019	1	1	4
		2020	0	1	4
		2021	0	1	4

(Lanjutan)

No	Kode	Tahun	Change In Auditor (X3)	Change In Directur (X4)	Komite Audit
16	CNKO	2017	1	0	3
		2018	0	0	3
		2019	1	0	3
		2020	0	0	3
		2021	0	1	3
17	BOSS	2017	0	1	3
		2018	0	0	3
		2019	0	0	3
		2020	1	0	3
		2021	0	0	3
18	SMMT	2017	1	0	3
		2018	0	1	3
		2019	1	1	3
		2020	0	1	3
		2021	1	0	3
19	DWGL	2017	0	1	3
		2018	0	1	3
		2019	1	1	3
		2020	1	0	3
		2021	0	0	3
20	TCPI	2017	0	1	3
		2018	0	1	3
		2019	0	0	3
		2020	1	0	3
		2021	0	1	3
21	ANTM	2017	1	1	4
		2018	0	0	4
		2019	1	1	4
		2020	0	0	4
		2021	0	1	4
22	DKFT	2017	1	0	3
		2018	0	1	3
		2019	1	0	3
		2020	0	0	3
		2021	0	0	3



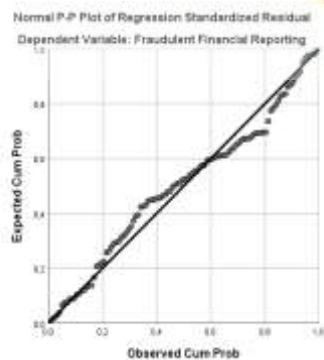
### LAMPIRAN 3 OUTPUT SPSS

#### STATISTIK DESKRIPTIF

<i>Descriptive Statistics</i>					
	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
Tekanan ( <i>Pressure</i> )	110	,0880	5,2880	,600445	,5804711
Kesempatan ( <i>Opportunity</i> )	110	-3,8880	1,7620	-,041335	,4498279
Rasionalisasi ( <i>Rationalization</i> )	110	0	1	,39	,490
Kemampuan ( <i>Capability</i> )	110	0	1	,49	,502
<i>Fraudulent Financial Reporting</i>	110	-5,8590	1,5780	-2,395391	,8803596
Komite Audit	110	3	4	3,21	,409
Valid N ( <i>listwise</i> )	110				

#### UJI NORMALITAS

<i>One-Sample Kolmogorov-Smirnov Test</i>		
		<i>Unstandardized Residual</i>
<i>N</i>		110
<i>Normal Parameters<sup>a,b</sup></i>	<i>Mean</i>	,0000000
	<i>Std. Deviation</i>	,51921986
<i>Most Extreme Differences</i>	<i>Absolute</i>	,083
	<i>Positive</i>	,083
	<i>Negative</i>	-,071
<i>Test Statistic</i>		,083
<i>Asymp. Sig. (2-tailed)</i>		,063 <sup>c</sup>
<i>a. Test distribution is Normal.</i>		
<i>b. Calculated from data.</i>		
<i>c. Lilliefors Significance Correction.</i>		



## UJI HETEROSKEDASTISITAS

## UJI MULTIKOLINEARITAS



### Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	Tekanan ( <i>Pressure</i> )	,935	1,069
	Kesempatan ( <i>Opportunity</i> )	,989	1,011
	Rasionalisasi ( <i>Rationalization</i> )	,950	1,053
	Kemampuan ( <i>Capability</i> )	,994	1,006

a. Dependent Variable: Fraudulent Financial Reporting

## UJI AUTOKORELASI

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,730 <sup>a</sup>	,533	,496	,490687	1,421

a. Predictors: (Constant), X4.Z, Kesempatan (*Opportunity*), Rasionalisasi (*Rationalization*), X1.Z, X3.Z, X2.Z, Tekanan (*Pressure*), Kemampuan (*Capability*)

b. Dependent Variable: Fraudulent Financial Reporting

## UJI HIPOTESIS

<i>Coefficients<sup>a</sup></i>						
<i>Model</i>		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
		<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
1	<i>(Constant)</i>	-1,380	,176		-7,860	,000
	<i>Tekanan (Pressure)</i>	1,913	,403	,373	4,747	,000
	<i>Kesempatan (Opportunity)</i>	5,089	2,265	,162	2,247	,027
	<i>Rasionalisasi (Rationalization)</i>	,547	,110	,369	4,962	,000
	<i>Kemampuan (Capability)</i>	,786	,319	,571	2,467	,015
	<i>X1.Z</i>	,156	,055	,208	2,811	,006
	<i>X2.Z</i>	-,177	,227	-,057	-,782	,436
	<i>X3.Z</i>	,702	,213	,209	,584	,255
<i>X4.Z</i>	-,218	,094	-,535	-2,315	,023	

*a. Dependent Variable: Fraudulent Financial Reporting*

## UJI KOEFISIEN DETERMINASI

<i>Model Summary<sup>b</sup></i>				
<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	,730 <sup>a</sup>	,533	,496	,490687

*a. Predictors: (Constant), X4.Z, Kesempatan (Opportunity), Rasionalisasi (Rationalization), X1.Z, X3.Z, X2.Z, Tekanan (Pressure), Kemampuan (Capability)*

*b. Dependent Variable: Fraudulent Financial Reporting*

## UJI SIMULTAN / PENGUJIAN F

<i>ANOVA<sup>a</sup></i>						
<i>Model</i>		<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
1	<i>Regression</i>	27,711	8	3,464	14,386	,000 <sup>b</sup>
	<i>Residual</i>	24,319	101	,241		
	<i>Total</i>	52,030	109			

*a. Dependent Variable: Fraudulent Financial Reporting*

*b. Predictors: (Constant), X4.Z, Kesempatan (Opportunity), Rasionalisasi (Rationalization), X1.Z, X3.Z, X2.Z, Tekanan (Pressure), Kemampuan (Capability)*

## LAMPIRAN 4 HASIL TURNITIN

Syaerul Arya Maulana

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**LAMPIRAN 5**  
**KONSULTASI PEMBIMBING TUGAS AKHIR**

Tanggal		Materi Konsultasi	Status
7 February, 2023	approval bab 1-4		Sudah Ditanggapi
7 February, 2023	approval bab 1-5		Sudah Ditanggapi
7 February, 2023	approval abstrak		Sudah Ditanggapi
7 February, 2023	approval final		Sudah Ditanggapi

